

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, 2013

GOVERNMENT INFORMATION:

Official Mailing Address: PO Box 5015 Newport, WA 99156

Official Web Site Address: pendoreilleco.org

PREPARER INFORMATION and CERTIFICATION:

Preparer Name and Title: Jill Shacklett, Deputy Auditor

Terri Miller, Treasurer

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Contact: Marianne Nichols, AUDITOR

Signature

Pend Oreille County

Schedule 01

For the year ended December 31, 2013

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3081000	Beg Fund Bal-Reserved	\$802,338
0150	001	General	3088000	Beg Fund Bal- Unreserved	\$1,291,857
0150	001	General	3111000	Property Tax	\$2,165,210
0150	001	General	3174000	Forest Excise Tax	\$57,833
0150	001	General	3131100	Local Retail Sales & Use	\$999,400
0150	001	General	3137100	Criminal Justice Sales & Use	\$113,062
0150	001	General	3172000	Leasehold Excise Tax	\$1,100
0150	001	General	3216000	Prof & Occupational	\$10
0150	001	General	3221000	Building, Structure & Equipment	\$137,871
0150	001	General	3222000	Marriage Licenses	\$512
0150	001	General	3229000	Other Non-Business License	\$14,472
0150	001	General	3229000	Other Non-Business License	\$22,725
0150	001	General	3311620	Dept Of Justice	\$1,832
0150	001	General	3311660	Dept Of Justice	\$4,521
0150	001	General	3321069	Title II-Spec Proj-Fed Lands	\$54,069
0150	001	General	3321523	Payment In-Lieu-Land Managmnt	\$707,860
0150	001	General	3321560	Payment In-Lieu Fish & Wild	\$183
0150	001	General	3340110	Criminal Just Train Commission	\$384
0150	001	General	3331600	Dept of Justice	\$1,000
0150	001	General	3331658	Dept of Justice	\$6,278
0150	001	General	3331671	Dept of Justice	\$2,428
0150	001	General	3332060	Dept Of Transportation	\$5,296
0150	001	General	3339563	Executive Office Of The President	\$77,886
0150	001	General	3339701	Dept Of Homeland Security	\$46,473

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3339704	Dept Of Homeland Security	\$36,791
0150	001	General	3339706	Dept Of Homeland Security	\$107,061
0150	001	General	3340011	1/2 County Prosecutor's Salary	\$74,912
0150	001	General	3340090	Revenue	\$62,266
0150	001	General	3340100	Attorney General	\$8,496
0150	001	General	3340110	Criminal Just Train Commission	\$35,750
0150	001	General	3340120	Other Judicial Agencies	\$132,694
0150	001	General	3340120	Other Judicial Agencies	\$25,967
0150	001	General	3340210	Agriculture	\$8,060
0150	001	General	3340420	Commerce	\$30,499
0150	001	General	3340460	Social & Health Services (DSHS)	\$26,568
0150	001	General	3340462	Social & Health Services (DSHS)	\$11,981
0150	001	General	3340463	Social & Health Services (DSHS)	\$3,041
0150	001	General	3350091	Pud Privilege Tax	\$389,517
0150	001	General	3360084	Vessel Registration Fees	\$8,383
0150	001	General	3360098	City-County Assistance	\$145,226
0150	001	General	3360120	County Clerk Lfo Collections	\$1,222
0150	001	General	3360128	Counties-Public Defense Svcs	\$19,787
0150	001	General	3360251	Pilt-Game Lands	\$3,309
0150	001	General	3360610	Crim Just-Counties	\$403,395
0150	001	General	3360631	Adult Court Costs-Juv Offend	\$3,601
0150	001	General	3360632	Juvenile Rehab-Impacted County	\$41,215
0150	001	General	3360651	Dui/Other Criminal Justice	\$13,104
0150	001	General	3360692	Autopsy Cost	\$2,379
0150	001	General	3360694	Liquor/Beer Excise Tax	\$2,601
0150	001	General	3360695	Liquor Control Board Profits	\$40,105

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3370000	Local Grants/Enti/Imp/In- Lieu	\$1,290,510
0150	001	General	3423000	Detention & Correction Services	\$7,637
0150	001	General	3412100	Auditors Filings & Recordings	\$30,376
0150	001	General	3412200	Dist/Muni Civil Filings	\$5,034
0150	001	General	3412300	Superior Civil/Probate/Domest	\$15,125
0150	001	General	3412800	Dist/Mun Court-Other Filings	\$425
0150	001	General	3412900	Superior Court-Other Filings	\$1,710
0150	001	General	3413200	Dist/Muni Records Services	\$4,318
0150	001	General	3413300	Dist/Muni Court-Admin Fees	\$1,965
0150	001	General	3413400	Superior Court Records	\$29,388
0150	001	General	3413500	Other Statutory Fees	\$353
0150	001	General	3413600	Auditor Surcharge Hist Records	\$3,515
0150	001	General	3413700	Superior Court-Admin Fees	\$109
0150	001	General	3413800	Records Search Fees	\$40
0150	001	General	3414100	Assessors Fees	\$8,287
0150	001	General	3414200	Treasurers Fees	\$15,570
0150	001	General	3414300	Budget & Accounting Svcs	\$14,924
0150	001	General	3414500	Election Svcs	\$45,998
0150	001	General	3414800	Motor Vehicle License Fees	\$150,819
0150	001	General	3414900	Court Services	\$26,840
0150	001	General	3416200	Municipal/District Court	\$219
0150	001	General	3416500	Superior Court	\$5,933
0150	001	General	3417000	Sales Of Merchandise	\$2,077
0150	001	General	3417000	Sales Of Merchandise	\$10,001
0150	001	General	3418100	Data/Word Process., Printing/Duplicating & IT	\$13,726

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3419100	Election Candidate Filing Fees	\$1,400
0150	001	General	3419300	Custodial/Janitorial/Maintenance/Security	\$6,116
0150	001	General	3419500	Legal Services	\$225
0150	001	General	3419600	Personnel Services	\$1,007
0150	001	General	3419900	Passport & Naturalization Fees	\$8,700
0150	001	General	3421000	Law Enforcement Services	\$362,130
0150	001	General	3423000	Detention & Correction Services	\$178,039
0150	001	General	3423000	Detention & Correction Services	\$765
0150	001	General	3424000	Protective Inspection Services	\$1,351
0150	001	General	3425000	Disaster Preparation Services	\$440
0150	001	General	3426000	Ambulance Services	\$515
0150	001	General	3427000	Juvenile Services	\$250
0150	001	General	3428000	Dispatch Services	\$90,838
0150	001	General	3451600	Weed Control Services	\$33,279
0150	001	General	3458100	Zoning & Subdivision Fees	\$16,775
0150	001	General	3465000	Domestic Relations/Family Court Services	\$2,654
0150	001	General	3419600	Personnel Services	\$29
0150	001	General	3513000	Criminal Filing Fees	\$357
0150	001	General	3515000	Investigative Fund Assessments	\$2,694
0150	001	General	3518000	Crime Victim Assessment	\$4,429
0150	001	General	3519000	Other Superior Court Penalties	\$3,893
0150	001	General	3523000	Proof Of M.V. Insurance	\$412
0150	001	General	3524000	Boating Safety Penalties	\$1,030
0150	001	General	3531000	Traffic Infraction Penalties	\$50,055

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3537000	Non-Traffic Infraction Penalty	\$2,686
0150	001	General	3540000	Civil Parking Penalties	\$374
0150	001	General	3552000	DUI Fines	\$10,695
0150	001	General	3558000	Other Criminal Traffic	\$8,374
0150	001	General	3569000	Other Criminal Non- Traffic	\$10,112
0150	001	General	3572200	Witness Cost	\$532
0150	001	General	3572300	Public Defense Cost	\$3,550
0150	001	General	3572800	Misc. Superior Court Cost Recoupments	\$4,370
0150	001	General	3573300	Public Defense Cost	\$165
0150	001	General	3573300	Public Defense Cost	\$4,821
0150	001	General	3573900	Misc. Dist/Municipal Court Cost Recoupments	\$12,862
0150	001	General	3590000	Non-Court Fines And Penalties	\$75,126
0150	001	General	3611100	Investment Interest	\$9,636
0150	001	General	3614000	Other Interest	\$2,888
0150	001	General	3614000	Other Interest	\$131,046
0150	001	General	3621000	Equip/Vehicle Rentals- Short Term	\$15,728
0150	001	General	3625000	Space/Facilities Leases- Long-Term	\$34,838
0150	001	General	3628000	Concession Proceeds	\$6,679
0150	001	General	3670000	Contrib./Donations From Nongovernmental Sources	\$10,739
0150	001	General	3692000	Unclaimed Money & Property	\$8,618
0150	001	General	3693000	Confiscated & Forfeited Prop	\$250
0150	001	General	3694000	Judgments & Settlements	\$780
0150	001	General	3698000	Cash Adjustments	(\$181)
0150	001	General	3699000	Other	\$10,378
0150	001	General	3812000	Interfund Loan Repayment Received	\$25,000
0150	001	General	3860000	Agency Type Deposits	\$193

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3890000	Other Nonrevenues	(\$577)
0150	001	General	3951000	Proc Sale Of Capital Assets	\$78,701
0150	101	Arts & Toursim	3081000	Beg Fund Bal-Reserved	\$41,502
0150	101	Arts & Toursim	3133100	Hotel/Motel Tax	\$36,238
0150	102	Counseling	3081000	Beg Fund Bal-Reserved	\$954,166
0150	102	Counseling	3111000	Property Tax	\$37,628
0150	102	Counseling	3174000	Forest Excise Tax	\$669
0150	102	Counseling	3172000	Leasehold Excise Tax	\$13
0150	102	Counseling	3321560	Payment In-Lieu Fish & Wild	\$2
0150	102	Counseling	3339327	Dept Of Health And Human Services	\$140,326
0150	102	Counseling	3339377	Dept Of Health And Human Services	\$18,632
0150	102	Counseling	3339395	Dept Of Health And Human Services	\$69,939
0150	102	Counseling	3339395	Dept Of Health And Human Services	\$11,049
0150	102	Counseling	3339395	Dept Of Health And Human Services	\$8,913
0150	102	Counseling	3340420	Commerce	\$8,237
0150	102	Counseling	3340465	Social & Health Services (DSHS)	\$160,438
0150	102	Counseling	3340466	Social & Health Services (DSHS)	\$96,389
0150	102	Counseling	3340468	Social & Health Services (DSHS)	\$63,983
0150	102	Counseling	3360423	Public Health Assistance	\$847,444
0150	102	Counseling	3360694	Liquor/Beer Excise Tax	\$53
0150	102	Counseling	3360695	Liquor Control Board Profits	\$819
0150	102	Counseling	3418100	Data/Word Process., Printing/Duplicating & IT	\$1,683
0150	102	Counseling	3463001	Chemical Dependency Services	\$82
0150	102	Counseling	3463002	Chemical Dependency Services	\$434

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	3463019	Chemical Dependency Services	\$14,381
0150	102	Counseling	3463062	Chemical Dependency Services	\$13,954
0150	102	Counseling	3464064	Mental Health Services	\$61,703
0150	102	Counseling	3466000	Developmental Disability Services	\$53,275
0150	102	Counseling	3467000	Childcare Services	\$10
0150	102	Counseling	3476000	Program Fees	\$830
0150	102	Counseling	3611100	Investment Interest	\$739
0150	102	Counseling	3699000	Other	\$120
0150	102	Counseling	3890000	Other Nonrevenues	\$2,677
0150	102	Counseling	3890700	Other Nonrevenues	\$2,577
0150	103	Crime Victims	3081000	Beg Fund Bal-Reserved	\$9,500
0150	103	Crime Victims	3419800	County Victim/Witness Programs	\$7,423
0150	104	Fair	3081000	Beg Fund Bal-Reserved	\$70,645
0150	104	Fair	3360211	Fair Fund	\$31,264
0150	104	Fair	3474000	Event Admission Fees	\$33,792
0150	104	Fair	3611100	Investment Interest	\$68
0150	104	Fair	3624000	Space/Facilities Rent-Short-Term	\$2,265
0150	104	Fair	3625000	Space/Facilities Leases-Long-Term	\$12,344
0150	104	Fair	3628000	Concession Proceeds	\$2,069
0150	104	Fair	3671100	Contrib./Donations From Nongovernmental Sources	\$11,117
0150	104	Fair	3699000	Other	\$1,119
0150	104	Fair	3890000	Other Nonrevenues	\$2,636
0150	105	Law Library	3081000	Beg Fund Bal-Reserved	\$5,009
0150	105	Law Library	3412200	Dist/Muni Civil Filings	\$1,198
0150	105	Law Library	3412300	Superior Civil/Probate/Domest	\$2,775
0150	107	2009 Tech Project	3081000	Beg Fund Bal-Reserved	\$79,070
0150	107	2009 Tech Project	3699000	Other	\$2,700
0150	110	Park	3081000	Beg Fund Bal-Reserved	\$273,423

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	110	Park	3624000	Space/Facilities Rent-Short-Term	\$2,128
0150	110	Park	3890700	Other Nonrevenues	\$15
0150	111	Paths & Trails	3081000	Beg Fund Bal-Reserved	\$115,841
0150	111	Paths & Trails	3360089	M.v. Fuel Tax-County Roads	\$8,015
0150	112	Road	3081000	Beg Fund Bal-Reserved	\$628,164
0150	112	Road	3111000	Property Tax	\$1,402,253
0150	112	Road	3174000	Forest Excise Tax	\$42,858
0150	112	Road	3172000	Leasehold Excise Tax	\$623
0150	112	Road	3311560	Dept Of Interior	\$21,597
0150	112	Road	3321068	Title I-Schools And Roads	\$442,160
0150	112	Road	3321560	Payment In-Lieu Fish & Wild	\$135
0150	112	Road	3332020	Dept Of Transportation	\$29,430
0150	112	Road	3332021	Dept Of Transportation	\$32,387
0150	112	Road	3332022	Dept Of Transportation	\$519,949
0150	112	Road	3332023	Dept Of Transportation	\$587,166
0150	112	Road	3339361	Dept Of Health And Human Services	\$14,124
0150	112	Road	3340270	Recreation & Conservation	\$56,210
0150	112	Road	3340370	Crab-Road Arterial	\$849
0150	112	Road	3340372	Crab Road Arterial - Projects	\$251,328
0150	112	Road	3340691	Other State Agencies	\$741
0150	112	Road	3360089	M.v. Fuel Tax-County Roads	\$1,595,058
0150	112	Road	3417100	Sales Of Merchandise	\$756
0150	112	Road	3417500	Sales Of Merchandise	\$4
0150	112	Road	3441000	Road/Street Maint & Repairs	\$377,801
0150	112	Road	3611100	Investment Interest	\$609
0150	112	Road	3671100	Contrib./Donations From Nongovernmental Sources	\$234
0150	112	Road	3691000	Sale Of Scrap & Junk	\$2,270
0150	112	Road	3699000	Other	\$12,943

