

# ANNUAL REPORT CERTIFICATION

Pend Oreille County  
(Official Name of Government)

0150  
MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office  
For the Fiscal Year Ended 12/31/2019

## GOVERNMENT INFORMATION:

Official Mailing Address	<u>PO Box 5015</u>
	<u>Newport, WA 99156-5015</u>
Official Website Address	<u>www.pendoreilleco.org</u>
Official E-mail Address	<u>mnichols@pendoreille.org</u>
Official Phone Number	<u>509-447-6474</u>

## AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title	<u>Jill Shacklett Chief Deputy Auditor</u>
Contact Phone Number	<u>509-447-6470</u>
Contact E-mail Address	<u>jshacklett@pendoreille.org</u>

I certify 22nd day of May, 2020, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

## Signatures

Jill Shacklett (jshacklett@pendoreille.org)

**Pend Oreille County**

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3081000	Reserved Cash and Investments - Beginning	\$818,278
0150	001	General	3088000	Unreserved Cash and Investments - Beginning	\$1,778,821
0150	001	General	3111000	Property Tax	\$2,098,535
0150	001	General	3174000	Timber Excise Tax	\$132,280
0150	001	General	3131100	Local Retail Sales and Use Tax	\$1,165,391
0150	001	General	3137100	Criminal Justice Sales and Use Tax	\$140,982
0150	001	General	3172000	Leasehold Excise Tax	\$929
0150	001	General	3216000	Professional and Occupations	\$50
0150	001	General	3221000	Buildings, Structures and Equipment	\$185,872
0150	001	General	3222000	Marriage Licenses	\$664
0150	001	General	3229000	Other Non-Business Licenses and Permits	\$12,098
0150	001	General	3229000	Other Non-Business Licenses and Permits	\$11,250
0150	001	General	3321069	Title II - Special Projects on Federal Land	\$6,786
0150	001	General	3321523	Payment In-Lieu of Tax	\$1,082,483
0150	001	General	3321560	Payment In-Lieu of Tax	\$182
0150	001	General	3421000	Law Enforcement Services	\$480
0150	001	General	3331657	Federal Indirect Grant from Department of Justice	\$58,750
0150	001	General	3331658	Federal Indirect Grant from Department of Justice	\$33,631
0150	001	General	3332070	Federal Indirect Grant from Department of Transportation	\$4,224
0150	001	General	3339356	Federal Indirect Grant from Department of Health and Human Services	\$21,987

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3339356	Federal Indirect Grant from Department of Health and Human Services	\$72,168
0150	001	General	3339563	Federal Indirect Grant from Executive Office of the President	\$355
0150	001	General	3339701	Federal Indirect Grant from Department of Homeland Security	\$9,821
0150	001	General	3339704	Federal Indirect Grant from Department of Homeland Security	\$19,500
0150	001	General	3339706	Federal Indirect Grant from Department of Homeland Security	\$16,000
0150	001	General	3339706	Federal Indirect Grant from Department of Homeland Security	\$27,740
0150	001	General	3339706	Federal Indirect Grant from Department of Homeland Security	\$28,951
0150	001	General	3339706	Federal Indirect Grant from Department of Homeland Security	\$21,065
0150	001	General	3340011	1/2 County Prosecutor's Salary	\$90,889
0150	001	General	3340030	State Grant from Secretary of State	\$4,339
0150	001	General	3340110	State Grant from Criminal Justice Training Commission	\$41,500
0150	001	General	3340120	State Grant from Other Judicial Agencies	\$410
0150	001	General	3340120	State Grant from Other Judicial Agencies	\$1,390
0150	001	General	3340120	State Grant from Other Judicial Agencies	\$56,412
0150	001	General	3340310	State Grant from Department of Ecology	\$60,136
0150	001	General	3340330	State Grant from Conservation Commission	\$16,060
0150	001	General	3340420	State Grant from Department of Commerce	\$21,600

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3340460	State Grant from Department of Social and Health Services	\$34,095
0150	001	General	3340460	State Grant from Department of Social and Health Services	\$61
0150	001	General	3340462	State Grant from Department of Social and Health Services	\$20,158
0150	001	General	3340463	State Grant from Department of Social and Health Services	\$4,646
0150	001	General	3350091	PUD Privilege Tax	\$473,976
0150	001	General	3360084	Vessel Registration Fees	\$8,454
0150	001	General	3360098	City-County Assistance	\$262,892
0150	001	General	3360120	Court Cost Reimbursement - County Clerks LFO Collections	\$611
0150	001	General	3360128	Counties - Public Defense Services	\$18,033
0150	001	General	3360251	Payment In-Lieu of Taxes - Game Lands	\$5,546
0150	001	General	3360610	Criminal Justice - Counties	\$385,757
0150	001	General	3360631	Adult Court Cost - Juvenile Offenders	\$2,630
0150	001	General	3360632	Juvenile Rehabilitations - Impacted Counties	\$68,086
0150	001	General	3360651	DUI and Other Criminal Justice Assistance	\$8,039
0150	001	General	3360692	Autopsy Cost	\$10,410
0150	001	General	3360694	Liquor/Beer Excise Tax	\$23,930
0150	001	General	3360695	Liquor Control Board Profits	\$39,343
0150	001	General	3370000	Local Grants, Entitlements and Other Payments	\$1,701,466
0150	001	General	3412100	Auditors' Filing and Recording Services	\$29,847
0150	001	General	3412200	District/Municipal Court Civil Filing Services	\$5,798

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$13,093
0150	001	General	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$258
0150	001	General	3412800	District/Municipal Other Court Filing Services	\$252
0150	001	General	3412900	Superior Court Other Filing Services	\$1,231
0150	001	General	3413200	District/Municipal Court Records Services	\$4,488
0150	001	General	3413300	District/Municipal Court - Administrative Fees	\$2,086
0150	001	General	3413400	Superior Court Record Services	\$11,456
0150	001	General	3413400	Superior Court Record Services	\$304
0150	001	General	3413400	Superior Court Record Services	\$5,467
0150	001	General	3413500	Other Statutory Certifying and Copy Fees	\$126
0150	001	General	3413500	Other Statutory Certifying and Copy Fees	\$275
0150	001	General	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$3,662
0150	001	General	3413700	Superior Court - Administrative Fees	\$122
0150	001	General	3413800	Records Search Fees	\$4
0150	001	General	3414100	Assessors' Fees	\$15,331
0150	001	General	3414200	Treasurers' Fees	\$35,191
0150	001	General	3414300	Budgeting and Accounting Services	\$10,106
0150	001	General	3414500	Election Services	\$1,147
0150	001	General	3414500	Election Services	\$45,951
0150	001	General	3414800	Motor Vehicle License Fees	\$182,695
0150	001	General	3414900	Court Services	\$21,525

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3416200	Word Processing, Printing and Duplicating Services - Municipal/District Court	\$341
0150	001	General	3416500	Word Processing, Printing and Duplicating Services - Superior Court	\$7,097
0150	001	General	3417000	Sales of Merchandise	\$759
0150	001	General	3417000	Sales of Merchandise	\$4,918
0150	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$726
0150	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$5,172
0150	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$945
0150	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$49
0150	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$102
0150	001	General	3419500	Legal Services	\$18
0150	001	General	3419600	Personnel Services	\$42
0150	001	General	3419600	Personnel Services	\$555
0150	001	General	3419900	Passport and Naturalization Services	\$12,840
0150	001	General	3421000	Law Enforcement Services	\$154,266
0150	001	General	3423000	Detention and Correction Services	\$109,318
0150	001	General	3423000	Detention and Correction Services	\$53,822
0150	001	General	3423000	Detention and Correction Services	\$1,110
0150	001	General	3424000	Protective Inspection Services	\$229
0150	001	General	3425000	Disaster Preparation Services	\$1,743
0150	001	General	3428000	Dispatch Services	\$117,040

