

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 12/31/2018

GOVERNMENT INFORMATION:

Official Mailing Address PO Box 5015
Newport, WA 99156-5015

Official Website Address www.pendoreilleco.org

Official E-mail Address mnichols@pendoreille.org

Official Phone Number 509-447-6474

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Jill Shacklett Chief Deputy Auditor

Contact Phone Number 509-447-6470

Contact E-mail Address jshacklett@pendoreille.org

I certify 29th day of May, 2019, 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, 2018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3081000	Reserved Cash and Investments - Beginning	\$813,313
0150	001	General	3088000	Unreserved Cash and Investments - Beginning	\$1,180,639
0150	001	General	3111000	Property Tax	\$2,244,235
0150	001	General	3174000	Timber Excise Tax	\$178,541
0150	001	General	3131100	Local Retail Sales and Use Tax	\$1,424,660
0150	001	General	3137100	Criminal Justice Sales and Use Tax	\$155,246
0150	001	General	3172000	Leasehold Excise Tax	\$1,656
0150	001	General	3216000	Professional and Occupations	\$10
0150	001	General	3221000	Buildings, Structures and Equipment	\$208,150
0150	001	General	3222000	Marriage Licenses	\$552
0150	001	General	3229000	Other Non-Business Licenses and Permits	\$15,734
0150	001	General	3229000	Other Non-Business Licenses and Permits	\$9,675
0150	001	General	3311660	Federal Direct Grant from Department of Justice	\$7,670
0150	001	General	3321069	Title II - Special Projects on Federal Land	\$31,691
0150	001	General	3321523	Payment In-Lieu of Tax	\$1,328,875
0150	001	General	3321560	Payment In-Lieu of Tax	\$176
0150	001	General	3421000	Law Enforcement Services	\$672
0150	001	General	3331657	Federal Indirect Grant from Department of Justice	\$48,984
0150	001	General	3331658	Federal Indirect Grant from Department of Justice	\$28,097
0150	001	General	3339356	Federal Indirect Grant from Department of Health and Human Services	\$87,690

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3339563	Federal Indirect Grant from Executive Office of the President	\$1,190
0150	001	General	3339701	Federal Indirect Grant from Department of Homeland Security	\$14,461
0150	001	General	3339704	Federal Indirect Grant from Department of Homeland Security	\$20,606
0150	001	General	3339706	Federal Indirect Grant from Department of Homeland Security	\$115,607
0150	001	General	3340011	1/2 County Prosecutor's Salary	\$85,158
0150	001	General	3340030	State Grant from Secretary of State	\$5,062
0150	001	General	3340110	State Grant from Criminal Justice Training Commission	\$34,000
0150	001	General	3340120	State Grant from Other Judicial Agencies	\$3,422
0150	001	General	3340120	State Grant from Other Judicial Agencies	\$42,918
0150	001	General	3340230	State Grant from Department Natural Resources	\$37,756
0150	001	General	3340310	State Grant from Department of Ecology	\$102,239
0150	001	General	3340330	State Grant from Conservation Commission	\$55,354
0150	001	General	3340460	State Grant from Department of Social and Health Services	\$33,155
0150	001	General	3340462	State Grant from Department of Social and Health Services	\$19,888
0150	001	General	3340463	State Grant from Department of Social and Health Services	\$4,195
0150	001	General	3350091	PUD Privilege Tax	\$391,348
0150	001	General	3360084	Vessel Registration Fees	\$7,761
0150	001	General	3360098	City-County Assistance	\$261,845

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3360120	Court Cost Reimbursement - County Clerks LFO Collections	\$2,145
0150	001	General	3360128	Counties - Public Defense Services	\$21,335
0150	001	General	3360251	Payment In-Lieu of Taxes - Game Lands	\$5,546
0150	001	General	3360610	Criminal Justice - Counties	\$417,869
0150	001	General	3360631	Adult Court Cost - Juvenile Offenders	\$2,977
0150	001	General	3360632	Juvenile Rehabilitations - Impacted Counties	\$57,123
0150	001	General	3360651	DUI and Other Criminal Justice Assistance	\$9,489
0150	001	General	3360692	Autopsy Cost	\$4,178
0150	001	General	3360694	Liquor/Beer Excise Tax	\$21,837
0150	001	General	3360695	Liquor Control Board Profits	\$39,277
0150	001	General	3370000	Local Grants, Entitlements and Other Payments	\$1,641,456
0150	001	General	3412100	Auditors' Filing and Recording Services	\$28,355
0150	001	General	3412200	District/Municipal Court Civil Filing Services	\$4,768
0150	001	General	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$17,380
0150	001	General	3412800	District/Municipal Other Court Filing Services	\$251
0150	001	General	3412900	Superior Court Other Filing Services	\$1,270
0150	001	General	3413200	District/Municipal Court Records Services	\$3,629
0150	001	General	3413300	District/Municipal Court - Administrative Fees	\$2,315
0150	001	General	3413400	Superior Court Record Services	\$10,940
0150	001	General	3413400	Superior Court Record Services	\$6,209

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3413423	Superior Court Record Services	\$160
0150	001	General	3413500	Other Statutory Certifying and Copy Fees	\$575
0150	001	General	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$3,401
0150	001	General	3413700	Superior Court - Administrative Fees	\$162
0150	001	General	3413800	Records Search Fees	\$82
0150	001	General	3414100	Assessors' Fees	\$10,389
0150	001	General	3414200	Treasurers' Fees	\$32,805
0150	001	General	3414300	Budgeting and Accounting Services	\$10,183
0150	001	General	3414500	Election Services	\$69,390
0150	001	General	3414800	Motor Vehicle License Fees	\$144,863
0150	001	General	3414900	Court Services	\$25,900
0150	001	General	3416200	Word Processing, Printing and Duplicating Services - Municipal/District Court	\$163
0150	001	General	3416500	Word Processing, Printing and Duplicating Services - Superior Court	\$5,428
0150	001	General	3417000	Sales of Merchandise	\$900
0150	001	General	3417000	Sales of Merchandise	\$8,457
0150	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$6,552
0150	001	General	3419100	Election Candidate Filing Services	\$10,895
0150	001	General	3419500	Legal Services	\$699
0150	001	General	3419600	Personnel Services	\$571
0150	001	General	3419900	Passport and Naturalization Services	\$9,800
0150	001	General	3421000	Law Enforcement Services	\$111,097
0150	001	General	3423000	Detention and Correction Services	\$210,328

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3425000	Disaster Preparation Services	\$2,507
0150	001	General	3428000	Dispatch Services	\$118,218
0150	001	General	3451600	Weed Control Services	\$105,880
0150	001	General	3458100	Zoning and Subdivision Services	\$26,765
0150	001	General	3465000	Domestic Relations and Family Court Services	\$3,167
0150	001	General	3465000	Domestic Relations and Family Court Services	\$157
0150	001	General	3513000	Criminal Filing Fees	\$27
0150	001	General	3515000	Investigative Fund Assessments	\$3,115
0150	001	General	3518000	Crime Victim Penalty Assessments	\$5,421
0150	001	General	3519000	Other Superior Court Penalties	\$1,844
0150	001	General	3523000	Proof of Motor Vehicle Insurance	\$269
0150	001	General	3531000	Traffic Infraction Penalties	\$46,359
0150	001	General	3537000	Non-Traffic Infraction Penalties	\$2,487
0150	001	General	3540000	Civil Parking Infraction Penalties	\$100
0150	001	General	3552000	Driving Under Influence (DUI) Fines	\$9,831
0150	001	General	3558000	Other Criminal Traffic Misdemeanor Fines	\$9,055
0150	001	General	3569000	Other Criminal Non-Traffic Fines	\$2,939
0150	001	General	3572100	Jury Demand Cost	\$3
0150	001	General	3572200	Witness Cost	\$109
0150	001	General	3572300	Public Defense Cost	\$5,256
0150	001	General	3572800	Miscellaneous Superior Court Cost Recoupments	\$6,470
0150	001	General	3573100	Jury Demand Cost	\$25
0150	001	General	3573300	Public Defense Cost	\$3,135
0150	001	General	3573700	District/Municipal Court Cost Recoupments	\$5,651

