

ANNUAL REPORT

PEND OREILLE COUNTY

0150
MCAG No.

Submitted pursuant to RCW 43.09.230
to the
STATE AUDITORS OFFICE

FOR THE FISCAL YEAR ENDED DECEMBER, 2012

Certified correct this 28th day of May, 2012, to the best of my knowledge and belief:

GOVERNMENT INFORMATION:

Official Mailing Address: PO Box 5015 Newport, WA 99156

Official Web Site Address: pendoreilleco.org

PREPARER INFORMATION and CERTIFICATION:

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

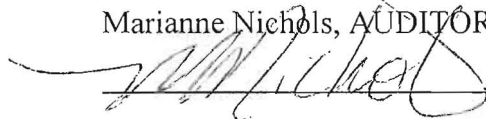
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Contact Fax Number: (509)447-2475

Contact E-mail Address: mnichols@pendoreille.org

Contact: Marianne Nichols, AUDITOR

Signature



**ANNUAL REPORT CERTIFICATION
PEND OREILLE COUNTY**

0150
MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

For the Fiscal Year Ended **December 31, 2012**

GOVERNMENT INFORMATION:

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

PREPARER INFORMATION and CERTIFICATION:

Preparer Name and Title Jill Shacklett, Deputy Auditor; Terri Miller, Treasurer;
 Tina Olson, Deputy Auditor

Contact Phone Number (509)447-6474

Contact E-mail Address mnichols@pendoreille.org

I do hereby certify 28th day of May 2013, 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.

Moreover, I acknowledge and understand that management and the governing body are responsible for:

- The design and implementation of policies and procedures to safeguard public resources and ensure compliance with applicable laws and regulations, including internal controls to prevent and detect fraud.
- Compliance with applicable state and local laws and regulations.
- Immediately submitting corrected annual report information if any error in submitted information is subsequently identified.

Preparer Signature:



FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2012

BARS Code		Total for All funds*	001 General	101 Arts & Tourism	102 Counseling
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	3,792,861	811,458	45,336	1,020,336
30880	Beg Fund Bal-Unreserved	2,070,424	180,067	0	0
38880/58880	Prior Period Adjustments, net	-21,011	-124	0	0
Operating Revenues					
310	Taxes	5,715,012	4,016,026	42,254	25,635
320	Licenses & Permits	163,972	163,972	0	0
330	Intergovernmental Revenues	11,226,976	4,717,735	0	1,164,743
340	Charges for Goods and Services	2,630,166	491,528	0	71,531
350	Fines & Penalties	121,731	121,731	0	0
360	Miscellaneous Revenues	1,591,095	106,359	0	2,035
Total Operating Revenues:		21,448,952	9,617,351	42,254	1,263,944
Operating Expenditures					
510	General Government	4,540,012	3,405,178	0	0
520	Public Safety	4,332,839	3,730,267	0	0
530	Utilities And Environment	1,112,933	271,597	0	0
540	Transportation	4,631,168	0	0	0
550	Economic Environment	518,462	252,186	46,088	0
560	Mental & Physical Health	1,549,181	224,573	0	1,324,608
570	Culture And Recreation	199,254	58,511	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		16,883,849	7,942,312	46,088	1,324,608
Net Operating Increase (Decrease):		4,565,103	1,675,039	-3,834	-60,664
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	1,053,112	475,341	0	594
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	523,128	252,047	0	0
Total Nonoperating Revenues:		1,576,240	727,388	0	594
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	556,812	121,802	0	594
591-593	Debt Service	324,367	268,176	0	0
594-595	Capital Expenditures	3,408,651	659,654	0	5,505
597	Transfers-Out	523,129	250,000	0	0
Total Nonoperating Expenditures:		4,812,959	1,299,632	0	6,099
Increase (Decrease) in Cash and Investments		1,328,384	1,102,795	-3,834	-66,169
Ending Cash and Investments					
50810	End Fund Bal-Reserved	3,744,201	802,338	41,502	954,165
50880	End Fund Balance-Unreserved	3,426,450	1,291,856	0	0

BARS Code		103 Crime Victims	104 Fair	105 Law Library	107 2010 Tech Project
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	5,831	79,570	9,379	38,907
30880	Beg Fund Bal-Unreserved	0	0	0	0
38880/58880	Prior Period Adjustments, net	0	-20,887	0	0
Operating Revenues					
310	Taxes	0	0	0	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	30,345	0	45,712
340	Charges for Goods and Services	7,005	28,662	4,216	0
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	0	28,448	0	0
Total Operating Revenues:		7,005	87,455	4,216	45,712
Operating Expenditures					
510	General Government	3,335	0	8,586	5,246
520	Public Safety	0	0	0	0
530	Utilities And Environment	0	0	0	0
540	Transportation	0	0	0	0
550	Economic Environment	0	0	0	0
560	Mental & Physical Health	0	0	0	0
570	Culture And Recreation	0	91,977	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		3,335	91,977	8,586	5,246
Net Operating Increase (Decrease):		3,670	-4,522	-4,370	40,466
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	22,213	0	0
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	0	0
Total Nonoperating Revenues:		0	22,213	0	0
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	5,214	0	0
591-593	Debt Service	0	0	0	303
594-595	Capital Expenditures	0	516	0	0
597	Transfers-Out	0	0	0	0
Total Nonoperating Expenditures:		0	5,730	0	303
Increase (Decrease) in Cash and Investments		3,670	11,961	-4,370	40,163
Ending Cash and Investments					
50810	End Fund Bal-Reserved	9,500	70,644	5,008	79,070
50880	End Fund Balance-Unreserved	0	0	0	0

The accompanying notes are an integral part of this Statement.