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3451600	Weed Control Services	\$67,238
0150	001	General	3458100	Zoning and Subdivision Services	\$27,115
0150	001	General	3465000	Domestic Relations and Family Court Services	\$2,950
0150	001	General	3513000	Criminal Filing Fees	\$1
0150	001	General	3515000	Investigative Fund Assessments	\$1,396
0150	001	General	3518000	Crime Victim Penalty Assessments	\$1,967
0150	001	General	3519000	Other Superior Court Penalties	\$8
0150	001	General	3519000	Other Superior Court Penalties	\$1,600
0150	001	General	3523000	Proof of Motor Vehicle Insurance	\$270
0150	001	General	3531000	Traffic Infraction Penalties	\$57,984
0150	001	General	3537000	Non-Traffic Infraction Penalties	\$3,042
0150	001	General	3540000	Civil Parking Infraction Penalties	\$25
0150	001	General	3552000	Driving Under Influence (DUI) Fines	\$103
0150	001	General	3552000	Driving Under Influence (DUI) Fines	\$9,299
0150	001	General	3558000	Other Criminal Traffic Misdemeanor Fines	\$4,869
0150	001	General	3569000	Other Criminal Non-Traffic Fines	\$3,712
0150	001	General	3572200	Witness Cost	\$46
0150	001	General	3572300	Public Defense Cost	\$4,254
0150	001	General	3572800	Miscellaneous Superior Court Cost Recoupments	\$4,276
0150	001	General	3573100	Jury Demand Cost	\$12
0150	001	General	3573300	Public Defense Cost	\$7,642
0150	001	General	3573700	District/Municipal Court Cost Recoupments	\$5,826
0150	001	General	3573700	District/Municipal Court Cost Recoupments	\$3,579
0150	001	General	3590000	Non-Court Fines and Penalties	\$6,323

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3590000	Non-Court Fines and Penalties	\$81,568
0150	001	General	3590000	Non-Court Fines and Penalties	\$10
0150	001	General	3590000	Non-Court Fines and Penalties	\$568
0150	001	General	3611000	Investment Earnings	\$220,533
0150	001	General	3614000	Other Interest	\$1,902
0150	001	General	3614000	Other Interest	\$1,099
0150	001	General	3614000	Other Interest	\$2,682
0150	001	General	3614100	Other Interest	\$139,176
0150	001	General	3614000	Other Interest	\$440
0150	001	General	3620000	Rents and Leases	\$61,615
0150	001	General	3620000	Rents and Leases	\$15,306
0150	001	General	3417000	Sales of Merchandise	\$3,459
0150	001	General	3670000	Contributions and Donations from Nongovernmental Sources	\$40,485
0150	001	General	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$16,846
0150	001	General	3693000	Confiscated and Forfeited Property	\$5
0150	001	General	3694000	Judgments and Settlements	\$25,238
0150	001	General	3694000	Judgments and Settlements	\$410
0150	001	General	3698000	Cash Adjustments	\$4
0150	001	General	3698000	Cash Adjustments	\$52
0150	001	General	3698000	Cash Adjustments	(\$284)
0150	001	General	3699100	Miscellaneous Other	\$440
0150	001	General	3699100	Miscellaneous Other	\$1,561
0150	001	General	3414500	Election Services	\$6,208
0150	101	Arts & Toursim	3081000	Reserved Cash and Investments - Beginning	\$75,396
0150	101	Arts & Toursim	3133100	Hotel/Motel Sales and Use Tax	\$60,222
0150	102	Counseling	3081000	Reserved Cash and Investments - Beginning	\$1,359,850



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	3111000	Property Tax	\$29,642
0150	102	Counseling	3174000	Timber Excise Tax	\$1,875
0150	102	Counseling	3172000	Leasehold Excise Tax	\$13
0150	102	Counseling	3321560	Payment In-Lieu of Tax	\$2
0150	102	Counseling	3339324	Federal Indirect Grant from Department of Health and Human Services	\$40,881
0150	102	Counseling	3339378	Federal Indirect Grant from Department of Health and Human Services	\$43,138
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	\$267,432
0150	102	Counseling	3340461	State Grant from Department of Social and Health Services	\$318,150
0150	102	Counseling	3340465	State Grant from Department of Social and Health Services	\$91,958
0150	102	Counseling	3340466	State Grant from Department of Social and Health Services	\$431,892
0150	102	Counseling	3340468	State Grant from Department of Social and Health Services	\$6,009
0150	102	Counseling	3360423	Public Health Assistance	\$1,574,734
0150	102	Counseling	3360694	Liquor/Beer Excise Tax	\$488
0150	102	Counseling	3360695	Liquor Control Board Profits	\$803
0150	102	Counseling	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$2,044
0150	102	Counseling	3463001	Chemical Dependency Services	\$395
0150	102	Counseling	3463002	Chemical Dependency Services	\$529
0150	102	Counseling	3463062	Chemical Dependency Services	\$15,013
0150	102	Counseling	3464064	Mental Health Services	\$18,958
0150	102	Counseling	3466000	Developmental Disabilities Services	\$5,582

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	3611100	Investment Earnings	\$12,238
0150	102	Counseling	3671100	Contributions and Donations from Nongovernmental Sources	\$130,250
0150	103	Crime Victims	3081000	Reserved Cash and Investments - Beginning	\$30,730
0150	103	Crime Victims	3419800	County Crime Victim and Witness Programs Services	\$20,915
0150	104	Fair	3081000	Reserved Cash and Investments - Beginning	\$62,303
0150	104	Fair	3340210	State Grant from Department of Agriculture	\$7,000
0150	104	Fair	3360211	County Fair Funds	\$32,245
0150	104	Fair	3474000	Event Admission Fees	\$41,633
0150	104	Fair	3611100	Investment Earnings	\$954
0150	104	Fair	3620000	Rents and Leases	\$21,501
0150	104	Fair	3671100	Contributions and Donations from Nongovernmental Sources	\$21,883
0150	104	Fair	3698000	Cash Adjustments	(\$40)
0150	104	Fair	3699100	Miscellaneous Other	\$25
0150	105	Law Library	3081000	Reserved Cash and Investments - Beginning	\$3,858
0150	105	Law Library	3412200	District/Municipal Court Civil Filing Services	\$1,386
0150	105	Law Library	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$2,298
0150	110	Park	3081000	Reserved Cash and Investments - Beginning	\$63,239
0150	110	Park	3417100	Sales of Merchandise	\$72
0150	110	Park	3620000	Rents and Leases	\$3,705
0150	110	Park	3671100	Contributions and Donations from Nongovernmental Sources	\$391
0150	111	Paths & Trails	3081000	Reserved Cash and Investments - Beginning	\$87,509