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3573700	District/Municipal Court Cost Recoupments	\$4,314
0150	001	General	3590000	Non-Court Fines and Penalties	\$89,740
0150	001	General	3590000	Non-Court Fines and Penalties	\$600
0150	001	General	3611000	Investment Earnings	\$164,718
0150	001	General	3614000	Other Interest	\$124,014
0150	001	General	3620000	Rents and Leases	\$12,268
0150	001	General	3620000	Rents and Leases	\$61,725
0150	001	General	3670000	Contributions and Donations from Nongovernmental Sources	\$38,478
0150	001	General	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$1,224
0150	001	General	3693000	Confiscated and Forfeited Property	\$182
0150	001	General	3694000	Judgments and Settlements	\$304
0150	001	General	3698000	Cash Adjustments	(\$158)
0150	001	General	3699100	Miscellaneous Other	\$31
0150	001	General	3421000	Law Enforcement Services	\$39,386
0150	101	Arts & Tourism	3081000	Reserved Cash and Investments - Beginning	\$64,001
0150	101	Arts & Tourism	3133100	Hotel/Motel Sales and Use Tax	\$46,802
0150	102	Counseling	3081000	Reserved Cash and Investments - Beginning	\$1,241,316
0150	102	Counseling	3111000	Property Tax	\$28,822
0150	102	Counseling	3174000	Timber Excise Tax	\$2,289
0150	102	Counseling	3172000	Leasehold Excise Tax	\$21
0150	102	Counseling	3321560	Payment In-Lieu of Tax	\$2
0150	102	Counseling	3339324	Federal Indirect Grant from Department of Health and Human Services	\$52,289

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	\$161,886
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	\$20,809
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	\$19,261
0150	102	Counseling	3340461	State Grant from Department of Social and Health Services	\$294,201
0150	102	Counseling	3340465	State Grant from Department of Social and Health Services	\$170,351
0150	102	Counseling	3340466	State Grant from Department of Social and Health Services	\$160,485
0150	102	Counseling	3340468	State Grant from Department of Social and Health Services	\$32,680
0150	102	Counseling	3360423	Public Health Assistance	\$1,303,354
0150	102	Counseling	3360694	Liquor/Beer Excise Tax	\$446
0150	102	Counseling	3360695	Liquor Control Board Profits	\$802
0150	102	Counseling	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$1,759
0150	102	Counseling	3463001	Chemical Dependency Services	\$318
0150	102	Counseling	3463002	Chemical Dependency Services	\$478
0150	102	Counseling	3463062	Chemical Dependency Services	\$10,004
0150	102	Counseling	3464064	Mental Health Services	\$31,310
0150	102	Counseling	3466000	Developmental Disabilities Services	\$31,591
0150	102	Counseling	3467000	Child Care Services	\$487
0150	102	Counseling	3611100	Investment Earnings	\$9,187

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	3671100	Contributions and Donations from Nongovernmental Sources	\$86,500
0150	103	Crime Victims	3081000	Reserved Cash and Investments - Beginning	\$25,821
0150	103	Crime Victims	3419800	County Crime Victim and Witness Programs Services	\$11,052
0150	104	Fair	3081000	Reserved Cash and Investments - Beginning	\$67,858
0150	104	Fair	3360211	County Fair Funds	\$33,080
0150	104	Fair	3474000	Event Admission Fees	\$40,006
0150	104	Fair	3611100	Investment Earnings	\$799
0150	104	Fair	3620000	Rents and Leases	\$21,972
0150	104	Fair	3417000	Sales of Merchandise	\$2,257
0150	104	Fair	3671100	Contributions and Donations from Nongovernmental Sources	\$20,695
0150	104	Fair	3698000	Cash Adjustments	(\$30)
0150	105	Law Library	3081000	Reserved Cash and Investments - Beginning	\$3,536
0150	105	Law Library	3412200	District/Municipal Court Civil Filing Services	\$1,141
0150	105	Law Library	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$2,751
0150	110	Park	3081000	Reserved Cash and Investments - Beginning	\$96,604
0150	110	Park	3620000	Rents and Leases	\$2,870
0150	110	Park	3671100	Contributions and Donations from Nongovernmental Sources	\$306
0150	111	Paths & Trails	3081000	Reserved Cash and Investments - Beginning	\$141,353
0150	111	Paths & Trails	3360089	Motor Vehicle Fuel Tax - County Roads	\$8,732
0150	112	Road	3081000	Reserved Cash and Investments - Beginning	\$972,800
0150	112	Road	3111000	Property Tax	\$1,841,474
0150	112	Road	3174000	Timber Excise Tax	\$166,007

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	3172000	Leasehold Excise Tax	\$1,147
0150	112	Road	3321068	Title I - Schools and Roads	\$351,457
0150	112	Road	3321560	Payment In-Lieu of Tax	\$163
0150	112	Road	3332020	Federal Indirect Grant from Department of Transportation	\$4,169
0150	112	Road	3332021	Federal Indirect Grant from Department of Transportation	\$1,534,767
0150	112	Road	3332022	Federal Indirect Grant from Department of Transportation	\$802,059
0150	112	Road	3332023	Federal Indirect Grant from Department of Transportation	\$17,078
0150	112	Road	3339706	Federal Indirect Grant from Department of Homeland Security	\$32,593
0150	112	Road	3340180	State Grant from Military Department	\$5,124
0150	112	Road	3340270	State Grant from Recreation and Conservation Office	\$192,405
0150	112	Road	3340370	Rural Arterial Program (RAP)	\$1,929,604
0150	112	Road	3340372	County Arterial Preservation Program (CAPP)	\$250,131
0150	112	Road	3360075	Multimodal Transportation - Counties	\$73,092
0150	112	Road	3360089	Motor Vehicle Fuel Tax - County Roads	\$1,737,620
0150	112	Road	3417100	Sales of Merchandise	\$12
0150	112	Road	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$34,988
0150	112	Road	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$156
0150	112	Road	3611100	Investment Earnings	\$3,298
0150	112	Road	3691000	Sale of Surplus	\$197
0150	112	Road	3699100	Miscellaneous Other	\$42,577

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	114	Veteran's Assistance	3081000	Reserved Cash and Investments - Beginning	\$63,531
0150	114	Veteran's Assistance	3111000	Property Tax	\$13,029
0150	114	Veteran's Assistance	3174000	Timber Excise Tax	\$1,034
0150	114	Veteran's Assistance	3172000	Leasehold Excise Tax	\$10
0150	114	Veteran's Assistance	3321560	Payment In-Lieu of Tax	\$1
0150	115	Real Estate & Property Tax Admin	3081000	Reserved Cash and Investments - Beginning	\$96,363
0150	115	Real Estate & Property Tax Admin	3360097	Real Estate and Property Tax Administration	\$9,542
0150	115	Real Estate & Property Tax Admin	3414215	Treasurers' Fees	\$2,642
0150	115	Real Estate & Property Tax Admin	3611100	Investment Earnings	\$1,750
0150	118	Treasurer's O&M	3081000	Reserved Cash and Investments - Beginning	\$68,045
0150	118	Treasurer's O&M	3414200	Treasurers' Fees	\$21,435
0150	118	Treasurer's O&M	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$1
0150	119	Auditor's O&M	3081000	Reserved Cash and Investments - Beginning	\$105,723
0150	119	Auditor's O&M	3360411	Centennial Document Preservation	\$44,721
0150	119	Auditor's O&M	3412100	Auditors' Filing and Recording Services	\$3,191
0150	119	Auditor's O&M	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$6,772
0150	123	Trial Court Improvement	3081000	Reserved Cash and Investments - Beginning	\$96,066
0150	123	Trial Court Improvement	3360129	Judicial Salary Contribution - State	\$19,720
0150	123	Trial Court Improvement	3699100	Miscellaneous Other	\$350
0150	126	Drug Enforcement	3081000	Reserved Cash and Investments - Beginning	\$76,364
0150	127	Emergency 911 communication	3088000	Unreserved Cash and Investments - Beginning	\$60,000
0150	127	Emergency 911 communication	3081000	Reserved Cash and Investments - Beginning	\$72,079

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	127	Emergency 911 communication	3136300	Enhanced 911 - Switched Access Lines Sales and Use Tax	\$26,554
0150	127	Emergency 911 communication	3136400	Enhanced 911 - Radio Access Lines Sales and Use Tax	\$76,804
0150	127	Emergency 911 communication	3136500	Enhanced 911 - Interconnected Voice over Internet Protocol Service Lines Sales and Use Tax	\$3,727
0150	127	Emergency 911 communication	3340180	State Grant from Military Department	\$388,462
0150	127	Emergency 911 communication.	3614000	Other Interest	\$138
0150	128	Extension Education	3081000	Reserved Cash and Investments - Beginning	\$6,419
0150	128	Extension Education	3417100	Sales of Merchandise	\$57
0150	128	Extension Education	3471000	Cooperative Extension Services	\$975
0150	128	Extension Education	3671100	Contributions and Donations from Nongovernmental Sources	\$950
0150	130	Growth Management	3081000	Reserved Cash and Investments - Beginning	\$21,948
0150	130	Growth Management	3340330	State Grant from Conservation Commission	\$30,875
0150	131	Low Income Housing	3081000	Reserved Cash and Investments - Beginning	\$15,432
0150	131	Low Income Housing	3412600	Recording Surcharge - Affordable Housing	\$20,639
0150	132	Homeless Program	3081000	Reserved Cash and Investments - Beginning	\$18,955
0150	132	Homeless Program	3412600	Recording Surcharge - Affordable Housing	\$117,636
0150	134	Public Facilities	3081000	Reserved Cash and Investments - Beginning	\$151,614
0150	134	Public Facilities	3131800	Rural County Sales and Use Tax	\$179,442
0150	301	Capital Projects	3081000	Reserved Cash and Investments - Beginning	\$264,173
0150	301	Capital Projects	3183400	REET 1 - First Quarter Percent	\$190,723