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	3864300	Agency Type Deposits	\$57
0150	112	Road	3890000	Other Nonrevenues	\$2,524
0150	112	Road	3952000	Comp Loss Of Capital Assets	\$1,499
0150	112	Road	3970000	Transfers-In	\$100,000
0150	112	Road	3980000	Insurance Recoveries	\$7,604
0150	114	Veteran's Assistance	3081000	Beg Fund Bal-Reserved	\$40,543
0150	114	Veteran's Assistance	3111000	Property Tax	\$11,344
0150	114	Veteran's Assistance	3174000	Forest Excise Tax	\$302
0150	114	Veteran's Assistance	3172000	Leasehold Excise Tax	\$6
0150	114	Veteran's Assistance	3321560	Payment In-Lieu Fish & Wild	\$1
0150	001	General	3890000	Other Nonrevenues	\$1,014
0150	001	General	3951000	Proc Sale Of Capital Assets	\$39,527
0150	117	Treasurer's REET tech	3081000	Beg Fund Bal-Reserved	\$63,708
0150	117	Treasurer's REET tech	3611100	Investment Interest	\$85
0150	118	Treasurer's O&M	3081000	Beg Fund Bal-Reserved	\$13,569
0150	118	Treasurer's O&M	3414200	Treasurers Fees	\$14,419
0150	119	Auditor's O&M	3081000	Beg Fund Bal-Reserved	\$55,778
0150	119	Auditor's O&M	3360411	Centennial Document Preserv	\$52,197
0150	119	Auditor's O&M	3412100	Auditors Filings & Recordings	\$2,484
0150	119	Auditor's O&M	3413600	Auditor Surcharge Hist Records	\$6,968
0150	119	Auditor's O&M	3418100	Data/Word Process., Printing/Duplicating & IT	\$81
0150	123	Trial Court Improvement	3081000	Beg Fund Bal-Reserved	\$63,520
0150	123	Trial Court Improvement	3360129	Judicial Salary Contribution	\$14,396
0150	126	Drug Enforcement	3081000	Beg Fund Bal-Reserved	\$1,823
0150	127	Emergency 911 communicstion	3081000	Beg Fund Bal-Reserved	\$21,669
0150	127	Emergency 911 communicstion	3136300	Enhanced 911-Switched Access	\$36,588
0150	127	Emergency 911 communicstion	3136400	Enhanced 911-Radio Access Lines	\$65,930

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	127	Emergency 911 communicstion	3136500	Enhanced 911-VOIP Lines	\$620
0150	127	Emergency 911 communicstion	3340180	Military Department	\$570,656
0150	127	Emergency 911 communicstion	3614000	Other Interest	\$21
0150	127	Emergency 911 communicstion	3671100	Contrib./Donations From Nongovernmental Sources	\$2,122
0150	128	Extension Education	3081000	Beg Fund Bal-Reserved	\$19,309
0150	128	Extension Education	3418100	Data/Word Process., Printing/Duplicating & IT	\$21
0150	128	Extension Education	3417100	Sales Of Merchandise	\$316
0150	128	Extension Education	3471000	Cooperative Extension Services	\$1,358
0150	128	Extension Education	3671100	Contrib./Donations From Nongovernmental Sources	\$300
0150	128	Extension Education	3867100	Agency Type Deposits	\$24
0150	128	Extension Education	3890000	Other Nonrevenues	\$330
0150	130	Growth Management	3088000	Beg Fund Bal- Unreserved	\$12,296
0150	130	Growth Management	3340310	Ecology	\$25,000
0150	130	Growth Management	3970000	Transfers-In	\$5,000
0150	131	Low Income Housing	3081000	Beg Fund Bal-Reserved	\$20,588
0150	131	Low Income Housing	3412600	Recording Surcharge- Housing	\$15,572
0150	132	Homeless Program	3081000	Beg Fund Bal-Reserved	\$105,120
0150	132	Homeless Program	3412600	Recording Surcharge- Housing	\$81,497
0150	134	Public Facilities	3081000	Beg Fund Bal-Reserved	\$346,620
0150	134	Public Facilities	3131800	Rural County Sales & Use Tax	\$131,487
0150	134	Public Facilities	3812000	Interfund Loan Repayment Received	\$3,000
0150	201	Bond fund	3081000	Beg Fund Bal-Reserved	\$0
0150	201	Bond fund	3890000	Other Nonrevenues	\$305,342
0150	301	Capital Projects	3081000	Beg Fund Bal-Reserved	\$236,077
0150	301	Capital Projects	3183400	REET-1st Quarter Percent	\$77,839

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	463	Solid Waste	3088000	Beg Fund Bal- Unreserved	\$173,545
0150	463	Solid Waste	3340310	Ecology	\$151,900
0150	463	Solid Waste	3414300	Budget & Accounting Svcs	\$4,863
0150	463	Solid Waste	3437000	Solid Waste Sales and Services	\$717,570
0150	463	Solid Waste	3614000	Other Interest	\$1
0150	463	Solid Waste	3691000	Sale Of Scrap & Junk	\$50,300
0150	463	Solid Waste	3863700	Agency Type Deposits	\$12,687
0150	463	Solid Waste	3890000	Other Nonrevenues	\$68
0150	501	Risk Management	3088000	Beg Fund Bal- Unreserved	\$157,728
0150	501	Risk Management	3480000	Int Serv Fund Sales & Svc Chgs	\$306,262
0150	501	Risk Management	3671100	Contrib./Donations From Nongovernmental Sources	\$1,800
0150	501	Risk Management	3699000	Other	\$104
0150	501	Risk Management	3890000	Other Nonrevenues	\$254
0150	502	ER&R	3088000	Beg Fund Bal- Unreserved	\$1,363,591
0150	502	ER&R	3419400	Purchasing Services	\$4,279
0150	502	ER&R	3480000	Int Serv Fund Sales & Svc Chgs	\$6,395
0150	502	ER&R	3445000	Fuel Sales	\$254,809
0150	502	ER&R	3480000	Int Serv Fund Sales & Svc Chgs	\$384,671
0150	502	ER&R	3480000	Int Serv Fund Sales & Svc Chgs	\$23,905
0150	502	ER&R	3611100	Investment Interest	\$622
0150	502	ER&R	3480000	Int Serv Fund Sales & Svc Chgs	\$1,063,898
0150	502	ER&R	3864800	Agency Type Deposits	\$1
0150	502	ER&R	3890000	Other Nonrevenues	\$137
0150	502	ER&R	3951000	Proc Sale Of Capital Assets	\$22,210
0150	502	ER&R	3980000	Insurance Recoveries	\$4,113
0150	504	Unemployment	3088000	Beg Fund Bal- Unreserved	\$70,019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	504	Unemployment	3480000	Int Serv Fund Sales & Svc Chgs	\$30,485
0150	504	Unemployment	3480000	Int Serv Fund Sales & Svc Chgs	\$94,448
0150	505	ITS	3088000	Beg Fund Bal-Unreserved	\$133,634
0150	505	ITS	3418100	Data/Word Process., Printing/Duplicating & IT	\$5,932
0150	505	ITS	3457000	Information Services	\$34,090
0150	505	ITS	3481000	Int Serv Fund Sales & Svc Chgs	\$377,682
0150	505	ITS	3487000	Int Serv Fund Sales & Svc Chgs	\$40,889
0150	505	ITS	3860000	Agency Type Deposits	\$440
0150	621	Auditor DOL	3081000	Beg Fund Bal-Reserved	\$7,165
0150	621	Auditor DOL	3890000	Other Nonrevenues	\$1,267,660
0150	622	CSA	3081000	Beg Fund Bal-Reserved	\$4,777
0150	622	CSA	3890000	Other Nonrevenues	\$2,294
0150	623	District Ct Checking	3081000	Beg Fund Bal-Reserved	\$11,198
0150	623	District Ct Checking	3890000	Other Nonrevenues	\$438,802
0150	624	Sheriff Correction-Jail	3081000	Beg Fund Bal-Reserved	\$32,635
0150	624	Sheriff Correction-Jail	3890000	Other Nonrevenues	\$78,183
0150	625	Superior Ct Checking/Trust	3081000	Beg Fund Bal-Reserved	\$25,527
0150	625	Superior Ct Checking/Trust	3890000	Other Nonrevenues	\$196,344
0150	632	Advance Tax	3081000	Beg Fund Bal-Reserved	\$0
0150	675	Sheriff's Trust	3081000	Beg Fund Bal-Reserved	\$2,624
0150	675	Sheriff's Trust	3860000	Agency Type Deposits	\$25,730
0150	675	Sheriff's Trust	3890000	Other Nonrevenues	\$52
0150	679	State	3081000	Beg Fund Bal-Reserved	\$39,655
0150	679	State	3860000	Agency Type Deposits	\$4,242,865
0150	682	Tax Foreclosure Suspense	3081000	Beg Fund Bal-Reserved	\$15,625
0150	682	Tax Foreclosure Suspense	3890000	Other Nonrevenues	\$59,176
0150	683	Timber Tax Reserve	3081000	Beg Fund Bal-Reserved	\$89,646
0150	683	Timber Tax Reserve	3174000	Forest Excise Tax	\$44,735

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	685	Treasurer's Suspense	3081000	Beg Fund Bal-Reserved	\$0
0150	001	General	5081000	End Fund Bal-Reserved	\$1,028,134
0150	001	General	5088000	End Fund Balance- Unreserved	\$1,350,184
0150	001	General	5116010	Legislative Services	\$197,931
0150	001	General	5116020	Legislative Services	\$56,693
0150	001	General	5116030	Legislative Services	\$2,195
0150	001	General	5116040	Legislative Services	\$14,744
0150	001	General	5116040	Legislative Services	\$8,900
0150	001	General	5122110	Superior Court	\$15,553
0150	001	General	5122120	Superior Court	\$2,911
0150	001	General	5122130	Superior Court	\$10,265
0150	001	General	5122140	Superior Court	\$246,259
0150	001	General	5123010	County Clerk	\$155,838
0150	001	General	5123020	County Clerk	\$50,537
0150	001	General	5123030	County Clerk	\$4,167
0150	001	General	5123040	County Clerk	\$9,563
0150	001	General	5124010	District Court	\$229,748
0150	001	General	5124020	District Court	\$63,600
0150	001	General	5124030	District Court	\$8,998
0150	001	General	5124040	District Court	\$102,079
0150	001	General	5131040	Executive- Administration	\$4,000
0150	001	General	5142010	Financial Services	\$186,762
0150	001	General	5142020	Financial Services	\$58,947
0150	001	General	5142030	Financial Services	\$3,819
0150	001	General	5142040	Financial Services	\$5,760
0150	001	General	5142210	Financial Services	\$172,934
0150	001	General	5142220	Financial Services	\$51,477
0150	001	General	5142230	Financial Services	\$3,339
0150	001	General	5142240	Financial Services	\$11,112
0150	001	General	5142240	Financial Services	\$17,986
0150	001	General	5142340	Financial Services	\$40,534
0150	001	General	5142410	Financial Services	\$168,740
0150	001	General	5142410	Financial Services	\$709

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5142420	Financial Services	\$59,266
0150	001	General	5142420	Financial Services	\$112
0150	001	General	5142430	Financial Services	\$2,168
0150	001	General	5142430	Financial Services	\$27
0150	001	General	5142440	Financial Services	\$16,875
0150	001	General	5142440	Financial Services	\$495
0150	001	General	5143010	Records Services	\$40,221
0150	001	General	5143020	Records Services	\$11,002
0150	001	General	5144010	Election Costs	\$39,464
0150	001	General	5144010	Election Costs	\$513
0150	001	General	5144020	Election Costs	\$14,150
0150	001	General	5144030	Election Costs	\$2,157
0150	001	General	5144040	Election Costs	\$45,321
0150	001	General	5153010	Legal Services	\$506,339
0150	001	General	5153020	Legal Services	\$138,999
0150	001	General	5153030	Legal Services	\$8,607
0150	001	General	5153040	Legal Services	\$38,171
0150	001	General	5153040	Legal Services	\$18,454
0150	001	General	5158010	Child Support Enforcement	\$30,327
0150	001	General	5158020	Child Support Enforcement	\$11,740
0150	001	General	5172040	Pension Services	\$17,644
0150	001	General	5181010	Personnel Services	\$42,719
0150	001	General	5181020	Personnel Services	\$14,539
0150	001	General	5181030	Personnel Services	\$186
0150	001	General	5181040	Personnel Services	\$4,449
0150	001	General	5183010	Maint/Sec/Insur/Janitorial Services	\$79,760
0150	001	General	5183020	Maint/Sec/Insur/Janitorial Services	\$29,288
0150	001	General	5183030	Maint/Sec/Insur/Janitorial Services	\$37,055
0150	001	General	5183040	Maint/Sec/Insur/Janitorial Services	\$174,975
0150	001	General	5185010	Central Stores	\$9,288
0150	001	General	5185020	Central Stores	\$6,216

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5185030	Central Stores	\$1,838
0150	001	General	5185040	Central Stores	\$53,167
0150	001	General	5185040	Central Stores	\$201,759
0150	001	General	5188040	Data Processing	\$231,581
0150	001	General	5211010	Law Enforcement- Administration	\$1,238,539
0150	001	General	5211020	Law Enforcement- Administration	\$369,357
0150	001	General	5211030	Law Enforcement- Administration	\$57,128
0150	001	General	5211040	Law Enforcement- Administration	\$405,332
0150	001	General	5211040	Law Enforcement- Administration	\$11,992
0150	001	General	5212310	Police Operations	\$18,855
0150	001	General	5212320	Police Operations	\$4,841
0150	001	General	5212330	Police Operations	\$13,868
0150	001	General	5212340	Police Operations	\$1,176
0150	001	General	5233010	Probation & Parole Services	\$65,999
0150	001	General	5233020	Probation & Parole Services	\$21,267
0150	001	General	5233030	Probation & Parole Services	\$1,921
0150	001	General	5233040	Probation & Parole Services	\$14,149
0150	001	General	5236010	Care & Custody Of Prisoner	\$447,128
0150	001	General	5236020	Care & Custody Of Prisoner	\$166,227
0150	001	General	5236030	Care & Custody Of Prisoner	\$38,346
0150	001	General	5236040	Care & Custody Of Prisoner	\$148,832
0150	001	General	5239030	Detention/Correction- Food Services	\$64,885
0150	001	General	5251010	Disaster Preparedness- Admin	\$117,105
0150	001	General	5251020	Disaster Preparedness- Admin	\$36,774

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5251030	Disaster Preparedness-Admin	\$578
0150	001	General	5251030	Disaster Preparedness-Admin	\$5,606
0150	001	General	5251040	Disaster Preparedness-Admin	\$31,327
0150	001	General	5251040	Disaster Preparedness-Admin	\$5,174
0150	001	General	5271010	Juvenile Services	\$55,330
0150	001	General	5271020	Juvenile Services	\$16,948
0150	001	General	5271030	Juvenile Services	\$1,032
0150	001	General	5271040	Juvenile Services	\$876
0150	001	General	5273040	Juvenile Services	\$40,967
0150	001	General	5278040	Juvenile Services	\$26,350
0150	001	General	5287010	Dispatch Services	\$117,769
0150	001	General	5287020	Dispatch Services	\$41,479
0150	001	General	5287030	Dispatch Services	\$2,846
0150	001	General	5287040	Dispatch Services	\$20,163
0150	001	General	5288040	Dispatch Services	\$17,203
0150	001	General	5288040	Dispatch Services	\$140,158
0150	001	General	5536010	Weed Control	\$119,755
0150	001	General	5536020	Weed Control	\$39,748
0150	001	General	5536030	Weed Control	\$36,152
0150	001	General	5536040	Weed Control	\$29,592
0150	001	General	5585010	Bldg Permits/Plan Reviews	\$82,058
0150	001	General	5585020	Bldg Permits/Plan Reviews	\$26,212
0150	001	General	5585030	Bldg Permits/Plan Reviews	\$490
0150	001	General	5585040	Bldg Permits/Plan Reviews	\$1,382
0150	001	General	5586010	Planning	\$88,544
0150	001	General	5586020	Planning	\$27,505
0150	001	General	5586030	Planning	\$5,815
0150	001	General	5586040	Planning	\$31,072
0150	001	General	5620040	Public Health Services	\$201,254