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	111	Paths & Trails	3360089	Motor Vehicle Fuel Tax - County Roads	\$8,497
0150	112	Road	3081000	Reserved Cash and Investments - Beginning	\$872,797
0150	112	Road	3111000	Property Tax	\$2,075,317
0150	112	Road	3174000	Timber Excise Tax	\$149,863
0150	112	Road	3172000	Leasehold Excise Tax	\$493
0150	112	Road	3321068	Title I - Schools and Roads	\$320,508
0150	112	Road	3321069	Title II - Special Projects on Federal Land	\$15,000
0150	112	Road	3321560	Payment In-Lieu of Tax	\$207
0150	112	Road	3332020	Federal Indirect Grant from Department of Transportation	\$830,444
0150	112	Road	3332021	Federal Indirect Grant from Department of Transportation	\$356,930
0150	112	Road	3332022	Federal Indirect Grant from Department of Transportation	\$155,341
0150	112	Road	3340270	State Grant from Recreation and Conservation Office	\$60,632
0150	112	Road	3340370	Rural Arterial Program (RAP)	\$279,448
0150	112	Road	3340372	County Arterial Preservation Program (CAPP)	\$242,340
0150	112	Road	3360075	Multimodal Transportation - Counties	\$75,463
0150	112	Road	3360089	Motor Vehicle Fuel Tax - County Roads	\$1,690,694
0150	112	Road	3417100	Sales of Merchandise	\$96
0150	112	Road	3417500	Sales of Merchandise	\$4
0150	112	Road	3441000	Roads/Streets Maintenance/Repair/Con struction Services	\$47,920
0150	112	Road	3611100	Investment Earnings	\$7,089
0150	112	Road	3699100	Miscellaneous Other	\$21,899
0150	114	Veteran's Assistance	3081000	Reserved Cash and Investments - Beginning	\$69,227

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	114	Veteran's Assistance	3111000	Property Tax	\$13,398
0150	114	Veteran's Assistance	3174000	Timber Excise Tax	\$847
0150	114	Veteran's Assistance	3172000	Leasehold Excise Tax	\$6
0150	114	Veteran's Assistance	3321560	Payment In-Lieu of Tax	\$1
0150	115	Real Estate & Property Tax Admin	3081000	Reserved Cash and Investments - Beginning	\$110,297
0150	115	Real Estate & Property Tax Admin	3360097	Real Estate and Property Tax Administration	\$9,152
0150	115	Real Estate & Property Tax Admin	3414215	Treasurers' Fees	\$2,570
0150	115	Real Estate & Property Tax Admin	3611100	Investment Earnings	\$2,569
0150	118	Treasurer's O&M	3081000	Reserved Cash and Investments - Beginning	\$83,816
0150	118	Treasurer's O&M	3414200	Treasurers' Fees	\$15,647
0150	118	Treasurer's O&M	3414200	Treasurers' Fees	\$13,957
0150	118	Treasurer's O&M	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$38
0150	119	Auditor's O&M	3081000	Reserved Cash and Investments - Beginning	\$115,203
0150	119	Auditor's O&M	3360411	Centennial Document Preservation	\$40,960
0150	119	Auditor's O&M	3412100	Auditors' Filing and Recording Services	\$3,639
0150	119	Auditor's O&M	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$7,233
0150	123	Trial Court Improvement	3081000	Reserved Cash and Investments - Beginning	\$64,102
0150	123	Trial Court Improvement	3360129	Judicial Salary Contribution - State	\$22,806
0150	126	Drug Enforcement	3081000	Reserved Cash and Investments - Beginning	\$1,800
0150	127	Emergency 911 communication	3088000	Unreserved Cash and Investments - Beginning	\$60,000
0150	127	Emergency 911 communication	3081000	Reserved Cash and Investments - Beginning	\$33,813
0150	127	Emergency 911 communication	3136300	Enhanced 911 - Switched Access Lines Sales and Use Tax	\$24,963

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	127	Emergency 911 communication	3136400	Enhanced 911 - Radio Access Lines Sales and Use Tax	\$79,681
0150	127	Emergency 911 communication	3136500	Enhanced 911 - Interconnected Voice over Internet Protocol Service Lines Sales and Use Tax	\$3,723
0150	127	Emergency 911 communication	3340180	State Grant from Military Department	\$552,789
0150	127	Emergency 911 communication	3614000	Other Interest	\$182
0150	128	Extension Education	3081000	Reserved Cash and Investments - Beginning	\$6,511
0150	128	Extension Education	3471000	Cooperative Extension Services	\$300
0150	130	Growth Management	3081000	Reserved Cash and Investments - Beginning	\$4,734
0150	130	Growth Management	3340330	State Grant from Conservation Commission	\$87,270
0150	131	Low Income Housing	3081000	Reserved Cash and Investments - Beginning	\$21,059
0150	131	Low Income Housing	3412600	Recording Surcharge - Affordable Housing	\$23,997
0150	132	Homeless Program	3081000	Reserved Cash and Investments - Beginning	\$79,503
0150	132	Homeless Program	3412600	Recording Surcharge - Affordable Housing	\$139,752
0150	134	Public Facilities	3081000	Reserved Cash and Investments - Beginning	\$211,845
0150	134	Public Facilities	3131800	Rural County Sales and Use Tax	\$162,844
0150	301	Capital Projects	3081000	Reserved Cash and Investments - Beginning	\$235,719
0150	301	Capital Projects	3183400	REET 1 - First Quarter Percent	\$227,064
0150	463	Solid Waste	3088000	Unreserved Cash and Investments - Beginning	\$374,012
0150	463	Solid Waste	3340310	State Grant from Department of Ecology	\$56,288
0150	463	Solid Waste	3437000	Solid Waste Sales and Services	\$1,115,629
0150	463	Solid Waste	3691000	Sale of Surplus	\$23,461

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	463	Solid Waste	3698100	Cash Adjustments	(\$8)
0150	463	Solid Waste	3699100	Miscellaneous Other	\$4,018
0150	501	Risk Management	3088000	Unreserved Cash and Investments - Beginning	\$278,837
0150	501	Risk Management	3671100	Contributions and Donations from Nongovernmental Sources	\$424
0150	501	Risk Management	3480000	Internal Service Funds Sales and Services	\$495,398
0150	502	ER&R	3088000	Unreserved Cash and Investments - Beginning	\$1,818,405
0150	502	ER&R	3419400	Purchasing Services	\$17,627
0150	502	ER&R	3442000	Sales of Road Materials	\$13,529
0150	502	ER&R	3445000	Sales of Fuel	\$206,284
0150	502	ER&R	3445000	Sales of Fuel	\$335,634
0150	502	ER&R	3611000	Investment Earnings	\$30,180
0150	502	ER&R	3614000	Other Interest	\$1,696
0150	502	ER&R	3480000	Internal Service Funds Sales and Services	\$1,569,556
0150	502	ER&R	3699100	Miscellaneous Other	\$1,963
0150	504	Unemployment	3088000	Unreserved Cash and Investments - Beginning	\$187,261
0150	504	Unemployment	3480000	Internal Service Funds Sales and Services	\$32,861
0150	505	Information Technology	3088000	Unreserved Cash and Investments - Beginning	\$435,502
0150	505	Information Technology	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$2,875
0150	505	Information Technology	3457000	Information Services	\$33,241
0150	505	Information Technology	3481000	Internal Service Funds Sales and Services	\$863,199
0150	505	Information Technology	3671100	Contributions and Donations from Nongovernmental Sources	\$2,277
0150	601	Investment Trust Fund	3088000	Unreserved Cash and Investments - Beginning	\$12,925,468
0150	621	Auditor DOL	3081000	Reserved Cash and Investments - Beginning	\$15,236