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	463	Solid Waste	3088000	Unreserved Cash and Investments - Beginning	\$264,211
0150	463	Solid Waste	3340310	State Grant from Department of Ecology	\$32,763
0150	463	Solid Waste	3437000	Solid Waste Sales and Services	\$1,194,733
0150	463	Solid Waste	3590000	Non-Court Fines and Penalties	\$112
0150	463	Solid Waste	3691000	Sale of Surplus	\$41,948
0150	463	Solid Waste	3698100	Cash Adjustments	(\$5)
0150	463	Solid Waste	3699100	Miscellaneous Other	\$979
0150	501	Risk Management	3088000	Unreserved Cash and Investments - Beginning	\$265,203
0150	501	Risk Management	3671100	Contributions and Donations from Nongovernmental Sources	\$1,302
0150	501	Risk Management	3480000	Internal Service Funds Sales and Services	\$446,786
0150	502	ER&R	3088000	Unreserved Cash and Investments - Beginning	\$1,083,505
0150	502	ER&R	3419400	Purchasing Services	\$11,088
0150	502	ER&R	3442000	Sales of Road Materials	\$412
0150	502	ER&R	3445000	Sales of Fuel	\$217,967
0150	502	ER&R	3445000	Sales of Fuel	\$363,845
0150	502	ER&R	3611000	Investment Earnings	\$15,926
0150	502	ER&R	3614000	Other Interest	\$5,478
0150	502	ER&R	3480000	Internal Service Funds Sales and Services	\$1,479,358
0150	502	ER&R	3699100	Miscellaneous Other	\$1,985
0150	502	ER&R	3340690	State Grant from Other State Agencies	\$4,730
0150	504	Unemployment	3088000	Unreserved Cash and Investments - Beginning	\$201,327
0150	504	Unemployment	3480000	Internal Service Funds Sales and Services	\$20,920
0150	505	Information Technology	3088000	Unreserved Cash and Investments - Beginning	\$300,901
0150	505	Information Technology	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$736

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	505	Information Technology	3457000	Information Services	\$54,793
0150	505	Information Technology	3481000	Internal Service Funds Sales and Services	\$682,821
0150	621	Auditor DOL	3081000	Reserved Cash and Investments - Beginning	\$5,391
0150	622	CSA	3081000	Reserved Cash and Investments - Beginning	\$2,000
0150	623	District Ct Checking	3081000	Reserved Cash and Investments - Beginning	\$7,734
0150	624	Sheriff Correction-Jail	3081000	Reserved Cash and Investments - Beginning	\$62,041
0150	625	Superior Ct Checking/Trust	3081000	Reserved Cash and Investments - Beginning	\$25,241
0150	675	Sheriff's Trust	3081000	Reserved Cash and Investments - Beginning	\$1,665
0150	679	State	3081000	Reserved Cash and Investments - Beginning	\$43,084
0150	682	Tax Foreclosure Suspense	3081000	Reserved Cash and Investments - Beginning	\$25,614
0150	683	Timber Tax Reserve	3081000	Reserved Cash and Investments - Beginning	\$74,785
0150	685	Treasurer's Suspense	3081000	Reserved Cash and Investments - Beginning	\$588,236
0150	634	Cemetery 1	3081000	Reserved Cash and Investments - Beginning	\$358,124
0150	634	Cemetery 2	3081000	Reserved Cash and Investments - Beginning	\$11,558
0150	634	Cemetery 3	3081000	Reserved Cash and Investments - Beginning	\$79,376
0150	635	Chippewa	3081000	Reserved Cash and Investments - Beginning	\$60,369
0150	639	Ione	3081000	Reserved Cash and Investments - Beginning	\$189
0150	639	Metaline	3081000	Reserved Cash and Investments - Beginning	\$30
0150	639	Metaline Falls	3081000	Reserved Cash and Investments - Beginning	\$622
0150	639	Newport	3081000	Reserved Cash and Investments - Beginning	\$1,645
0150	641	Diamond Lake	3081000	Reserved Cash and Investments - Beginning	\$610,617
0150	644	Diking District 2	3081000	Reserved Cash and Investments - Beginning	\$5,614

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	646	Fire 2	3081000	Reserved Cash and Investments - Beginning	\$154,750
0150	646	Fire 3	3081000	Reserved Cash and Investments - Beginning	\$318,230
0150	646	Fire 4	3081000	Reserved Cash and Investments - Beginning	\$476,966
0150	646	Fire 5	3081000	Reserved Cash and Investments - Beginning	\$30,964
0150	646	Fire 6	3081000	Reserved Cash and Investments - Beginning	\$178,853
0150	646	Fire 8	3081000	Reserved Cash and Investments - Beginning	\$41,983
0150	654	Hospital 1	3081000	Reserved Cash and Investments - Beginning	\$15,115
0150	654	Hospital 2	3081000	Reserved Cash and Investments - Beginning	\$130,833
0150	659	Lenora	3081000	Reserved Cash and Investments - Beginning	\$99,293
0150	661	Library	3081000	Reserved Cash and Investments - Beginning	\$797,992
0150	663	Ponderay Shores	3081000	Reserved Cash and Investments - Beginning	\$142,327
0150	665	Port District	3081000	Reserved Cash and Investments - Beginning	\$2,663,410
0150	667	Sacheen	3081000	Reserved Cash and Investments - Beginning	\$362,321
0150	670	School 56	3081000	Reserved Cash and Investments - Beginning	\$2,359,790
0150	670	School 59	3081000	Reserved Cash and Investments - Beginning	\$1,220,767
0150	670	School 61	3081000	Reserved Cash and Investments - Beginning	\$343
0150	670	School 62	3081000	Reserved Cash and Investments - Beginning	\$657
0150	670	School 70	3081000	Reserved Cash and Investments - Beginning	\$2,911,795
0150	001	General	5081000	Reserved Cash and Investments - Ending	\$818,278
0150	001	General	5088000	Unreserved Cash and Investments - Ending	\$1,778,821
0150	001	General	5116010	Legislative Activities	\$213,187
0150	001	General	5116020	Legislative Activities	\$83,601

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5116030	Legislative Activities	\$715
0150	001	General	5116040	Legislative Activities	\$14,003
0150	001	General	5116040	Legislative Activities	\$26,796
0150	001	General	5122110	Superior Court	\$19,613
0150	001	General	5122120	Superior Court	\$3,454
0150	001	General	5122130	Superior Court	\$10,992
0150	001	General	5122140	Superior Court	\$95,958
0150	001	General	5159140	General Indigent Defense	\$13,200
0150	001	General	5159140	General Indigent Defense	\$3,329
0150	001	General	5159240	Adult Felony	\$44,936
0150	001	General	5159340	Adult Misdemeanor	\$82,106
0150	001	General	5159440	Juvenile Offender	\$19,972
0150	001	General	5159540	Juvenile Dependency and Termination of Parental Rights	\$4,438
0150	001	General	5159540	Juvenile Dependency and Termination of Parental Rights	\$676
0150	001	General	5123010	County Clerk	\$178,056
0150	001	General	5123020	County Clerk	\$63,148
0150	001	General	5123030	County Clerk	\$3,578
0150	001	General	5123040	County Clerk	\$9,926
0150	001	General	5124010	District Court	\$278,557
0150	001	General	5124020	District Court	\$84,596
0150	001	General	5124030	District Court	\$5,389
0150	001	General	5124040	District Court	\$8,983
0150	001	General	5159140	General Indigent Defense	\$3,329
0150	001	General	5159240	Adult Felony	\$44,936
0150	001	General	5159340	Adult Misdemeanor	\$82,106
0150	001	General	5159440	Juvenile Offender	\$19,972
0150	001	General	5159540	Juvenile Dependency and Termination of Parental Rights	\$4,438
0150	001	General	5131040	Executive Office	\$4,076
0150	001	General	5142010	Financial Services	\$262,282