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5632030	Coroner/Medical Examiner	\$656
0150	001	General	5632040	Coroner/Medical Examiner	\$18,506
0150	001	General	5712130	Education	\$2,411
0150	001	General	5712140	Education	\$59,782
0150	001	General	5862100	Agency Disbursements	\$15
0150	001	General	5862100	Agency Disbursements	\$28
0150	001	General	5862300	Agency Disbursements	\$128
0150	001	General	5890700	Other Nonexpenditures	\$5,403
0150	001	General	5911870	Prin-Central Services	\$196,555
0150	001	General	5921880	Int-Central Services	\$9,888
0150	001	General	5941860	Cap-Central Services	\$12,289
0150	001	General	5942560	Cap-Emergency Services	\$140,355
0150	001	General	5942360	Cap-Adult Detention & Correct	\$2,963
0150	101	Arts & Toursim	5081000	End Fund Bal-Reserved	\$42,237
0150	101	Arts & Toursim	5573030	Tourism	\$46
0150	101	Arts & Toursim	5573040	Tourism	\$35,458
0150	102	Counseling	5081000	End Fund Bal-Reserved	\$1,010,878
0150	102	Counseling	5641010	Mental Health Services	\$637,022
0150	102	Counseling	5641020	Mental Health Services	\$200,589
0150	102	Counseling	5641030	Mental Health Services	\$43,481
0150	102	Counseling	5641040	Mental Health Services	\$181,735
0150	102	Counseling	5661010	Chemical Dependency Services	\$89,725
0150	102	Counseling	5661020	Chemical Dependency Services	\$22,764
0150	102	Counseling	5661030	Chemical Dependency Services	\$14,705
0150	102	Counseling	5661040	Chemical Dependency Services	\$41,968
0150	102	Counseling	5668110	Chemical Dependency Services	\$72,046
0150	102	Counseling	5668120	Chemical Dependency Services	\$23,185
0150	102	Counseling	5668130	Chemical Dependency Services	\$23,185

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	5668140	Chemical Dependency Services	\$72,713
0150	102	Counseling	5678110	Children Services	\$9,026
0150	102	Counseling	5678120	Children Services	\$2,192
0150	102	Counseling	5678130	Children Services	\$2,506
0150	102	Counseling	5678140	Children Services	\$1,906
0150	102	Counseling	5681010	Developmental Disabilities Services	\$63,420
0150	102	Counseling	5681020	Developmental Disabilities Services	\$24,825
0150	102	Counseling	5681030	Developmental Disabilities Services	\$7,004
0150	102	Counseling	5681040	Developmental Disabilities Services	\$26,250
0150	102	Counseling	5890700	Other Nonexpenditures	\$39
0150	103	Crime Victims	5081000	End Fund Bal-Reserved	\$12,554
0150	103	Crime Victims	5157010	Crime Victim Services	\$3,447
0150	103	Crime Victims	5157020	Crime Victim Services	\$922
0150	104	Fair	5081000	End Fund Bal-Reserved	\$71,722
0150	104	Fair	5737030	County Fairs	\$16,393
0150	104	Fair	5737040	County Fairs	\$73,448
0150	104	Fair	5812000	Interfund Loan Repayments	\$3,000
0150	104	Fair	5890000	Other Nonexpenditures	\$2,757
0150	105	Law Library	5081000	End Fund Bal-Reserved	\$2,752
0150	105	Law Library	5722030	Library Services	\$2,630
0150	105	Law Library	5722040	Library Services	\$3,600
0150	107	2009 Tech Project	5081000	End Fund Bal-Reserved	\$0
0150	107	2009 Tech Project	5181840	Personnel Services	\$204
0150	107	2009 Tech Project	5185040	Central Stores	\$2,700
0150	107	2009 Tech Project	5911170	Prin-Legislative	\$53,445
0150	107	2009 Tech Project	5921180	Int-Legislative	\$301
0150	107	2009 Tech Project	5921880	Int-Central Services	\$9,888
0150	107	2009 Tech Project	5941860	Cap-Central Services	\$15,230
0150	110	Park	5081000	End Fund Bal-Reserved	\$164,612
0150	110	Park	5768010	General Parks	\$13,429
0150	110	Park	5768020	General Parks	\$4,166

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	110	Park	5768030	General Parks	\$4,717
0150	110	Park	5768040	General Parks	\$54,058
0150	110	Park	5947660	Cap-Park Facilities	\$31,177
0150	110	Park	5947660	Cap-Park Facilities	\$3,406
0150	111	Paths & Trails	5081000	End Fund Bal-Reserved	\$123,856
0150	112	Road	5081000	End Fund Bal-Reserved	\$1,207,379
0150	112	Road	5197010	Other Jobbing & Contract Work	\$233,771
0150	112	Road	5197020	Other Jobbing & Contract Work	\$73,853
0150	112	Road	5197030	Other Jobbing & Contract Work	\$138
0150	112	Road	5197040	Other Jobbing & Contract Work	\$62,603
0150	112	Road	5423010	Road/Street Maint- Roadway	\$111,283
0150	112	Road	5423020	Road/Street Maint- Roadway	\$293,664
0150	112	Road	5423030	Road/Street Maint- Roadway	\$225,330
0150	112	Road	5423040	Road/Street Maint- Roadway	\$314,555
0150	112	Road	5424010	Road/Street Maint- Drainage	\$27,144
0150	112	Road	5424030	Road/Street Maint- Drainage	\$452
0150	112	Road	5424040	Road/Street Maint- Drainage	\$39,271
0150	112	Road	5425010	Road/Street Maint- Structures	\$2,366
0150	112	Road	5425030	Road/Street Maint- Structures	\$1,401
0150	112	Road	5425040	Road/Street Maint- Structures	\$32,038
0150	112	Road	5426410	Road/Street Maint-Traff Devic	\$54,396
0150	112	Road	5426430	Road/Street Maint-Traff Devic	\$109,518
0150	112	Road	5426440	Road/Street Maint-Traff Devic	\$31,887
0150	112	Road	5426610	Road/Street Maint- Snow/Ice	\$188,410

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5426630	Road/Street Maint-Snow/Ice	\$50,366
0150	112	Road	5426640	Road/Street Maint-Snow/Ice	\$418,860
0150	112	Road	5426710	Road/Street Maint-Cleaning	\$37,069
0150	112	Road	5426730	Road/Street Maint-Cleaning	\$1,041
0150	112	Road	5426740	Road/Street Maint-Cleaning	\$45,487
0150	112	Road	5427010	Road/Street Maint-Roadside	\$82,493
0150	112	Road	5427030	Road/Street Maint-Roadside	\$2,162
0150	112	Road	5427040	Road/Street Maint-Roadside	\$110,524
0150	112	Road	5428010	Road/Street Maint-Ancillary	\$8,850
0150	112	Road	5428030	Road/Street Maint-Ancillary	\$305
0150	112	Road	5428040	Road/Street Maint-Ancillary	\$3,611
0150	112	Road	5429010	Road/Street Maint-Admin/Overhd	\$424,592
0150	112	Road	5429020	Road/Street Maint-Admin/Overhd	\$90,874
0150	112	Road	5429030	Road/Street Maint-Admin/Overhd	\$8,625
0150	112	Road	5429040	Road/Street Maint-Admin/Overhd	\$104,754
0150	112	Road	5431010	Road/Street Admin-Management	\$202,234
0150	112	Road	5431030	Road/Street Admin-Management	\$1,045
0150	112	Road	5431040	Road/Street Admin-Management	\$35,300
0150	112	Road	5433010	Road/Street Admin-Gen Svcs	\$68,117
0150	112	Road	5433030	Road/Street Admin-Gen Svcs	\$5,429
0150	112	Road	5433040	Road/Street Admin-Gen Svcs	\$134,091

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5435010	Road/Street Admin-Facilities	\$18,316
0150	112	Road	5435030	Road/Street Admin-Facilities	\$6,710
0150	112	Road	5435040	Road/Street Admin-Facilities	\$21,943
0150	112	Road	5433040	Road/Street Admin-Gen Svcs	\$1,423
0150	112	Road	5442010	Road/Street Op-Engineering	\$17,858
0150	112	Road	5442040	Road/Street Op-Engineering	\$2,459
0150	112	Road	5444010	Road/Street Op-Planning	\$83,730
0150	112	Road	5444020	Road/Street Op-Planning	\$32,249
0150	112	Road	5444030	Road/Street Op-Planning	\$4,785
0150	112	Road	5444040	Road/Street Op-Planning	\$19,828
0150	112	Road	5890000	Other Nonexpenditures	\$31,804
0150	112	Road	5890000	Other Nonexpenditures	\$2,758
0150	112	Road	5944260	Cap-Road/Street Maintenance	\$91,746
0150	112	Road	5951010	Road Constr-Engineering	\$29,400
0150	112	Road	5951020	Road Constr-Engineering	\$17,536
0150	112	Road	5951040	Road Constr-Engineering	\$77,155
0150	112	Road	5951040	Road Constr-Engineering	\$417
0150	112	Road	5955040	Road Constr-Structures	\$249,229
0150	112	Road	5956410	Road Constr-Traffic Devices	\$163
0150	112	Road	5956440	Road Constr-Traffic Devices	\$23
0150	112	Road	5957010	Constr-Roadside Development	\$2,413
0150	112	Road	5957040	Constr-Roadside Development	\$574,099
0150	114	Veteran's Assistance	5081000	End Fund Bal-Reserved	\$44,692

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	114	Veteran's Assistance	5652030	Veterans Services	\$3,282
0150	114	Veteran's Assistance	5652040	Veterans Services	\$4,222
0150	001	General	5549030	Other Environmental Services	\$235
0150	001	General	5549040	Other Environmental Services	\$28,087
0150	001	General	5970000	Transfers-Out	\$5,000
0150	001	General	5890000	Other Nonexpenditures	\$1,014
0150	117	Treasurer's REET tech	5081000	End Fund Bal-Reserved	\$49,932
0150	117	Treasurer's REET tech	5142230	Financial Services	\$279
0150	117	Treasurer's REET tech	5142240	Financial Services	\$13,582
0150	118	Treasurer's O&M	5081000	End Fund Bal-Reserved	\$20,546
0150	118	Treasurer's O&M	5142240	Financial Services	\$7,443
0150	119	Auditor's O&M	5081000	End Fund Bal-Reserved	\$80,814
0150	119	Auditor's O&M	5143010	Records Services	\$4,098
0150	119	Auditor's O&M	5143020	Records Services	\$1,300
0150	119	Auditor's O&M	5143040	Records Services	\$25,205
0150	119	Auditor's O&M	5143040	Records Services	\$6,091
0150	001	General	5123030	County Clerk	\$25
0150	123	Trial Court Improvement	5081000	End Fund Bal-Reserved	\$65,115
0150	123	Trial Court Improvement	5123030	County Clerk	\$12,801
0150	126	Drug Enforcement	5081000	End Fund Bal-Reserved	\$1,823
0150	127	Emergency 911 communication	5088000	End Fund Balance-Unreserved	\$60,000
0150	127	Emergency 911 communication	5081000	End Fund Bal-Reserved	\$8,321
0150	127	Emergency 911 communication	5287010	Dispatch Services	\$363,255
0150	127	Emergency 911 communication	5287020	Dispatch Services	\$112,491
0150	127	Emergency 911 communication	5287030	Dispatch Services	\$5,066
0150	127	Emergency 911 communication	5287040	Dispatch Services	\$140,717
0150	127	Emergency 911 communication	5942860	Cap-Comm/Alarm/Dispatch	\$7,756
0150	128	Extension Education	5081000	End Fund Bal-Reserved	\$16,257

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	128	Extension Education	5712130	Education	\$3,550
0150	128	Extension Education	5712140	Education	\$1,852
0150	130	Growth Management	5088000	End Fund Balance- Unreserved	\$8,171
0150	130	Growth Management	5587030	Economic Development	\$61
0150	130	Growth Management	5587040	Economic Development	\$9,007
0150	130	Growth Management	5812000	Interfund Loan Repayments	\$25,000
0150	130	Growth Management	5925780	Int-Information & Outreach	\$56
0150	131	Low Income Housing	5081000	End Fund Bal-Reserved	\$17,098
0150	131	Low Income Housing	5654040	Homeless Services	\$19,062
0150	132	Homeless Program	5081000	End Fund Bal-Reserved	\$87,212
0150	132	Homeless Program	5654040	Homeless Services	\$99,406
0150	134	Public Facilities	5081000	End Fund Bal-Reserved	\$394,634
0150	134	Public Facilities	5587010	Economic Development	\$45,170
0150	134	Public Facilities	5587020	Economic Development	\$15,186
0150	134	Public Facilities	5587040	Economic Development	\$23,428
0150	134	Public Facilities	5941860	Cap-Central Services	\$2,690
0150	201	Bond fund	5081000	End Fund Bal-Reserved	\$0
0150	201	Bond fund	5890000	Other Nonexpenditures	\$305,342
0150	301	Capital Projects	5081000	End Fund Bal-Reserved	\$94,956
0150	301	Capital Projects	5182040	Property Management Services	\$19,621
0150	301	Capital Projects	5912770	Prin-Juvenile Services	\$30,202
0150	301	Capital Projects	5922780	Int-Juvenile Services	\$5,365
0150	301	Capital Projects	5941860	Cap-Central Services	\$63,772
0150	301	Capital Projects	5970000	Transfers-Out	\$100,000
0150	463	Solid Waste	5088000	End Fund Balance- Unreserved	\$152,112
0150	463	Solid Waste	5378010	Solid Waste Utilities	\$101,656
0150	463	Solid Waste	5378020	Solid Waste Utilities	\$36,502
0150	463	Solid Waste	5378030	Solid Waste Utilities	\$29,605
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$659,789
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$11,895
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$53,104