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	622	CounselingSA	3081000	Reserved Cash and Investments - Beginning	\$2,000
0150	623	District Ct Checking	3081000	Reserved Cash and Investments - Beginning	\$8,027
0150	624	Sheriff Correction-Jail	3081000	Reserved Cash and Investments - Beginning	\$71,524
0150	625	Superior Ct Checking/Trust	3081000	Reserved Cash and Investments - Beginning	\$7,066
0150	630	Custodial Funds	3081000	Reserved Cash and Investments - Beginning	\$3,129,661
0150	001	General	5081000	Reserved Cash and Investments - Ending	\$1,017,120
0150	001	General	5088000	Unreserved Cash and Investments - Ending	\$937,107
0150	001	General	5116010	Legislative Activities	\$211,514
0150	001	General	5116020	Legislative Activities	\$77,999
0150	001	General	5116030	Legislative Activities	\$616
0150	001	General	5116040	Legislative Activities	\$12,226
0150	001	General	5116040	Legislative Activities	\$31,250
0150	001	General	5122110	Superior Court	\$12,087
0150	001	General	5122120	Superior Court	\$1,145
0150	001	General	5122130	Superior Court	\$11,361
0150	001	General	5122140	Superior Court	\$88,898
0150	001	General	5159140	General Indigent Defense	\$13,200
0150	001	General	5159140	General Indigent Defense	\$3,060
0150	001	General	5159240	Adult Felony	\$19,126
0150	001	General	5159340	Adult Misdemeanor	\$89,893
0150	001	General	5159440	Juvenile Offender	\$21,804
0150	001	General	5159540	Juvenile Dependency and Termination of Parental Rights	\$11,476
0150	001	General	5159540	Juvenile Dependency and Termination of Parental Rights	\$12,318
0150	001	General	5159640	Truancy, At-Risk Youth, CHINS	\$1,530
0150	001	General	5123010	County Clerk	\$186,743
0150	001	General	5123020	County Clerk	\$66,120

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5123030	County Clerk	\$3,705
0150	001	General	5123040	County Clerk	\$8,560
0150	001	General	5124010	District Court	\$337,021
0150	001	General	5124020	District Court	\$98,874
0150	001	General	5124030	District Court	\$6,721
0150	001	General	5124040	District Court	\$21,614
0150	001	General	5159140	General Indigent Defense	\$3,060
0150	001	General	5159240	Adult Felony	\$19,126
0150	001	General	5159340	Adult Misdemeanor	\$89,893
0150	001	General	5159440	Juvenile Offender	\$21,804
0150	001	General	5159540	Juvenile Dependency and Termination of Parental Rights	\$11,476
0150	001	General	5159640	Truancy, At-Risk Youth, CHINS	\$1,530
0150	001	General	5131040	Executive Office	\$4,036
0150	001	General	5142010	Financial Services	\$275,234
0150	001	General	5142020	Financial Services	\$97,043
0150	001	General	5142030	Financial Services	\$7,211
0150	001	General	5142040	Financial Services	\$7,343
0150	001	General	5142210	Financial Services	\$242,782
0150	001	General	5142220	Financial Services	\$82,165
0150	001	General	5142230	Financial Services	\$4,294
0150	001	General	5142240	Financial Services	\$11,392
0150	001	General	5142240	Financial Services	\$323
0150	001	General	5142340	Financial Services	\$61,084
0150	001	General	5142410	Financial Services	\$223,104
0150	001	General	5142410	Financial Services	\$1,975
0150	001	General	5142420	Financial Services	\$90,213
0150	001	General	5142420	Financial Services	\$172
0150	001	General	5142430	Financial Services	\$3,797
0150	001	General	5142430	Financial Services	\$18
0150	001	General	5142440	Financial Services	\$12,039
0150	001	General	5142440	Financial Services	\$2,026
0150	001	General	5143010	Recording Services	\$40,976



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5143020	Recording Services	\$12,661
0150	001	General	5144010	Election Services	\$52,769
0150	001	General	5144020	Election Services	\$19,875
0150	001	General	5144030	Election Services	\$4,100
0150	001	General	5144040	Election Services	\$50,608
0150	001	General	5153110	Internal Legal Services - Advice	\$177,839
0150	001	General	5153110	Internal Legal Services - Advice	\$70,158
0150	001	General	5153510	Internal Legal Services - Claims and Litigation	\$353,772
0150	001	General	5153120	Internal Legal Services - Advice	\$63,260
0150	001	General	5153120	Internal Legal Services - Advice	\$19,016
0150	001	General	5153520	Internal Legal Services - Claims and Litigation	\$110,937
0150	001	General	5153130	Internal Legal Services - Advice	\$9,712
0150	001	General	5154140	External Legal Services - Advice	\$46,841
0150	001	General	5153140	Internal Legal Services - Advice	\$14,912
0150	001	General	5154140	External Legal Services - Advice	\$78,831
0150	001	General	5154540	External Legal Services - Claims and Litigation	\$94,124
0150	001	General	5158010	Child Support Enforcement	\$36,032
0150	001	General	5158020	Child Support Enforcement	\$14,289
0150	001	General	5172040	Pension and Other Benefit Payments to Retirees	\$14,019
0150	001	General	5181010	Personnel Services	\$83,558
0150	001	General	5181020	Personnel Services	\$30,823
0150	001	General	5181030	Personnel Services	\$86
0150	001	General	5181040	Personnel Services	\$9,512
0150	001	General	5183010	Maintenance/Security/Insurance/Janitorial Services	\$108,982

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	\$45,754
0150	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$47,729
0150	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$223,820
0150	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$162
0150	001	General	5185010	Central Store Services	\$10,841
0150	001	General	5185020	Central Store Services	\$2,373
0150	001	General	5185030	Central Store Services	\$1,620
0150	001	General	5185040	Central Store Services	\$65,732
0150	001	General	5185040	Central Store Services	\$278,727
0150	001	General	5188040	Information Technology Services	\$97,325
0150	001	General	5188040	Information Technology Services	\$604,977
0150	001	General	5211010	Administration	\$5,674
0150	001	General	5211010	Administration	\$1,142,011
0150	001	General	5211020	Administration	\$2,151
0150	001	General	5211020	Administration	\$400,010
0150	001	General	5211030	Administration	\$34,966
0150	001	General	5211030	Administration	\$126
0150	001	General	5211040	Administration	\$5,175
0150	001	General	5211040	Administration	\$397,746
0150	001	General	5211040	Administration	\$15
0150	001	General	5212310	Police Operations	\$19,860
0150	001	General	5212320	Police Operations	\$6,172
0150	001	General	5212330	Police Operations	\$3,889
0150	001	General	5212340	Police Operations	\$6,073
0150	001	General	5233010	Probation and Parole Services	\$71,983
0150	001	General	5233020	Probation and Parole Services	\$27,801

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5233030	Probation and Parole Services	\$1,526
0150	001	General	5233040	Probation and Parole Services	\$15,816
0150	001	General	5236010	Care and Custody of Prisoners	\$558,722
0150	001	General	5236020	Care and Custody of Prisoners	\$225,850
0150	001	General	5236030	Care and Custody of Prisoners	\$66,561
0150	001	General	5236040	Care and Custody of Prisoners	\$120,289
0150	001	General	5236040	Care and Custody of Prisoners	\$1,508
0150	001	General	5239030	Food Services	\$38,301
0150	001	General	5251010	Administration	\$142,026
0150	001	General	5251020	Administration	\$46,600
0150	001	General	5251030	Administration	\$2,372
0150	001	General	5251030	Administration	\$58
0150	001	General	5251040	Administration	\$12,489
0150	001	General	5251040	Administration	\$124,786
0150	001	General	5271010	Juvenile Services	\$59,686
0150	001	General	5271020	Juvenile Services	\$21,550
0150	001	General	5271030	Juvenile Services	\$515
0150	001	General	5271040	Juvenile Services	\$1,112
0150	001	General	5273040	Juvenile Services	\$56,412
0150	001	General	5278040	Juvenile Services	\$124,720
0150	001	General	5287010	Dispatch Services	\$213,231
0150	001	General	5287020	Dispatch Services	\$78,489
0150	001	General	5287030	Dispatch Services	\$2,414
0150	001	General	5287040	Dispatch Services	\$7,572
0150	001	General	5287040	Dispatch Services	\$5,040
0150	001	General	5536010	Weed Control	\$194,342
0150	001	General	5536020	Weed Control	\$80,990
0150	001	General	5536030	Weed Control	\$42,499
0150	001	General	5536040	Weed Control	\$130,615