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5142020	Financial Services	\$93,187
0150	001	General	5142030	Financial Services	\$4,289
0150	001	General	5142040	Financial Services	\$8,424
0150	001	General	5142210	Financial Services	\$230,440
0150	001	General	5142220	Financial Services	\$82,079
0150	001	General	5142230	Financial Services	\$5,893
0150	001	General	5142240	Financial Services	\$10,830
0150	001	General	5142240	Financial Services	\$59
0150	001	General	5142340	Financial Services	\$61,596
0150	001	General	5142410	Financial Services	\$226,710
0150	001	General	5142410	Financial Services	\$1,200
0150	001	General	5142420	Financial Services	\$90,588
0150	001	General	5142420	Financial Services	\$109
0150	001	General	5142430	Financial Services	\$2,118
0150	001	General	5142440	Financial Services	\$9,379
0150	001	General	5142440	Financial Services	\$244
0150	001	General	5143010	Recording Services	\$46,306
0150	001	General	5143020	Recording Services	\$13,886
0150	001	General	5144010	Election Services	\$48,633
0150	001	General	5144020	Election Services	\$18,219
0150	001	General	5144030	Election Services	\$2,491
0150	001	General	5144040	Election Services	\$59,924
0150	001	General	5153110	Internal Legal Services - Advice	\$260,219
0150	001	General	5153110	Internal Legal Services - Advice	\$53,448
0150	001	General	5153510	Internal Legal Services - Claims and Litigation	\$279,818
0150	001	General	5153120	Internal Legal Services - Advice	\$87,780
0150	001	General	5153120	Internal Legal Services - Advice	\$14,334
0150	001	General	5153520	Internal Legal Services - Claims and Litigation	\$87,885
0150	001	General	5153130	Internal Legal Services - Advice	\$34

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5153130	Internal Legal Services - Advice	\$5,450
0150	001	General	5153530	Internal Legal Services - Claims and Litigation	\$4,833
0150	001	General	5154140	External Legal Services - Advice	\$85,572
0150	001	General	5154140	External Legal Services - Advice	\$11,056
0150	001	General	5153140	Internal Legal Services - Advice	\$16,674
0150	001	General	5154140	External Legal Services - Advice	\$28,251
0150	001	General	5154540	External Legal Services - Claims and Litigation	\$40,816
0150	001	General	5158010	Child Support Enforcement	\$36,378
0150	001	General	5158020	Child Support Enforcement	\$14,225
0150	001	General	5172040	Pension and Other Benefit Payments to Retirees	\$25,485
0150	001	General	5181010	Personnel Services	\$75,970
0150	001	General	5181020	Personnel Services	\$28,028
0150	001	General	5181030	Personnel Services	\$488
0150	001	General	5181040	Personnel Services	\$8,056
0150	001	General	5183010	Maintenance/Security/Insurance/Janitorial Services	\$103,826
0150	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	\$40,919
0150	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$46,532
0150	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$210,667
0150	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$1,138
0150	001	General	5185010	Central Store Services	\$11,722
0150	001	General	5185020	Central Store Services	\$4,722
0150	001	General	5185030	Central Store Services	\$1,398

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5185040	Central Store Services	\$86,386
0150	001	General	5185040	Central Store Services	\$257,739
0150	001	General	5188040	Information Technology Services	\$97,156
0150	001	General	5188040	Information Technology Services	\$465,576
0150	001	General	5211010	Administration	\$4,612
0150	001	General	5211010	Administration	\$1,073,685
0150	001	General	5211020	Administration	\$1,910
0150	001	General	5211020	Administration	\$360,779
0150	001	General	5211030	Administration	\$36,512
0150	001	General	5211030	Administration	\$51
0150	001	General	5211040	Administration	\$7,573
0150	001	General	5211040	Administration	\$385,650
0150	001	General	5211040	Administration	\$400
0150	001	General	5212310	Police Operations	\$16,429
0150	001	General	5212320	Police Operations	\$4,254
0150	001	General	5212330	Police Operations	\$7,826
0150	001	General	5212340	Police Operations	\$6,556
0150	001	General	5233010	Probation and Parole Services	\$80,504
0150	001	General	5233020	Probation and Parole Services	\$26,921
0150	001	General	5233030	Probation and Parole Services	\$2,478
0150	001	General	5233040	Probation and Parole Services	\$20,346
0150	001	General	5236010	Care and Custody of Prisoners	\$490,338
0150	001	General	5236020	Care and Custody of Prisoners	\$196,208
0150	001	General	5236030	Care and Custody of Prisoners	\$29,374
0150	001	General	5236040	Care and Custody of Prisoners	\$149,413
0150	001	General	5236040	Care and Custody of Prisoners	\$735
0150	001	General	5239030	Food Services	\$58,956
0150	001	General	5251010	Administration	\$151,575

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5251020	Administration	\$46,436
0150	001	General	5251030	Administration	\$9,313
0150	001	General	5251040	Administration	\$156
0150	001	General	5251040	Administration	\$56,371
0150	001	General	5251040	Administration	\$10,034
0150	001	General	5271010	Juvenile Services	\$59,122
0150	001	General	5271020	Juvenile Services	\$20,966
0150	001	General	5271030	Juvenile Services	\$673
0150	001	General	5271040	Juvenile Services	\$438
0150	001	General	5273040	Juvenile Services	\$62,918
0150	001	General	5278040	Juvenile Services	\$144,480
0150	001	General	5287010	Dispatch Services	\$202,354
0150	001	General	5287020	Dispatch Services	\$73,698
0150	001	General	5287030	Dispatch Services	\$4,153
0150	001	General	5287040	Dispatch Services	\$13,457
0150	001	General	5287040	Dispatch Services	\$5,040
0150	001	General	5536010	Weed Control	\$185,165
0150	001	General	5536020	Weed Control	\$74,114
0150	001	General	5536030	Weed Control	\$45,595
0150	001	General	5536040	Weed Control	\$151,253
0150	001	General	5585010	Building Permits and Plan Reviews	\$92,317
0150	001	General	5585020	Building Permits and Plan Reviews	\$33,372
0150	001	General	5585030	Building Permits and Plan Reviews	\$1,332
0150	001	General	5585040	Building Permits and Plan Reviews	\$24,778
0150	001	General	5586010	Planning	\$138,739
0150	001	General	5586020	Planning	\$49,987
0150	001	General	5586030	Planning	\$1,733
0150	001	General	5586040	Planning	\$18,612
0150	001	General	5620040	Public Health Services	\$191,881
0150	001	General	5632040	Coroner/Medical Examiner	\$30,078
0150	001	General	5712110	Educational and Recreational Activities	\$430

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5712120	Educational and Recreational Activities	\$89
0150	001	General	5712130	Educational and Recreational Activities	\$3,132
0150	001	General	5712140	Educational and Recreational Activities	\$84,944
0150	001	General	5549030	Other Environmental Services	\$154
0150	001	General	5549040	Other Environmental Services	\$661
0150	001	General	5549040	Other Environmental Services	\$101
0150	101	Arts & Toursim	5081000	Reserved Cash and Investments - Ending	\$75,396
0150	101	Arts & Toursim	5573030	Tourism	\$116
0150	101	Arts & Toursim	5573040	Tourism	\$35,291
0150	102	Counseling	5081000	Reserved Cash and Investments - Ending	\$1,359,850
0150	102	Counseling	5641010	Mental Health Services	\$1,138,966
0150	102	Counseling	5641020	Mental Health Services	\$404,043
0150	102	Counseling	5641030	Mental Health Services	\$72,554
0150	102	Counseling	5641040	Mental Health Services	\$259,010
0150	102	Counseling	5641040	Mental Health Services	\$77,429
0150	102	Counseling	5661010	Chemical Dependency Services	\$101,811
0150	102	Counseling	5661020	Chemical Dependency Services	\$35,141
0150	102	Counseling	5661030	Chemical Dependency Services	\$5,684
0150	102	Counseling	5661040	Chemical Dependency Services	\$24,075
0150	102	Counseling	5661040	Chemical Dependency Services	\$9,043
0150	102	Counseling	5668110	Chemical Dependency Services	\$47,547
0150	102	Counseling	5668120	Chemical Dependency Services	\$18,490
0150	102	Counseling	5668130	Chemical Dependency Services	\$7,511
0150	102	Counseling	5668140	Chemical Dependency Services	\$36,934

