

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 12/31/2021

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 27th day of May, 2022, 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
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		Total for All Funds (Memo Only)	001 General	101 Arts & Tourism	102 Counseling
Beginning Cash and Investments					
308	Beginning Cash and Investments	10,620,830	2,421,630	138,066	1,516,612
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	7,228,074	3,987,342	66,434	34,374
320	Licenses and Permits	300,859	300,859	-	-
330	Intergovernmental Revenues	13,187,530	5,623,649	-	2,221,715
340	Charges for Goods and Services	6,320,050	1,154,121	-	23,304
350	Fines and Penalties	285,807	285,813	-	-
360	Miscellaneous Revenues	704,112	293,352	-	220,994
Total Revenues:		28,026,432	11,645,136	66,434	2,500,387
Expenditures					
510	General Government	6,918,051	5,340,929	-	-
520	Public Safety	5,175,979	4,162,955	-	-
530	Utilities	1,165,549	-	-	-
540	Transportation	6,463,827	-	-	-
550	Natural/Economic Environment	1,263,744	972,195	30,252	-
560	Social Services	2,867,248	237,201	-	2,496,451
570	Culture and Recreation	287,985	96,713	-	-
Total Expenditures:		24,142,383	10,809,993	30,252	2,496,451
Excess (Deficiency) Revenues over Expenditures:		3,884,049	835,143	36,182	3,936
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	300,153	300,153	-	-
397	Transfers-In	306,183	136,017	-	15,592
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	1,250,002	51,664	-	4,150
Total Other Increases in Fund Resources:		1,856,338	487,834	-	19,742
Other Decreases in Fund Resources					
594-595	Capital Expenditures	2,150,181	702,022	-	12,381
591-593, 599	Debt Service	101,963	57,053	-	-
597	Transfers-Out	306,183	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	53,901	901	-	-
Total Other Decreases in Fund Resources:		2,612,228	759,976	-	12,381
Increase (Decrease) in Cash and Investments:		3,128,159	563,001	36,182	11,297
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	7,064,308	10,383	174,248	1,527,909
50841	Committed	4,922,501	1,268,112	-	-
50851	Assigned	1,745,618	1,685,618	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		13,732,427	2,964,113	174,248	1,527,909

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		103 Crime Victims	104 Fair	105 Law Library	110 Park
Beginning Cash and Investments					
308	Beginning Cash and Investments	52,207	159,194	3,087	49,681
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	20,492	-	-
340	Charges for Goods and Services	17,318	53,260	3,663	79
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	35,384	-	5,659
Total Revenues:		17,318	109,136	3,663	5,738
Expenditures					
510	General Government	7,409	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	90,549	5,509	93,964
Total Expenditures:		7,409	90,549	5,509	93,964
Excess (Deficiency) Revenues over Expenditures:		9,909	18,587	(1,846)	(88,226)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	234,869
Total Other Increases in Fund Resources:		-	-	-	234,869
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	53,911	-	33,407
591-593, 599	Debt Service	-	-	-	20
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	3,000	-	50,000
Total Other Decreases in Fund Resources:		-	56,911	-	83,427
Increase (Decrease) in Cash and Investments:		9,909	(38,324)	(1,846)	63,216
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	62,116	124,826	1,241	-
50841	Committed	-	-	-	112,897
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		62,116	124,826	1,241	112,897

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		111 Paths & Trails	112 Road	114 Veteran's Assistance	115 Real Estate & Property Tax Admin
Beginning Cash and Investments					
308	Beginning Cash and Investments	88,873	1,372,308	72,583	137,931
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	2,226,452	15,536	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	8,079	3,001,572	24	11,150
340	Charges for Goods and Services	-	22,090	-	3,441
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	27,617	-	149
Total Revenues:		8,079	5,277,731	15,560	14,740
Expenditures					
510	General Government	-	34,226	-	-
520	Public Safety	-	100,000	-	-
530	Utilities	-	-	-	-
540	Transportation	-	4,952,614	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	14,663	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	5,086,840	14,663	-
Excess (Deficiency) Revenues over Expenditures:		8,079	190,891	897	14,740
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	131,185	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	620,064	-	-
Total Other Increases in Fund Resources:		-	751,249	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	378,377	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	378,377	-	-
Increase (Decrease) in Cash and Investments:		8,079	563,763	897	14,740
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	96,952	1,936,071	73,480	152,671
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		96,952	1,936,071	73,480	152,671

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		118 Treasurer's O&M	119 Auditor's O&M	123 Trial Court Improvement	126 Drug Enforcement
Beginning Cash and Investments					
308	Beginning Cash and Investments	84,102	112,619	8,695	1,800
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	68,944	105,457	-
340	Charges for Goods and Services	30,212	15,397	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	-
Total Revenues:		30,212	84,341	105,457	-
Expenditures					
510	General Government	10,884	47,990	22,290	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		10,884	47,990	22,290	-
Excess (Deficiency) Revenues over Expenditures:		19,328	36,351	83,167	-
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	1,000	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	17,244	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		17,244	-	1,000	-
Increase (Decrease) in Cash and Investments:		2,084	36,351	82,167	-
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	86,186	148,970	90,862	-
50841	Committed	-	-	-	1,800
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		86,186	148,970	90,862	1,800

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		127 Emergency 911 communication	128 Extension Education	130 Growth Management	131 Low Income Housing
Beginning Cash and Investments					
308	Beginning Cash and Investments	115,298	6,433	16,981	37,609
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	115,406	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	631,611	-	125,653	-
340	Charges for Goods and Services	-	-	-	33,602
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	962	1,250	-	-
Total Revenues:		747,979	1,250	125,653	33,602
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	665,908	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	122,942	-
560	Social Services	-	-	-	20,001
570	Culture and Recreation	-	1,250	-	-
Total Expenditures:		665,908	1,250	122,942	20,001
Excess (Deficiency) Revenues over Expenditures:		82,071	-	2,711	13,601
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	19,475	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		19,475	-	-	-
Increase (Decrease) in Cash and Investments:		62,596	-	2,711	13,601
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	117,894	-	19,692	51,210
50841	Committed	-	6,433	-	-
50851	Assigned	60,000	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		177,894	6,433	19,692	51,210

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		132 Homeless Program	133 Affordable & Supportive Housing	134 Public Facilities	135 Mental Health Tax
Beginning Cash and Investments					
308	Beginning Cash and Investments	212,596	18,030	285,775	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	24,602	167,371	153,237
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	197,675	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	-
Total Revenues:		197,675	24,602	167,371	153,237
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	122,249	13,113
560	Social Services	95,550	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		95,550	-	122,249	13,113
Excess (Deficiency) Revenues over Expenditures:		102,125	24,602	45,122	140,124
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	3,000	-
Total Other Increases in Fund Resources:		-	-	3,000	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	-	-
Increase (Decrease) in Cash and Investments:		102,125	24,602	48,122	140,124
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	314,721	42,632	333,897	140,124
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		314,721	42,632	333,897	140,124

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		140 Election CARES -Covid Fund	141 Election Security Fund	145 American Rescue Plan Act	301 Capital Projects
Beginning Cash and Investments					
308	Beginning Cash and Investments	107,465	70,192	-	444,540
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	437,320
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	1,332,863	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	10	18	-	-
Total Revenues:		10	18	1,332,863	437,320
Expenditures					
510	General Government	39,989	10,933	123,724	-
520	Public Safety	-	-	247,116	-
530	Utilities	-	-	12,250	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	2,843	-
560	Social Services	-	-	3,382	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		39,989	10,933	389,315	-
Excess (Deficiency) Revenues over Expenditures:		(39,979)	(10,915)	943,548	437,320
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	67,486	-	-	37,523
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	188,939	100,000
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		67,486	-	188,939	137,523
Increase (Decrease) in Cash and Investments:		(107,465)	(10,915)	754,609	299,797
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	59,277	754,609	744,337
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		-	59,277	754,609	744,337

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		463 Solid Waste	501 Risk Management	502 ER&R	504 Unemployment
Beginning Cash and Investments					
308	Beginning Cash and Investments	226,998	335,736	1,775,443	203,470
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	36,321	-	-	-
340	Charges for Goods and Services	1,140,890	459,217	2,236,477	18,407
350	Fines and Penalties	(6)	-	-	-
360	Miscellaneous Revenues	94,149	-	22,596	-
Total Revenues:		1,271,354	459,217	2,259,073	18,407
Expenditures					
510	General Government	-	626,678	-	8,347
520	Public Safety	-	-	-	-
530	Utilities	1,153,299	-	-	-
540	Transportation	-	-	1,511,213	-
550	Natural/Economic Environment	150	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		1,153,449	626,678	1,511,213	8,347
Excess (Deficiency) Revenues over Expenditures:		117,905	(167,461)	747,860	10,060
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	9,922	-	7,088	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	81,429	254,826	-
Total Other Increases in Fund Resources:		9,922	81,429	261,914	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	9,771	-	653,888	-
591-593, 599	Debt Service	44,890	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		54,661	-	653,888	-
Increase (Decrease) in Cash and Investments:		73,166	(86,032)	355,886	10,060
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	300,164	249,704	2,131,329	213,530
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		300,164	249,704	2,131,329	213,530

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		505 Information Technology
Beginning Cash and Investments		
308	Beginning Cash and Investments	544,876
388 / 588	Net Adjustments	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	910,897
350	Fines and Penalties	-
360	Miscellaneous Revenues	1,972
Total Revenues:		912,869
Expenditures		
510	General Government	644,652
520	Public Safety	-
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		644,652
Excess (Deficiency) Revenues over Expenditures:		268,217
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	6,379
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		6,379
Other Decreases in Fund Resources		
594-595	Capital Expenditures	180,940
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		180,940
Increase (Decrease) in Cash and Investments:		93,656
Ending Cash and Investments		
50821	Nonspendable	-
50831	Restricted	-
50841	Committed	638,532
50851	Assigned	-
50891	Unassigned	-
Total Ending Cash and Investments		638,532

Pend Oreille County
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		Total for All Funds (Memo Only)	Investment Trust	Private-Purpose Trust	Custodial
308	Beginning Cash and Investments	21,515,681	18,141,649	132,637	3,241,395
388 & 588	Net Adjustments	-	-	-	-
310-390	Additions	49,589,441	6,506,546	2,772,365	40,310,530
510-590	Deductions	49,614,288	6,681,246	2,647,222	40,285,820
	Net Increase (Decrease) in Cash and Investments:	(24,847)	(174,700)	125,143	24,710
508	Ending Cash and Investments	21,490,834	17,966,949	257,780	3,266,105

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Pend Oreille County was incorporated on March 1, 1911 and operates under the laws of the state of Washington applicable to a county. The county is a general purpose local government and provides public safety, road maintenance and improvement, judicial administration, health and social services and general administrative services.

Pend Oreille County reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements. (see *Note 3- Component Unit(s), Joint Ventures, and Related Parties*).
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances for proprietary and fiduciary funds are presented using classifications that are different from the ending net position classifications in GAAP.

A. **Fund Accounting**

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund (001)

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

Special Revenue Funds (100-199)

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

Capital Projects Funds (300-399)

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

PROPRIETARY FUND TYPES:

Enterprise Funds (400-499)

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

Internal Service Funds (500-599)

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

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the County in a trustee capacity or as a custodian on behalf of others.

Investment Trust Funds (600-609)

These funds should be used to report the external portion of investment pools reported by the sponsoring government

Private Purpose Trust Funds (621-630)

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

Custodial Funds (631-699)

These funds are used to account assets that county holds on behalf of others in a custodial capacity.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received, and expenditures are recognized when paid.

C. Cash and Investments

See Note 9, Deposits and Investment

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$2,000 and an estimated useful life in excess of 1 year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

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

Sick leave may be accumulated indefinitely for benefited employees, unless specified by a bargaining unit contract. Employee's not eligible for benefits may accumulate sick leave up to the state law amount allowed. Upon separation, employees do not receive payment for unused sick leave. Upon retirement or death, employees do receive payment for 1/3 of unused sick leave with a cap of 50 days. Payments are recognized as expenditures when paid.

F. Long Term Debt

See Note 5, *Long-Term Debt*.