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	463	Solid Waste	5863700	Agency Disbursements	\$12,607
0150	463	Solid Waste	5890000	Other Nonexpenditures	\$68
0150	463	Solid Waste	5943760	Cap-Garbage/Solid Waste	\$53,596
0150	501	Risk Management	5088000	End Fund Balance-Unreserved	\$156,549
0150	501	Risk Management	5186030	Risk Management	\$247
0150	501	Risk Management	5186040	Risk Management	\$308,617
0150	501	Risk Management	5890000	Other Nonexpenditures	\$735
0150	502	ER&R	5088000	End Fund Balance-Unreserved	\$1,222,574
0150	502	ER&R	5484930	Parts Stores	\$15,616
0150	502	ER&R	5485930	Fuel Depots	\$633,032
0150	502	ER&R	5486530	Equipment Rental Services	\$10,957
0150	502	ER&R	5486540	Equipment Rental Services	\$436,728
0150	502	ER&R	5486840	Equipment Rental Services	\$120,850
0150	502	ER&R	5890000	Other Nonexpenditures	\$137
0150	502	ER&R	5944860	Cap-Motor Pool & Public Wrks	\$688,737
0150	504	Unemployment	5088000	End Fund Balance-Unreserved	\$161,035
0150	504	Unemployment	5177140	Unemployment Compensation Services	\$33,917
0150	505	ITS	5088000	End Fund Balance-Unreserved	\$161,239
0150	505	ITS	5188010	Data Processing	\$152,960
0150	505	ITS	5188020	Data Processing	\$40,213
0150	505	ITS	5188030	Data Processing	\$54,412
0150	505	ITS	5188040	Data Processing	\$50,228
0150	505	ITS	5868000	Agency Disbursements	\$439
0150	505	ITS	5941860	Cap-Central Services	\$133,177
0150	621	Auditor DOL	5890000	Other Nonexpenditures	\$1,253,795
0150	621	Auditor DOL	5081000	End Fund Bal-Reserved	\$21,030
0150	622	CSA	5890000	Other Nonexpenditures	\$4,971
0150	622	CSA	5081000	End Fund Bal-Reserved	\$2,100

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	623	District Ct Checking	5890000	Other Nonexpenditures	\$438,019
0150	623	District Ct Checking	5081000	End Fund Bal-Reserved	\$11,981
0150	624	Sheriff Correction-Jail	5890000	Other Nonexpenditures	\$68,497
0150	624	Sheriff Correction-Jail	5081000	End Fund Bal-Reserved	\$42,321
0150	625	Superior Ct Checking/Trust	5890000	Other Nonexpenditures	\$211,655
0150	625	Superior Ct Checking/Trust	5081000	End Fund Bal-Reserved	\$10,216
0150	632	Advance Tax	5081000	End Fund Bal-Reserved	\$0
0150	675	Sheriff's Trust	5081000	End Fund Bal-Reserved	\$2,346
0150	675	Sheriff's Trust	5860000	Agency Disbursements	\$25,992
0150	675	Sheriff's Trust	5890000	Other Nonexpenditures	\$68
0150	679	State	5081000	End Fund Bal-Reserved	\$43,381
0150	679	State	5860000	Agency Disbursements	\$4,239,140
0150	682	Tax Foreclosure Suspense	5081000	End Fund Bal-Reserved	\$74,801
0150	683	Timber Tax Reserve	5081000	End Fund Bal-Reserved	\$134,381
0150	685	Treasurer's Suspense	5081000	End Fund Bal-Reserved	\$0

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS Code		Total for All funds*	001 General	101 Arts & Tourism	102 Counseling
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	3,967,982	802,338	41,502	954,166
30880	Beg Fund Bal-Unreserved	3,202,670	1,291,857	0	0
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	5,181,003	3,336,605	36,238	38,310
320	Licenses & Permits	175,590	175,590	0	0
330	Intergovernmental Revenues	9,667,437	3,836,650	0	1,426,224
340	Charges for Goods and Services	5,141,897	1,098,902	0	146,352
350	Fines & Penalties	196,537	196,537	0	0
360	Miscellaneous Revenues	337,479	231,399	0	859
Total Operating Revenues:		20,699,943	8,875,683	36,238	1,611,745
Operating Expenditures					
510	General Government	4,903,649	3,794,997	0	0
520	Public Safety	4,389,056	3,767,527	0	0
530	Utilities	892,551	0	0	0
540	Transportation	4,694,028	0	0	0
550	Natural and Economic Environment	645,003	516,647	35,504	0
560	Social Services	1,906,635	220,416	0	1,560,247
570	Culture And Recreation	240,036	62,193	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		17,670,958	8,361,780	35,504	1,560,247
Net Operating Increase (Decrease):		3,028,985	513,903	734	51,498
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	512,053	143,858	0	5,254
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	105,000	0	0	0
Total Nonoperating Revenues:		617,053	143,858		5,254
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	391,274	6,588	0	39
591-593	Debt Service	305,700	206,443	0	0
594-595	Capital Expenditures	2,197,329	155,607	0	0
597	Transfers-Out	105,000	5,000	0	0
Total Nonoperating Expenditures:		2,999,303	373,638		39
Increase (Decrease) in Cash and Investments		646,735	284,123	734	56,713
Ending Cash and Investments					
50810	End Fund Bal-Reserved	4,545,524	1,028,134	42,237	1,010,878
50880	End Fund Balance-Unreserved	3,271,864	1,350,184	0	0

The accompanying notes are an integral part of this Statement.

BARS Code		103 Crime Victims	104 Fair	105 Law Library	107 2009 Tech Project
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	9,500	70,645	5,009	79,070
30880	Beg Fund Bal-Unreserved	0	0	0	0
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	0	0	0	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	31,264	0	0
340	Charges for Goods and Services	7,423	33,792	3,973	0
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	0	28,982	0	2,700
Total Operating Revenues:		7,423	94,038	3,973	2,700
Operating Expenditures					
510	General Government	4,369	0	0	2,904
520	Public Safety	0	0	0	0
530	Utilities	0	0	0	0
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	0	0
560	Social Services	0	0	0	0
570	Culture And Recreation	0	89,841	6,230	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		4,369	89,841	6,230	2,904
Net Operating Increase (Decrease):		3,054	4,197	-2,257	-204
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	2,636	0	0
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	0	0
Total Nonoperating Revenues:			2,636		
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	5,757	0	0
591-593	Debt Service	0	0	0	63,634
594-595	Capital Expenditures	0	0	0	15,230
597	Transfers-Out	0	0	0	0
Total Nonoperating Expenditures:			5,757		78,864
Increase (Decrease) in Cash and Investments		3,054	1,076	-2,257	-79,068
Ending Cash and Investments					
50810	End Fund Bal-Reserved	12,554	71,722	2,752	0
50880	End Fund Balance-Unreserved	0	0	0	0

The accompanying notes are an integral part of this Statement.

BARS Code		110 Park	111 Paths & Trails	112 Road	114 Veteran's Assistance
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	273,423	115,841	628,164	40,543
30880	Beg Fund Bal-Unreserved	0	0	0	0
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	0	0	1,445,734	11,652
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	8,015	3,551,134	1
340	Charges for Goods and Services	0	0	378,561	0
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	2,128	0	16,056	0
Total Operating Revenues:		2,128	8,015	5,391,485	11,653
Operating Expenditures					
510	General Government	0	0	370,365	0
520	Public Safety	0	0	0	0
530	Utilities	0	0	0	0
540	Transportation	0	0	3,476,845	0
550	Natural and Economic Environment	0	0	0	0
560	Social Services	0	0	0	7,504
570	Culture And Recreation	76,370	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		76,370		3,847,210	7,504
Net Operating Increase (Decrease):		-74,242	8,015	1,544,275	4,149
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	15	0	11,684	0
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	100,000	0
Total Nonoperating Revenues:		15		111,684	
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	0	34,562	0
591-593	Debt Service	0	0	0	0
594-595	Capital Expenditures	34,583	0	1,042,181	0
597	Transfers-Out	0	0	0	0
Total Nonoperating Expenditures:		34,583		1,076,743	
Increase (Decrease) in Cash and Investments		-108,810	8,015	579,216	4,149
Ending Cash and Investments					
50810	End Fund Bal-Reserved	164,612	123,856	1,207,379	44,692
50880	End Fund Balance-Unreserved	0	0	0	0

The accompanying notes are an integral part of this Statement.

BARS Code		117 Treasurer's REET tech	118 Treasurer's O&M	119 Auditor's O&M	123 Trial Court Improvement
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	63,708	13,569	55,778	63,520
30880	Beg Fund Bal-Unreserved	0	0	0	0
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	0	0	0	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	0	52,197	14,396
340	Charges for Goods and Services	0	14,419	9,533	0
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	85	0	0	0
Total Operating Revenues:		85	14,419	61,730	14,396
Operating Expenditures					
510	General Government	13,861	7,443	36,694	12,801
520	Public Safety	0	0	0	0
530	Utilities	0	0	0	0
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	0	0
560	Social Services	0	0	0	0
570	Culture And Recreation	0	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		13,861	7,443	36,694	12,801
Net Operating Increase (Decrease):		-13,776	6,976	25,036	1,595
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	0	0	0
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	0	0
Total Nonoperating Revenues:					
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	0	0	0
591-593	Debt Service	0	0	0	0
594-595	Capital Expenditures	0	0	0	0
597	Transfers-Out	0	0	0	0
Total Nonoperating Expenditures:					
Increase (Decrease) in Cash and Investments		-13,776	6,976	25,036	1,595
Ending Cash and Investments					
50810	End Fund Bal-Reserved	49,932	20,546	80,814	65,115
50880	End Fund Balance-Unreserved	0	0	0	0

The accompanying notes are an integral part of this Statement.

BARS Code		126 Drug Enforcement	127 Emergency 911 communication	128 Extension Education	130 Growth Management
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	1,823	21,669	19,309	0
30880	Beg Fund Bal-Unreserved	0	0	0	12,296
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	0	103,138	0	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	570,656	0	25,000
340	Charges for Goods and Services	0	0	1,695	0
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	0	2,143	300	0
Total Operating Revenues:			675,937	1,995	25,000
Operating Expenditures					
510	General Government	0	0	0	0
520	Public Safety	0	621,529	0	0
530	Utilities	0	0	0	0
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	0	9,068
560	Social Services	0	0	0	0
570	Culture And Recreation	0	0	5,402	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:			621,529	5,402	9,068
Net Operating Increase (Decrease):		0	54,408	-3,407	15,932
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	0	354	0
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	0	5,000
Total Nonoperating Revenues:				354	5,000
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	0	0	25,000
591-593	Debt Service	0	0	0	56
594-595	Capital Expenditures	0	7,756	0	0
597	Transfers-Out	0	0	0	0
Total Nonoperating Expenditures:			7,756		25,056
Increase (Decrease) in Cash and Investments		0	46,652	-3,053	-4,124
Ending Cash and Investments					
50810	End Fund Bal-Reserved	1,823	8,321	16,257	0
50880	End Fund Balance-Unreserved	0	60,000	0	8,171

The accompanying notes are an integral part of this Statement.

BARS Code		131 Low Income Housing	132 Homeless Program	134 Public Facilities	201 Bond fund
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	20,588	105,120	346,620	0
30880	Beg Fund Bal-Unreserved	0	0	0	0
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	0	0	131,487	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	0	0	0
340	Charges for Goods and Services	15,572	81,497	0	0
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	0	0	0	0
Total Operating Revenues:		15,572	81,497	131,487	
Operating Expenditures					
510	General Government	0	0	0	0
520	Public Safety	0	0	0	0
530	Utilities	0	0	0	0
540	Transportation	0	0	0	0
550	Natural and Economic Environment	0	0	83,784	0
560	Social Services	19,062	99,406	0	0
570	Culture And Recreation	0	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		19,062	99,406	83,784	
Net Operating Increase (Decrease):		-3,490	-17,909	47,703	0
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	0	3,000	305,342
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	0	0
Total Nonoperating Revenues:				3,000	305,342
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	0	0	305,342
591-593	Debt Service	0	0	0	0
594-595	Capital Expenditures	0	0	2,690	0
597	Transfers-Out	0	0	0	0
Total Nonoperating Expenditures:				2,690	305,342
Increase (Decrease) in Cash and Investments		-3,490	-17,909	48,013	0
Ending Cash and Investments					
50810	End Fund Bal-Reserved	17,098	87,212	394,634	0
50880	End Fund Balance-Unreserved	0	0	0	0

The accompanying notes are an integral part of this Statement.

BARS Code		301 Capital Projects	463 Solid Waste	501 Risk Management	502 ER&R
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	236,077	0	0	0
30880	Beg Fund Bal-Unreserved	0	173,545	157,728	1,363,591
38800/58800	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	77,839	0	0	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	151,900	0	0
340	Charges for Goods and Services	0	722,433	306,262	1,737,957
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	0	50,301	1,904	622
Total Operating Revenues:		77,839	924,634	308,166	1,738,579
Operating Expenditures					
510	General Government	19,621	0	308,864	0
520	Public Safety	0	0	0	0
530	Utilities	0	892,551	0	0
540	Transportation	0	0	0	1,217,183
550	Natural and Economic Environment	0	0	0	0
560	Social Services	0	0	0	0
570	Culture And Recreation	0	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		19,621	892,551	308,864	1,217,183
Net Operating Increase (Decrease):		58,218	32,083	-698	521,396
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	12,755	254	26,461
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	0	0
Total Nonoperating Revenues:			12,755	254	26,461
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	12,675	735	137
591-593	Debt Service	35,567	0	0	0
594-595	Capital Expenditures	63,772	53,596	0	688,737
597	Transfers-Out	100,000	0	0	0
Total Nonoperating Expenditures:		199,339	66,271	735	688,874
Increase (Decrease) in Cash and Investments		-141,121	-21,433	-1,179	-141,017
Ending Cash and Investments					
50810	End Fund Bal-Reserved	94,956	0	0	0
50880	End Fund Balance-Unreserved	0	152,112	156,549	1,222,574

The accompanying notes are an integral part of this Statement.

BARS Code		504 Unemployment	505 ITS
Beginning Cash and Investments			
30810	Beg Fund Bal-Reserved	0	0
30880	Beg Fund Bal-Unreserved	70,019	133,634
38800/58800	Prior Period Adjustments, net	0	0
Operating Revenues			
310	Taxes	0	0
320	Licenses & Permits	0	0
330	Intergovernmental Revenues	0	0
340	Charges for Goods and Services	124,933	458,593
350	Fines & Penalties	0	0
360	Miscellaneous Revenues	0	0
Total Operating Revenues:		124,933	458,593
Operating Expenditures			
510	General Government	33,917	297,813
520	Public Safety	0	0
530	Utilities	0	0
540	Transportation	0	0
550	Natural and Economic Environment	0	0
560	Social Services	0	0
570	Culture And Recreation	0	0
598	Intergovernmental Payments	0	0
Total Operating Expenditures:		33,917	297,813
Net Operating Increase (Decrease):		91,016	160,780
Nonoperating Revenues			
370, 380, 395, 398	Other Financing Sources	0	440
391-393	Debt Proceeds	0	0
397	Transfers-In	0	0
Total Nonoperating Revenues:			440
Nonoperating Expenditures			
580, 596, 599	Other Financing Uses	0	439
591-593	Debt Service	0	0
594-595	Capital Expenditures	0	133,177
597	Transfers-Out	0	0
Total Nonoperating Expenditures:			133,616
Increase (Decrease) in Cash and Investments		91,016	27,604
Ending Cash and Investments			
50810	End Fund Bal-Reserved	0	0
50880	End Fund Balance-Unreserved	161,035	161,239

The accompanying notes are an integral part of this Statement.