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	5668140	Chemical Dependency Services	\$3,781
0150	102	Counseling	5681010	Developmental Disabilities Services	\$30,890
0150	102	Counseling	5681020	Developmental Disabilities Services	\$12,572
0150	102	Counseling	5681030	Developmental Disabilities Services	\$3,487
0150	102	Counseling	5681040	Developmental Disabilities Services	\$7,059
0150	102	Counseling	5681040	Developmental Disabilities Services	\$4,045
0150	103	Crime Victims	5081000	Reserved Cash and Investments - Ending	\$30,730
0150	103	Crime Victims	5157010	Crime Victim and Witness Program	\$4,720
0150	103	Crime Victims	5157020	Crime Victim and Witness Program	\$1,423
0150	104	Fair	5081000	Reserved Cash and Investments - Ending	\$62,303
0150	104	Fair	5737030	County Fairs	\$24,215
0150	104	Fair	5737040	County Fairs	\$90,273
0150	105	Law Library	5081000	Reserved Cash and Investments - Ending	\$3,858
0150	105	Law Library	5722030	Library Services	\$3,570
0150	110	Park	5081000	Reserved Cash and Investments - Ending	\$63,239
0150	110	Park	5768010	General Parks	\$4,803
0150	110	Park	5768020	General Parks	\$1,990
0150	110	Park	5768030	General Parks	\$3,559
0150	110	Park	5768040	General Parks	\$25,281
0150	110	Park	5768040	General Parks	\$908
0150	111	Paths & Trails	5081000	Reserved Cash and Investments - Ending	\$87,509
0150	112	Road	5081000	Reserved Cash and Investments - Ending	\$872,797
0150	112	Road	5186210	Jobbing and Contract Work	\$8,660
0150	112	Road	5186220	Jobbing and Contract Work	\$3,108

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5186230	Jobbing and Contract Work	\$1,802
0150	112	Road	5186240	Jobbing and Contract Work	\$15,323
0150	112	Road	5423010	Roadway	\$113,802
0150	112	Road	5423020	Roadway	\$41,484
0150	112	Road	5423030	Roadway	\$59,247
0150	112	Road	5423030	Roadway	\$200
0150	112	Road	5423030	Roadway	\$201,444
0150	112	Road	5423040	Roadway	\$6,574
0150	112	Road	5423040	Roadway	\$183,641
0150	112	Road	5423040	Roadway	\$12,722
0150	112	Road	5423040	Roadway	\$76,185
0150	112	Road	5423040	Roadway	\$204,396
0150	112	Road	5424010	Drainage	\$52,065
0150	112	Road	5424020	Drainage	\$18,979
0150	112	Road	5424030	Drainage	\$18,847
0150	112	Road	5424040	Drainage	\$4,150
0150	112	Road	5424040	Drainage	\$68,924
0150	112	Road	5425010	Structures	\$4,140
0150	112	Road	5425020	Structures	\$1,509
0150	112	Road	5425030	Structures	\$165
0150	112	Road	5425040	Structures	\$6,982
0150	112	Road	5425040	Structures	\$3,432
0150	112	Road	5426410	Traffic Control Devices	\$54,133
0150	112	Road	5426420	Traffic Control Devices	\$19,733
0150	112	Road	5426430	Traffic Control Devices	\$86,530
0150	112	Road	5426440	Traffic Control Devices	\$6,294
0150	112	Road	5426440	Traffic Control Devices	\$29,509
0150	112	Road	5426610	Snow and Ice Control	\$266,612
0150	112	Road	5426620	Snow and Ice Control	\$97,188
0150	112	Road	5426630	Snow and Ice Control	\$35,864
0150	112	Road	5426640	Snow and Ice Control	\$15,849
0150	112	Road	5426640	Snow and Ice Control	\$512,071
0150	112	Road	5426710	Street Cleaning	\$35,913

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5426720	Street Cleaning	\$13,092
0150	112	Road	5426730	Street Cleaning	\$280
0150	112	Road	5426740	Street Cleaning	\$50,514
0150	112	Road	5427010	Roadside	\$71,909
0150	112	Road	5427020	Roadside	\$26,213
0150	112	Road	5427030	Roadside	\$528
0150	112	Road	5427030	Roadside	\$377
0150	112	Road	5427030	Roadside	\$14,528
0150	112	Road	5427040	Roadside	\$308
0150	112	Road	5427040	Roadside	\$7,993
0150	112	Road	5427040	Roadside	\$757
0150	112	Road	5427040	Roadside	\$36,962
0150	112	Road	5427040	Roadside	\$24,185
0150	112	Road	5427040	Roadside	\$5,768
0150	112	Road	5427040	Roadside	\$9,434
0150	112	Road	5428010	Ancillary Operations	\$25,800
0150	112	Road	5428020	Ancillary Operations	\$9,405
0150	112	Road	5428030	Ancillary Operations	\$156
0150	112	Road	5428040	Ancillary Operations	\$18,146
0150	112	Road	5429010	Maintenance Administration and Overhead	\$453,382
0150	112	Road	5429020	Maintenance Administration and Overhead	\$165,271
0150	112	Road	5429030	Maintenance Administration and Overhead	\$6,202
0150	112	Road	5429040	Maintenance Administration and Overhead	\$1,587
0150	112	Road	5429040	Maintenance Administration and Overhead	\$95,749
0150	112	Road	5431010	Management	\$239,704
0150	112	Road	5431020	Management	\$87,364
0150	112	Road	5431030	Management	\$689
0150	112	Road	5431040	Management	\$9,832

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5431040	Management	\$1,990
0150	112	Road	5431040	Management	\$11,634
0150	112	Road	5431040	Management	\$1,841
0150	112	Road	5431040	Management	\$1,918
0150	112	Road	5431040	Management	\$1,238
0150	112	Road	5431040	Management	\$8,497
0150	112	Road	5433010	General Services	\$73,019
0150	112	Road	5433020	General Services	\$26,613
0150	112	Road	5433030	General Services	\$9,879
0150	112	Road	5433030	General Services	\$537
0150	112	Road	5433040	General Services	\$100,418
0150	112	Road	5433040	General Services	\$1
0150	112	Road	5433040	General Services	\$61,806
0150	112	Road	5433040	General Services	\$12,798
0150	112	Road	5433040	General Services	\$5,196
0150	112	Road	5435010	Facilities	\$18,060
0150	112	Road	5435020	Facilities	\$6,582
0150	112	Road	5435030	Facilities	\$9,708
0150	112	Road	5435040	Facilities	\$27,678
0150	112	Road	5435040	Facilities	\$7,622
0150	112	Road	5442010	Engineering	\$49,305
0150	112	Road	5442020	Engineering	\$17,961
0150	112	Road	5442030	Engineering	\$388
0150	112	Road	5442040	Engineering	\$3,331
0150	112	Road	5442040	Engineering	\$3,968
0150	112	Road	5444010	Planning	\$5,906
0150	112	Road	5444020	Planning	\$2,151
0150	112	Road	5444030	Planning	\$2,871
0150	112	Road	5444040	Planning	\$3,381
0150	112	Road	5444040	Planning	\$58
0150	112	Road	5444040	Planning	\$3,279
0150	112	Road	5429040	Maintenance Administration and Overhead	\$276
0150	112	Road	5217040	Traffic Policing	\$39,386

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	114	Veteran's Assistance	5081000	Reserved Cash and Investments - Ending	\$69,227
0150	114	Veteran's Assistance	5652030	Veterans Services	\$3,889
0150	114	Veteran's Assistance	5652040	Veterans Services	\$4,489
0150	115	Real Estate & Property Tax Admin	5081000	Reserved Cash and Investments - Ending	\$110,297
0150	118	Treasurer's O&M	5081000	Reserved Cash and Investments - Ending	\$83,816
0150	118	Treasurer's O&M	5142240	Financial Services	\$5,665
0150	119	Auditor's O&M	5081000	Reserved Cash and Investments - Ending	\$115,203
0150	119	Auditor's O&M	5143030	Recording Services	\$528
0150	119	Auditor's O&M	5143040	Recording Services	\$29,743
0150	119	Auditor's O&M	5143040	Recording Services	\$14,933
0150	123	Trial Court Improvement	5081000	Reserved Cash and Investments - Ending	\$64,102
0150	123	Trial Court Improvement	5123030	County Clerk	\$25,626
0150	123	Trial Court Improvement	5123040	County Clerk	\$8,000
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	\$33,813
0150	127	Emergency 911 communication	5287010	Dispatch Services	\$323,906
0150	127	Emergency 911 communication	5287020	Dispatch Services	\$111,686
0150	127	Emergency 911 communication	5287030	Dispatch Services	\$4,837
0150	127	Emergency 911 communication	5287040	Dispatch Services	\$93,148
0150	128	Extension Education	5081000	Reserved Cash and Investments - Ending	\$6,511
0150	128	Extension Education	5712130	Educational and Recreational Activities	\$867
0150	128	Extension Education	5712140	Educational and Recreational Activities	\$1,025
0150	130	Growth Management	5081000	Reserved Cash and Investments - Ending	\$4,734
0150	130	Growth Management	5587040	Economic Development	\$48,089