G. Restricted and Committed Portion of Ending Cash and Investments

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

Restrictions and commitments of Ending Cash and Investments consist of:

- a) General Fund (001-000-180) - The Cash flow reserve was established in 2008 to ensure adequate cash flow throughout the year. Originally set at \$800,000 the committed cash flow reserve is set at \$1,000,000 for 2021. In addition, Noxious Weed, a department within Current expense (001-000-475), must restrict the difference in income and expenditures in its federally funded grant programs (2021, \$10,383 ending), if there is any carryover. In addition, with the new classification for restricted and committed and the fact that the timber and election fund rollup into Current Expense for reporting purposes, the ending fund balances of those two accounts (\$167,631 and \$92,456, respectively) plus the petty cash (\$8,025) are all committed by resolution for a specific purpose. Those resolutions and the committed and restricted amounts are detailed in the following chart (b).

- b) Restricted and Committed portion of Ending Cash and Investments consist of the following:

FUND	Beginning Reserve	Ending Reserve	Nature of Restriction
001 Current Expense	1,192,944	1,278,495	Resolution 2008-66 and Federal Grants
101 Arts & Tourism	138,066	174,248	RCW 67.28.180
102 Counseling	1,516,612	1,527,909	RCW 71.24.015 (7) & RCW 71.20.110 & State & Federal Grants
103 Crime Victims	52,207	62,116	RCW 7.68.035
104 Fair	159,194	124,826	RCW 15.76.115

105 Law Library	3,087	1,241	RCW27.24.070 &RCW 27.24.030
110 Park	49,681	112,897	Resolution 2008-59 and Resolution 98-82
111 Paths & Trails	88,873	96,952	RCW 47.30
112 Road	1,372,308	1,936,071	RCW 36.82.010 & RCW 82.36.025 & State & Federal Grants
114 Veteran's Assistance	72,583	73,480	RCW 73.08.010
115 Real Estate & Prop Tax Admin	137,931	152,671	RCW 82.45.180 (5a,b,c)
118 Treasurer's O&M	84,102	86,186	RCW 84.56.020
119 Auditor's O&M	112,619	148,970	RCW 36.22.170 & RCW 36.22.175
123 Trial Court Improvement	8,695	90,862	RCW 3.58.060
126 Drug Enforcement	1,800	1,800	RCW 69.50.505
127 Emergency 911	55,298	117,894	RCW 82.14B.030
128 Extension Education	6,633	6,433	Resolution 98-19
130 Growth Management	16,981	19,692	RCW 36.70.010
131 Low Income Housing	37,609	51,210	RCW 36.22.178
132 Homeless Program	212,596	314,721	RCW 36.22.179
133 Affordable & Supportive Housing	18,030	42,632	RCW 82.14.540 & Resolution 2019-32 & Ordinance 2019-02
134 Public Facilities	285,775	333,897	RCW 82.14.370
135 Mental Health Tax Fund	0	140,124	RCW 82.14.460
140 Election CARES	107,465	0	Federal/State Grant
141 Election Security	70,192	59,277	Federal/State Grant

145 American Rescue Plan Act	0	754,609	Federal Direct Grant
301 Capital Projects	444,540	744,337	RCW 82.46.040
463 Solid Waste	226,998	300,164	Resolution 2002-81
501 Risk Mgmt	335,736	249,704	Resolution 2006-51
502 ER&R	1,775,443	2,131,329	Resolution 77-111
504 Unemployment	203,470	213,530	Resolution 1978-2
505 IT Fund	544,876	638,532	Resolution 2006-52

NOTE 2 – BUDGET COMPLIANCE

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

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

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

<i>Fund/Department</i>	<i>Appropriated Amounts</i>	<i>Supplemental Appropriation</i>	<i>Actual Expenditures</i>	<i>Variance</i>
GENERAL FUND				
001-000-000	\$ 1,461,110	\$ 75,000	\$ 1,522,764	\$ 13,346
001-000-060	\$ 348,104		\$ 335,084	\$ 13,020
001-000-090	\$ 465,058	\$ 8,000	\$ 472,749	\$ 309
001-000-100	\$ 3,200		\$ 1,455	\$ 1,745
001-000-120	\$ 13,798	\$ 5,000	\$ 15,837	\$ 2,961
001-000-150	\$ 273,582	\$ 6,000	\$ 278,145	\$ 1,437
001-000-180	\$ 315,627		\$ 301,784	\$ 13,843
001-000-190	\$	\$ 8,000	\$ 7,683	\$ 317
001-000-200	\$ 38,950	\$ 8,000	\$ 45,320	\$ 1,630
001-000-210	\$ 459,975		\$ 392,307	\$ 67,668
001-000-240	\$ 606,112		\$ 605,847	\$ 265
001-000-285	\$ 181,631		\$ 113,479	\$ 68,152
001-000-300	\$ 279,862		\$ 274,399	\$ 5,463
001-000-330	\$ 313,432	\$ 21,000	\$ 310,793	\$ 23,639
001-000-350	\$ 103,389		\$ 96,713	\$ 6,676
001-000-380	\$ 60,000	\$ 2,000	\$ 61,530	\$ 470
001-000-390	\$ 143,374	\$ 600,000	\$ 724,493	\$ 18,881
001-000-420	\$ 1,169,137		\$ 1,009,148	\$ 159,989
001-000-450	\$ 197,020	\$ 2,000	\$ 197,003	\$ 2,017
001-000-455	\$ 8,050		\$ 7,449	\$ 601
001-000-475	\$ 423,554	\$ 80,000	\$ 497,877	\$ 5,677
001-000-480	\$ 156,253		\$ 141,079	\$ 15,174
001-000-510	\$ 468,474		\$ 462,914	\$ 5,560
001-000-520	\$ 114,171		\$ 102,059	\$ 12,112
001-000-540	\$ 1,104,476		\$ 887,204	\$ 217,272

001-000-600	\$ 2,254,580	\$	\$ 2,129,228	\$ 125,352
001-000-660	\$ 453,038	\$	\$ 339,626	\$ 113,412
001-000-690	\$ 323,015		\$ 282,140	\$ 40,875
116-000-000	\$ 0	\$ 12,000	\$ 11,503	\$ 497
121-000-000	\$ 0		\$ -37,125	\$ -37,125
Total General Fund	\$ 11,738,972	\$ 827,000	\$ 11,590,487	\$ 975,485
101-000-000	\$ 36,000		\$ 30,252	\$ 5,748
102-000-000	\$ 3,556,152		\$ 2,508,832	\$ 1,047,320
103-000-000	\$ 6,649	\$ 1,000	\$ 7,410	\$ 239
104-000-000	\$ 141,990	\$ 10,000	\$ 150,471	\$ 1,519
105-000-000	\$ 3,680	\$ 2,000	\$ 5,509	\$ 171
110-000-000	\$ 216,099		\$ 177,390	\$ 38,709
111-000-000	\$ 5,000		\$ 0	\$ 5,000
112-000-000	\$ 5,293,750	\$ 581,081	\$ 5,465,217	\$ 409,614
112-000-010	Rolled up to 112		\$	\$
114-000-000	\$ 20,000		\$ 14,663	\$ 5,337
115-000-000	\$ 0		\$ 0	\$ 0
116-000-000	rolled up to General		\$	\$
	\$ -		\$	\$
118-000-000	\$ 29,000		\$ 28,128	\$ 872
119-000-000	\$ 80,500		\$ 47,990	\$ 32,510
123-000-000	\$ 45,000	\$	\$ 23,290	\$ 21,710
126-000-000	\$ 0		\$ 0	\$ 0
127-000-000	\$ 653,799	\$ 40,000	\$ 685,383	\$ 8,416
128-000-000	\$ 0	\$ 2,000	\$ 1,250	\$ 750
130-000-000	\$ 120,000	\$ 3,000	\$ 122,942	\$ 58
131-000-000	\$ 20,000	\$ 100	\$ 20,002	\$ 98
132-000-000	\$ 100,000		\$ 95,550	\$ 4,450
133-000-000	\$ 30,000		\$ 0	\$ 30,000
134-000-000	\$ 117,600	\$ 8,000	\$ 122,249	\$ 3,351
135-000-000	\$ 0	\$ 17,000	\$ 13,113	\$ 3,887
140-000-000	\$ 107,000	\$ 500	\$ 107,475	\$ 25
141-000-000	\$ 70,000	\$ 0	\$ 10,933	\$ 59,067
145-000-000	\$ 0	\$ 1,332,863	\$ 578,254	\$ 754,609
301-000-040	\$ 200,000		\$ 137,523	\$ 62,477
463-000-000	\$ 1,257,482	\$	\$ 1,208,110	\$ 49,372
501-000-000	\$ 551,482	\$ 80,000	\$ 626,713	\$ 4,769
502-000-000	\$ 2,063,212	\$ 125,000	\$ 2,165,101	\$ 23,111
504-000-000	\$ 25,000		\$ 8,347	\$ 16,653
505-000-000	\$ 659,557	\$ 175,000	\$ 825,592	\$ 8,965

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

NOTE 3 – COMPONENT UNIT(s), JOINT VENTURES, and RELATED PARTIES

Pend Oreille County has financial responsibility in the following listed separate organizations:

Northeast Tri-county Health District was formed February 1977 with a resolution making the action retroactive to January 1, 1977. The formation was a mutual agreement between cities, towns, and counties of northeast Washington State under RCW 70.46, to provide public health services in Ferry, Pend Oreille, and Stevens Counties and twelve (12) incorporated communities within the Counties. The governing board is made up of 9

members from the Counties and incorporated communities that the district serves.

The governing board of the NETCHD approve an annual budget and the necessary income payment needed from all participants. The 2021 NETCHD operating budget was \$2,277,209. NETCHD budgeted operating income of \$2,024,375 in 2021. Of the total operating income, \$191,881 was paid by Pend Oreille County in 2021. The NETCHD is audited by the Washington State Auditor and audit reports can be found at www.sao.wa.gov.

Martin Hall consortium (MHJFB) was formed in Fall of 1995, by nine Eastern Washington counties (Adams, Asotin, Douglas, Ferry, Lincoln, Pend Oreille, Spokane, Stevens and Whitman). In April 1996 Martin Hall was leased from the state for 50 years with an option for 50 more. Martin Hall is located in Medical Lake, Washington. The goal was to develop an efficient and cost-effective regional detention facility to house juvenile offenders in a safe, secure and humane setting. The governing board is made up of 1 representative from each participating county, legal counsel, T.A.C. Committee, Facility administrator and ESD 101/Principal.

The governing board of Martin Hall approve an annual budget along with the necessary income payment amounts needed from all participants. The 2021 Martin Hall operating budget was \$2,277,209 with \$1,908,875 budgeted for operating income. Pend Oreille County paid \$113,150 in 2021 towards Martin Hall 2021 operating revenue. Martin Hall Juvenile Detention Facility is audited by the Washington State Auditor and audit reports can be found at www.sao.wa.gov.

Tri-County Judicial District, established in 1981 under Chapter 65, Section 2, Laws of Washington, established Ferry County, Stevens County and Pend Oreille County as a joint judicial district. The Judicial district is served by three Superior Court judges elected to 4-year terms. The Tri-County Judicial District is governed by the Board of County Commissioners from each county for a total of 9 members. Stevens County pays the salaries of the Superior Court judges and certain staff. Pend Oreille and Ferry County are billed their share of costs, less credit given for any Judicial district costs they pay directly, based on prior year property valuation.

The Tri-County Judicial budgeted expenditures for 2021 were \$964,148. The valuation split of costs was Ferry County-9.5%, Pend Oreille County 23.3% and Stevens County 67.2%. Pend Oreille County 2021 expenditure portion of the judicial district was \$145,751 with credit for IT/phone charges, 20% of District Court judge salary for time on superior court duties and Juvenile employee costs, Pend Oreille county paid to Stevens county \$12,576.

NOTE 4 – COVID-19 PANDEMIC

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of COVID-19. Precautionary measures to slow the spread of the virus continued throughout 2021. These measures included limitations on business operations, public events, gatherings, travel, and in-person interactions.

In 2021, with many public entities closed to the public, Pend Oreille County remained open and continued to serve it's citizens.