FIDUCIARY FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS Code		Total for All funds	621 Auditor DOL	622 CSA	623 District Ct Checking
308	Beginning Cash and Investments	228,852	7,165	4,777	11,198
388 and 588	Prior Period Adjustments, net	0	0	0	0
310-360	Revenues	44,735	0	0	0
380-390	Other Increases and Financing Sources	6,311,106	1,267,660	2,294	438,802
510-570	Expenditures	0	0	0	0
580-590	Other Decreases and Financing Uses	6,242,137	1,253,795	4,971	438,019
	Increase (Decrease) in Cash and Investments	113,704	13,865	-2,677	783
508	Ending Cash and Investments	342,557	21,030	2,100	11,981

BARS Code		624 Sheriff Correction-Jail	625 Superior Ct Checking/Trust	632 Advance Tax	675 Sheriff's Trust
308	Beginning Cash and Investments	32,635	25,527	0	2,624
388 and 588	Prior Period Adjustments, net	0	0	0	0
310-360	Revenues	0	0	0	0
380-390	Other Increases and Financing Sources	78,183	196,344	0	25,782
510-570	Expenditures	0	0	0	0
580-590	Other Decreases and Financing Uses	68,497	211,655	0	26,060
	Increase (Decrease) in Cash and Investments	9,686	-15,311	0	-278
508	Ending Cash and Investments	42,321	10,216	0	2,346

BARS Code		679 State	682 Tax Foreclosure Suspense	683 Timber Tax Reserve	685 Treasurer's Suspense
308	Beginning Cash and Investments	39,655	15,625	89,646	0
388 and 588	Prior Period Adjustments, net	0	0	0	0
310-360	Revenues	0	0	44,735	0
380-390	Other Increases and Financing Sources	4,242,865	59,176	0	0
510-570	Expenditures	0	0	0	0
580-590	Other Decreases and Financing Uses	4,239,140	0	0	0
	Increase (Decrease) in Cash and Investments	3,725	59,176	44,735	0
508	Ending Cash and Investments	43,381	74,801	134,381	0

The accompanying notes are an integral part of this Statement.

MCAG NO. 0150

Pend Oreille County

Schedule 09

Schedule of Liabilities

For the year ended December 31, 2013

Debt Type	ID. No.	Description	Maturity/Payment Due Date	Beginning Balance January 1, 2013	Additions	Reductions	Ending Balance December 31, 2013
General Obligations							
	251.11	Martin Hall bond 96 RFDG	6/1/2013	129,789	0	30,202	99,587
	251.11	Technology Bond G&O 2009	6/1/2013	510,000	0	250,000	260,000
	259.11	Compensated Absences		1,195,740	665,481	663,960	1,197,261
		Total General Obligations:		1,835,529	665,481	944,162	1,556,848
		Total Liabilities:		1,835,529	665,481	944,162	1,556,848

The accompanying notes to the financial statements are an integral part of this schedule

MCAG NO. 0150Pend Oreille County**Schedule 16****County****SCHEDULE OF STATE FINANCIAL ASSISTANCE****For the Year Ended December 31, 2013**

Grantor	Program Title	Identificaton Number	Amount
Legislature & its Committees			
	Prosecutor Salary	FY 2013	74,912
		Sub-total:	74,912
WA State Military Dept.			
	Enhance 911 System Salary Assistance Wireline/Wireless	E14056	294,855
	Enhance 911 System Salary Assistance Wireline/Wireless	E12039	243,638
		Sub-total:	538,493
Office of Administrator of the Courts			
	Court Appointed Special Advocate	1AA13044	23,185
	Equipment	PRA14000/1AA05859	642
		Sub-total:	23,827
Department of Ecology			
	Coordinated Solid Waste	G1000481	96,642
	Coordinated Solid Waste	G1400109	62,013

Grantor	Program Title	Identificaton Number	Amount
	Bead Lake Milfoil Eradication	G1100168	10,226
	Community Litter Cleanup	G1400093	1,744
	Remedial Action Integrated Planning	G1200329	71,901
		Sub-total:	242,526
DOJ/Office of Crime victims Advocacy/Pend Oreille County Crime Victims			
	STOP Violence against Women	FY 12-31103-052	30,499
		Sub-total:	30,499
Department of Revenue			
	Annual Revaluation Program	AnnRev	26,833
		Sub-total:	26,833
Department of Commerce			
	Community Mobilization	M08-66208126/M08- 66100-126A	5,184
		Sub-total:	5,184
Department of Social & Health Services			
	Child Support (Prosecutor)	2110-80328 (FY 2013)	26,414
	Child Support (Superior Court)	2110-80328 (FY 2013)	242
	Child Support (Superior Court)	2110-80328 (FY 2013)	4,476
	Juvenile Diversion	1163-33517	7,488
	Juvenile Diversion	1163-33517	4,493
	Substance Abuse Services	1163-27319(11-13)	37,967

Grantor	Program Title	Identificaton Number	Amount
	Substance Abuse Services	1163-27319(13-15)	53,677
	Developmental Disabilities Grant	1263-53723	31,600
	Developmental Disabilities Grant	1363-78179	32,589
		Sub-total:	198,946
Criminal Justice Training Commission			
	Rural Drug Task Force	SB6239	46,496
	Registered Sex Offenders	7/1/12-6/10/13	17,500
	Registered Sex Offenders	7/1/13-6/10/14	19,000
		Sub-total:	82,996
Seattle City Light			
	Impact & In-Leiu of taxes payment	N/A	1,290,510
		Sub-total:	1,290,510
County Road Administration Board			
	Fertile Valley	2610-01	138
	McKenzie Road	2609-01	530
	Sullivan Lake Inlet Bridge	2613-01	234
	Coyote Trail	2613-02	2,020
	C.A.P.P.	N/A	252,177
		Sub-total:	255,099
Recreation & conservation Funding board			
	Indian Creek Fish Passage Design	11-1511P	46,004

Grantor	Program Title	Identificaton Number	Amount
	Smalle Cr. Fish Passage	12-1716P	16,064
		Sub-total:	62,068
		Grand total:	2,831,893

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**For the Year Ended December 31, 2013**

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other Award Number	Expenditures			Footnote Ref
				From Pass-Through Awards	From Direct Awards	Total Amount	
Forest Service, Department Of Agriculture	Schools and Roads - Grants to States	10.665	Federal Forest Yield		442,160	442,160	
Forest Service, Department Of Agriculture	Schools and Roads - Grants to States	10.665	Federal Forest Yield		2,250	2,250	7
Forest Service, Department Of Agriculture	Schools and Roads - Grants to States	10.665	NFS 11 DG-11062100-005		34,274	34,274	
Total CFDA 10.665				0	478,684	478,684	
Fish And Wildlife Service, Department Of The Interior	Fish and Wildlife Management Assistance	15.608	13330BG006		14,852	14,852	
Fish And Wildlife Service, Department Of The Interior	Fish and Wildlife Management Assistance	15.608	F11AP00012		886	886	
Total CFDA 15.608				0	15,738	15,738	
US Drug Enforcement/WA State Patrol	Domestic Cannabis Eradication Program	16.000	C120823FED	1,000		1,000	
Federal Highway Administration (fhwa), Department Of Transportation/State Dept of Transportation	Highway Planning and Construction	20.205	BHS-T261(004)	266,981		266,981	

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

Federal Highway Administration (fhwa), Department Of Transportation/State Dept of Transportation	Highway Planning and Construction	20.205	HSIP0005(276)	610,234		610,234	
Federal Highway Administration (fhwa), Department Of Transportation/State Dept of Transportation	Highway Planning and Construction	20.205	BRS-T261(005)	1,041		1,041	
Federal Highway Administration (fhwa), Department Of Transportation/State Dept of Transportation	Highway Planning and Construction	20.205	STPR-F260(005)	5,334		5,334	
Federal Highway Administration (fhwa), Department Of Transportation/State Dept of Transportation	Highway Planning and Construction	20.205	STPR-F260(004)	5,031		5,031	
Federal Highway Administration (fhwa), Department Of Transportation/State Dept of Transportation	Highway Planning and Construction	20.205	WA PFH 149(1)	31,535		31,535	
Federal Highway Administration (fhwa), Department Of Transportation/State Dept of Transportation	Highway Planning and Construction	20.205	SB-WA05(001)	5,574		5,574	
Total CFDA 20.205				925,730	0	925,730	
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation/WASPC	State and Community Highway Safety	20.600	G2013-3	3,651		3,651	

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

National Highway Traffic Safety Administration (nhtsa), Department Of Transportation/WASPC	Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	A-2012-63	1,017		1,017	
Pipeline And Hazardous Materials Safety Administration, Department Of Transportation/WA State Military Dept	Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	E13095	7,213		7,213	
U.s. Election Assistance Commission/WA Secretary of State	Help America Vote Act Requirements Payments	90.401	G2850	7,972		7,972	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services/WA State DSHS	Drug-Free Communities Support Program Grants	93.276	1H79Sp018172-01	138,829		138,829	
Administration For Children And Families, Department Of Health And Human Services/WA State DSHS	Child Support Enforcement	93.563	2110-80328	1,385		1,385	
Administration For Children And Families, Department Of Health And Human Services/WA State DSHS	Child Support Enforcement	93.563	2110-80328	56,774		56,774	
Administration For Children And Families, Department Of Health And Human Services/WA State DSHS	Child Support Enforcement	93.563	2110-80328	22,201		22,201	
Total CFDA 93.563				80,360	0	80,360	
Centers For Medicare And Medicaid Services, Department Of Health And Human Services/WA State DSHS	Medical Assistance Program	93.778	1163-27319	8,427		8,427	

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services/WA State DSHS	Block Grants for Community Mental Health Services	93.958	13MHBG1572	6,088		6,088	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services/WA State DSHS	Block Grants for Community Mental Health Services	93.958	12MHBG1475	6,890		6,890	
Total CFDA 93.958				12,978	0	12,978	
Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services/WA State DSHS	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1163-27319 (13 -15 biennium)	28,037		28,037	
Department Of Homeland Security/WA State Parks & Rec	Boating Safety Financial Assistance	97.012	LE 911-226	46,473		46,473	
Department Of Homeland Security/WA State Military Dept	Emergency Management Performance Grants	97.042	E12339	12,400		12,400	
Department Of Homeland Security/WA State Military Dept	Homeland Security Grant Program	97.067	E12147	44,556		44,556	
Department Of Homeland Security/WA State Military Dept	Homeland Security Grant Program	97.067	E13212	10,940		10,940	
Department Of Homeland Security/WA State Military Dept	Homeland Security Grant Program	97.067	E12173	17,000		17,000	
Department Of Homeland Security/WA State Military Dept	Homeland Security Grant Program	97.067	E13238	50,933		50,933	
Department Of Homeland Security/WA State Military Dept	Homeland Security Grant Program	97.067	E12243	13,181		13,181	
Total CFDA 97.067				136,610	0	136,610	

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

Total Federal Awards Expended:	1,410,697	494,422	1,905,119	
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The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**For the Year Ended December 31, 2013**

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other Award Number	Expenditures			Footnote Ref
				From Pass-Through Awards	From Direct Awards	Total Amount	
Forest Service, Department Of Agriculture	Schools and Roads - Grants to States	10.665	Federal Forest Yield		442,160	442,160	
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Forest Service, Department Of Agriculture	Schools and Roads - Grants to States	10.665	NFS 11 DG-11062100-005		34,274	34,274	
Total CFDA 10.665				0	478,684	478,684	
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Fish And Wildlife Service, Department Of The Interior	Fish and Wildlife Management Assistance	15.608	F11AP00012		886	886	
Total CFDA 15.608				0	15,738	15,738	
US Drug Enforcement/WA State Patrol	Domestic Cannabis Eradication Program	16.000	C120823FED	1,000		1,000	
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Federal Highway Administration (fhwa), Department Of Transportation/State Dept of Transportation	Highway Planning and Construction	20.205	STPR-F260(004)	5,031		5,031	
Federal Highway Administration (fhwa), Department Of Transportation/State Dept of Transportation	Highway Planning and Construction	20.205	WA PFH 149(1)	31,535		31,535	
Federal Highway Administration (fhwa), Department Of Transportation/State Dept of Transportation	Highway Planning and Construction	20.205	SB-WA05(001)	5,574		5,574	
Total CFDA 20.205				925,730	0	925,730	
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation/WASPC	State and Community Highway Safety	20.600	G2013-3	3,651		3,651	

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Substance Abuse And Mental Health Services Administration, Department Of Health And Human Services/WA State DSHS	Drug-Free Communities Support Program Grants	93.276	1H79Sp018172-01	138,829		138,829	
Administration For Children And Families, Department Of Health And Human Services/WA State DSHS	Child Support Enforcement	93.563	2110-80328	1,385		1,385	
Administration For Children And Families, Department Of Health And Human Services/WA State DSHS	Child Support Enforcement	93.563	2110-80328	56,774		56,774	
Administration For Children And Families, Department Of Health And Human Services/WA State DSHS	Child Support Enforcement	93.563	2110-80328	22,201		22,201	
Total CFDA 93.563				80,360	0	80,360	
Centers For Medicare And Medicaid Services, Department Of Health And Human Services/WA State DSHS	Medical Assistance Program	93.778	1163-27319	8,427		8,427	

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Total CFDA 93.958				12,978	0	12,978	
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Department Of Homeland Security/WA State Military Dept	Emergency Management Performance Grants	97.042	E12339	12,400		12,400	
Department Of Homeland Security/WA State Military Dept	Homeland Security Grant Program	97.067	E12147	44,556		44,556	
Department Of Homeland Security/WA State Military Dept	Homeland Security Grant Program	97.067	E13212	10,940		10,940	
Department Of Homeland Security/WA State Military Dept	Homeland Security Grant Program	97.067	E12173	17,000		17,000	
Department Of Homeland Security/WA State Military Dept	Homeland Security Grant Program	97.067	E13238	50,933		50,933	
Department Of Homeland Security/WA State Military Dept	Homeland Security Grant Program	97.067	E12243	13,181		13,181	
Total CFDA 97.067				136,610	0	136,610	

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

Total Federal Awards Expended:	1,410,697	494,422	1,905,119	
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The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

LOCAL GOVERNMENT RISK-ASSUMPTION
For the Year Ended December 31, 2013

Program Manager: Jill Shacklett/Shelly Stafford

Address: PO Box 5015

Phone: 509-447-6470

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

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

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

If YES, continue below.