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	131	Low Income Housing	5081000	Reserved Cash and Investments - Ending	\$21,059
0150	131	Low Income Housing	5654040	Homeless Services	\$15,012
0150	132	Homeless Program	5081000	Reserved Cash and Investments - Ending	\$79,503
0150	132	Homeless Program	5654040	Homeless Services	\$57,088
0150	134	Public Facilities	5081000	Reserved Cash and Investments - Ending	\$211,845
0150	134	Public Facilities	5587010	Economic Development	\$54,182
0150	134	Public Facilities	5587020	Economic Development	\$15,748
0150	134	Public Facilities	5587040	Economic Development	\$49,503
0150	134	Public Facilities	5587040	Economic Development	\$2,778
0150	301	Capital Projects	5081000	Reserved Cash and Investments - Ending	\$235,719
0150	463	Solid Waste	5088000	Unreserved Cash and Investments - Ending	\$374,012
0150	463	Solid Waste	5378010	Solid Waste Utilities	\$250,202
0150	463	Solid Waste	5378020	Solid Waste Utilities	\$115,044
0150	463	Solid Waste	5378030	Solid Waste Utilities	\$44,808
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$586,928
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$18,191
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$90,281
0150	463	Solid Waste	5537040	Pollution Control and Remediation	\$200
0150	501	Risk Management	5088000	Unreserved Cash and Investments - Ending	\$278,837
0150	501	Risk Management	5190030	Risk Management Services	\$55
0150	501	Risk Management	5190040	Risk Management Services	\$435,492
0150	502	ER&R	5088000	Unreserved Cash and Investments - Ending	\$1,818,405
0150	502	ER&R	5484930	Parts Stores	\$20,628
0150	502	ER&R	5485930	Fuel Depots	\$592,716
0150	502	ER&R	5486510	Equipment Rental Services	\$130,574
0150	502	ER&R	5486520	Equipment Rental Services	\$44,478
0150	502	ER&R	5486530	Equipment Rental Services	\$16,631

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	502	ER&R	5486540	Equipment Rental Services	\$336,746
0150	502	ER&R	5486540	Equipment Rental Services	\$10,777
0150	502	ER&R	5486810	Equipment Rental Services	\$114,983
0150	502	ER&R	5486820	Equipment Rental Services	\$42,470
0150	502	ER&R	5486840	Equipment Rental Services	\$6,730
0150	504	Unemployment	5088000	Unreserved Cash and Investments - Ending	\$187,261
0150	504	Unemployment	5177140	Unemployment Compensation	\$34,986
0150	505	Information Technology	5088000	Unreserved Cash and Investments - Ending	\$435,502
0150	505	Information Technology	5188010	Information Technology Services	\$245,952
0150	505	Information Technology	5188020	Information Technology Services	\$79,045
0150	505	Information Technology	5188030	Information Technology Services	\$11,048
0150	505	Information Technology	5188040	Information Technology Services	\$156,792
0150	621	Auditor DOL	5081000	Reserved Cash and Investments - Ending	\$15,236
0150	622	CSA	5081000	Reserved Cash and Investments - Ending	\$2,000
0150	623	District Ct Checking	5081000	Reserved Cash and Investments - Ending	\$8,027
0150	624	Sheriff Correction-Jail	5081000	Reserved Cash and Investments - Ending	\$71,524
0150	625	Superior Ct Checking/Trust	5081000	Reserved Cash and Investments - Ending	\$7,066
0150	675	Sheriff's Trust	5081000	Reserved Cash and Investments - Ending	\$1,994
0150	679	State	5081000	Reserved Cash and Investments - Ending	\$47,191
0150	682	Tax Foreclosure Suspense	5081000	Reserved Cash and Investments - Ending	\$25,004
0150	683	Timber Tax Reserve	5081000	Reserved Cash and Investments - Ending	\$78,261

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	685	Treasurer's Suspense	5081000	Reserved Cash and Investments - Ending	\$588,532
0150	634	Cemetery 1	5081000	Reserved Cash and Investments - Ending	\$308,140
0150	634	Cemetery 2	5081000	Reserved Cash and Investments - Ending	\$12,729
0150	634	Cemetery 3	5081000	Reserved Cash and Investments - Ending	\$89,347
0150	635	Chippewa	5081000	Reserved Cash and Investments - Ending	\$56,554
0150	639	Cusick	5081000	Reserved Cash and Investments - Ending	\$434
0150	639	Ione	5081000	Reserved Cash and Investments - Ending	\$1,013
0150	639	Metaline	5081000	Reserved Cash and Investments - Ending	\$30
0150	639	Metaline Falls	5081000	Reserved Cash and Investments - Ending	\$404
0150	639	Newport	5081000	Reserved Cash and Investments - Ending	\$3,832
0150	641	Diamond Lake	5081000	Reserved Cash and Investments - Ending	\$622,931
0150	644	Diking District 2	5081000	Reserved Cash and Investments - Ending	\$5,614
0150	646	Fire 2	5081000	Reserved Cash and Investments - Ending	\$136,590
0150	646	Fire 3	5081000	Reserved Cash and Investments - Ending	\$400,582
0150	646	Fire 4	5081000	Reserved Cash and Investments - Ending	\$532,045
0150	646	Fire 5	5081000	Reserved Cash and Investments - Ending	\$26,150
0150	646	Fire 6	5081000	Reserved Cash and Investments - Ending	\$232,093
0150	646	Fire 8	5081000	Reserved Cash and Investments - Ending	\$53,384
0150	654	Hospital 1	5081000	Reserved Cash and Investments - Ending	\$6,012
0150	654	Hospital 2	5081000	Reserved Cash and Investments - Ending	\$134,915
0150	659	Lenora	5081000	Reserved Cash and Investments - Ending	\$80,486

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	661	Library	5081000	Reserved Cash and Investments - Ending	\$856,725
0150	663	Ponderay Shores	5081000	Reserved Cash and Investments - Ending	\$160,854
0150	665	Port District	5081000	Reserved Cash and Investments - Ending	\$3,664,607
0150	667	Sacheen	5081000	Reserved Cash and Investments - Ending	\$411,907
0150	670	School 56	5081000	Reserved Cash and Investments - Ending	\$3,315,555
0150	670	School 59	5081000	Reserved Cash and Investments - Ending	\$1,456,965
0150	670	School 61	5081000	Reserved Cash and Investments - Ending	\$702
0150	670	School 62	5081000	Reserved Cash and Investments - Ending	\$1,075
0150	670	School 70	5081000	Reserved Cash and Investments - Ending	\$2,742,472
0150	001	General	3981000	Insurance Recoveries	\$11,379
0150	001	General	3893000	Agency Type Collections	\$136
0150	001	General	3893000	Agency Type Collections	\$520
0150	001	General	3893000	Agency Type Collections	\$9
0150	001	General	3951000	Proceeds from Sales of Capital Assets	\$50,088
0150	001	General	3970000	Transfers-In	\$1,000
0150	104	Fair	3899000	Other Custodial Activities	\$5,001
0150	112	Road	3811000	Interfund Loans Received	\$500,000
0150	112	Road	3893000	Agency Type Collections	\$1
0150	112	Road	3952000	Compensation for Loss/Impairment of Capital Assets	\$6,293
0150	112	Road	3970000	Transfers-In	\$200,000
0150	112	Road	3970000	Transfers-In	\$24,535
0150	112	Road	3970000	Transfers-In	\$38,041
0150	112	Road	3981000	Insurance Recoveries	\$254
0150	128	Extension Education	3893000	Agency Type Collections	\$4
0150	134	Public Facilities	3812000	Interfund Loan Repayment Received	\$3,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	463	Solid Waste	3893000	Agency Type Collections	\$20,358
0150	501	Risk Management	3981000	Insurance Recoveries	\$2,093
0150	502	ER&R	3812000	Interfund Loan Repayment Received	\$500,000
0150	502	ER&R	3893000	Agency Type Collections	\$41
0150	502	ER&R	3951000	Proceeds from Sales of Capital Assets	\$69,508
0150	505	Information Technology	3893000	Agency Type Collections	\$125
0150	621	Auditor DOL	3894000	Agency Type Deposits	\$1,730,933
0150	623	District Ct Checking	3860000	Court Remittances	\$406,087
0150	624	Sheriff Correction-Jail	3894000	Agency Type Deposits	\$83,001
0150	625	Superior Ct Checking/Trust	3860000	Court Remittances	\$217,345
0150	675	Sheriff's Trust	3893000	Agency Type Collections	\$22,985
0150	679	State	3894000	Agency Type Deposits	\$5,781,991
0150	682	Tax Foreclosure Suspense	3893000	Agency Type Collections	\$22,146
0150	683	Timber Tax Reserve	3899000	Other Custodial Activities	\$3,476
0150	685	Treasurer's Suspense	3899000	Other Custodial Activities	\$296
0150	634	Cemetery 1	3894000	Agency Type Deposits	\$158,313
0150	634	Cemetery 2	3894000	Agency Type Deposits	\$3,180
0150	634	Cemetery 3	3894000	Agency Type Deposits	\$14,425
0150	635	Chippewa	3894000	Agency Type Deposits	\$113,185
0150	639	Cusick	3893000	Agency Type Collections	\$23,472
0150	639	Ione	3893000	Agency Type Collections	\$83,197
0150	639	Metaline	3893000	Agency Type Collections	\$49,710
0150	639	Metaline Falls	3893000	Agency Type Collections	\$64,802
0150	639	Newport	3893000	Agency Type Collections	\$384,369
0150	641	Diamond Lake	3894000	Agency Type Deposits	\$406,530
0150	646	Fire 2	3894000	Agency Type Deposits	\$620,945
0150	646	Fire 3	3894000	Agency Type Deposits	\$839,389
0150	646	Fire 4	3894000	Agency Type Deposits	\$461,180
0150	646	Fire 5	3894000	Agency Type Deposits	\$30,772
0150	646	Fire 6	3894000	Agency Type Deposits	\$188,251
0150	646	Fire 8	3894000	Agency Type Deposits	\$31,753