Resolution 2020-98 created a payment holiday for ER&R fund to help balance the shortfalls in the 2021 budget due to the COVID-19 event. This was intended to push payments and replacement of vehicles out by four months. Fortunately, Federal ARPA funds came to the rescue funds to backfill the payment holiday and the 2021 budget was able to stay current without extending the replacement and payments.

Pend Oreille County continues to follow COVID-19 virus response guidelines and prioritize plans for the Federal ARPA funds to assist and maintain the equity of the county and its citizens.

The length of time these measures will continue to be in place, and the full extent of the direct or indirect financial impact on the county is unknown at this time.

NOTE 5 – LONG-TERM DEBT

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the county and summarizes the county debt transactions for year ended December 31, 2021.

The debt service requirements for general obligation bonds, revenue bonds and other debts are as follows:

YEAR	PRINCIPAL	INTEREST	TOTAL
2022	\$ 21,008	\$ 11,057	\$ 32,065
2023	\$ 22,059	\$ 9,981	\$ 32,040
2024	\$ 23,162	\$ 8,850	\$ 32,012
2025	\$ 24,320	\$ 7,663	\$ 31,983
2026	\$ 25,536	\$ 6,417	\$ 31,953
2027-2030	\$ 115,565	\$ 11,909	\$ 127,474
TOTALS	\$ 231,650	\$ 55,877	\$ 287,527

Assets Pledged as Collateral for Debt

The following debt is secured by assets that are pledged as collateral:

Debt	Asset
2020 G.O. Bond Microwave System	Microwave System Equipment

The 2020 G.O. Bond for Microwave System Equipment was applied for, approved and funded to the LOCAL program in 2020 but Pend Oreille County did not receive the funds until 2021.

Significant Debt Agreement Terms

The following financial instruments contain debt agreement terms with finance related consequences:

Debt	Clause
2020 G.O. Bond Microwave System	If the borrower defaults on payments after 60 days, the lender may take whatever action necessary to collect the Agency Installment Payments then due and thereafter becoming due.

NOTE 6- EXTERNAL INVESTMENT POOL

The External Investment Pool sponsored by the County was established in 1992. Revised Code of Washington (RCW) 36.29.022, 36.29.010, 36.29.020, authorize the County Treasurer to invest its surplus cash and any resources of municipal corporations which are not required for immediate expenditure and are in the custody or control of the county treasurer. The External Investment Pool's investments are invested pursuant to the Revised Code of Washington. Any credits or payments to pool participants are calculated and made in a manner as required by RCW 36.29.024.

The investments are managed by the Treasurer, which reports investment activity to the County Finance Committee on a quarterly basis. Additionally, the County treasurer investment activity is subject to an annual investment policy review, compliance oversight, quarterly financial review, and annual financial reporting. The County has not provided nor obtained any legally binding guarantees during the year ended December 31, 2020, to support the

value of shares in the Pool.

The External Investment Pool is not rated or registered with the SEC and is not subject to any formal oversight other than that provided by the County Finance Committee, in accordance with RCW 36.48.070 and the Pend Oreille county Investment Policy. The Committee is responsible for adopting investment objectives and policies, for hiring investment advisors, and for monitoring policy implementation and investment performance. The Committee's primary role is to oversee the allocation of the Pool's portfolio among the asset classes, investment vehicles, and investment managers.

The interest or other earnings of income from the resources of any municipal corporation of which the governing body has not taken any action pertaining to the investment of funds and that have been invested in accordance with state statutes, shall be deposited in the current expense fund of the county and may be used for general county purposes. The total amount of income from the External Investment Pool assigned to the County's general fund for the year was \$1,691.84. These investments made by the County Treasurer on behalf of the participants is involuntary participation in the County Treasurer's Investment Pool as they are required to be invested by statute.

70% of the County Treasurer's Pool consists of these involuntary participants. Voluntary participants in the County Treasurer's Pool include Counseling Services, Fair, Road, REET, ER&R and County General fund. The deposits held for both involuntary and voluntary entities are included in the External Investment Pool which is found in the Custodial Fund and Investment Trust, respectively.

NOTE 7 – FIDUCIARY ACTIVITIES

Washington State law requires counties to act as a fiscal agent on behalf of special purpose districts. The resources collected and held for these districts in a custodial capacity were previously omitted from the financial statements. Starting in fiscal year 2017, counties are required to report the custodial amounts on their financial statements this requirement resulted in addition of \$40,310,530 in custodial deposits reported in the statement of Fiduciary Fund Resources and Uses Arising from Cash Transactions or the year ended December 31, 2021. In addition, these amounts are now required to be presented by fund type rather than by individual fund.

NOTE 8 – INTERFUND LOANS

The following table displays interfund loan activity during 2021.

Borrowing Fund	Lending Fund	Balance 1/1/2021	Additions	Reductions	Balance 12/31/2021
Fair	Public Facilities	\$12,000	\$ 0	\$ 3,000	\$ 9,000
Park	Timber	\$50,000	\$ 0	\$50,000	\$ 0

NOTE 9 – DEPOSITS & INVESTMENTS

Investments are reported at original cost. Deposits and investments by type at December 31, 2021 are as follows:

Type of deposit or investment	County own deposits and investments	Deposits and investments held by the County as custodian for other local governments, individuals, or private organizations	Total
Bank deposits	\$ 771,798	\$ 28,304	\$ 800,102

Local Government Investment Pool	\$ 11,897,054	\$21,455,441	\$ 33,352,495
Money Market Accounts	\$ 1,063,575	\$ 7,089	\$ 1,070,664
Total	\$ 13,732,427	\$ 21,490,834	\$ 35,223,261

It is the county's policy to invest all temporary cash surpluses. The interest on these investments is posted to the current expense fund.

Investments in the State Local Government Investment Pool (LGIP)

The county is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at www.trc.wa.gov.

Investments in County Investment Pool (LGIP)

Pend Oreille County Junior Taxing Districts are involuntary participants in the county investment pool (LGIP), an external investment pool operated by the County Treasurer. The pool is not rated or registered with the SEC. Rather, oversight is provided by the County Finance Committee in accordance with RCW 36.48.070 and the Pend Oreille County Investment Policy. Pend Oreille County reports its investment in the pool at fair value, which is the same as the value of the pool per share. The LGIP does not impose liquidity fees or redemption gates on participant withdrawals.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the county would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The county deposits and certificates of deposit are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC)

All investments are insured, registered or held by the county or its agent in the government's name.

Other Disclosures

The amounts reported as net cash and investments also include a compensating balance maintained with the bank in lieu of payments for services rendered. The average compensating balance maintained during 2021 was approximately \$3,390,563.30.

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the county or its agent in the government's name.

NOTE 10-OTHER POST EMPLOYMENT BENEFITS (OPEB PLANS)

During the year ended 2019, the county adopted guidance for the presentation and disclosure of post-employment benefits other than pensions, as required by the BARS manual. This requirement resulted in the addition of a post-employment benefit liability reported on the Schedule of Liabilities.

The LEOFF 1 Retiree medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the county as required by RCW 41.26.150. The plan pays for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. The county pays medical insurance premiums for the eligible LEOFF 1 member. Uncovered medical costs are reviewed by the LEOFF board, which is comprised of 5 members, representing Law enforcement, Fire protection services, County Commissioner, City Legislator and a Member at large(citizen). As of December 31, 2021, the plan had 1 member, a retiree. The amount of the OPEB liability as of the reporting date is \$670,067 which was figured using the Office of the Washington State Actuary tool. For the year ended December 31, 2021, the county paid \$7,449.07 on premiums and other medical costs for the LEOFF 1 member.

NOTE 11 - PENSION PLANS

A. State Sponsored Pension Plans

Substantially all county full-time and qualifying part-time employees participate in the following statewide retirement system administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans Public Employees' Retirement System (PERS 1,2,3); Public Safety Employees' Retirement System (PSERS) and Law Enforcement Officers' and Fire fighters' Retirement System (LEOFF).

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

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

Also, the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

At June 30, 2021 (the measurement date of the plans), the County's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$408,705	.0548680%	\$ 670,067
PERS 2/3	\$590,834	.0623720%	(\$6,213,255)
PSERS 2	\$ 41,169	.0843500%	(\$ 193,785)
LEOFF 1	0	.0019560%	(\$ 67,004)
LEOFF 2	\$ 52,908	.00265410%	(\$1,541,611)

LEOFF Plan 1

The County also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer

contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislations. Starting on July 1, 2000, employers and employees contribute zero percent.

LEOFF Plan 2

The County also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute

NOTE 12 - PROPERTY TAX

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

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

Pend Oreille County's regular levy for the year 2021 was \$1.4497720518 per \$1000 on an assessed valuation of \$1,703,513,533 for a total regular levy of \$2,469,706.31. This includes a levy shift from Road

The County is also authorized to levy \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitations as the levy for general government services. The county's road levy rate for 2021 was \$1.3421153456 per \$1,000 on an assessed valuation of \$1,501,651,208 for a total road levy of \$2,015,389.13. This amount reflects a levy shift from Road to Current Expense of \$200,000.

NOTE 13 – RISK MANAGEMENT

Pend Oreille County is a participating member of the Washington Counties Risk Pool (WCRP). Chapter 48.62 RCW authorizes the governing body of one or more governmental entities to join together for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The Pool was formed in August of 1988 when 15 counties in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2021, 24 counties participate in the WCRP. The Pool allows members to jointly establish a plan of self-insurance, and provides related services, such as risk management, education, and claims administration. The Pool's liability program provides coverage for general liability, public officials liability, police professional liability, employment practices liability, and automobile liability. WCRP provides liability limits of \$20,000,000 and currently retains \$2,000,000 million per occurrence. County deductibles range from \$10,000 to \$500,000. Reinsurance is purchased in several layers up to the policy limits of \$10,000,000. Members may purchase an optional \$5,000,000 excess of \$20,000,000 layer of coverage. Allocated Loss Adjustment Expense (ALAE) is combined with losses for purposes of the Pool retention, excess insurance, and deductibles. For losses occurring in 2021, Pend Oreille County selected a per-occurrence deductible of \$10,000. Members make an annual contribution to fund the Pool. The Pool acquires excess and reinsurance for further protection from larger losses. For the first \$10,000,000 of coverage, the Pool acquires reinsurance. The reinsurance agreements are written with Self-Insured Retentions ("SIRs") equal to the amount of the layer of