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

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

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

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

If so, list the entity or entities: _____

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Pend Oreille County reports financial activity using the revenue and expenditure classifications, statements, and schedules contained in the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

Pend Oreille County was incorporated on March 1, 1911 and operates under the laws of the state of Washington applicable to a sixth class county. The county is a general purpose government and provides public safety, road maintenance and improvement, judicial administration, health and social services and general administrative services. The county uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

A. Fund Accounting

The accounts of the county are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The county's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the county:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund (001)

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

Special Revenue Funds (100-199)

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

Debt Service Funds (200-299)

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

Capital Projects Funds (300-399)

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

PROPRIETARY FUND TYPES:

Enterprise Funds (400-499)

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

Internal Service Funds (500-599)

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

FIDUCIARY FUND TYPES:

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

Private Purpose Funds (621-630)

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

Agency Funds (631-699)

These funds are used to account assets that county holds for others in an agency capacity.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by state law.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

C. Budgets

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

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

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

Fund/Department	Appropriated Amounts	Supplemental Appropriation	Actual Expenditures	Variance
GENERAL FUND				
001-000-000	\$ 1,119,610	\$ 32,000	\$ 1,149,144	\$ 2,466
001-000-060	\$ 248,484		\$ 247,200	\$ 1,284
001-000-090	\$ 364,840		\$ 360,125	\$ 4,715
001-000-100	\$ 4,870		\$ 1,342	\$ 3,528
001-000-120	\$ 2,780	\$ 10,000	\$ 11,992	\$ 788
001-000-150	\$ 237,835	\$ 7,200	\$ 220,171	\$ 24,864
001-000-180	\$ 276,779		\$ 271,563	\$ 5,217
001-000-200	\$ 23,500		\$ 19,162	\$ 4,338
001-000-210	\$ 337,961	\$ 10,000	\$ 335,585	\$ 12,376

001-000-240	\$ 419,758	\$ 5,500	\$ 404,424	\$ 20,834
001-000-285	\$ 65,900		\$ 48,005	\$ 17,895
001-000-300	\$ 181,782	\$ 30,000	\$ 190,812	\$ 20,970
001-000-330	\$ 186,307		\$ 182,256	\$ 4,051
001-000-350	\$ 77,514		\$ 62,209	\$ 15,305
001-000-380	-	\$ 41,000	\$ 40,967	\$ 33
001-000-390	\$ 165,103		\$ 146,107	\$ 18,996
001-000-420	\$ 749,286	\$ 125,000	\$ 869,053	\$ 5,233
001-000-450	\$ 206,580		\$ 100,535	\$ 106,045
001-000-455	\$ 21,692		\$ 17,644	\$ 4,048
001-000-475	\$ 169,834	\$ 60,000	\$ 225,543	\$ 4,291
001-000-480	\$ 61,211	\$ 2,500	\$ 61,894	\$ 1,817
001-000-510	\$ 261,765	\$ 5,000	\$ 264,007	\$ 2,758
001-000-520	\$ 107,715		\$ 103,336	\$ 4,379
001-000-540	\$ 769,365		\$ 734,184	\$ 35,181
001-000-600	\$ 1,968,661	\$ 146,000	\$ 2,110,059	\$ 4,602
001-000-660	\$ 267,500	\$ 10,500	\$ 274,988	\$ 3,012
001-000-690	\$ 259,019	\$ 1,200	\$ 238,862	\$ 21,357
Total General Fund	\$ 8,555,652	\$ 485,900	\$ 8,691,170	\$ 350,382
101-000-000	\$ 40,000		\$ 35,504	\$ 4,496
102-000-000	\$ 1,301,700	\$ 280,000	\$ 1,560,286	\$ 21,414
102-000-060	\$ -	\$ 50,000	\$ 50,000	\$ -
103-000-000	\$ 5,474	\$ -	\$ 4,369	\$ 1,105
104-000-000	\$ 97,000	\$ -	\$ 95,597	\$ 1,403
104-000-060	\$ -	\$ -	\$ -	\$ -
105-000-000	\$ 9,325	\$ -	\$ 6,230	\$ 3,095
107-000-000	\$ 60,000	\$ 26,769	\$ 81,769	\$ 5,000
110-000-000	\$ 24,935	\$ 90,000	\$ 110,953	\$ 3,982
111-000-000	\$ -	\$ -	\$ -	\$ -
112-000-000	\$ 4,389,090	\$ 700,000	\$ 5,069,289	\$ 19,801
112-000-010	-	\$ 150,000	\$ 145,334	\$ 4,666
114-000-000	\$ 15,500		\$ 7,504	\$ 7,996
116-000-000	\$ 140,000	\$ 5,000	\$ 34,336	\$ 110,664
117-000-000	\$ 36,500	\$ -	\$ 13,861	\$ 22,639
118-000-000	\$ 19,100		\$ 7,443	\$ 11,657
119-000-000	\$ 107,892		\$ 36,694	\$ 65,050
122-000-000	\$ 3,089		\$ 25	\$ 3,064
123-000-000	\$ 27,000	\$ -	\$ 12,801	\$ 14,199
124-000-000	\$ -	\$ -	\$ -	\$ -
126-000-000	\$ 400		\$ 0	\$ 400
127-000-000	\$ 755,751		\$ 629,285	\$ 126,466
128-000-000	\$ 11,550		\$ 5,402	\$ 6,148
130-000-000	\$ 25,000	\$ 42,295	\$ 34,124	\$ 33,171
131-000-000	\$ 15,000	\$ 5,000	\$ 19,062	\$ 938
132-000-000	\$ 76,000	\$ 25,000	\$ 99,406	\$ 1,594
134-000-000	\$ 82,857	\$ 4,000	\$ 86,473	\$ 384

201-000-020	\$ 308,025		305,342	
301-000-000	\$ 136,000	\$ 129,000	\$ 218,961	\$ 46,039
463-000-000	\$ 976,689	\$ -	\$ 958,821	\$ 17,868
501-000-000	\$ 306,261	\$ 3,500	\$ 309,599	\$ 162
502-000-000	\$ 2,081,550	\$ -	\$ 1,906,058	\$ 175,492
504-000-000	\$ 100,000		\$ 33,917	\$ 66,083
505-000-000	\$ 525,311	\$	\$ 431,429	\$ 93,882

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

D. Cash

It is the county's policy to invest all temporary cash surpluses. The amount is included in the cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is posted to the current expense fund.

The amounts reported as net cash and investments also include a compensating balance maintained with the bank in lieu of payments for services rendered. The average compensating balance maintained during 2013 was approximately \$5,071,749.

E. Deposits

The county deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission.

F. Investments See Note No. 2 *Investments*.

G. Derivatives and Similar Transactions

The county had no derivative or similar transactions during the period covered by the financial statement.

H. Capital Assets

Capital assets are assets with an initial individual cost of more than \$500 and an estimated useful life in excess of 5 years. The capital assets of the county are recorded as expenditures when purchased.

I. Compensated Absences

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

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

J. Long-Term Debt See Note No. 5 *Debt Service Requirements*

K. Other Financing Sources or Uses

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

Transfer In	Amount	Transfer Out	Amount
Counseling	\$ 50,000	Counseling Obligated Reserve	\$ 50,000
Growth Management	\$ 5,000	Timber Sales	\$ 5,000
Road RAP Excess	\$ 145,334	Road	\$ 145,334
Road	\$ 145,334	Road RAP excess	\$ 145,334
Road	\$100,000	Capital Projects	\$ 100,000

Disposition of Fixed Assets:

Current Expense	\$ 78,701
Timber	\$ 39,527
ER&R	\$ 22,210

L. RISK MANAGEMENT

Pend Oreille County is a member of the Washington Counties Risk Pool ("Pool"). Other Washington counties that are Pool members include: Adams, Benton, Chelan and Clallam, Clark, Columbia, Cowlitz and Douglas, Franklin, Garfield, Grays Harbor and Island, Jefferson, Kittitas, Lewis and Mason, Okanogan, Pacific and San Juan, Skagit, Skamania, Spokane and Thurston, Walla Walla, Whatcom and Yakima Counties. Kitsap, Klickitat and Whitman Counties are former Pool members, having voluntarily terminated their memberships beginning October 1st of 2010, 2002 and 2003 respectively.

Background: The Pool was formed August 18, 1988 after an Interlocal (Cooperative) Agreement under Chapter 39.34 RCW was approved by several Washington counties. The agreement and cooperative created a mechanism to provide member counties with "joint" programs and services including self-insurance, purchasing of insurance, and contracting for or hiring of personnel to provide administrative services, claims handling, and risk management. Washington's pools operate under the state's "pooling" laws and regulations, more specifically, RCW 48.62 RCW and WAC 200.100. They must be first approved and then are overseen by the State Risk Manager, and they are subject to annual fiscal audits performed and issued by the State Auditor's Office.

Noteworthy is the definition of "insurer" within RCW 48.01.050 for application of the Washington Insurance Code, which reflects the following:

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

Thus, under Washington law the Pool is not an insurance company, and therefore, not subject to the rules governing insurance policy interpretation.

The Pool's mission is: To provide comprehensive and economical risk coverage; to reduce the frequency and severity of losses; and to decrease costs incurred in the managing and litigation of claims. Its core values include: being committed to learn, understand and respond to the member counties' insurance needs; being committed to establish working relationships with all members that identify business issues and jointly develop solutions; member counties commit to allocate necessary resources to risk management in their own operations. The Pool's board of directors and professional staff share a commitment to manage the organization based on sound business principles, benchmarked industry standards and measurable outcomes, and being committed to continuous planning and innovation in product development and service delivery.

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

New members may be asked to pay modest fees to cover any costs to analyze the member's loss data and risk profile, but they are normally only required to contribute their proportional shares on their entry year's insuring assessments. Members contract initially under the Interlocal Agreement to remain in the Pool for at least five years. Following the initial term, a county may terminate its membership at the conclusion of any Pool fiscal year, provided the county timely files its required advance written notice; otherwise, the Interlocal Agreement and memberships automatically renew for another year. Even after termination, former members remain responsible for reassessments by the Pool for the members' proportional shares of any unresolved, unreported, and in-process claims for the periods that the former members were signatories to the Interlocal Agreement.

Joint Self-Insurance Liability Program ("JSILP"): The Pool, which recently celebrated its Silver Anniversary, has been providing its membership with occurrence-based, jointly purchased and/or jointly self-insured 3rd-party liability coverage since October 1, 1988 for bodily injury, personal injury, property damage, errors and omissions, and advertising injury caused by an occurrence during the policy period and occurring anywhere in the world. Total coverage limits have grown from the \$1 million limit that existed during the Pool's initial two insuring months to \$5 million, then to \$10 million and onto \$15 million before reaching the \$20 million occurrence limit that has existed since October 1, 2003. (Note: Additional occurrence limits of \$5 million have been available for many years for member counties to choose as an individual county-by-county option.) There are no aggregate limits to the payments the WCRP makes for any one member county or all member counties combined.

The initial \$10 million in coverage is jointly self-insured. The remaining JSILP coverage, up to \$15 million, is acquired as "following form" excess insurance from higher rated commercial carriers. Member counties annually select a deductible amount applicable to each occurrence from these options: \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000.

Reinsurance is acquired from higher rated carriers as well to protect the Pool directly and its member counties indirectly from larger-valued losses. The reinsuring program is written with a self-insured retention ("SIR") equal to the greater of the applicable member's deductible or \$100,000. The reinsuring agreements also include first and second layer corridor elements – to \$1 million and from \$1 to \$2 million – with cumulative (WCRP) retentions of \$2.95 and \$0.65 million and annual aggregate limits of \$40 and \$20 million respectively.

616 third-party liability claims (and lawsuits) were reported to the Pool by its member counties during Py2013, and added to the Pool's administrative database. This represented a 3% reduction in year-over-year filings and a continuation of recent years' decline in annual filings. The new filings raised the to-date total (Oct 1988 – Sep 2013) to 19,232. Total incurred losses (payments made plus reserve estimates for *open* claims) increased \$8.1 million during Py2013 to \$250.9 million. The annual amount is 50% more than the corresponding Py2012 amount of \$5.4M, but it represents just 51% of the Py2011 increase of \$16.0M, 46% of the \$17.8M in Py2010, and only 39% of the \$20.8M annual average for Py2007 through Py2009. Only 327 claims remained classified as '*open*' at year-end. With 307 additional claims projected by the actuary from all years as incurred but not yet reported ("IBNR"), the Pool's estimated ultimate claims totaled 19,539 as of September 30, 2013.

The independent actuary's projection of total reserves for claims that are expected to be the Pool's responsibility decreased slightly (-1%) from Py2012 to \$14.6 million. This amount includes \$3.4 million (-21% from Py2012) for losses within the Pool's self-insured retention, \$10.0 million (+7%) for losses subject to the "corridor" programs with the Pool's reinsurers, \$0.2 million for losses within the Py2013 quota-shared (10%) upper reinsured layer, and \$1.0 million (+3%) for estimated unallocated loss adjustment expenses. *NOTE: The corridor programs involving the WCRP's first (and now second) layer reinsurers began seven years ago. These programs included an occurrence coverage maximum of \$0.5 million during the first three years, \$1.0 million during the next three years, and of both \$1.0 million and \$2.0 million beginning with Py2013. Occurrence coverage minimums have remained since the corridor program began the greater of the applicable member deductible or \$100,000.*

Washington Counties Property Program ("WCPP"): Beginning with Py2006 (October 1, 2005), WCRP added

property insurance as a county-by-county option that is jointly-purchased from a consortium of higher rated commercial carriers. Since the initial offering, both participation and the total values of covered properties have nearly doubled. Twenty six WCRP counties with covered properties totaling over \$2.7 billion participated in the optional insuring program during Py2013.

The WCPP includes All Other Peril coverage limits of \$500 million per occurrence for losses to buildings and contents, vehicles, mobile/contractors equipment, EDP and communication equipment, etc., as well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being \$200 million. All Other Perils coverage limits apply to any occurrence, even those affecting more than one participating county, and there are no annual (AOP) aggregate limitations. Flood and Earthquake coverages each include annual aggregate limits of \$200 million. The WCPP coverage also includes sublimited items, e.g. Equipment Breakdown / Boiler & Machinery (\$100 million), Special Flood Hazard Areas (\$25 million). And there are endorsements for Green Construction Upgrades, Reproduction Coverage for Historic Structures, and Terrorism (\$20 million).

AOP occurrence deductibles, which the participating counties select annually and which the counties are solely responsible for paying, range between \$5,000 and \$50,000. Higher deductibles are applicable to losses resulting from catastrophe relevant losses.

There were 15 claims filed during Py2013 by participating counties with loss estimates totaling \$2.6 million and losses paid by fiscal year-end of \$1.5 million. During its initial eight years as a WCRP optional insuring program, there have been 103 WCPP claims filed with to-date incurred losses totaling \$15.5 million and losses paid through fiscal 2013 of \$8.9 million. Considering the fact that to-date WCPP premiums have totaled \$22.2 million, the WCPP's cumulative loss ratio is below 0.7.

Other Insurances: Several member counties also use the Pool's contracted producer (broker) to secure other (specialty) insurances. Examples include public officials bonds and crime (and fidelity), cyber risks/security, special events/concessionaires, underground storage tank and other environmental hazards insurance coverages.

Governance / Oversight: The Pool is governed by a board of directors consisting of one director (and at least one alternate director) appointed by each member county. The Board, which is made up of both elected and appointed county officials, meets three times each year with the summer meeting being the Pool's Annual Meeting. The board of directors is responsible for a) determining the extent of the 3rd-party self-insured liability coverage to be offered (approving the insuring document or coverage form), b) selecting the reinsurance program(s) to acquire and the excess insurance(s) to be jointly purchased or offered for optional purchase by the member counties, c) approving the Pool's annual operating budget(s) and work program(s), and d) approving the members' deposit assessment and reassessment formulas for the policy year ensuing and for any deficient prior period(s).

Regular oversight of the Pool's operations is provided by an 11-person executive committee selected from and by the WCRP Board. Committee members are elected to staggered, 3-year terms. The Committee meets several times throughout each policy year to: a) approve all WCRP disbursements and review the Pool's financial health; b) approve case settlements exceeding the applicable member's deductible by at least \$50,000; c) review all claims with incurred loss estimates exceeding \$100,000; and d) evaluate the Pool's operations and program deliverables as well as the Executive Director's performance. Committee members are expected to participate in the Board's standing committees (finance, personnel, risk management, and underwriting) for development or review/revision of the organization's policies and coverage documents.