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	654	Hospital 1	3893000	Agency Type Collections	\$1,110,123
0150	654	Hospital 2	3894000	Agency Type Deposits	\$37,110
0150	659	Lenora	3894000	Agency Type Deposits	\$205,234
0150	661	Library	3894000	Agency Type Deposits	\$621,530
0150	663	Ponderay Shores	3894000	Agency Type Deposits	\$44,301
0150	665	Port District	3894000	Agency Type Deposits	\$3,719,257
0150	667	Sacheen	3894000	Agency Type Deposits	\$760,511
0150	670	School 43	3894000	Agency Type Deposits	\$1,862
0150	670	School 56	3894000	Agency Type Deposits	\$16,717,337
0150	670	School 59	3894000	Agency Type Deposits	\$4,556,281
0150	670	School 61	3894000	Agency Type Deposits	\$30,173
0150	670	School 62	3894000	Agency Type Deposits	\$169,230
0150	670	School 70	3894000	Agency Type Deposits	\$4,579,368
0150	001	General	5893000	Agency Type Remittances	\$292
0150	001	General	5893000	Agency Type Remittances	\$65
0150	001	General	5911870	Debt Repayment - Centralized/General Services	\$26,774
0150	001	General	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$4,925
0150	001	General	5941160	Capital Expenditures/Expenses - Legislative Services	\$5,135
0150	001	General	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$1,151
0150	001	General	5941560	Capital Expenditures/Expenses - Legal Services	\$1,076
0150	001	General	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$6,756
0150	001	General	5942560	Capital Expenditures/Expenses - Disaster Services	\$128,161

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	5946460	Capital Expenditures/Expenses - Mental Health Services	\$726
0150	104	Fair	5812000	Interfund Loan Repayments	\$3,000
0150	104	Fair	5947560	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$11,847
0150	111	Paths & Trails	5970000	Transfers-Out	\$62,576
0150	112	Road	5812000	Interfund Loan Repayments	\$500,000
0150	112	Road	5893000	Agency Type Remittances	\$26,969
0150	112	Road	5929500	Interest and Other Debt Service Cost - Roads/Streets and Other Infrastructure	\$5,478
0150	112	Road	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$11,706
0150	112	Road	5951010	Capital Expenditures/Expenses - Engineering	\$119,965
0150	112	Road	5951020	Capital Expenditures/Expenses - Engineering	\$43,742
0150	112	Road	5951030	Capital Expenditures/Expenses - Engineering	\$1,195
0150	112	Road	5951030	Capital Expenditures/Expenses - Engineering	\$361
0150	112	Road	5951040	Capital Expenditures/Expenses - Engineering	\$8,085
0150	112	Road	5951040	Capital Expenditures/Expenses - Engineering	\$462
0150	112	Road	5951040	Capital Expenditures/Expenses - Engineering	\$238,946
0150	112	Road	5951040	Capital Expenditures/Expenses - Engineering	\$5,480

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5951040	Capital Expenditures/Expenses - Engineering	\$622
0150	112	Road	5952040	Capital Expenditures/Expenses - Right-Of-Way	\$632
0150	112	Road	5953040	Capital Expenditures/Expenses - Roadway	\$998,164
0150	112	Road	5953040	Capital Expenditures/Expenses - Roadway	\$858,638
0150	112	Road	5955010	Capital Expenditures/Expenses - Structures	\$114
0150	112	Road	5955020	Capital Expenditures/Expenses - Structures	\$42
0150	112	Road	5955030	Capital Expenditures/Expenses - Structures	\$9
0150	112	Road	5955040	Capital Expenditures/Expenses - Structures	\$2,828,917
0150	112	Road	5955040	Capital Expenditures/Expenses - Structures	\$55
0150	112	Road	5956210	Capital Expenditures/Expenses - Special Purpose Paths	\$15,949
0150	112	Road	5956220	Capital Expenditures/Expenses - Special Purpose Paths	\$5,815
0150	112	Road	5956230	Capital Expenditures/Expenses - Special Purpose Paths	\$12,481
0150	112	Road	5956240	Capital Expenditures/Expenses - Special Purpose Paths	\$20,401
0150	112	Road	5956240	Capital Expenditures/Expenses - Special Purpose Paths	\$21,552
0150	112	Road	5957010	Capital Expenditures/Expenses - Roadside Development	\$348

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5957020	Capital Expenditures/Expenses - Roadside Development	\$127
0150	112	Road	5957040	Capital Expenditures/Expenses - Roadside Development	\$82
0150	123	Trial Court Improvement	5941560	Capital Expenditures/Expenses - Legal Services	\$18,408
0150	126	Drug Enforcement	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$74,564
0150	127	Emergency 911 communication	5942860	Capital Expenditures/Expenses - Dispatch Services	\$374
0150	128	Extension Education	5893000	Agency Type Remittances	\$2
0150	301	Capital Projects	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$19,177
0150	301	Capital Projects	5970000	Transfers-Out	\$200,000
0150	463	Solid Waste	5893000	Agency Type Remittances	\$19,940
0150	463	Solid Waste	5913770	Debt Repayment - Solid Waste Utilities	\$38,196
0150	463	Solid Waste	5923780	Interest and Other Debt Service Cost - Solid Waste Utilities	\$7,025
0150	463	Solid Waste	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$10,272
0150	501	Risk Management	5970000	Transfers-Out	\$1,000
0150	502	ER&R	5811000	Interfund Loans	\$500,000
0150	502	ER&R	5893000	Agency Type Remittances	\$2
0150	502	ER&R	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$118,703
0150	505	Information Technology	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$111,037

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	621	Auditor DOL	5894000	Agency Type Disbursements	\$1,721,088
0150	623	District Ct Checking	5860000	Court Remittances	\$405,794
0150	624	Sheriff Correction-Jail	5894000	Agency Type Disbursements	\$73,518
0150	625	Superior Ct Checking/Trust	5860000	Court Remittances	\$235,520
0150	675	Sheriff's Trust	5893000	Agency Type Remittances	\$22,656
0150	679	State	5894000	Agency Type Disbursements	\$5,777,884
0150	682	Tax Foreclosure Suspense	5894000	Agency Type Disbursements	\$22,756
0150	634	Cemetery 1	5894000	Agency Type Disbursements	\$208,297
0150	634	Cemetery 2	5894000	Agency Type Disbursements	\$2,009
0150	634	Cemetery 3	5894000	Agency Type Disbursements	\$4,454
0150	635	Chippewa	5894000	Agency Type Disbursements	\$117,000
0150	639	Cusick	5893000	Agency Type Remittances	\$23,038
0150	639	Ione	5893000	Agency Type Remittances	\$82,373
0150	639	Metaline	5893000	Agency Type Remittances	\$49,710
0150	639	Metaline Falls	5893000	Agency Type Remittances	\$65,020
0150	639	Newport	5893000	Agency Type Remittances	\$382,182
0150	641	Diamond Lake	5894000	Agency Type Disbursements	\$394,216
0150	646	Fire 2	5894000	Agency Type Disbursements	\$639,105
0150	646	Fire 3	5894000	Agency Type Disbursements	\$757,037
0150	646	Fire 4	5894000	Agency Type Disbursements	\$406,101
0150	646	Fire 5	5894000	Agency Type Disbursements	\$35,585
0150	646	Fire 6	5894000	Agency Type Disbursements	\$135,011