coverage below. For 2020-21, the Pool's SIR was \$2,000,000. For certain years prior to 2019, reinsurance programs have included "corridor deductibles" with aggregated stop losses which have the effect of increasing the Pool's SIR. For 2018-19, the "corridor" increased the SIR to \$2,000,000, with losses between \$1,000,000 and \$2,000,000 having an annual aggregated stop loss of \$2,500,000. The other reinsurance agreements respond up to the applicable policy limits and the agreements contain aggregate limits for the maximum annual reimbursements to the Pool of \$30,000,000 (lowest reinsured layer), \$50 million, (second layer). The Pool purchases excess coverage for the additional \$10,000,000 with an aggregate limit of \$100,000,000. Since the Pool is a cooperative program, there is a joint liability among the participating members. Sixteen of the Pool's 24 member counties group purchase an additional \$5,000,000 policy in excess of the pooled \$20,000,000. New members may be asked to pay modest fees to cover the costs to analyze their loss data and risk profiles, and for their proportional shares of the entry year's assessments. New members contract under the Interlocal Agreement to remain in the Pool for at least five years. Following its initial 60-month term, any member may terminate its membership at the conclusion of any Pool fiscal year, provided the county timely files the required advance written notice. Otherwise, the Interlocal Agreement and membership automatically renews for another year. Even after termination, former members remain responsible for reassessments by the Pool for the members' proportional shares of any unresolved, unreported, and inprocess claims for the periods that the former members were signatories to the Interlocal Agreement. The Pool is fully funded by its member participants. Claims are filed directly with the Pool by members and adjusted by one of the four staff members responsible for evaluating each claim for coverage, establishing reserves, and investigating for any risk-shared liability. The Pool does not contract with any third-party administrators for claims adjustment or loss prevention services. During 2020-21, Pend Oreille County was also one of twenty-six (26) counties which participated in the Washington Counties Property Program (WCPP). Two members withdrew from the WCRP during the 2020-21 Fiscal Year. Property losses are covered under the WCPP to the participating counties' buildings and contents, vehicles, mobile/contractor equipment, EDP and communication equipment, etc. that have been scheduled. The WCPP includes 'All Other Perils ("AOP")' coverage limits of \$500 million per occurrence as well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being \$200 million. There are no AOP annual aggregate limits, but the flood and earthquake coverages include annual aggregate limits of \$200 million each. Each participating county is solely responsible for paying their selected deductible, ranging between \$5,000 and \$50,000. Higher deductibles apply to losses resulting from catastrophe-type losses. Pend Oreille County also participates in the jointly purchased cyber risk and security coverage from a highly rated commercial insurer. This group-purchased cyber coverage provides limits of \$2,000,000 per claim and \$10,000,000 in the aggregate. For 2021, the Pool's SIR for cyber claims was \$100,000 from January 1 through September 30 and was \$250,000 from October 1 through December 31, with Pend Oreille County having no deductible. The Pool is governed by a board of directors which is comprised of one designated representative from each participating member. The Board of Directors generally meets three-times each year with the Annual Meeting of the Pool being held in summer. The Board approves the extent of risk-sharing, approves the Pool's self-insuring coverage documents, approves the selection of reinsurance and excess agreements, and approves the Pool's annual operating budget. An 11-member executive committee is elected by and from the WCRP Board for staggered, 3-year terms. Authority has been delegated to the Committee by the Board of Directors to, a) approve all disbursements and review the Pool's financial health, b) approve case settlements exceeding the applicable member's deductible by at least \$100,000, c). to authorize by two-thirds majority vote commencement of lawsuits in the name of the Pool. During 2020-21, the WCRP's assets decreased to \$53,351,913 while its liabilities also decreased to \$27,509,338. The Pool's net position ended at \$26,624,589. The Pool more than satisfies the State Risk Manager's solvency requirements (WAC 200.100.03001). The Pool is a cooperative program with joint liability amongst its participating members. Deficits of the Pool resulting from any fiscal year are financed by reassessments of the deficient year's membership in proportion with the initially levied and collected deposit assessments. The Pool's reassessments receivable balance as of December 31, 2021 was zero (\$0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

NOTE 14 – OTHER DISCLOSURES

- a) Whisper Point Development: The amount of \$588,235.75 was received on August 9, 2017 and deposited in Treasurer's Suspense as a financial guarantee for completion of the Whisper Point Sewer System Construction, Phase II, Large On-site Sewer System (LOSS), prior to the approval of the plat per Pend Oreille County Development Regulations (XX.02.040) and RCW 58.17.130. Upon receipt of acceptable documentation and verification by inspection, the county will release the funds.

- b) In 2020, after exploring multiple funding sources unsuccessfully, Pend Oreille County obtained a LOCAL bond to upgrade outdated, crucial infrastructure – a Microwave System used as the primary means of communication with emergency response agencies throughout Pend Oreille County. The bond is reimbursable so funding took place in 2021 after the County purchased the Microwave System.
- c) Pend Oreille County established 1 new special revenue funds in 2021. Resolution 2021-35 created the American Rescue Plan Act Fund (145-000-000) fund to keep ARPA funds until the BOCC established a plan for use of the funds. The County also established a new custodial fund (678-000-000) Sales Tax/Excise Tax Custodial Fund to properly account for Sales tax/Excise tax collected for the state.
- d) To follow up on this note from 2020 annual report : In 2020, in the middle of the COVID-19 pandemic, Pend Oreille County's largest private employer Ponderay Newsprint closed. Beside the loss of jobs, Ponderay Newsprint was a large loss of electric sales to the Pend Oreille PUD, which in turn affects the County revenue of PUD privilege tax. The property was sold and the back taxes were paid. The new owner, although unable to start up the Newsprint production was able to establish a virtual currency mining that in turn needed electricity at a steady rate, and although the jobs have not returned currently, that is a possibility for future development of the business and that has helped to mitigate the negative impacts to the County.
- e) In February 2021, the Washington Supreme Court struck down the state's main drug possession crime in a case called *State v. Blake*. The decision directly impacts anyone previously charged and convicted under the drug possession statute RCW 69.50.4013(1) as it existed before the court ruling. A court process is required to have a criminal record vacated and fines refunded to those impacted by the *Blake* decision. The State of Washington has set aside limited funds in the budget for reimbursement. For audit purposes, the County has been tasked with deciding if the liability rests with the county or the state. The Pend Oreille Prosecutor along with the Washington State Prosecutor Association has decided the liability rests with the State.

Pend Oreille County

Schedule 01

For the year ended December 31, 2021

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3084100	Committed Cash and Investments - Beginning	\$1,175,242
0150	001	General	3083100	Restricted Cash and Investments - Beginning	\$17,702
0150	001	General	3085100	Assigned Cash and Investments - Beginning	\$1,228,686
0150	001	General	3111000	Property Tax	\$2,493,655
0150	001	General	3174000	Timber Excise Tax	\$143,953
0150	001	General	3131100	Local Retail Sales and Use Tax	\$1,202,232
0150	001	General	3137100	Criminal Justice Sales and Use Tax	\$145,827
0150	001	General	3172000	Leasehold Excise Tax	\$1,675
0150	001	General	3221000	Buildings, Structures and Equipment	\$264,850
0150	001	General	3222000	Marriage Licenses	\$856
0150	001	General	3229000	Other Non-Business Licenses and Permits	\$12,933
0150	001	General	3229000	Other Non-Business Licenses and Permits	\$22,220
0150	001	General	3321069	Title II - Special Projects on Federal Land	\$4,300
0150	001	General	3321523	Payment In-Lieu of Tax	\$1,190,789
0150	001	General	3321560	Payment In-Lieu of Tax	\$157
0150	001	General	3421000	Law Enforcement Services	\$352
0150	001	General	3331657	Federal Indirect Grant from Department of Justice	\$49,978
0150	001	General	3331658	Federal Indirect Grant from Department of Justice	\$26,001
0150	001	General	3332061	Federal Indirect Grant from Department of Transportation	\$49,537
0150	001	General	3332101	Federal Indirect Grant from Department of Treasury	\$4,512
0150	001	General	3339356	Federal Indirect Grant from Department of Health and Human Services	\$70,158

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3340110	State Grant from Criminal Justice Training Commission	\$39,250
0150	001	General	3340120	State Grant from Other Judicial Agencies	\$41,530
0150	001	General	3340310	State Grant from Department of Ecology	\$55,355
0150	001	General	3340330	State Grant from Conservation Commission	\$61,108
0150	001	General	3340460	State Grant from Department of Social and Health Services	\$23,005
0150	001	General	3340463	State Grant from Department of Social and Health Services	\$3,591
0150	001	General	3340691	State Grant from Other State Agencies	\$19,865
0150	001	General	3350091	PUD Privilege Tax	\$322,681
0150	001	General	3350401	2022-2023 biennium one-time allocations	\$54,075
0150	001	General	3360084	Vessel Registration Fees	\$19,332
0150	001	General	3360098	City-County Assistance	\$587,436
0150	001	General	3360120	Court Cost Reimbursement - LFO Collections	\$611
0150	001	General	3360128	Counties - Public Defense Services	\$23,371
0150	001	General	3360251	Payment In-Lieu of Taxes - Game Lands	\$3,742
0150	001	General	3360610	Criminal Justice - Counties	\$423,185
0150	001	General	3360631	Adult Court Cost - Juvenile Offenders	\$2,578
0150	001	General	3360651	DUI and Other Criminal Justice Assistance	\$9,555
0150	001	General	3360692	Autopsy Cost	\$11,391
0150	001	General	3360694	Liquor/Beer Excise Tax	\$32,248
0150	001	General	3360695	Liquor Control Board Profits	\$38,857
0150	001	General	3370000	Local Grants, Entitlements and Other Payments	\$2,115,741
0150	001	General	3412100	Auditors' Filing and Recording Services	\$45,037
0150	001	General	3412200	District/Municipal Court	\$5,886

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3413300	District/Municipal Court - Administrative Fees	\$2,124
0150	001	General	3413400	Superior Court Record Services	\$8,974
0150	001	General	3413400	Superior Court Record Services	\$3,271
0150	001	General	3413500	Other Statutory Certifying and Copy Fees	\$427
0150	001	General	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$5,179
0150	001	General	3413700	Superior Court - Administrative Fees	\$28
0150	001	General	3414100	Assessors' Fees	\$21,927
0150	001	General	3414200	Treasurers' Fees	\$49,383
0150	001	General	3414300	Budgeting and Accounting Services	\$9,540
0150	001	General	3414500	Election Services	\$14,978
0150	001	General	3414800	Motor Vehicle License Fees	\$262,238
0150	001	General	3414900	Court Services	\$15,600
0150	001	General	3416200	Word Processing, Printing and Duplicating Services - Municipal/District Court	\$312
0150	001	General	3416500	Word Processing, Printing and Duplicating Services - Superior Court	\$6,949
0150	001	General	3417000	Sales of Merchandise	\$1,244
0150	001	General	3417000	Sales of Merchandise	\$15,488
0150	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$7,974
0150	001	General	3419100	Election Candidate Filing Services	\$834
0150	001	General	3419600	Personnel Services	\$311
0150	001	General	3419900	Passport and Naturalization Services	\$8,795
0150	001	General	3421000	Law Enforcement Services	\$196,596
0150	001	General	3423000	Detention and Correction Services	\$92,516
0150	001	General	3423000	Detention and	\$51,512

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3465000	Domestic Relations and Family Court Services	\$3,106
0150	001	General	3513000	Criminal Filing Fees	\$7
0150	001	General	3515000	Investigative Fund Assessments	\$867
0150	001	General	3518000	Crime Victim Penalty Assessments	(\$4)
0150	001	General	3519000	Other Superior Court Penalties	\$468
0150	001	General	3523000	Proof of Motor Vehicle Insurance	\$170
0150	001	General	3531000	Traffic Infraction Penalties	\$30,485
0150	001	General	3537000	Non-Traffic Infraction Penalties	\$3,261
0150	001	General	3540000	Civil Parking Infraction Penalties	\$147
0150	001	General	3552000	Driving Under Influence (DUI) Fines	\$7,598
0150	001	General	3552000	Driving Under Influence (DUI) Fines	\$85
0150	001	General	3558000	Other Criminal Traffic Misdemeanor Fines	\$6,789
0150	001	General	3569000	Other Criminal Non-Traffic Fines	\$2,835
0150	001	General	3572200	Witness Cost	\$96
0150	001	General	3572300	Public Defense Cost	\$3,064
0150	001	General	3572800	Miscellaneous Superior Court Cost Recoupments	\$2,200
0150	001	General	3573300	Public Defense Cost	\$12,649
0150	001	General	3573700	District/Municipal Court Cost Recoupments	\$13,919
0150	001	General	3573700	District/Municipal Court Cost Recoupments	\$2,542
0150	001	General	3590000	Non-Court Fines and Penalties	\$198,115
0150	001	General	3590000	Non-Court Fines and Penalties	\$520
0150	001	General	3611000	Investment Earnings	\$11,756
0150	001	General	3614000	Other Interest	\$917
0150	001	General	3614000	Other Interest	\$1,113
0150	001	General	3614000	Other Interest	\$2
0150	001	General	3614100	Other Interest	\$181,303
0150	001	General	3620000	Debtors' Fees	\$11,346