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5585010	Building Permits and Plan Reviews	\$82,775
0150	001	General	5585020	Building Permits and Plan Reviews	\$26,350
0150	001	General	5585030	Building Permits and Plan Reviews	\$2,634
0150	001	General	5585040	Building Permits and Plan Reviews	\$31,523
0150	001	General	5586010	Planning	\$156,085
0150	001	General	5586020	Planning	\$56,304
0150	001	General	5586030	Planning	\$1,176
0150	001	General	5586040	Planning	\$64,421
0150	001	General	5620040	Public Health Services	\$182,287
0150	001	General	5632030	Coroner/Medical Examiner	\$134
0150	001	General	5632040	Coroner/Medical Examiner	\$30,518
0150	001	General	5712110	Educational and Recreational Activities	\$730
0150	001	General	5712120	Educational and Recreational Activities	\$117
0150	001	General	5712130	Educational and Recreational Activities	\$2,042
0150	001	General	5712140	Educational and Recreational Activities	\$89,597
0150	001	General	5549040	Other Environmental Services	\$892
0150	101	Arts & Toursim	5081000	Reserved Cash and Investments - Ending	\$100,991
0150	101	Arts & Toursim	5573030	Tourism	\$1,578
0150	101	Arts & Toursim	5573040	Tourism	\$33,049
0150	102	Counseling	5081000	Reserved Cash and Investments - Ending	\$1,522,883
0150	102	Counseling	5641010	Mental Health Services	\$1,346,702
0150	102	Counseling	5641020	Mental Health Services	\$452,353
0150	102	Counseling	5641030	Mental Health Services	\$48,019
0150	102	Counseling	5641040	Mental Health Services	\$424,754
0150	102	Counseling	5661010	Chemical Dependency Services	\$98,640

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	5661020	Chemical Dependency Services	\$32,138
0150	102	Counseling	5661030	Chemical Dependency Services	\$2,561
0150	102	Counseling	5661040	Chemical Dependency Services	\$39,367
0150	102	Counseling	5668110	Chemical Dependency Services	\$109,098
0150	102	Counseling	5668120	Chemical Dependency Services	\$39,179
0150	102	Counseling	5668130	Chemical Dependency Services	\$37,250
0150	102	Counseling	5668140	Chemical Dependency Services	\$55,376
0150	102	Counseling	5678110	Children Services	\$13,939
0150	102	Counseling	5678120	Children Services	\$5,635
0150	102	Counseling	5681010	Developmental Disabilities Services	\$3,690
0150	102	Counseling	5681020	Developmental Disabilities Services	\$1,245
0150	102	Counseling	5681030	Developmental Disabilities Services	\$695
0150	102	Counseling	5681040	Developmental Disabilities Services	\$12,308
0150	103	Crime Victims	5081000	Reserved Cash and Investments - Ending	\$45,292
0150	103	Crime Victims	5157010	Crime Victim and Witness Program	\$4,872
0150	103	Crime Victims	5157020	Crime Victim and Witness Program	\$1,481
0150	104	Fair	5081000	Reserved Cash and Investments - Ending	\$89,087
0150	104	Fair	5737030	County Fairs	\$20,284
0150	104	Fair	5737040	County Fairs	\$75,133
0150	105	Law Library	5081000	Reserved Cash and Investments - Ending	\$3,955
0150	105	Law Library	5722030	Library Services	\$3,587
0150	110	Park	5081000	Reserved Cash and Investments - Ending	\$27,579
0150	110	Park	5768010	General Parks	\$5,573
0150	110	Park	5768020	General Parks	\$1,845

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	110	Park	5768030	General Parks	\$4,051
0150	110	Park	5768040	General Parks	\$28,364
0150	111	Paths & Trails	5081000	Reserved Cash and Investments - Ending	\$81,139
0150	112	Road	5081000	Reserved Cash and Investments - Ending	\$1,027,309
0150	112	Road	5186210	Jobbing and Contract Work	\$1,841
0150	112	Road	5186220	Jobbing and Contract Work	\$648
0150	112	Road	5186230	Jobbing and Contract Work	\$15
0150	112	Road	5186240	Jobbing and Contract Work	\$1,357
0150	112	Road	5186240	Jobbing and Contract Work	\$41,438
0150	112	Road	5423010	Roadway	\$136,750
0150	112	Road	5423020	Roadway	\$50,074
0150	112	Road	5423030	Roadway	\$47,872
0150	112	Road	5423030	Roadway	\$100
0150	112	Road	5423030	Roadway	\$236,573
0150	112	Road	5423040	Roadway	\$175,320
0150	112	Road	5423040	Roadway	\$12,012
0150	112	Road	5423040	Roadway	\$997,747
0150	112	Road	5423040	Roadway	\$83,522
0150	112	Road	5423040	Roadway	\$94,839
0150	112	Road	5424010	Drainage	\$35,518
0150	112	Road	5424020	Drainage	\$13,006
0150	112	Road	5424030	Drainage	\$18,968
0150	112	Road	5424040	Drainage	\$6,578
0150	112	Road	5424040	Drainage	\$67,530
0150	112	Road	5425010	Structures	\$5,396
0150	112	Road	5425020	Structures	\$1,976
0150	112	Road	5425030	Structures	\$1,172
0150	112	Road	5425040	Structures	\$92,037
0150	112	Road	5425040	Structures	\$3,130
0150	112	Road	5426410	Traffic Control Devices	\$47,003

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5426420	Traffic Control Devices	\$17,211
0150	112	Road	5426430	Traffic Control Devices	\$84,212
0150	112	Road	5426440	Traffic Control Devices	\$29,955
0150	112	Road	5426440	Traffic Control Devices	\$21,517
0150	112	Road	5426610	Snow and Ice Control	\$262,910
0150	112	Road	5426620	Snow and Ice Control	\$96,270
0150	112	Road	5426630	Snow and Ice Control	\$81,905
0150	112	Road	5426640	Snow and Ice Control	\$19,056
0150	112	Road	5426640	Snow and Ice Control	\$534,096
0150	112	Road	5426710	Street Cleaning	\$45,487
0150	112	Road	5426720	Street Cleaning	\$16,656
0150	112	Road	5426740	Street Cleaning	\$6,329
0150	112	Road	5426740	Street Cleaning	\$97,525
0150	112	Road	5427010	Roadside	\$70,004
0150	112	Road	5427020	Roadside	\$25,634
0150	112	Road	5427030	Roadside	\$961
0150	112	Road	5427030	Roadside	\$1,800
0150	112	Road	5427030	Roadside	\$18,167
0150	112	Road	5427040	Roadside	\$106
0150	112	Road	5427040	Roadside	\$43,002
0150	112	Road	5427040	Roadside	\$11,246
0150	112	Road	5427040	Roadside	\$20,632
0150	112	Road	5427040	Roadside	\$1,031
0150	112	Road	5427040	Roadside	\$9,196
0150	112	Road	5428010	Ancillary Operations	\$1,666
0150	112	Road	5428020	Ancillary Operations	\$610
0150	112	Road	5428030	Ancillary Operations	\$212
0150	112	Road	5428040	Ancillary Operations	\$1,393
0150	112	Road	5429010	Maintenance Administration and Overhead	\$464,300
0150	112	Road	5429020	Maintenance Administration and Overhead	\$170,014
0150	112	Road	5429030	Maintenance Administration and Overhead	\$6,821