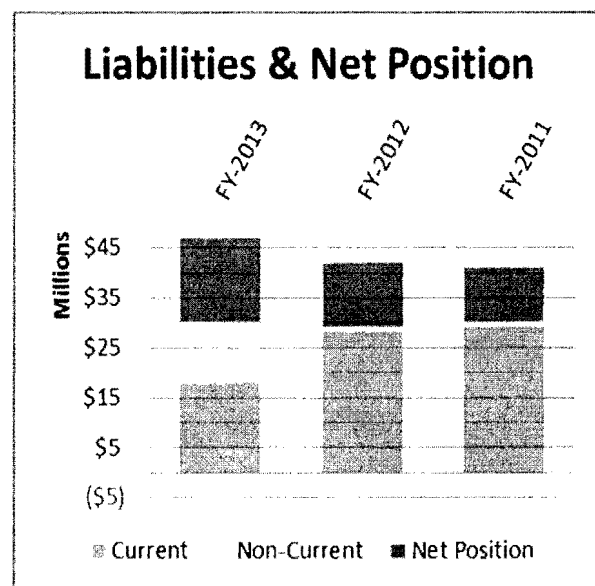
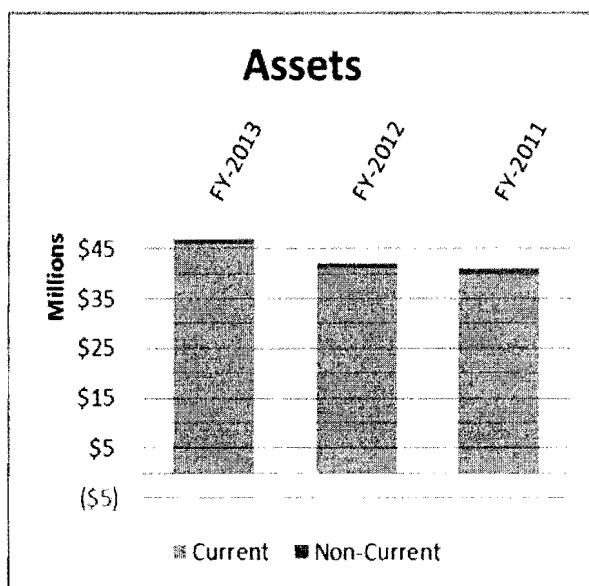
Staffing and Support Teams: The Pool's multi-person claims staff with years of combined experience handles or oversees the handling of the several hundred liability cases each year filed upon and submitted by the Pool's member counties. This includes establishing reserves for covered events and estimating undiscounted future cash payments for losses and their related claims adjustment expenses. Other WCRP staffers provide various member services, e.g. conducting member and potential member risk assessments and compliance audits, coordinating numerous Pool-sponsored trainings, researching other coverages, and marketing the Pool and its risk management services. Some address and support the organization's administrative needs.

Professionals from some of the more respected organizations worldwide are regularly called upon to address various needs of the Pool. More specifically, independent actuarial services are furnished by PricewaterhouseCoopers, LLP. Independent claims auditing is performed by Startegic Claims Direction LLC, and special claims audits are occasionally performed by the Pool's commercial reinsurers/insurers. Insurance producer (broker) and advanced

loss control and prevention services are provided by Arthur J. Gallagher Risk Management Services, Inc.. Coverage counsel is furnished by J. William Ashbaugh of Hackett Beecher & Hart. These professionals are in addition to the many contracted and in-county attorneys assigned to defend the numerous Pool-covered cases, as well as the examinations by and services from both the State Risk Manager and State Auditor's Offices.

Financial Summary: During fiscal 2013, Pool assets grew 11% (+\$4.8 million) and liabilities by 3% (+\$1.0 million). Its net (financial) position, which is commonly referred to as "net assets" and sometimes as "owners' equity", improved 30% (+\$3.9 million) during the Pool's Silver Anniversary year to \$16.7 million as of September 30, 2013. Much of the net position is 'restricted' (\$12.5 million) to address the Board of Directors' recently revised requirements in section D of its Underwriting Policy. *NOTE: This policy revision resulted in the Pool's own restriction increasing \$7.5 million (+187%) and the unrestricted declining \$3.8 million (-53%). The (State Risk Manager's) solvency provisions in WAC 200.100.03001(3) required \$0.9 million for satisfaction, a year-over-year increase of \$0.1 million (+15%). Another \$0.9 million is invested in capital assets (net of debt). The remaining \$3.3 million is unrestricted.*

\$3.75 million in operating income was experienced during Py2013, an increase of 111% from Py2012. Operating revenues were 'flat', but expenses declined nearly \$2.0 million (-15%). This reduction was in part due to even more favorable adjustments by the independent actuary, PricewaterhouseCoopers LLP ("PwC"), to the Pool's claims-related reserves, and to the reduction (-26%) in the premiums to acquire the reinsurance, excess insurance and property insurance policies requested by the Board.



Contingent Liability: The Pool is a cooperative program with joint liability amongst its participating members. Contingent liabilities occur when assets are not sufficient to cover liabilities. Deficits of the Pool resulting from any fiscal year are financed by reassessments (aka retroactive assessments) placed upon the deficient year's membership in proportion with the deposit assessments initially levied and collected. The Pool's reassessments receivable balance at December 31, 2013 was ZERO (\$0) as there were no known contingent liabilities at that time.

M. Reserved Fund Balance

- a) In 2011, Pend Oreille County was contacted by a representative of the Department of Social and Health Services, who informed us that an advance they provided in 1985 to the Counseling services for the purpose of covering lags in payments should show on the annual reporting. The amount of \$21,895 advance payments have been reported in the reserved portion of the ending fund balance of the Special Revenue Fund 102-000-000.
- b) The Cash flow reserve was established in 2008 to ensure adequate cash flow

throughout the year. It was originally set at \$800,000 and in December 2008, resolution 2008-66 added \$200,000 more to the reserve. Resolution 2010-62 decreased the reserve balance back to \$800,000 using the \$200,000 to balance the budget for 2011, with the intent to return the balance back to \$1,000,000 when financially feasible. Resolution 2013-5, fulfilled the intention of returning the cash flow balance to \$1,000,000. In addition, Noxious Weed, a department within Current expense (001-000-475), must reserve the difference in income and expenditures in the neighborhood cost-share program(2013-\$28,134), (a federally funded grant program), if there is any carryover.

- c) The special revenue funds reserve amounts have been committed or restricted either by a Pend Oreille County Commissioner Resolution, State RCW or by Grant restrictions. Following is a table of the particular reserve amounts.

FUND	Beginning Reserve	Ending Reserve	Nature of Restriction
101 Arts & Tourism	41,502	42,237	RCW 67.28.180
102 Counseling	954,166	1,010,878	RCW 71.24.015 (7) & RCW 71.20.110 & State & Federal Grants
103 Crime Victims	9,500	12,554	RCW 7.68.035
104 Fair	70,645	71,722	RCW36.29.010 & RCW39.29.020
105 Law Library	5,008	2,752	RCW27.24.070 &RCW 27.24.030
107 2010 Tech Project	79,069	0	Closed
110 Park	273,423	164,612	Resolution 2008-59 and Resolution 98-82
111 Paths & Trails	115,841	123,856	RCW 47.30
112 Road	628,164	1,207,379	RCW 36.82.010 & RCW 82.36.025 & State & Federal Grants
114 Veteran's Assistance	40,543	44,692	RCW 73.08.010
117 Treasurer's REET	63,708	49,932	RCW 82.45.180
118 Treasurer's O&M	13,569	20,546	RCW 84.56.020
119 Auditor's O&M	55,778	80,814	RCW 36.22.170 & RCW 36.22.175

123 Trial Court Improvement	63,520	65,115	RCW 3.58.060
126 Drug Enforcement	1,823	1,823	RCW 69.50.505
127 Emergency 911	21,669	8,321	RCW 82.14B.030
128 Extension Education	19,309	16,257	Resolution 98-19
130 Growth Management	12,296	0	RCW 36.70.010
131 Low Income Housing	20,587	17,098	RCW 36.22.178
132 Homeless Program	105,120	87,212	RCW 36.22.179
134 Public Facilities	346,620	394,634	RCW 82.14.370

NOTE 2 - INVESTMENTS

The county's investments are insured, registered or held by the county or its agent in the county's name. Investments are presented at cost.

The investment amounts listed under Pend Oreille County may include county funds and funds of any municipal corporation, which are not required for immediate expenditure. These funds are invested per RCW 36.29.020. The combined total of \$4,600,645 includes only county funds.

Investments by type at December 31, 2013 are as follows:

Type of Investment	Pend Oreille County	Investments held by the county as agent for other local or private organizations	Total
LGIP	\$3,662,742	\$9,877,599	\$13,540,341
US GOVT SEC	\$0	\$0	\$0
Other:	\$0	\$0	\$0
Certificates of Deposit	\$500,000	\$100,000	\$600,000
Money Market Accounts	\$437,903	\$7,073	\$444,976
Totals	<u>\$4,600,645</u>	<u>\$9,984,672</u>	<u>\$14,585,317</u>

NOTE 3 - PROPERTY TAX

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

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

Pend Oreille County's regular levy for the year 2013 was \$1.628148425 per \$1,000 on an assessed valuation of \$1,359,055,615 for a total regular levy of \$2,212,714. This includes a levy shift from Road to Current Expense of \$400,000.

The county is also authorized to levy \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitations as the levy for general government services. The county's road levy rate for 2013 was \$1.1868693452 per \$1,000 on an assessed valuation of \$1,190,977,588 for a total road levy of \$1,413,534. This amount reflects a levy shift from Road to Current Expense of \$400,000.

NOTE 4 - INTERFUND LOANS AND ADVANCES

The following table displays interfund loan activity during 2013. The \$60,000 balance on the Enhanced 911 loan was revised to an interfund equity transfer by Resolution 2013-39:

<u>Borrowing Fund</u>	<u>Lending Fund</u>	<u>Balance 1/1/2013</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/2012</u>
Enhanced 911	CE	\$60,000	\$0	\$60,000	\$0
Fair	Public Facilities	\$36,000	0	\$3,000	\$33,000
Growth Management	CE	\$25,000	0	\$25,000	\$0
TOTALS		\$121,000	\$0	\$88,000	\$33,000

NOTE 5 - DEBT SERVICE REQUIREMENTS

The accompanying Schedule of Long-Term Debt (09) provides more details of the outstanding debt and liabilities of the county and summarizes the county's debt transactions for year ended December 31, 2013.

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

	<u>General Obligation Bonds</u>	<u>Revenue Bonds</u>	<u>Other Debt</u>	<u>Total Debt</u>
2013	\$ 305,342			\$ 305,342
2014	\$ 306,392			\$ 306,392
2015	\$ 35,943			\$ 35,943
2016	\$ 36,253			\$ 36,253
2017	\$ 0			\$ 0
2018	\$ 0			\$ 0
TOTALS	<u>\$ 683,930</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ 683,930</u>

NOTE 6 - PENSION PLANS

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

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

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

NOTE 7 - OTHER DISCLOSURES

1. One New fund was created in 2013. Resolution 2013-47 established the Real Estate and Property Tax Administration Assistance Fund (115-000-000). No activity until 2014.
2. Resolution 2013-6 closed the Counseling Obligated Reserve Fund (102-000-060).
3. Resolution 2013-48 closed the Technology Bond Fund. (107-000-000).

SCHEDULE OF DISBURSEMENT ACTIVITY
For the Fiscal Year ended December 31, 2013

1	2	3	4	5	6	7	8	9	10
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2013	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2013 (3+4-5-6)	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2013 (4-6-8+9)
635-000-050	CHIPPEWA W/S BOND	0	1,312	1,312		0			1,312
637-000-000	CLAIMS-SALARY	233,501	23,356,657	23,387,852		202,306			23,356,657
201-000-020	COUNTY BONDS	0	305,342	305,342		0			305,342
639-010-000	CUSICK	604	28,879	29,483		0			28,879
639-020-000	IONE	0	77,180	77,180		0			77,180
639-030-000	METALINE	0	46,857	46,857		0			46,857
639-040-000	METALINE FALLS	0	60,916	60,916		0			60,916
639-050-000	NEWPORT	0	310,821	310,821		0			310,821
641-000-050	DIAMOND LAKE W/S BONDS	0	129,808	129,808		0			129,808
646-002-000	FIRE DISTRICT 2 GEN	0	18,780	18,780		0			18,780
646-002-010	FIRE DISTRICT 2 RESCUE/AMBULANCE	0	61,586	61,586		0			61,586
646-003-020	FIRE DISTRICT 3 DEBT SVC	0	51,591	51,591		0			51,591
646-004-000	FIRE DISTRICT 4 GENERAL	0	61,863	61,863		0			61,863
654-001-000	HOSPITAL DISTRICT 1 GEN	0	421,332	421,332		0			421,332
654-001-020	HOSPITAL DISTRICT 1 DEBT SVC	0	22	22		0			22
663-009-050	PONDERAY SHORES BOND 09	0	19,901	19,901		0			19,901
665-000-000	PORT OPERATING	61,678	3,546,903	3,503,698	676	104,207			3,546,227
665-000-050	PORT BONDS	0	42,650	31,550		11,100			42,650
670-043-000	SCHOOL 43 GENERAL	0	741	741		0			741
670-043-020	SCHOOL 43 DEBT SERVICE	0	2,344	2,344		0			2,344
670-056-000	SCHOOL 56 GENERAL	942,662	11,090,802	11,321,227	8,558	703,679			11,082,244
670-056-020	SCHOOL 56 DEBT SERVICE	302	644,085	644,387	-	-			644,085
670-056-040	SCHOOL 56 CAPITAL PROJECTS	26,349	449,917	476,266	-	-			449,917
670-056-060	SCHOOL 56 TRUST	2,218	33,624	33,762	0	2,080			33,624
670-056-080	SCHOOL 56 ASB	14,038	209,699	201,940	4665	17,132			205,034
670-059-000	SCHOOL 59 GENERAL	257,090	3,411,599	3,531,168	890	136,631			3,410,709

SCHEDULE OF DISBURSEMENT ACTIVITY
For the Fiscal Year ended December 31, 2013

1	2	3	4	5	6	7	8	9	10
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2013	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items 12/31/2013 (3+4-5-6)	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2013 (4-6-8+9)
670-059-020	SCHOOL 59 DEBT SERVICE	0	19,751	19,751		0			19,751
670-059-040	SCHOOL 59 CAPITAL PROJECTS	0	10,000	10,000	0	-			10,000
670-059-080	SCHOOL 59 ASB	3,671	54,814	54,452	42	3,991			54,772
670-059-090	SCHOOL 59 TRAN VEH	0	137,566	137,566	0	-			137,566
670-061-000	SCHOOL 61 GENERAL	0	11,718	11,718		0			11,718
670-061-020	SCHOOL 61 DEBT SERVICE	0	15,234	15,234		0			15,234
670-062-000	SCHOOL 62 GENERAL	0	189,555	189,555		0			189,555
670-062-020	SCHOOL 62 DEBT SERVICE	0	24	24		0			24
670-070-000	SCHOOL 70 GENERAL	267,554	3,523,721	3,667,334	556	123,385			3,523,165
670-070-040	SCHOOL 70 CAPITAL PROJECTS	0	399,883	399,883	0	-			399,883
670-070-060	SCHOOL 70 TRUST	0	2,801	2,801	0	-			2,801
670-070-080	SCHOOL 70 ASB	5,049	84,461	84,108	484	4,918			83,977
675-000-000	STATE	0	4,239,140	4,239,140		0			4,239,140
682-000-000	TAX FORECLOSURE SUSPENSE	0	0	0		0			-
						-			-
						-			-
	TOTAL - all funds	1,814,716	53,073,879	53,563,295	15,871	1,309,429	-	-	53,058,008