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3698000	Cash Adjustments	(\$6)
0150	001	General	3698000	Cash Adjustments	(\$559)
0150	001	General	3699100	Miscellaneous Other, Operating	\$265
0150	001	General	3699100	Miscellaneous Other, Operating	\$862
0150	001	General	3614000	Other Interest	\$20
0150	001	General	3414500	Election Services	\$17,127
0150	101	Arts & Toursim	3083100	Restricted Cash and Investments - Beginning	\$138,066
0150	101	Arts & Toursim	3133100	Hotel/Motel Sales and Use Tax	\$66,434
0150	102	Counseling	3083100	Restricted Cash and Investments - Beginning	\$1,516,612
0150	102	Counseling	3111000	Property Tax	\$32,480
0150	102	Counseling	3174000	Timber Excise Tax	\$1,872
0150	102	Counseling	3172000	Leasehold Excise Tax	\$22
0150	102	Counseling	3321560	Payment In-Lieu of Tax	\$2
0150	102	Counseling	3339324	Federal Indirect Grant from Department of Health and Human Services	\$47,405
0150	102	Counseling	3339378	Federal Indirect Grant from Department of Health and Human Services	\$87,784
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	\$257,489
0150	102	Counseling	3340461	State Grant from Department of Social and Health Services	\$106,415
0150	102	Counseling	3340465	State Grant from Department of Social and Health Services	\$20,767
0150	102	Counseling	3340466	State Grant from Department of Social and Health Services	\$136,456
0150	102	Counseling	3360251	Payment In-Lieu of Taxes - Game Lands	\$49
0150	102	Counseling	3360423	Public Health Assistance	\$1,563,897
0150	102	Counseling	3360694	Liquor/Beer Excise Tax	\$658
0150	102	Counseling	3360695	Liquor Control Board Profits	\$793

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	3671100	Contributions and Donations from Nongovernmental Sources	\$219,910
0150	102	Counseling	3699100	Miscellaneous Other, Operating	\$501
0150	103	Crime Victims	3083100	Restricted Cash and Investments - Beginning	\$52,207
0150	103	Crime Victims	3419800	County Crime Victim and Witness Programs Services	\$17,318
0150	104	Fair	3083100	Restricted Cash and Investments - Beginning	\$159,194
0150	104	Fair	3340210	State Grant from Department of Agriculture	\$17,492
0150	104	Fair	3360211	County Fair Funds	\$3,000
0150	104	Fair	3474000	Event Admission Fees	\$53,260
0150	104	Fair	3611100	Investment Earnings	\$45
0150	104	Fair	3620000	Rents and Leases	\$5,711
0150	104	Fair	3620000	Rents and Leases	\$15,615
0150	104	Fair	3671100	Contributions and Donations from Nongovernmental Sources	\$14,013
0150	105	Law Library	3083100	Restricted Cash and Investments - Beginning	\$3,087
0150	105	Law Library	3412200	District/Municipal Court Civil Filing Services	\$1,419
0150	105	Law Library	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$2,244
0150	110	Park	3084100	Committed Cash and Investments - Beginning	\$49,681
0150	110	Park	3417100	Sales of Merchandise	\$79
0150	110	Park	3620000	Rents and Leases	\$5,131
0150	110	Park	3671100	Contributions and Donations from Nongovernmental Sources	\$528
0150	111	Paths & Trails	3083100	Restricted Cash and Investments - Beginning	\$88,873
0150	111	Paths & Trails	3360089	Motor Vehicle Fuel Tax - County Roads	\$8,079
0150	112	Road	3083100	Restricted Cash and Investments - Beginning	\$1,372,308

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	3321560	Payment In-Lieu of Tax	\$148
0150	112	Road	3332020	Federal Indirect Grant from Department of Transportation	\$462,357
0150	112	Road	3332021	Federal Indirect Grant from Department of Transportation	\$75,469
0150	112	Road	3332022	Federal Indirect Grant from Department of Transportation	\$8,815
0150	112	Road	3339706	Federal Indirect Grant from Department of Homeland Security	\$10,380
0150	112	Road	3340180	State Grant from Military Department	\$1,622
0150	112	Road	3340370	Rural Arterial Program (RAP)	\$183,935
0150	112	Road	3340372	CAP & Move Ahead Programs	\$300,917
0150	112	Road	3360691	Fire Insurance Premium Tax	\$742
0150	112	Road	3360075	Multimodal Transportation - Counties	\$77,432
0150	112	Road	3360089	Motor Vehicle Fuel Tax - County Roads	\$1,607,753
0150	112	Road	3360251	Payment In-Lieu of Taxes - Game Lands	\$3,529
0150	112	Road	3417100	Sales of Merchandise	\$95
0150	112	Road	3417500	Sales of Merchandise	\$11
0150	112	Road	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$21,784
0150	112	Road	3458901	Other Planning and Development Services	\$200
0150	112	Road	3611100	Investment Earnings	\$845
0150	112	Road	3671100	Contributions and Donations from Nongovernmental Sources	\$350
0150	112	Road	3699100	Miscellaneous Other, Operating	\$25,739
0150	112	Road	3699100	Miscellaneous Other, Operating	\$263
0150	112	Road	3694000	Judgments and Settlements	\$420
0150	114	Veteran's Assistance	3083100	Restricted Cash and	\$72,592

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	115	Real Estate & Property Tax Admin	3360097	Real Estate and Property Tax Administration	\$11,150
0150	115	Real Estate & Property Tax Admin	3414215	Treasurers' Fees	\$3,441
0150	115	Real Estate & Property Tax Admin	3611100	Investment Earnings	\$149
0150	118	Treasurer's O&M	3083100	Restricted Cash and Investments - Beginning	\$84,102
0150	118	Treasurer's O&M	3414200	Treasurers' Fees	\$30,212
0150	119	Auditor's O&M	3083100	Restricted Cash and Investments - Beginning	\$112,619
0150	119	Auditor's O&M	3360411	Centennial Document Preservation	\$68,944
0150	119	Auditor's O&M	3412100	Auditors' Filing and Recording Services	\$5,148
0150	119	Auditor's O&M	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$10,249
0150	123	Trial Court Improvement	3083100	Restricted Cash and Investments - Beginning	\$8,695
0150	123	Trial Court Improvement	3332101	Federal Indirect Grant from Department of Treasury	\$76,855
0150	123	Trial Court Improvement	3340121	State Grant from Office of the Public Defender Blake Decision	\$5,950
0150	123	Trial Court Improvement	3360129	Judicial Salary Contribution - State	\$22,652
0150	126	Drug Enforcement	3084100	Committed Cash and Investments - Beginning	\$1,800
0150	127	Emergency 911 communication	3085100	Assigned Cash and Investments - Beginning	\$60,000
0150	127	Emergency 911 communication	3083100	Restricted Cash and Investments - Beginning	\$55,298
0150	127	Emergency 911 communication	3136300	Enhanced 911 - Switched Access Lines Sales and Use Tax	\$21,848
0150	127	Emergency 911 communication	3136400	Enhanced 911 - Radio Access Lines Sales and Use Tax	\$88,045
0150	127	Emergency 911 communication	3136500	Enhanced 911 - Interconnected Voice over Internet Protocol Service Lines Sales and Use Tax	\$5,513
0150	127	Emergency 911 communication	3340180	State Grant from Military Department	\$631,611

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	130	Growth Management	3340330	State Grant from Conservation Commission	\$125,653
0150	131	Low Income Housing	3083100	Restricted Cash and Investments - Beginning	\$37,609
0150	131	Low Income Housing	3412600	Recording Surcharge - Affordable Housing	\$33,602
0150	132	Homeless Program	3083100	Restricted Cash and Investments - Beginning	\$212,596
0150	132	Homeless Program	3412600	Recording Surcharge - Affordable Housing	\$197,675
0150	133	Affordable & Suportive Housing	3083100	Restricted Cash and Investments - Beginning	\$18,030
0150	133	Affordable & Suportive Housing	3132700	Affordable and Supportive Housing Sales and Use Tax	\$24,602
0150	134	Public Facilities	3083100	Restricted Cash and Investments - Beginning	\$285,775
0150	134	Public Facilities	3131800	Rural County Sales and Use Tax	\$167,371
0150	135	Mental Health Tax	3131400	Chemical Dependency/Mental Health Services Sales and Use Tax	\$153,237
0150	140	Election CARES -Covid Fund	3083100	Restricted Cash and Investments - Beginning	\$107,465
0150	140	Election CARES -Covid Fund	3611100	Investment Earnings	\$10
0150	141	Election Security Fund	3083100	Restricted Cash and Investments - Beginning	\$70,192
0150	141	Election Security Fund	3611100	Investment Earnings	\$18
0150	145	American Rescue Plan Act	3312101	Federal Direct Grant from Department of Treasury	\$1,332,863
0150	301	Capital Projects	3083100	Restricted Cash and Investments - Beginning	\$444,540
0150	301	Capital Projects	3183400	REET 1 - First Quarter Percent	\$437,320
0150	463	Solid Waste	3084100	Committed Cash and Investments - Beginning	\$226,998
0150	463	Solid Waste	3340310	State Grant from Department of Ecology	\$36,321
0150	463	Solid Waste	3437000	Solid Waste Sales and Services	\$1,140,890
0150	463	Solid Waste	3599000	Non-Court Fines and Penalties	(\$6)
0150	463	Solid Waste	3691000	Sale of Surplus	\$57,583

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	502	ER&R	3442000	Sales of Road Materials	\$66,298
0150	502	ER&R	3445000	Sales of Fuel	\$247,545
0150	502	ER&R	3445000	Sales of Fuel	\$283,773
0150	502	ER&R	3611000	Investment Earnings	\$1,572
0150	502	ER&R	3480000	Internal Service Funds Sales and Services	\$1,619,064
0150	502	ER&R	3621020	Rents and Leases	\$1,683
0150	502	ER&R	3699100	Miscellaneous Other, Operating	\$19,341
0150	504	Unemployment	3084100	Committed Cash and Investments - Beginning	\$203,470
0150	504	Unemployment	3480000	Internal Service Funds Sales and Services	\$18,407
0150	505	Information Technology	3084100	Committed Cash and Investments - Beginning	\$544,876
0150	505	Information Technology	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$995
0150	505	Information Technology	3457000	Information Services	\$250
0150	505	Information Technology	3458900	Other Planning and Development Services	\$200
0150	505	Information Technology	3481000	Internal Service Funds Sales and Services	\$896,669
0150	505	Information Technology	3487000	Internal Service Funds Sales and Services	\$12,783
0150	505	Information Technology	3671100	Contributions and Donations from Nongovernmental Sources	\$1,966
0150	505	Information Technology	3691000	Sale of Surplus	\$6
0150	601	Investment Trust Fund	3083100	Restricted Cash and Investments - Beginning	\$18,141,649
0150	621	Auditor DOL	3083100	Restricted Cash and Investments - Beginning	\$15,297
0150	622	CounselingSA	3083100	Restricted Cash and Investments - Beginning	\$2,000
0150	623	District Ct Checking	3083100	Restricted Cash and Investments - Beginning	\$19,169
0150	624	Sheriff Correction-Jail	3083100	Restricted Cash and Investments - Beginning	\$78,677
0150	625	Superior Ct Checking/Trust	3083100	Restricted Cash and Investments - Beginning	\$17,494
0150	630	Custodial funds	3083100	Restricted Cash and Investments - Beginning	\$3,241,395
0150	001	General	5084100	Committed Cash and	\$1,268,112

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5116040	Legislative Activities	\$15,787
0150	001	General	5122110	Superior Court	\$44,286
0150	001	General	5122120	Superior Court	\$9,499
0150	001	General	5122130	Superior Court	\$656
0150	001	General	5122140	Superior Court	\$110,704
0150	001	General	5123010	County Clerk	\$177,796
0150	001	General	5123020	County Clerk	\$65,943
0150	001	General	5123030	County Clerk	\$5,448
0150	001	General	5123040	County Clerk	\$9,289
0150	001	General	5124010	District Court	\$338,424
0150	001	General	5124020	District Court	\$103,207
0150	001	General	5124030	District Court	\$5,800
0150	001	General	5124040	District Court	\$6,235
0150	001	General	5131040	Executive Office	\$4,454
0150	001	General	5142010	Financial Services	\$297,918
0150	001	General	5142020	Financial Services	\$102,406
0150	001	General	5142030	Financial Services	\$4,782
0150	001	General	5142040	Financial Services	\$4,071
0150	001	General	5142210	Financial Services	\$206,271
0150	001	General	5142220	Financial Services	\$61,431
0150	001	General	5142230	Financial Services	\$4,085
0150	001	General	5142240	Financial Services	\$9,914
0150	001	General	5142240	Financial Services	\$1,837
0150	001	General	5142340	Financial Services	\$70,286
0150	001	General	5142410	Financial Services	\$237,016
0150	001	General	5142410	Financial Services	\$900
0150	001	General	5142420	Financial Services	\$86,563
0150	001	General	5142420	Financial Services	\$77
0150	001	General	5142430	Financial Services	\$2,826
0150	001	General	5142440	Financial Services	\$8,679
0150	001	General	5142440	Financial Services	\$478
0150	001	General	5143010	Recording Services	\$49,474
0150	001	General	5143020	Recording Services	\$14,097
0150	001	General	5144010	Election Services	\$60,761
0150	001	General	5144020	Election Services	\$20,950
0150	001	General	5144020	Election Services	\$82
0150	001	General	5144030	Election Services	\$707