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5429040	Maintenance Administration and Overhead	\$3,171
0150	112	Road	5429040	Maintenance Administration and Overhead	\$123,001
0150	112	Road	5431010	Management	\$260,528
0150	112	Road	5431020	Management	\$95,418
0150	112	Road	5431030	Management	\$1,022
0150	112	Road	5431040	Management	\$10,685
0150	112	Road	5431040	Management	\$1,759
0150	112	Road	5431040	Management	\$17,890
0150	112	Road	5431040	Management	\$1,881
0150	112	Road	5431040	Management	\$4,473
0150	112	Road	5431040	Management	\$2,001
0150	112	Road	5431040	Management	\$9,526
0150	112	Road	5433010	General Services	\$98,777
0150	112	Road	5433020	General Services	\$36,177
0150	112	Road	5433030	General Services	\$8,472
0150	112	Road	5433040	General Services	\$119,407
0150	112	Road	5433040	General Services	\$71,522
0150	112	Road	5433040	General Services	\$94,740
0150	112	Road	5433040	General Services	\$334
0150	112	Road	5435010	Facilities	\$18,472
0150	112	Road	5435020	Facilities	\$6,765
0150	112	Road	5435030	Facilities	\$9,759
0150	112	Road	5435040	Facilities	\$27,723
0150	112	Road	5435040	Facilities	\$6,867
0150	112	Road	5442010	Engineering	\$95,634
0150	112	Road	5442020	Engineering	\$35,014
0150	112	Road	5442030	Engineering	\$243
0150	112	Road	5442040	Engineering	\$3,661
0150	112	Road	5442040	Engineering	\$2,864
0150	112	Road	5444010	Planning	\$2,545
0150	112	Road	5444020	Planning	\$932
0150	112	Road	5444030	Planning	\$6,460



MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5444040	Planning	\$4,134
0150	112	Road	5444040	Planning	\$1,489
0150	112	Road	5444040	Planning	\$2,208
0150	112	Road	5433040	General Services	\$71
0150	112	Road	5217040	Traffic Policing	\$50,000
0150	114	Veteran's Assistance	5081000	Reserved Cash and Investments - Ending	\$66,297
0150	114	Veteran's Assistance	5652030	Veterans Services	\$12,205
0150	114	Veteran's Assistance	5652040	Veterans Services	\$4,977
0150	115	Real Estate & Property Tax Admin	5081000	Reserved Cash and Investments - Ending	\$124,588
0150	118	Treasurer's O&M	5081000	Reserved Cash and Investments - Ending	\$84,844
0150	118	Treasurer's O&M	5142240	Financial Services	\$11,035
0150	119	Auditor's O&M	5081000	Reserved Cash and Investments - Ending	\$122,738
0150	119	Auditor's O&M	5143010	Recording Services	\$7,156
0150	119	Auditor's O&M	5143020	Recording Services	\$2,220
0150	119	Auditor's O&M	5143030	Recording Services	\$2,055
0150	119	Auditor's O&M	5143040	Recording Services	\$18,604
0150	119	Auditor's O&M	5143040	Recording Services	\$14,262
0150	123	Trial Court Improvement	5081000	Reserved Cash and Investments - Ending	\$79,676
0150	123	Trial Court Improvement	5123030	County Clerk	\$7,232
0150	126	Drug Enforcement	5081000	Reserved Cash and Investments - Ending	\$1,800
0150	127	Emergency 911 communication	5088000	Unreserved Cash and Investments - Ending	\$60,000
0150	127	Emergency 911 communication	5081000	Reserved Cash and Investments - Ending	\$103,730
0150	127	Emergency 911 communication	5287010	Dispatch Services	\$356,128
0150	127	Emergency 911 communication	5287020	Dispatch Services	\$125,771
0150	127	Emergency 911 communication	5287030	Dispatch Services	\$5,419
0150	127	Emergency 911 communication	5287040	Dispatch Services	\$102,559
0150	128	Extension Education	5081000	Reserved Cash and Investments - Ending	\$6,643

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	128	Extension Education	5712130	Educational and Recreational Activities	\$168
0150	130	Growth Management	5081000	Reserved Cash and Investments - Ending	\$20,041
0150	130	Growth Management	5587030	Economic Development	\$10
0150	130	Growth Management	5587040	Economic Development	\$71,953
0150	131	Low Income Housing	5081000	Reserved Cash and Investments - Ending	\$29,292
0150	131	Low Income Housing	5654040	Homeless Services	\$15,764
0150	132	Homeless Program	5081000	Reserved Cash and Investments - Ending	\$144,282
0150	132	Homeless Program	5654040	Homeless Services	\$74,973
0150	134	Public Facilities	5081000	Reserved Cash and Investments - Ending	\$260,156
0150	134	Public Facilities	5587010	Economic Development	\$56,175
0150	134	Public Facilities	5587020	Economic Development	\$16,491
0150	134	Public Facilities	5587040	Economic Development	\$41,737
0150	134	Public Facilities	5587040	Economic Development	\$3,130
0150	301	Capital Projects	5081000	Reserved Cash and Investments - Ending	\$365,877
0150	463	Solid Waste	5088000	Unreserved Cash and Investments - Ending	\$272,712
0150	463	Solid Waste	5378010	Solid Waste Utilities	\$301,078
0150	463	Solid Waste	5378020	Solid Waste Utilities	\$141,909
0150	463	Solid Waste	5378030	Solid Waste Utilities	\$100,370
0150	463	Solid Waste	5378030	Solid Waste Utilities	\$20,199
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$536,407
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$16,845
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$40,819
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$27,947
0150	501	Risk Management	5088000	Unreserved Cash and Investments - Ending	\$348,003
0150	501	Risk Management	5190030	Risk Management Services	\$322
0150	501	Risk Management	5190040	Risk Management Services	\$473,952
0150	502	ER&R	5088000	Unreserved Cash and Investments - Ending	\$1,789,084