SCHEDULE OF CASH ACTIVITY
For the Fiscal Year ended December 31, 2013

1	2	3	4	5	6	7	8	9	10	11	12	13
Fund No.	Fund Title	Beginning Cash & Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
001	CURRENT EXPENSE	2,094,193	9,019,543				9,019,543	8,735,418		-	8,735,418	2,378,318
101	ARTS, TOURISM & RECREATION	41,502	36,238				36,238	35,504			35,504	42,236
102	COMMUNITY MENTAL HEALTH	954,166	1,666,998				1,666,998	1,610,286			1,610,286	1,010,878
103	CRIME VICTIMS	9,500	7,423				7,423	4,369			4,369	12,554
104	FAIR	70,645	96,674				96,674	95,597			95,597	71,722
105	LAW LIBRARY	5,009	3,973				3,973	6,230			6,230	2,752
107	TECHNOLOGY	79,069	2,700				2,700	81,769			81,769	-
110	PARK	273,423	2,143				2,143	110,953			110,953	164,613
111	PATHS & TRAILS	115,841	8,015				8,015	-			-	123,856
112	ROAD	628,164	5,503,169	290,668			5,793,837	4,923,955	290,668		5,214,623	1,207,378
114	VETERAN'S ASSISTANCE	40,543	11,653				11,653	7,504			7,504	44,692
117	TREASURER'S REET TECH FUND	63,708	85				85	13,861			13,861	49,932
118	TREASURER'S O&M	13,569	14,419				14,419	7,443			7,443	20,545
119	AUDITOR'S O&M	55,778	61,730				61,730	36,694			36,694	80,814
123	TRIAL COURT IMPROVEMENT	63,520	14,396				14,396	12,801			12,801	65,115
126	DRUG ENFORCEMENT	1,823	0				-	-			-	1,823
127	ENHANCED 911 SYSTEM	21,669	675,937				675,937	629,285			629,285	68,321
128	EXTENSION EDUCATION	19,309	2,350				2,350	5,402			5,402	16,257
130	GROWTH MANAGEMENT	12,296	30,000				30,000	34,124			34,124	8,172
131	LOW INCOME HOUSING	20,588	15,572				15,572	19,062			19,062	17,098
132	HOMELESS PROGRAM	105,121	81,497				81,497	99,406			99,406	87,212
134	PUBLIC FACILITIES	346,620	134,487				134,487	86,473			86,473	394,634
201	BOND	-	305,342				305,342	305,342	-		305,342	-
301	CAPITAL PROJECTS	236,077	77,839				77,839	218,960			218,960	94,956
463	SOLID WASTE	173,545	937,389				937,389	958,822			958,822	152,112
501	RISK MANAGEMENT	157,728	308,420				308,420	309,599			309,599	156,549
502	EQUIPMENT R&R	1,363,591	1,765,041				1,765,041	1,906,058			1,906,058	1,222,574
504	UNEMPLOYMENT COMP	70,019	124,933				124,933	33,917			33,917	161,035
505	IT FUND	133,635	459,033				459,033	431,429			431,429	161,239
	SUBTOTAL	7,170,651	21,366,999	290,668	-	-	21,657,667	20,720,263	290,668	-	21,010,931	7,817,387
	TRUST ACCOUNTS											
621	AUDITOR DEPT OF LICENSING	7,165			1,267,660		1,267,660			1,253,795	1,253,795	21,030
622	COUNSELING SERVICES CHECKING	4,777			2,294		2,294			4,971	4,971	2,100
623	DISTRICT COURT CHECKING	11,198			438,802		438,802			438,019	438,019	11,981
624	SHERIFF CORRECTION JAIL	32,635			78,183		78,183			68,497	68,497	42,321
625	SUPERIOR COURT CHECKING/TRUS	25,527			196,344		196,344			211,655	211,655	10,216
675	SHERIFF'S TRUST	2,624	25,782				25,782	26,060			26,060	2,346
632	ADVANCE TAX	-					-				-	-
682-000-000	TAX FORECLOSURE	15,625	59,176				59,176				-	74,801
683-000-060	TIMBER TAX RESERVE	89,646	44,735				44,735				-	134,381
684-000-000	COUNTY TAX REFUND FUND	-					-				-	-
685-000-000	TREASURER'S SUSPENSE	-					-				-	-
	SUBTOTAL	189,197	129,693	-	1,983,283	-	2,112,976	26,060	-	1,976,937	2,002,997	299,176

SCHEDULE OF CASH ACTIVITY
For the Fiscal Year ended December 31, 2013

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)
	CEMETERY DISTRICTS						-				-	
634-001-000	CEMETERY DISTRICT 1	250,590	137,003		-		137,003	80,883			80,883	306,710
634-002-000	CEMETERY DISTRICT 2	17,318	4,240		-		4,240	4,355			4,355	17,203
634-003-000	CEMETERY DISTRICT 3	20,296	10,354				10,354	2,484			2,484	28,166
	SUBTOTAL	288,204	151,597	-	-	-	151,597	87,722	-	-	87,722	352,079
	WATER/SEWER DISTRICTS						-				-	
635-000-000	CHIPPEWA W/S GENERAL	54,230	101,981				101,981	109,163			109,163	47,048
635-000-040	CHIPPEWA W/S C/P	12,423	0		-		-	-			-	12,423
635-000-050	CHIPPEWA W/S BOND	-	1,312				1,312	1,312			1,312	-
641-000-000	DIAMOND LAKE W/S GENERAL	300,146	266,222				266,222	260,978			260,978	305,390
641-000-040	DIAMOND LAKE W/S CONSTRUCTIO	192,970	9,555				9,555	-			-	202,525
641-000-050	DIAMOND LAKE W/S BONDS	378,357	128,298				128,298	129,808			129,808	376,847
641-000-060	DIAMOND LAKE W/S BOND RES	168,939	208				208	-			-	169,147
659-000-000	LENORA SEWER GENERAL	69,119	141,563				141,563	145,966			145,966	64,716
659-000-040	LENORA SEWER CP	-	76,224				76,224	76,205			76,205	19
659-000-050	LENORA SEWER BOND	5,790	26,924				26,924	-			-	32,714
663-000-000	PONDERAY SHORES W/S	265,456	25,990				25,990	39,139			39,139	252,307
663-000-040	PONDERAY SHORES W/S CONSTR	38,876	0				-	38,876			38,876	-
663-000-050	PONDERAY SHORES W/S REV BND	110,559	36,220				36,220	19,901			19,901	126,878
667-000-000	SACHEEN SEWER GENERAL	18,445	59,927				59,927	42,013			42,013	36,359
667-000-020	SACHEEN SEWER DEBT SERV	83					-	-			-	83
667-000-040	SACHEEN SEWER CAP PROJ	1	341,015				341,015	341,015			341,015	1
667-000-050	SACHEEN ASSESSMENT DEBT	-	0				-	-			-	-
	SUBTOTAL	1,615,394	1,215,439	-	-	-	1,215,439	1,204,376	-	-	1,204,376	1,626,457
	CITIES & TOWNS											
639-010-000	CUSICK GENERAL	-	28,957				28,957	28,879			28,879	78
639-020-000	IONE GENERAL	280	77,551				77,551	77,180			77,180	651
639-030-000	METALINE GENERAL	48	46,923				46,923	46,857			46,857	114
639-040-000	METALINE FALLS GENERAL	-	60,715				60,715	60,916			60,916	(201)
639-050-000	NEWPORT GENERAL	2,687	312,138				312,138	310,821			310,821	4,004
	SUBTOTAL	3,015	526,284	-	-	-	526,284	524,653	-	-	524,653	4,646
	DIKING DISTRICT											
644-002-000	DIKING DISTRICT 2	4,714	300				300	-			-	5,014
	SUBTOTAL	4,714	300	-	-	-	300	-	-	-	-	5,014
	FIRE DISTRICTS											
646-002-000	FIRE DISTRICT 2 GENERAL	82,976	171,402				171,402	167,349			167,349	87,029
646-002-010	FIRE DISTRICT 2 RESCUE	75,796	313,142				313,142	325,193			325,193	63,745
646-002-040	FIRE DISTRICT 2 BUILDING RES	768	0				-	-			-	768
646-003-000	FIRE DISTRICT 3 GENERAL	309,339	513,774	36,111			549,885	540,802			540,802	318,422
646-003-010	FIRE DISTRICT 3 ENGINE & EQUIP	116,297	870				870	7,532	36,111		43,643	73,524
646-003-020	FIRE DISTRICT 3 DEBT SERVICE	-	51,591				51,591	51,591			51,591	-
646-004-000	FIRE DISTRICT 4 GENERAL	357,617	313,805				313,805	284,853	30,000		314,853	356,569
646-004-010	FIRE DISTRICT 4 EQUIP RES	59,240	90	30,000			30,090	-			-	89,330
646-005-000	FIRE DISTRICT 5 GENERAL	22,955	29,015				29,015	30,803			30,803	21,167
646-006-000	FIRE DISTRICT 6 GENERAL	237,413	84,019				84,019	67,128			67,128	254,304
646-008-000	FIRE DISTRICT 8 GENERAL	15,895	23,913				23,913	26,246			26,246	13,562
	SUBTOTAL	1,278,296	1,501,621	66,111	-	-	1,567,732	1,501,497	66,111	-	1,567,608	1,278,420

SCHEDULE OF CASH ACTIVITY
For the Fiscal Year ended December 31, 2013

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)
	HOSPITAL DISTRICTS											
654-001-000	HOSPITAL DISTRICT 1 GENERAL	8,433	422,423				422,423	421,332		-	421,332	9,524
654-001-020	HOSPITAL DISTRICT 1 DEBT SERVICE		22				22	22		-	22	-
654-002-000	HOSPITAL DISTRICT 2 GENERAL	78,510	27,268				27,268	4,553			4,553	101,225
654-002-060	HOSPITAL DISTRICT 2 RESERVE	-	0				-				-	-
	SUBTOTAL	86,943	449,713	-	-	-	449,713	425,907	-	-	425,907	110,749
	LIBRARY DISTRICT											
661-000-000	LIBRARY	392,305	531,926				531,926	462,369			462,369	461,862
	SUBTOTAL	392,305	531,926	-	-	-	531,926	462,369	-	-	462,369	461,862
	PORT DISTRICTS											
665-000-000	PORT OPERATING EXPENSE	3,656,246	2,162,637	550,000	676		2,713,313	3,546,227			3,546,227	2,823,332
665-000-040	PORT CAP IMP	609,170	788				788		550,000		550,000	59,958
665-000-050	PORT REVENUE BOND	-		42,650			42,650	42,650			42,650	-
665-000-060	PORT DEBT SERVICE RES	180,440	244				244		42,650		42,650	138,034
665-000-090	PORT INSURANCE RESERVE	150,155	213				213				-	150,368
	SUBTOTAL	4,596,011	2,163,882	592,650	676	-	2,757,208	3,588,877	592,650	-	4,181,527	3,171,692
	SCHOOL DISTRICTS											
670	SUBTOTAL	2,599,228	21,426,799	851,020	36,224		22,314,043	20,277,144	851,020	385,759	21,513,923	3,399,348
	STATE											
679-000-000	STATE REMITS	39,655	4,242,865				4,242,865	4,239,140			4,239,140	43,380
	SUBTOTAL	39,655	4,242,865	-	-	-	4,242,865	4,239,140	-	-	4,239,140	43,380
	TOTALS	18,263,613	53,707,118	1,800,449	2,020,183	0	57,527,750	53,058,008	1,800,449	2,362,696	57,221,153	18,570,210

PEND OREILLE COUNTY

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2012

Project Description/Indentification Number	Total Budget for the Project	Current Year Portion - Actual Amount	Current Year Portion Performed by Own Employees - Actual Amount
CRP839	\$ 220,000.00	\$ 6,167.00	\$ 6,167.00
CRP838	\$ 812,000.00	\$ 2,244.00	\$ 2,244.00
CRP837	\$ 865,000.00	\$ 1,301.00	\$ 1,152.00
CRP836	\$ 666,108.00	\$ 610,234.00	\$ 38,157.00
CRP835	\$ 1,650,000.00	\$ 589.00	\$ 589.00
CRP828	\$ 4,683,000.00	\$ 269,701.00	\$ 1,123.00
CRP824	\$ 2,319,000.00	\$ 154.00	\$ 154.00
SP805	\$ 78,200.00	\$ 886.00	\$ 886.00
SP601	\$ 205,160.00	\$ 13,818.00	\$ 12,345.00
SP133	\$ 93,000.00	\$ 114,881.00	\$ 54,727.00
SP132	\$ 300,000.00	\$ 16,064.00	\$ 9,049.00
SP130	\$ 139,715.00	\$ 2,250.00	\$ 2,250.00
SP129	\$ 163,000.00	\$ 14,852.00	\$ 4,168.00
SP125	\$ 400,000.00	\$ 154,409.00	\$ 51,836.00
SP121	\$ 1,450,000.00	\$ 58,731.00	\$ 12,373.00
TOTALS	\$ 14,044,183.00	\$ 1,266,281.00	\$ 197,220.00

MCAG (0150)

Schedule 17

Pend Oreille County

Part 2

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2012

Total current public work construction budget as amended (annual or biennial as applicable)	292835
Allowable portion of total public works (10 percent of line 1)	809050
Less: Amount (if any) in excess of permitted amount from prior budget period.	
Total allowable public works (line 2 minus line 3)	809050
Total public works projects performed by public employees during the current year (include work performed by a county)	197221
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)	611829

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, 2013Has your government engaged labor relations consultants? ☒ Yes ☐ No

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

Name of Firm The Wesley Group
Name of Consultant Kevin Wesley
Business Address PO Box 7164 Kennewick, WA 99336
Amount Paid to Consultant During Fiscal Year \$20,353.58
Terms and Conditions, as Applicable, Including: Rates (E.g., Hourly, etc.)\$100/hr _____ Maximum Compensation Allowed _N/A_____
Duration of Services Jan-December 31, 2013
Services Provided Labor relations _____ _____

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

For the Year Ended December 31, 2013

Total Sales and Use Tax Proceeds (BARS Code 313.18) \$131,487 plus Unspent Proceeds from Previous Periods \$ 346,620

(1) Public Facilities Project	(2) Plan Containing the Project	(3) Total Expenditures for the Project	(4) Amount of Sales and Use Tax Spent on the Project	(5) Estimated Number of Businesses Created/Retained by the Project	(6) Estimated Number of Jobs Created/Retained by the Project
EDC	Comp Plan	\$77,033.21	\$77,033.21	9	61.5
TEDD	Comp Plan	\$6,750.00	\$6,750.00	1	3
Backup Server/Final Inter	IT Plan (2012)	\$2,690.00	\$2,690.00	0	1
		\$	\$		
		\$	\$		
		\$	\$		
		\$	\$		
		\$	\$		

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

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

Submit Annual Report

Thank you for filing your annual financial report with the State Auditor's Office on 8/6/2014. Please print this page for your records. You should receive an email confirming your annual report submission has been accepted in the near future.

If you require assistance please email online help