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5153130	Internal Legal Services - Advice	\$12,173
0150	001	General	5153140	Internal Legal Services - Advice	\$7,041
0150	001	General	5153510	Internal Legal Services - Claims and Litigation	\$317,683
0150	001	General	5153520	Internal Legal Services - Claims and Litigation	\$100,007
0150	001	General	5154140	External Legal Services - Advice	\$19,440
0150	001	General	5154140	External Legal Services - Advice	\$63,614
0150	001	General	5158010	Child Support Enforcement	\$39,462
0150	001	General	5158020	Child Support Enforcement	\$14,994
0150	001	General	5159140	General Indigent Defense	\$4,837
0150	001	General	5159140	General Indigent Defense	\$4,971
0150	001	General	5159140	General Indigent Defense	\$9,017
0150	001	General	5159240	Adult Felony	\$42,151
0150	001	General	5159240	Adult Felony	\$43,316
0150	001	General	5159340	Adult Misdemeanor	\$85,685
0150	001	General	5159340	Adult Misdemeanor	\$88,053
0150	001	General	5159440	Juvenile Offender	\$12,438
0150	001	General	5159440	Juvenile Offender	\$12,782
0150	001	General	5159540	Juvenile Dependency and Termination of Parental Rights	\$3,455
0150	001	General	5159540	Juvenile Dependency and Termination of Parental Rights	\$3,551
0150	001	General	5159540	Juvenile Dependency and Termination of Parental Rights	\$9,950
0150	001	General	5159640	Truancy, At-Risk Youth, CHINS	\$2,764
0150	001	General	5159640	Truancy, At-Risk Youth, CHINS	\$2,841
0150	001	General	5172040	Pension and Other Benefit Payments to Retirees	\$7,449
0150	001	General	5181010	Personnel Services	\$93,088

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	\$36,788
0150	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	\$146,830
0150	001	General	5185010	Central Store Services	\$24,120
0150	001	General	5185020	Central Store Services	\$5,856
0150	001	General	5185020	Central Store Services	\$12
0150	001	General	5185030	Central Store Services	\$1,835
0150	001	General	5185040	Central Store Services	\$85,555
0150	001	General	5185040	Central Store Services	\$260,552
0150	001	General	5188040	Information Technology Services	\$109,550
0150	001	General	5188040	Information Technology Services	\$597,035
0150	001	General	5211010	Administration	\$8,366
0150	001	General	5211010	Administration	\$1,246,632
0150	001	General	5211020	Administration	\$3,732
0150	001	General	5211020	Administration	\$463,261
0150	001	General	5211030	Administration	\$49,597
0150	001	General	5211030	Administration	\$24
0150	001	General	5211040	Administration	\$3,715
0150	001	General	5211040	Administration	\$352,815
0150	001	General	5211040	Administration	\$206
0150	001	General	5212310	Police Operations	\$7,929
0150	001	General	5212320	Police Operations	\$2,917
0150	001	General	5212330	Police Operations	\$5,972
0150	001	General	5233010	Probation and Parole Services	\$71,902
0150	001	General	5233020	Probation and Parole Services	\$25,010
0150	001	General	5233030	Probation and Parole Services	\$2,340
0150	001	General	5233040	Probation and Parole Services	\$2,807
0150	001	General	5236010	Care and Custody of Prisoners	\$584,703
0150	001	General	5236020	Care and Custody of Prisoners	\$225,242
0150	001	General	5236030	Care and Custody of Prisoners	\$33,127

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5251030	Administration	\$3,518
0150	001	General	5251030	Administration	\$3,424
0150	001	General	5251040	Administration	\$50,732
0150	001	General	5251040	Administration	\$9,989
0150	001	General	5271010	Juvenile Services	\$62,032
0150	001	General	5271020	Juvenile Services	\$21,821
0150	001	General	5273040	Juvenile Services	\$61,530
0150	001	General	5278040	Juvenile Services	\$113,150
0150	001	General	5287010	Dispatch Services	\$225,667
0150	001	General	5287020	Dispatch Services	\$75,027
0150	001	General	5287030	Dispatch Services	\$2,080
0150	001	General	5287040	Dispatch Services	\$2,759
0150	001	General	5287040	Dispatch Services	\$5,260
0150	001	General	5536010	Weed Control	\$204,033
0150	001	General	5536020	Weed Control	\$81,038
0150	001	General	5536030	Weed Control	\$33,494
0150	001	General	5536040	Weed Control	\$179,427
0150	001	General	5585010	Building Permits and Plan Reviews	\$109,555
0150	001	General	5585020	Building Permits and Plan Reviews	\$39,930
0150	001	General	5585030	Building Permits and Plan Reviews	\$3,735
0150	001	General	5585040	Building Permits and Plan Reviews	\$21,524
0150	001	General	5586010	Planning	\$172,241
0150	001	General	5586020	Planning	\$54,294
0150	001	General	5586030	Planning	\$4,818
0150	001	General	5586040	Planning	\$56,603
0150	001	General	5620040	Public Health Services	\$191,881
0150	001	General	5632030	Coroner/Medical Examiner	\$171
0150	001	General	5632040	Coroner/Medical Examiner	\$45,149
0150	001	General	5712130	Educational and Recreational Activities	\$1,294
0150	001	General	5712140	Educational and Recreational Activities	\$95,419
0150	001	General	5549010	Other Environmental Services	\$6,961

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	5083100	Restricted Cash and Investments - Ending	\$1,527,909
0150	102	Counseling	5641010	Mental Health Services	\$1,199,334
0150	102	Counseling	5641020	Mental Health Services	\$383,934
0150	102	Counseling	5641030	Mental Health Services	\$26,914
0150	102	Counseling	5641040	Mental Health Services	\$404,171
0150	102	Counseling	5641040	Mental Health Services	\$58,972
0150	102	Counseling	5661010	Chemical Dependency Services	\$113,005
0150	102	Counseling	5661020	Chemical Dependency Services	\$37,152
0150	102	Counseling	5661030	Chemical Dependency Services	\$1,727
0150	102	Counseling	5661040	Chemical Dependency Services	\$31,342
0150	102	Counseling	5661040	Chemical Dependency Services	\$7,148
0150	102	Counseling	5668110	Chemical Dependency Services	\$127,394
0150	102	Counseling	5668120	Chemical Dependency Services	\$43,977
0150	102	Counseling	5668130	Chemical Dependency Services	\$9,869
0150	102	Counseling	5668140	Chemical Dependency Services	\$38,910
0150	102	Counseling	5668140	Chemical Dependency Services	\$8,339
0150	102	Counseling	5678110	Children Services	\$2,330
0150	102	Counseling	5678120	Children Services	\$877
0150	102	Counseling	5681010	Developmental Disabilities Services	\$602
0150	102	Counseling	5681020	Developmental Disabilities Services	\$209
0150	102	Counseling	5681030	Developmental Disabilities Services	\$24
0150	102	Counseling	5681040	Developmental Disabilities Services	\$221
0150	103	Crime Victims	5083100	Restricted Cash and Investments - Ending	\$62,116
0150	103	Crime Victims	5157010	Crime Victim and Witness Program	\$5,437
0150	103	Crime Victims	5157020	Crime Victim and Witness Program	\$1,972
0150	104	Fair	5083100	Restricted Cash and	\$124,826

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	110	Park	5768030	General Parks	\$7,771
0150	110	Park	5768040	General Parks	\$47,230
0150	111	Paths & Trails	5083100	Restricted Cash and Investments - Ending	\$96,952
0150	112	Road	5083100	Restricted Cash and Investments - Ending	\$1,936,071
0150	112	Road	5186210	Jobbing and Contract Work	\$8,189
0150	112	Road	5186220	Jobbing and Contract Work	\$2,838
0150	112	Road	5186240	Jobbing and Contract Work	\$23,199
0150	112	Road	5423010	Roadway	\$262,433
0150	112	Road	5423020	Roadway	\$90,958
0150	112	Road	5423030	Roadway	\$74,376
0150	112	Road	5423030	Roadway	\$769
0150	112	Road	5423030	Roadway	\$628,517
0150	112	Road	5423040	Roadway	\$173,228
0150	112	Road	5423040	Roadway	\$7,440
0150	112	Road	5423040	Roadway	\$273,988
0150	112	Road	5423040	Roadway	\$165,202
0150	112	Road	5424010	Drainage	\$24,844
0150	112	Road	5424020	Drainage	\$8,611
0150	112	Road	5424030	Drainage	\$1,535
0150	112	Road	5424040	Drainage	\$2,439
0150	112	Road	5424040	Drainage	\$31,365
0150	112	Road	5425010	Structures	\$5,643
0150	112	Road	5425020	Structures	\$1,956
0150	112	Road	5425030	Structures	\$700
0150	112	Road	5425040	Structures	\$2,815
0150	112	Road	5426410	Traffic Control Devices	\$15,590
0150	112	Road	5426420	Traffic Control Devices	\$5,403
0150	112	Road	5426430	Traffic Control Devices	\$113,949
0150	112	Road	5426440	Traffic Control Devices	\$12,428
0150	112	Road	5426440	Traffic Control Devices	\$3,547
0150	112	Road	5426610	Snow and Ice Control	\$140,442
0150	112	Road	5426620	Snow and Ice Control	\$48,677
0150	112	Road	5426630	Snow and Ice Control	\$101,990
0150	112	Road	5426640	Snow and Ice Control	\$248,722

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5427030	Roadside	\$20,713
0150	112	Road	5427040	Roadside	\$620
0150	112	Road	5427040	Roadside	\$8,206
0150	112	Road	5427040	Roadside	\$126
0150	112	Road	5427040	Roadside	\$79,530
0150	112	Road	5427040	Roadside	\$5,299
0150	112	Road	5427040	Roadside	\$18,406
0150	112	Road	5428010	Ancillary Operations	\$1,539
0150	112	Road	5428020	Ancillary Operations	\$533
0150	112	Road	5428040	Ancillary Operations	\$1,095
0150	112	Road	5429010	Maintenance Administration and Overhead	\$449,061
0150	112	Road	5429020	Maintenance Administration and Overhead	\$155,643
0150	112	Road	5429030	Maintenance Administration and Overhead	\$5,653
0150	112	Road	5429040	Maintenance Administration and Overhead	\$3,283
0150	112	Road	5429040	Maintenance Administration and Overhead	\$125,023
0150	112	Road	5431010	Management	\$327,435
0150	112	Road	5431020	Management	\$113,488
0150	112	Road	5431030	Management	\$1,136
0150	112	Road	5431030	Management	\$1,117
0150	112	Road	5431040	Management	\$6,399
0150	112	Road	5431040	Management	\$2,138
0150	112	Road	5431040	Management	\$10,207
0150	112	Road	5431040	Management	\$6,091
0150	112	Road	5431040	Management	\$1,045
0150	112	Road	5431040	Management	\$5,514
0150	112	Road	5433010	General Services	\$71,016
0150	112	Road	5433020	General Services	\$24,614
0150	112	Road	5433030	General Services	\$5,518
0150	112	Road	5433040	General Services	\$81,806
0150	112	Road	5433040	General Services	\$1,919
0150	112	Road	5433040	General Services	\$56,720