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	502	ER&R	5482630	Pits, Quarries and Asphalt Plants	\$111,349
0150	502	ER&R	5484930	Parts Stores	\$24,207
0150	502	ER&R	5485930	Fuel Depots	\$522,302
0150	502	ER&R	5486510	Equipment Rental Services	\$181,554
0150	502	ER&R	5486520	Equipment Rental Services	\$76,256
0150	502	ER&R	5486530	Equipment Rental Services	\$17,873
0150	502	ER&R	5486540	Equipment Rental Services	\$367,757
0150	502	ER&R	5486540	Equipment Rental Services	\$7,230
0150	502	ER&R	5486810	Equipment Rental Services	\$107,960
0150	502	ER&R	5486820	Equipment Rental Services	\$42,998
0150	502	ER&R	5486830	Equipment Rental Services	\$4,370
0150	502	ER&R	5486840	Equipment Rental Services	\$2,690
0150	504	Unemployment	5088000	Unreserved Cash and Investments - Ending	\$205,135
0150	504	Unemployment	5177140	Unemployment Compensation	\$14,987
0150	505	Information Technology	5088000	Unreserved Cash and Investments - Ending	\$398,053
0150	505	Information Technology	5188010	Information Technology Services	\$269,484
0150	505	Information Technology	5188020	Information Technology Services	\$92,708
0150	505	Information Technology	5188030	Information Technology Services	\$9,342
0150	505	Information Technology	5188040	Information Technology Services	\$176,302
0150	601	Investment Trust Fund	5088000	Unreserved Cash and Investments - Ending	\$13,593,502
0150	621	Auditor DOL	5081000	Reserved Cash and Investments - Ending	\$22,338
0150	622	CounselingSA	5081000	Reserved Cash and Investments - Ending	\$2,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	623	District Ct Checking	5081000	Reserved Cash and Investments - Ending	\$9,640
0150	624	Sheriff Correction-Jail	5081000	Reserved Cash and Investments - Ending	\$78,377
0150	625	Superior Ct Checking/Trust	5081000	Reserved Cash and Investments - Ending	\$4,858
0150	630	Custodial Funds	5081000	Reserved Cash and Investments - Ending	\$2,915,267
0150	001	General	3981000	Insurance Recoveries	\$91,498
0150	001	General	3860000	Court Remittances	\$219
0150	001	General	3893000	Custodial Type Collections	\$58
0150	001	General	3893000	Custodial Type Collections	\$376
0150	001	General	3970000	Transfers-In	\$17,579
0150	001	General	3951000	Proceeds from Sales of Capital Assets	\$4,005
0150	001	General	3951000	Proceeds from Sales of Capital Assets	\$1,125
0150	001	General	3951000	Proceeds from Sales of Capital Assets	\$146
0150	104	Fair	3899000	Other Custodial Activities	\$789
0150	110	Park	38930	Custodial Type Collections	\$5
0150	111	Paths & Trails	3970000	Transfers-In	\$609
0150	112	Road	3811000	Interfund Loans Received	\$500,000
0150	112	Road	3893000	Custodial Type Collections	\$1
0150	112	Road	3893000	Custodial Type Collections	\$7
0150	112	Road	3951000	Proceeds from Sales of Capital Assets	\$7,660
0150	112	Road	3952000	Compensation for Loss/Impairment of Capital Assets	\$5,889
0150	112	Road	3970000	Transfers-In	\$15,476
0150	112	Road	3981000	Insurance Recoveries	\$17,438
0150	134	Public Facilities	3812000	Interfund Loan Repayment Received	\$3,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	301	Capital Projects	3951000	Proceeds from Sales of Capital Assets	\$7,552
0150	463	Solid Waste	3893000	Custodial Type Collections	\$20,749
0150	501	Risk Management	3951000	Proceeds from Sales of Capital Assets	\$835
0150	501	Risk Management	3981000	Insurance Recoveries	\$46,783
0150	502	ER&R	3812000	Interfund Loan Repayment Received	\$500,000
0150	502	ER&R	3893000	Custodial Type Collections	\$8
0150	502	ER&R	3951000	Proceeds from Sales of Capital Assets	\$66,963
0150	505	Information Technology	3893000	Custodial Type Collections	\$11
0150	601	Investment Trust Fund	3899000	Other Custodial Activities	\$5,886,289
0150	621	Auditor DOL	3894000	Custodial Type Deposits	\$1,718,857
0150	622	CounselingSA	3894000	Custodial Type Deposits	\$77
0150	623	District Ct Checking	3860000	Court Remittances	\$368,845
0150	624	Sheriff Correction-Jail	3894000	Custodial Type Deposits	\$49,701
0150	625	Superior Ct Checking/Trust	3860000	Court Remittances	\$269,274
0150	630	Custodial Funds	3894000	Custodial Type Deposits	\$35,347,714
0150	001	General	5893000	Custodial Type Remittances	\$404
0150	001	General	5893000	Custodial Type Remittances	\$50
0150	001	General	5911870	Debt Repayment - Centralized/General Services	\$27,845
0150	001	General	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$3,693
0150	001	General	5941160	Capital Expenditures/Expenses - Legislative Services	\$5,000
0150	001	General	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$107,135

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$8,110
0150	001	General	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$7,090
0150	001	General	5942360	Capital Expenditures/Expenses - Detention/Correction Services	\$7,090
0150	001	General	5942560	Capital Expenditures/Expenses - Disaster Services	\$45,825
0150	001	General	5945460	Capital Expenditures/Expenses - Environmental Services	\$6,965
0150	102	Counseling	5946460	Capital Expenditures/Expenses - Mental Health Services	\$106,044
0150	104	Fair	5812000	Interfund Loan Repayments	\$3,000
0150	104	Fair	5899000	Other Custodial Activities	\$789
0150	111	Paths & Trails	5970000	Transfers-Out	\$15,476
0150	112	Road	5812000	Interfund Loan Repayments	\$500,000
0150	112	Road	5893000	Custodial Type Remittances	\$27,268
0150	112	Road	5929580	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$1,696
0150	112	Road	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$52,790
0150	112	Road	5951010	Capital Expenditures/Expenses - Engineering	\$62,345
0150	112	Road	5951020	Capital Expenditures/Expenses - Engineering	\$22,864
0150	112	Road	5951030	Capital Expenditures/Expenses - Engineering	\$166

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5951030	Capital Expenditures/Expenses - Engineering	\$64
0150	112	Road	5951040	Capital Expenditures/Expenses - Engineering	\$4,749
0150	112	Road	5951040	Capital Expenditures/Expenses - Engineering	\$303
0150	112	Road	5951040	Capital Expenditures/Expenses - Engineering	\$144,405
0150	112	Road	5951040	Capital Expenditures/Expenses - Engineering	\$273
0150	112	Road	5953040	Capital Expenditures/Expenses - Roadway	\$241,222
0150	112	Road	5955040	Capital Expenditures/Expenses - Structures	\$94,922
0150	112	Road	5970000	Transfers-Out	\$609
0150	118	Treasurer's O&M	5970000	Transfers-Out	\$17,579
0150	127	Emergency 911 communication	5942860	Capital Expenditures/Expenses - Dispatch Services	\$1,544
0150	301	Capital Projects	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$104,458
0150	463	Solid Waste	5893000	Custodial Type Remittances	\$20,670
0150	463	Solid Waste	5913770	Debt Repayment - Solid Waste Utilities	\$39,724
0150	463	Solid Waste	5923780	Interest and Other Debt Service Cost - Solid Waste Utilities	\$5,269
0150	463	Solid Waste	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$70,200
0150	502	ER&R	5811000	Interfund Loans	\$500,000
0150	502	ER&R	5893000	Custodial Type Remittances	\$4

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	502	ER&R	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$806,211
0150	505	Information Technology	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$391,216
0150	601	Investment Trust Fund	5899000	Other Custodial Activities	\$5,218,255
0150	621	Auditor DOL	5894000	Custodial Type Disbursements	\$1,711,755
0150	622	CounselingSA	5894000	Custodial Type Disbursements	\$77
0150	623	District Ct Checking	5860000	Court Remittances	\$367,232
0150	624	Sheriff Correction-Jail	5894000	Custodial Type Disbursements	\$42,848
0150	625	Superior Ct Checking/Trust	5860000	Court Remittances	\$271,482
0150	630	Custodial Funds	5894000	Custodial Type Disbursements	\$35,562,108