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	646	Fire 8	5894000	Agency Type Disbursements	\$20,352
0150	654	Hospital 1	5893000	Agency Type Remittances	\$1,119,226
0150	654	Hospital 2	5894000	Agency Type Disbursements	\$33,028
0150	659	Lenora	5894000	Agency Type Disbursements	\$224,041
0150	661	Library	5894000	Agency Type Disbursements	\$562,797
0150	663	Ponderay Shores	5894000	Agency Type Disbursements	\$25,774
0150	665	Port District	5894000	Agency Type Disbursements	\$2,718,060
0150	667	Sacheen	5894000	Agency Type Disbursements	\$710,925
0150	670	School 43	5894000	Agency Type Disbursements	\$1,862
0150	670	School 56	5894000	Agency Type Disbursements	\$15,761,572
0150	670	School 59	5894000	Agency Type Disbursements	\$4,320,083
0150	670	School 61	5894000	Agency Type Disbursements	\$29,814
0150	670	School 62	5894000	Agency Type Disbursements	\$168,812
0150	670	School 70	5894000	Agency Type Disbursements	\$4,748,691

**Pend Oreille County
Schedule of Liabilities
For the Year Ended December 31, 2018**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.96	3.31.16 LOCAL SOLID WASTE Portion	6/1/2021	163,424	-	38,195	125,229
263.96	3.31.16 LOCAL CE/HVAC PORTION	6/1/2021	114,554	-	26,774	87,780
Total General Obligation Debt/Liabilities:			277,978	-	64,969	213,009
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		1,284,564	892,343	860,293	1,316,614
264.30	Pension Liability		5,281,965	-	1,554,878	3,727,087
Total Revenue and Other (non G.O.) Debt/Liabilities:			6,566,529	892,343	2,415,171	5,043,701
Total Liabilities:			6,844,507	892,343	2,480,140	5,256,710

Pend Oreille County
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2018

Grantor	Program Title	Identificaton Number	Amount
1/2 County Prosecutor's Salary			
	Prosecutor Salary	FY 2018	85,158
			Sub-total: 85,158
State Grant from Other State Agencies			
	L&I buyback	2018	4,730
			Sub-total: 4,730
State Grant from Military Department			
	Enhance 911 System Salary Assistance Wireline/Wireless	E18030	138,699
	Enhance 911 System Salary Assistance Wireline/Wireless	E19032	290,735
	E911 County equipment Contract FY 16/17	E17205	0
	Presidential Disaster Declaration-FEMA-4249-DR-WA	D17132	12,677
			Sub-total: 442,111
State Grant from Other Judicial Agencies			
	AOC-Court Appointed Special Advocate	IAA19084	12,856
	AOC-Court Appointed Special Advocate	IAA18071	24,522

Grantor	Program Title	Identificaton Number	Amount
	AOC- Odyssey Training-OT & Backfill worked Odyssey Implementation	IAA18884	2,940
			Sub-total: 40,318
State Grant from Department of Agriculture			
	Remodel Fair Bathrooms	K2483	7,000
			Sub-total: 7,000
State Grant from Recreation and Conservation Office			
	Recreation & Conservation Office-Indian Creek Fish Passage	11-1511P	209,610
	Recreation & Conservation Office-Equestrian Trail	14-2129D	36,194
			Sub-total: 245,804
State Grant from Department Natural Resources			
	DNR-2018 Radio Communication Wildfire Risk Reduction Grant	2018-RCWRR-11	34,690
			Sub-total: 34,690
State Grant from Department of Ecology			
	Coordinated Solid Waste	W2RLSWFA-1719-PeOCPW-00048	27,171
	Bead Lake Milfoil Eradication	WQAIP-2016-PEOCWB-00009	4,262
	Bead lake Integrated Aquatic Vegetation Mgmt Plan	WQAIP-2018-PeOCWB-00001	18,384
	Aquatic Invasive Aquatic Weed Management	WQAIP-2019-PeOCWB-00033	20,019

Grantor	Program Title	Identificaton Number	Amount
	Emergent Noxious Weed EDRR	WQAIP-2019-PeOCWB-00035	37,526
			Sub-total: 107,362
State Grant from Secretary of State			
	SOS-Prepaid Ballot Postage	OSOS No. G-6106	3,983
			Sub-total: 3,983
State Grant from Conservation Commission			
	Conservation Commission	K1822	110,452
			Sub-total: 110,452
Rural Arterial Program (RAP)			
	County Road Administration Board RAP- Fertile Valley	2610-01	1,782,646
	County Road Adminstration Board RAP - Flowery Trail	2615-01	9,041
	County Road Adminstration Board RAP - Sullivan Lk Inlet Bridge	2613-01	146,888
			Sub-total: 1,938,575
County Arterial Preservation Program (CAPP)			
	C.A.P.P.	FY 2018	159,145
			Sub-total: 159,145
State Grant from Department of Social and Health Services			
	Child Support (Prosecutor)	2110-80328 (FY 2018)	33,228

Grantor	Program Title	Identificaton Number	Amount
	Child Support (Superior Court)	1663-67552 (FY 2018)	186
	Child Support (Clerk)	2110-80328 (FY 2018)	3,655
	Juvenile Diversion	1763-96328 (Stevens Co)	19,888
	Prevention & Treatment of Substance Abuse	18BH02221	445,450
	Prevention & Treatment of Substance Abuse	17BHO2124	253,004
	Substance Abuse Services-Prevention & Treatment	1763-94265	3,608
	Substance Abuse Services-Prevention & Treatment	1763-94265	29,826
	Developmental Disabilities Grant	1763-97690	32,346
		Sub-total:	821,191
State Grant from Criminal Justice Training Commission			
	Registered Sex Offenders	7/1/17-6/30/18	16,000
	Registered Sex Offenders	7/1/18-6/30/19	20,000
		Sub-total:	36,000
		Grand total:	4,036,519

**Pend Oreille County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018**

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	351,457	-	351,457	-	
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF (via Office of State Treasurer)	Schools and Roads - Grants to States	10.665	NFS 18 DG- 11062100-003	27,700	-	27,700	-	
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF (via Office of State Treasurer)	Schools and Roads - Grants to States	10.665	18DG11062100 0-006	15,000	-	15,000	-	
Total Forest Service Schools and Roads Cluster:				394,157	-	394,157	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Washington State Dept of Commerce)	Crime Victim Assistance	16.575	S19-31101-537	27,556	-	27,556	-	3
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Washington State Dept of Commerce)	Crime Victim Assistance	16.575	S18-31102-537	26,946	-	26,946	-	3
Total CFDA 16.575:				54,502	-	54,502	-	
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	29,749	-	29,749	-	
Highway Planning and Construction Cluster								

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, 2018

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-L261 (003)	10,014	-	10,014	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via State Dept of Transportation)	Highway Planning and Construction	20.205	STPR-F260 (004)	1,669,259	-	1,669,259	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via State Dept of Transportation)	Highway Planning and Construction	20.205	BRS-T261(005)	843,345	-	843,345	-	
Total Highway Planning and Construction Cluster:				2,522,618	-	2,522,618	-	
PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATON, TRANSPORTATION, DEPARTMENT OF (via WA State Military Dept)	Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	E18188	4,224	-	4,224	-	
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	54,693	-	54,693	-	
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Child Support Enforcement	93.563	1663-67552	1,067	-	1,067	-	

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, 2018

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		
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Child Support Enforcement	93.563	2110-80328	70,424	-	70,424	-	
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Child Support Enforcement	93.563	2110-80328	21,177	-	21,177	-	
			Total CFDA 93.563:	92,668	-	92,668	-	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Healthcare Authority)	Opioid STR	93.788	1763-94265	1,498	-	1,498	-	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Spokane County)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	18BHO2221	102,379	-	102,379	-	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Spokane County)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	17BHO2124	97,735	-	97,735	-	

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, 2018**

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 DSHS)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1763-94265 (17 -19 Biennium)	38,827	-	38,827	-	
			Total CFDA 93.959:	238,941	-	238,941	-	
U.S. COAST GUARD, HOMELAND SECURITY, DEPARTMENT OF (via WA State Parks & Rec)	Boating Safety Financial Assistance	97.012	3318FAS18015 3	14,461	-	14,461	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D16016	73,823	-	73,823	-	2
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Emergency Management Performance Grants	97.042	E18106	20,606	-	20,606	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Homeland Security Grant Program	97.067	E18183	34,690	-	34,690	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept/Spokane County)	Homeland Security Grant Program	97.067	E17082 / GSEM1611	18,081	-	18,081	-	

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**Pend Oreille County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018**

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)	Homeland Security Grant Program	97.067	E17169	35,287	-	35,287	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept/Spokane County)	Homeland Security Grant Program	97.067	E15115	9,599	-	9,599	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Homeland Security Grant Program	97.067	E16178	35,652	-	35,652	-	
			Total CFDA 97.067:	133,309	-	133,309	-	
			Total Federal Awards Expended:	3,635,249	-	3,635,249	-	

The accompanying notes are an integral part of this schedule.