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5442030	Engineering	\$7
0150	112	Road	5442040	Engineering	\$14,622
0150	112	Road	5442040	Engineering	\$3,025
0150	112	Road	5444010	Planning	\$4,281
0150	112	Road	5444020	Planning	\$1,484
0150	112	Road	5444030	Planning	\$11,068
0150	112	Road	5444040	Planning	\$22,973
0150	112	Road	5444040	Planning	\$1,294
0150	112	Road	5433040	General Services	\$31,344
0150	112	Road	5217040	Traffic Policing	\$100,000
0150	114	Veteran's Assistance	5083100	Restricted Cash and Investments - Ending	\$73,480
0150	114	Veteran's Assistance	5652030	Veterans Services	\$10,311
0150	114	Veteran's Assistance	5652040	Veterans Services	\$4,352
0150	115	Real Estate & Property Tax Admin	5083100	Restricted Cash and Investments - Ending	\$152,671
0150	118	Treasurer's O&M	5083100	Restricted Cash and Investments - Ending	\$86,186
0150	118	Treasurer's O&M	5142240	Financial Services	\$10,884
0150	119	Auditor's O&M	5083100	Restricted Cash and Investments - Ending	\$148,970
0150	119	Auditor's O&M	5143040	Recording Services	\$34,535
0150	119	Auditor's O&M	5143040	Recording Services	\$13,455
0150	123	Trial Court Improvement	5083100	Restricted Cash and Investments - Ending	\$90,862
0150	123	Trial Court Improvement	5123030	County Clerk	\$22,290
0150	126	Drug Enforcement	5084100	Committed Cash and Investments - Ending	\$1,800
0150	127	Emergency 911 communication	5085100	Assigned Cash and Investments - Ending	\$60,000
0150	127	Emergency 911 communication	5083100	Restricted Cash and Investments - Ending	\$117,894
0150	127	Emergency 911 communication	5287010	Dispatch Services	\$407,309
0150	127	Emergency 911 communication	5287020	Dispatch Services	\$140,308
0150	127	Emergency 911 communication	5287030	Dispatch Services	\$7,006
0150	127	Emergency 911 communication	5287040	Dispatch Services	\$111,285
0150	128	Extension Education	5084100	Committed Cash and Investments - Ending	\$6,433

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	132	Homeless Program	5083100	Restricted Cash and Investments - Ending	\$314,721
0150	132	Homeless Program	5654040	Homeless Services	\$95,550
0150	133	Affordable & Suportive Housing	5083100	Restricted Cash and Investments - Ending	\$42,632
0150	134	Public Facilities	5083100	Restricted Cash and Investments - Ending	\$333,897
0150	134	Public Facilities	5587010	Economic Development	\$70,671
0150	134	Public Facilities	5587020	Economic Development	\$18,898
0150	134	Public Facilities	5587040	Economic Development	\$28,426
0150	134	Public Facilities	5587040	Economic Development	\$4,254
0150	135	Mental Health Tax	5083100	Restricted Cash and Investments - Ending	\$140,124
0150	135	Mental Health Tax	5572010	Community Services	\$9,632
0150	135	Mental Health Tax	5572020	Community Services	\$3,481
0150	140	Election CARES -Covid Fund	5144040	Election Services	\$39,989
0150	141	Election Security Fund	5083100	Restricted Cash and Investments - Ending	\$59,277
0150	141	Election Security Fund	5144040	Election Services	\$10,933
0150	145	American Rescue Plan Act	5083100	Restricted Cash and Investments - Ending	\$754,609
0150	145	American Rescue Plan Act	5123030	County Clerk	\$4,772
0150	145	American Rescue Plan Act	5142440	Financial Services	\$798
0150	145	American Rescue Plan Act	5183040	Maintenance/Security/Insurance/Janitorial Services	\$2,384
0150	145	American Rescue Plan Act	5186340	General Grants, Financial Assistance and Other Distributions to Others	\$100,000
0150	145	American Rescue Plan Act	5188030	Information Technology Services	\$770
0150	145	American Rescue Plan Act	5188040	Information Technology Services	\$15,000
0150	145	American Rescue Plan Act	5211040	Administration	\$246,807
0150	145	American Rescue Plan Act	5233040	Probation and Parole Services	\$309
0150	145	American Rescue Plan Act	5378040	Solid Waste Utilities	\$12,250
0150	145	American Rescue Plan Act	5536040	Weed Control	\$1,682

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	463	Solid Waste	5378030	Solid Waste Utilities	\$53,957
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$590,715
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$19,397
0150	463	Solid Waste	5378040	Solid Waste Utilities	\$55,231
0150	463	Solid Waste	5378030	Solid Waste Utilities	\$28,999
0150	463	Solid Waste	5537040	Pollution Control and Remediation	\$150
0150	501	Risk Management	5084100	Committed Cash and Investments - Ending	\$249,704
0150	501	Risk Management	5190030	Risk Management Services	\$45
0150	501	Risk Management	5190040	Risk Management Services	\$626,580
0150	501	Risk Management	5190040	Risk Management Services	\$53
0150	502	ER&R	5084100	Committed Cash and Investments - Ending	\$2,131,329
0150	502	ER&R	5484930	Parts Stores	\$21,455
0150	502	ER&R	5485930	Fuel Depots	\$542,270
0150	502	ER&R	5486510	Equipment Rental Services	\$174,979
0150	502	ER&R	5486520	Equipment Rental Services	\$69,379
0150	502	ER&R	5486530	Equipment Rental Services	\$21,189
0150	502	ER&R	5486540	Equipment Rental Services	\$483,881
0150	502	ER&R	5486540	Equipment Rental Services	\$30,316
0150	502	ER&R	5486810	Equipment Rental Services	\$115,094
0150	502	ER&R	5486820	Equipment Rental Services	\$44,021
0150	502	ER&R	5486830	Equipment Rental Services	\$5,551
0150	502	ER&R	5486840	Equipment Rental Services	\$3,078
0150	504	Unemployment	5084100	Committed Cash and Investments - Ending	\$213,530
0150	504	Unemployment	5177140	Unemployment Compensation	\$8,347
0150	505	Information Technology	5084100	Committed Cash and Investments - Ending	\$638,532
0150	505	Information Technology	5188010	Information Technology	\$261,997

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	621	Auditor DOL	5083100	Restricted Cash and Investments - Ending	\$14,199
0150	622	CounselingSA	5083100	Restricted Cash and Investments - Ending	\$2,000
0150	623	District Ct Checking	5083100	Restricted Cash and Investments - Ending	\$12,593
0150	624	Sheriff Correction-Jail	5083100	Restricted Cash and Investments - Ending	\$91,020
0150	625	Superior Ct Checking/Trust	5083100	Restricted Cash and Investments - Ending	\$137,968
0150	630	Custodial funds	5083100	Restricted Cash and Investments - Ending	\$3,266,105
0150	001	General	3919000	Other Long-Term Debt Issued	\$245,312
0150	001	General	3920000	Premiums on Bonds Issued	\$54,841
0150	001	General	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$1,664
0150	001	General	3970000	Transfers-In	\$118,773
0150	001	General	3970000	Transfers-In	\$17,244
0150	001	General	3812000	Interfund Loan Repayment Received	\$50,000
0150	102	Counseling	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$4,150
0150	102	Counseling	3970000	Transfers-In	\$15,592
0150	104	Fair	3899000	Holding and Clearing Account Transactions	\$6,967
0150	110	Park	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$234,869
0150	112	Road	3822000	Retainage Deposits	\$588,236
0150	112	Road	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$233
0150	112	Road	3970000	Transfers-In	\$31,185
0150	112	Road	3970000	Transfers-In	\$100,000
0150	112	Road	3981000	Insurance Recoveries	\$31,595
0150	134	Public Facilities	3812000	Interfund Loan Repayment Received	\$3,000
0150	463	Solid Waste	3970000	Transfers-In	\$9,922
0150	501	Risk Management	3981000	Insurance Recoveries	\$81,429
0150	502	ER&R	3951000	Proceeds from Sales of Capital Assets (Cash	\$128,690

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	625	Superior Ct Checking/Trust	3860000	Court Remittances	\$298,629
0150	630	Custodial funds	3894000	Custodial Type Deposits	\$40,310,530
0150	001	General	5821000	Refund of Deposits	\$439
0150	001	General	5829000	Immaterial Fiduciary Remittance	\$462
0150	001	General	5899000	Holding and Clearing Account Transactions	\$19,668
0150	001	General	5899000	Holding and Clearing Account Transactions	\$850
0150	001	General	5911870	Debt Repayment - Centralized/General Services	\$44,362
0150	001	General	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$12,691
0150	001	General	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$77,511
0150	001	General	5942560	Capital Expenditures/Expenses - Disaster Services	\$624,511
0150	102	Counseling	5946460	Capital Expenditures/Expenses - Mental Health Services	\$12,381
0150	104	Fair	5812000	Interfund Loan Repayments	\$3,000
0150	104	Fair	5899000	Holding and Clearing Account Transactions	\$3,011
0150	104	Fair	5947560	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$53,911
0150	110	Park	5812000	Interfund Loan Repayments	\$50,000
0150	110	Park	5927180	Interest and Other Debt Service Cost - Educational and Recreational Services	\$20
0150	110	Park	5947660	Capital Expenditures/Expenses - Park Facilities	\$33,407
0150	112	Road	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$67,498
0150	112	Road	5951810	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$47,517

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5951040	Capital Expenditures/Expenses - Engineering	\$32,579
0150	112	Road	5953010	Capital Expenditures/Expenses - Roadway	\$95
0150	112	Road	5953020	Capital Expenditures/Expenses - Roadway	\$33
0150	112	Road	5953040	Capital Expenditures/Expenses - Roadway	\$167,341
0150	112	Road	5957010	Capital Expenditures/Expenses - Roadside Development	\$817
0150	112	Road	5957020	Capital Expenditures/Expenses - Roadside Development	\$283
0150	112	Road	5957040	Capital Expenditures/Expenses - Roadside Development	\$1,967
0150	118	Treasurer's O&M	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$0
0150	118	Treasurer's O&M	5970000	Transfers-Out	\$17,244
0150	123	Trial Court Improvement	5941560	Capital Expenditures/Expenses - Legal Services	\$1,000
0150	127	Emergency 911 communication	5942860	Capital Expenditures/Expenses - Dispatch Services	\$19,475
0150	140	Election CARES -Covid Fund	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$67,486
0150	145	American Rescue Plan Act	5970000	Transfers-Out	\$188,939
0150	301	Capital Projects	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$37,523
0150	301	Capital Projects	5970000	Transfers-Out	\$100,000
0150	463	Solid Waste	5913770	Debt Repayment - Solid Waste Utilities	\$43,795
0150	463	Solid Waste	5923780	Interest and Other Debt Service Cost - Solid Waste Utilities	\$1,095
0150	463	Solid Waste	5943760	Capital	\$9,771

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	621	Auditor DOL	5894000	Custodial Type Disbursements	\$2,089,583
0150	623	District Ct Checking	5860000	Court Remittances	\$312,188
0150	624	Sheriff Correction-Jail	5894000	Custodial Type Disbursements	\$67,296
0150	625	Superior Ct Checking/Trust	5860000	Court Remittances	\$178,155
0150	630	Custodial funds	5894000	Custodial Type Disbursements	\$40,285,820

**Pend Oreille County
Schedule of Liabilities
For the Year Ended December 31, 2021**

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	43,796	-	43,796	-
263.96	3.31.16 LOCAL CE/HVAC Portion	6/1/2021	30,698	-	30,698	-
263.96	11.5.20 LOCAL Microwave System	6/1/2030	-	245,312	13,663	231,649
Total General Obligation Debt/Liabilities:			74,494	245,312	88,157	231,649
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		1,486,574	638,933	663,680	1,461,827
264.30	Pension Liabilities		2,772,540	-	2,102,473	670,067
264.40	OPEB Liabilities		727,498	13,080	-	740,578
Total Revenue and Other (non G.O.) Debt/Liabilities:			4,986,612	652,013	2,766,153	2,872,472
Total Liabilities:			5,061,106	897,325	2,854,310	3,104,121

Pend Oreille County
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2021

Grantor	Program Title	Identificaton Number	Amount
State Contribution to County Prosecutor's Salary			
	Prosecutor Salary	FY 2021	99,837
			Sub-total: 99,837
State Grant from Department of Employment Security			
	Department of Employment Security	2021	20,608
			Sub-total: 20,608
State Grant from Military Department			
	Enhance 911 System Salary Assistance Wireline/Wireless	E22031	256,582
	Enhance 911 System Salary Assistance Wireline/Wireless	E21031	351,448
	Public Assistance Presidential Disaster Declaration	D21115	2,230
			Sub-total: 610,260
State Grant from Other Judicial Agencies			
	AOC-Court Appointed Special Advocate	IAA21464	23,317
	AOC-Court Appointed Special Advocate	IAA22120	39,498
	Covid Equipment-Dist Court & Superior Court	CARES377	10,054