**Pend Oreille County  
Schedule of Liabilities  
For the Year Ended December 31, 2019**

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>General Obligation Debt/Liabilities</b>						
263.96	3.31.16 LOCAL SOLID WASTE Portion	6/1/2021	125,229	-	39,724	85,505
263.96	3.31.16 LOCAL CE/HVAC Portion	6/1/2021	87,780	-	27,845	59,935
<b>Total General Obligation Debt/Liabilities:</b>			<b>213,009</b>	<b>-</b>	<b>67,569</b>	<b>145,440</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
259.12	Compensated Absences		1,316,614	903,939	846,080	1,374,473
264.30	Pension Liability		3,727,087	-	852,914	2,874,173
264.40	OPEB Liabilities		-	643,630	-	643,630
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>5,043,701</b>	<b>1,547,569</b>	<b>1,698,994</b>	<b>4,892,276</b>
<b>Total Liabilities:</b>			<b>5,256,710</b>	<b>1,547,569</b>	<b>1,766,563</b>	<b>5,037,716</b>

**Pend Oreille County**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)**  
**For Fiscal Year ended December 31, 2019**

<b>Grantor</b>	<b>Program Title</b>	<b>Identificaton Number</b>	<b>Amount</b>
1/2 County Prosecutor's Salary			
	Prosecutor Salary	FY 2019	90,889
		<b>Sub-total:</b>	<b>90,889</b>
State Grant from Military Department			
	Enhance 911 System Salary Assistance Wireline/Wireless	E20025	275,894
	Enhance 911 System Salary Assistance Wireline/Wireless	E19032	229,160
		<b>Sub-total:</b>	<b>505,054</b>
State Grant from Other Judicial Agencies			
	AOC-Court Appointed Special Advocate	IAA19084	28,617
	AOC-Court Appointed Special Advocate	1AA20027	29,607
		<b>Sub-total:</b>	<b>58,224</b>
State Grant from Department of Ecology			
	Invasive Aquatic Weed Management	WQAIP-2019-PeOCWB-00033	2,004
	Coordinated Solid Waste	W2RLSWFA-1719-PeOCPW-00048	36,065
	Coordinated Solid Waste	SWMLSWFA-2019-PeOCPW-00068	17,538

Grantor	Program Title	Identificaton Number	Amount
	Aquatic Invasive Plant Project	WQAIP-2020-PeOCWB-00016	36,956
	Bead Lake Integrated Aquatic Vegetation Mgmt Plan	WQAIP-2020-PEOCWB-00008	12,576
	Emergent Noxious Weed EDRR	WQAIP-2019-PeOCWB-00035	5,333
		<b>Sub-total:</b>	<b>110,472</b>
State Grant from Secretary of State			
	Civic Engagement	OSOS No. G-6422	2,666
		<b>Sub-total:</b>	<b>2,666</b>
State Grant from Conservation Commission			
	Conservation Commission-VSP	K1822	61,601
	Conservation Commission-VSP	K2019	35,330
		<b>Sub-total:</b>	<b>96,931</b>
Rural Arterial Program (RAP)			
	County Road Administration Board RAP- Fertile Valley	2610-01	223,948
	County Road Adminstration Board RAP - Flowery Trail	2615-01	45,161
		<b>Sub-total:</b>	<b>269,109</b>
County Arterial Preservation Program (CAPP)			
	C.A.P.P.	FY 2019	120,007
		<b>Sub-total:</b>	<b>120,007</b>

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Social and Health Services	Child Support (Prosecutor)	2110-80328 (FY 2019)	32,729
	Child Support (Superior Court)	1663-67552 (FY 2019)	264
	Child Support (Clerk)	2110-80328 (FY 2019)	3,252
	Juvenile Diversion	1763-96328 (Stevens Co)	10,079
	Juvenile Diversion	1963-59178	10,079
	Prevention & Treatment of Substance Abuse	19ASO2298	178
	Prevention & Treatment of Substance Abuse	19ASO2298	311,074
	Substance Abuse Services-Prevention & Treatment	1763-94265 / K3935	20,856
		<b>Sub-total: 388,511</b>	
State Grant from Department of Commerce	Growth Management Act Update	18-63210-099	21,600
			<b>Sub-total: 21,600</b>
State Grant from Criminal Justice Training Commission	Registered Sex Offenders	7/1/19-6/30/20	23,000
	Registered Sex Offenders	7/1/18-6/30/19	20,000
			<b>Sub-total: 43,000</b>
		<b>Grand total: 1,706,463</b>	

**Pend Oreille County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2019**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Forest Service Schools and Roads Cluster								
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF (via Office of State Treasurer)	Schools and Roads - Grants to States	10.665	Federal Forest Yield	320,508	-	320,508	-	
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF (via Office of State Treasurer)	Schools and Roads - Grants to States	10.665	18-DG- 11062100-002	969	-	969	-	
Total Forest Service Schools and Roads Cluster:				321,477	-	321,477	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Washington State Dept of Commerce)	Crime Victim Assistance	16.575	S19-31101-537	29,924	-	29,924	-	3
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Washington State Dept of Commerce)	Crime Victim Assistance	16.575	S20-31101-537	29,178	-	29,178	-	3
Total CFDA 16.575:				59,102	-	59,102	-	
OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via Washington State Dept of Commerce)	Violence Against Women Formula Grants	16.588	F17-31103-058	30,414	-	30,414	-	
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via State Dept of Transportation)	Highway Planning and Construction	20.205	STPR-L261 (003)	888,415	-	888,415	-	

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

**Pend Oreille County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2019**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via State Dept of Transportation)	Highway Planning and Construction	20.205	STPR-F260 (004)	167,459	-	167,459	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via State Dept of Transportation)	Highway Planning and Construction	20.205	STPR-Z926 (001)	95,680	-	95,680	-	
<b>Total Highway Planning and Construction Cluster:</b>				<b>1,151,554</b>	<b>-</b>	<b>1,151,554</b>	<b>-</b>	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1763- 94265/K3935	68,774	-	68,774	-	
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Child Support Enforcement	93.563	1663-67552	1,533	-	1,533	-	
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Child Support Enforcement	93.563	2110-80328	69,462	-	69,462	-	
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Child Support Enforcement	93.563	2110-80328	19,078	-	19,078	-	
<b>Total CFDA 93.563:</b>				<b>90,073</b>	<b>-</b>	<b>90,073</b>	<b>-</b>	

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

**Pend Oreille County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2019**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Healthcare Authority)	Opioid STR	93.788	1763-94265 / K3935	96,155	-	96,155	-	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1763-94265 / K3935	83,085	-	83,085	-	
U.S. COAST GUARD, HOMELAND SECURITY, DEPARTMENT OF (via WA State Parks & Rec)	Boating Safety Financial Assistance	97.012	3316FAS16015 3	9,821	-	9,821	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D16016	2,240	-	2,240	-	2
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Emergency Management Performance Grants	97.042	E19128	7,765	-	7,765	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Homeland Security Grant Program	97.067	E18163 / GSEM 1711	7,761	-	7,761	-	

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

**Pend Oreille County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2019**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept/Spokane County)	Homeland Security Grant Program	97.067	E17169	8,725	-	8,725	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Homeland Security Grant Program	97.067	E18183	34,732	-	34,732	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept/Spokane County)	Homeland Security Grant Program	97.067	E19200	34,690	-	34,690	-	
<b>Total CFDA 97.067:</b>				<b>85,908</b>	<b>-</b>	<b>85,908</b>	<b>-</b>	
<b>Total Federal Awards Expended:</b>				<b>2,006,368</b>	<b>-</b>	<b>2,006,368</b>	<b>-</b>	

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