Grantor	Program Title	Identificaton Number	Amount
			Sub-total: 72,869
State Grant from Department of Agriculture			
	Department of Agriculture- Health & Safety Improvements	K2941	17,492
			Sub-total: 17,492
State Grant from Department of Ecology			
	Invasive Aquatic Weed Management	WQAIP-2022-PeOCWB-00042	49,627
	Coordinated Solid Waste	SWMLSWFA-2021-PeOCPW-00011	27,340
	Coordinated Solid Waste	SWMLSWFA-2019-PeOCPW-00068	28,576
	Emergent Noxious Weed EDRR	WQAIP-2021-PeOCWB-00031	6,483
			Sub-total: 112,026
State Grant from Secretary of State			
	Security Grant- Improve Admin of Elections	OSOS No. IG-6945	118
			Sub-total: 118
State Grant from Conservation Commission			
	Voluntary Stewardship Program	K2019	141,207
	Voluntary Stewardship Program	K2219	44,622
			Sub-total: 185,829
Rural Arterial Program (RAP)			

Grantor	Program Title	Identification Number	Amount
	County Road Administration Board RAP - Flowery Trail	2615-01	151,660
	county Road Administration Board RAP - Smackout	2621-01	10,745
		Sub-total:	162,405
CAP & Move Ahead Programs			
	C.A.P.P.	FY 2021	122,333
		Sub-total:	122,333
State Grant from Department of Social and Health Services			
	Child Support (Prosecutor)	2110-80328 (FY 2021)	26,510
	Child Support (Clerk)	2110-80328 (FY 2021)	3,143
	Prevention & Treatment of Substance Abuse	21ASO2496	171,257
	Prevention & Treatment of Substance Abuse	19ASO2298(6)	149,546
	Substance Abuse Services-Prevention & Treatment	1763-94265 / K3935	9,841
		Sub-total:	360,297
State Grant from Criminal Justice Training Commission			
	Registered Sex Offenders	RSO 20-21 PendOreille	19,000
	Registered Sex Offenders	RSO 2021-22 PendOreille	21,500
		Sub-total:	40,500
		Grand total:	1,804,574

Pend Oreille County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
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	252,509	-	252,509	-	
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF (via US Forest Service)	Schools and Roads - Grants to States	10.665	18-DG- 11062100-002	1,297	-	1,297	-	
Total Forest Service Schools and Roads Cluster:				253,806	-	253,806	-	
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via US Department of Housing & Urban Development)	COVID 19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	20-6221C-121	7,683	-	7,683	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Washington State Dept of Commerce)	Crime Victim Assistance	16.575	21-31101-537	26,966	-	26,966	-	3
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Washington State Dept of Commerce)	Crime Victim Assistance	16.575	22-31101-537	28,066	-	28,066	-	3
Total CFDA 16.575:				55,032	-	55,032	-	
OFFICE ON VIOLENCE AGAINST WOMEN, JUSTICE, DEPARTMENT OF (via Washington State Dept of Commerce)	Violence Against Women Formula Grants	16.588	F19-31103-057	30,414	-	30,414	-	

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, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via State Dept of Transportation)	Highway Planning and Construction	20.205	STPR-Z926 (002)	504,377	-	504,377	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via State Dept of Transportation)	Highway Planning and Construction	20.205	STPR-Z926 (001)	64,496	-	64,496	-	
Total CFDA 20.205:				568,873	-	568,873	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Federal Lands Access Program	20.224	6905671940022		69,139	69,139	-	
Total Highway Planning and Construction Cluster:				568,873	69,139	638,012	-	
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via State Dept of Transportation)	COVID 19 - E-911 Grant Program	20.615	E20192	64,822	-	64,822	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Washington State AOC)	COVID 19 - Coronavirus Relief Fund	21.019	none	3,462	-	3,462	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	2021 Tranch	-	578,254	578,254	-	

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, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES, THE INSTITUTE OF MUSEUM AND LIBRARY SERVICES (via Washington State Library)	Museums for America	45.301	OSOS G-7292	2,273	-	2,273	-	
ELECTION ASSISTANCE COMMISSION, ELECTION ASSISTANCE COMMISSION (via WA Office of Secretary of State)	COVID 19 - 2018 HAVA Election Security Grants	90.404	IG-6945	415	-	415	-	5
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	56,788	-	56,788	-	
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Child Support Enforcement	93.563	2110-80328	56,581	-	56,581	-	3
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Child Support Enforcement	93.563	2110-80328	17,380	-	17,380	-	3
Total CFDA 93.563:				73,961	-	73,961	-	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Opioid STR	93.788	1763-94265 / K3935	90,765	-	90,765	-	

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, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1763-94265 / K3935	85,066	-	85,066	-	
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	21ASO02496	13,918	-	13,918	-	
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	R2021-38	177,586	-	177,586	-	
Total CFDA 93.959:				276,570	-	276,570	-	
U.S. COAST GUARD, HOMELAND SECURITY, DEPARTMENT OF (via WA State Parks & Rec)	Boating Safety Financial Assistance	97.012	3320FAS20015 3	10,288	-	10,288	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	COVID 19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D21115	14,565	-	14,565	-	2
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Emergency Management Performance Grants	97.042	E21135	27,896	-	27,896	-	

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, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Emergency Management Performance Grants	97.042	E22139	12,480	-	12,480	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Emergency Management Performance Grants	97.042	E20261	6,312	-	6,312	-	
Total CFDA 97.042:				46,688	-	46,688	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept/Spokane County)	Homeland Security Grant Program	97.067	E20066 GSEM1917	33,138	-	33,138	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept/Spokane County)	Homeland Security Grant Program	97.067	E21086 SCEM2017	1,543	-	1,543	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Homeland Security Grant Program	97.067	E20213	62,834	-	62,834	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Homeland Security Grant Program	97.067	E21212	57,818	-	57,818	-	

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, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Homeland Security Grant Program	97.067	E19200	75,127	-	75,127	-	
Total CFDA 97.067:				230,460	-	230,460	-	
Total Federal Awards Expended:				1,786,865	647,393	2,434,258	-	

The accompanying notes are an integral part of this schedule.

PEND OREILLE COUNTY, WASHINGTON
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2021

NOTE 1 – BASIS OF ACCOUNTING

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

NOTE 2 – PROGRAM COST

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

NOTE 3 – FEDERAL INDIRECT COST RATE

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

NOTE 4 – INDIRECT COST RATE

The amount expended for 2021 for Child Support Prosecutor includes \$7,752 claimed as an indirect cost recovery using an approved indirect cost rate of 14.96% and Child Support County Clerk includes \$23,833 claimed as an indirect cost recovery using an approved indirect cost rate of 14.96%.

The 2021 Department of Commerce Crime victims Assistant grant includes \$3,652 claimed as indirect cost recovery using an indirect cost rate of 14.96%.

SCHEDULE 17

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2021

Project Description/Indentification Number	Total Budget for the Project	Current Year Portion - Actual Amount	Current Year Portion Performed by Own Employees - Actual Amount
CRP 840 Flowery Trail	\$ 2,530,000.00	\$ 168,512.00	\$ -
CRP 842 Cedar Cr Bridge	\$ 1,590,000.00	\$ 1,658.00	\$ -
CRP 843 Smackout Bridge	\$ 710,190.00	\$ 79,589.00	\$ -
SP192 Usk/lone Bridge Insp	\$ 100,000.00	\$ 87,630.00	\$ -
SP201 Pavement Preservation	\$ 700,000.00	\$ 573,141.00	\$ 297,545.00
Mckenzie Road	\$ 3,835.61	\$ 3,452.05	\$ -
TOTALS	\$ 5,634,025.61	\$ 913,982.05	\$ 297,545.00

MCAG (0150)

Schedule 17

Pend Oreille County

Part 2

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2021

Total current public work construction budget as amended (annual or biennial as applicable)

452,099

Allowable portion of total public works (10 percent of line 1)

809,250

Less: Amount (if any) in excess of permitted amount from prior budget period.

Total allowable public works (line 2 minus line 3)

809,250

Total public works projects performed by public employees during the current year (include work performed by a county)

297,545

If this is the second year of a biennial budget, total public works projects performed by public employees during the first year of biennium

0

Restricted under (over) allowable (line 4 minus line 5 minus line 6)

511,705

NOTE: If the restricted amount is over allowable, this amount must be carried forward to the next budget period report.

**LABOR RELATIONS CONSULTANT
For the Year Ended December 31, 2021**Has your government engaged labor relations consultants? X Yes No

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

Name of Firm The Wesley Group
Name of Consultant Kevin Wesley
Business Address PO Box 7164 Kennewick, WA 99336
Amount Paid to Consultant During Fiscal Year \$19,440
Terms and Conditions, as Applicable, Including: Rates (E.g., Hourly, etc.) \$100/hr _____ Maximum Compensation Allowed <u> N/A </u> _____ Duration of Services Jan-December 31, 2021 Services Provided Labor relations _____ _____

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

For the Year Ended December 31, 2021

Total Sales and Use Tax Proceeds (BARS Code 313.18) \$167,371 plus Unspent Proceeds from Previous Periods \$288,774.99

(1) Public Facilities Project	(2) Plan Containing the Project	(3) Total Expenditures for the Project	(4) Amount of Sales and Use Tax Spent on the Project	(5) Estimated Number of Businesses Created/Retained by the Project	(6) Estimated Number of Jobs Created/Retained by the Project
EDC	Budget/Comp Plan	\$122,249.40	\$122,249.40	0	0
		\$	\$		
		\$	\$		
		\$	\$		
		\$	\$		

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

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

PEND OREILLE COUNTY

**Local Government Risk Assumption
For the Year Ended December 31, 2020**

1. Self-Insurance Program Manager: _____ Linda Darcy _____
2. Manager Phone: _____ 509-447-6455 _____
3. Manager Email: _____ LDarcy@pendoreille.org _____
4. How do you insure property and liability risks, if at all?
 - a. Formal or informal self-insurance program/activity for some or all perils/risks
 - b. **Belong to a public entity risk pool**
 - c. Purchase private insurance
 - d. Retain risk internally without formal or informal self-insurance program/activity
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. Self-insure some or all benefits
 - b. **Belong to a public entity risk pool**
 - c. All benefits provided by health insurance company or HMO
 - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
 - a. **Self-insured (“Reimbursable”)**
 - b. Belong to a public entity risk pool
 - c. Pay taxes to the Department of Employment Security (“Taxable”)
 - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?

- a. Self-insured (“Reimbursable”)
- b. Belong to a public entity risk pool
- c. Pay premiums to the Department of Labor and Industries
- d. Not applicable – no employees

If the local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule.

If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government’s self-insured risks and copy the table below as needed. Please use a separate column for each peril/risk.

	<u>Self-insurance program title or type of risk or peril covered by formal self-insurance:</u>				
	<i>Unemployment</i>	<i>Program/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</i>
Self-Insurance as a <i>formal</i> program?	<u>no</u>				
If yes, do other governments participate?					
If yes, please list participating governments.					
Self-Insure as part of a joint program?	<u>no</u>				
Does a Third-Party Administer manage claims?	<u>yes</u>				
If no, does somebody reconcile claims payments to the information in the claims management software? (Not applicable for self-insured unemployment compensation.)					
Has program had a claims audit in last three years?	<u>no</u>				
Are program resources sufficient to cover expenses?	<u>yes</u>				
Does an actuary estimate program liability?	<u>no</u>				
Number of claims paid during the period?	<u>8</u>				
Total amount of paid claims during the period?	<u>\$8,347.11</u>				
Total amount of recoveries during the period?	<u>\$18,407.32</u>				

Provide any other information necessary to explain answers to the Schedule 21 questions above. 25 of the claimants were short-term layoff's due to the COVID-19 pandemic and were subsequently credited by the Department of Employment from the CARES Act to our account.