BARS Code		110 Park	111 Paths & Trails	112 Road	113 Mill/Control
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	306,286	108,040	366,794	2,047
30880	Beg Fund Bal-Unreserved	0	0	0	0
38880/58880	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	0	0	1,248,433	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	7,801	4,529,062	0
340	Charges for Goods and Services	0	0	239,661	0
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	2,009	0	2,009	0
Total Operating Revenues:		2,009	7,801	6,019,165	0
Operating Expenditures					
510	General Government	0	0	319,687	0
520	Public Safety	0	0	0	0
530	Utilities And Environment	0	0	0	0
540	Transportation	0	0	3,419,528	0
550	Economic Environment	0	0	0	0
560	Mental & Physical Health	0	0	0	0
570	Culture And Recreation	34,872	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		34,872	0	3,739,215	0
Net Operating Increase (Decrease):		-32,863	7,801	2,279,950	0
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	0	30,691	0
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	271,081	0
Total Nonoperating Revenues:		0	0	301,772	0
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	0	36,141	0
591-593	Debt Service	0	0	0	0
594-595	Capital Expenditures	0	0	2,113,127	0
597	Transfers-Out	0	0	171,082	2,047
Total Nonoperating Expenditures:		0	0	2,320,350	2,047
Increase (Decrease) in Cash and Investments		-32,863	7,801	261,372	-2,047
Ending Cash and Investments					
50810	End Fund Bal-Reserved	273,422	115,841	628,165	0
50880	End Fund Balance-Unreserved	0	0	0	0

The accompanying notes are an integral part of this Statement.

BARS Code		114 Veteran's Assistance	117 Treasurer's REET tech	118 Treasurer's O&M	119 Auditor's O&M
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	37,899	77,065	8,807	117,510
30880	Beg Fund Bal-Unreserved	0	0	0	0
38880/58880	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	11,534	0	0	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	1	0	0	41,856
340	Charges for Goods and Services	0	0	15,528	9,558
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	0	110	0	0
Total Operating Revenues:		11,535	110	15,528	51,414
Operating Expenditures					
510	General Government	0	13,466	10,765	113,146
520	Public Safety	0	0	0	0
530	Utilities And Environment	0	0	0	0
540	Transportation	0	0	0	0
550	Economic Environment	8,892	0	0	0
560	Mental & Physical Health	0	0	0	0
570	Culture And Recreation	0	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		8,892	13,466	10,765	113,146
Net Operating Increase (Decrease):		2,643	-13,356	4,763	-61,732
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	0	0	0
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	0	0
Total Nonoperating Revenues:		0	0	0	0
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	0	0	0
591-593	Debt Service	0	0	0	0
594-595	Capital Expenditures	0	0	0	0
597	Transfers-Out	0	0	0	0
Total Nonoperating Expenditures:		0	0	0	0
Increase (Decrease) in Cash and Investments		2,643	-13,356	4,763	-61,732
Ending Cash and Investments					
50810	End Fund Bal-Reserved	40,543	63,709	13,570	55,779
50880	End Fund Balance-Unreserved	0	0	0	0

The accompanying notes are an integral part of this Statement.

BARS Code		123 Trial Court Improvement	124 Domestic Violence	126 Drug Enforcement	127 Emergency 911 communication
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	51,008	0	6,421	19,290
30880	Beg Fund Bal-Unreserved	0	0	0	0
38880/58880	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	0	0	0	106,376
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	14,296	0	46,714	426,987
340	Charges for Goods and Services	0	0	0	0
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	950	0	3,604	36
Total Operating Revenues:		15,246	0	50,318	533,399
Operating Expenditures					
510	General Government	2,734	0	0	0
520	Public Safety	0	0	54,916	547,656
530	Utilities And Environment	0	0	0	0
540	Transportation	0	0	0	0
550	Economic Environment	0	0	0	0
560	Mental & Physical Health	0	0	0	0
570	Culture And Recreation	0	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		2,734	0	54,916	547,656
Net Operating Increase (Decrease):		12,512	0	-4,598	-14,257
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	0	0	400	85,000
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	0	0
Total Nonoperating Revenues:		0	0	400	85,000
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	0	400	50,000
591-593	Debt Service	0	0	0	0
594-595	Capital Expenditures	0	0	0	18,363
597	Transfers-Out	0	0	0	0
Total Nonoperating Expenditures:		0	0	400	68,363
Increase (Decrease) in Cash and Investments		12,512	0	-4,598	2,380
Ending Cash and Investments					
50810	End Fund Bal-Reserved	63,520	0	1,823	21,669
50880	End Fund Balance-Unreserved	0	0	0	0

The accompanying notes are an integral part of this Statement.

BARS Code		128 Extension Education	130 Growth Management	131 Low Income Housing	132 Homeless Program
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	29,404	2,065	20,520	115,095
30880	Beg Fund Bal-Unreserved	0	0	0	0
38880/58880	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	0	0	0	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	3,000	0	5,000
340	Charges for Goods and Services	991	0	15,675	72,749
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	2,800	13,000	0	0
Total Operating Revenues:		3,791	16,000	15,675	77,749
Operating Expenditures					
510	General Government	0	0	0	0
520	Public Safety	0	0	0	0
530	Utilities And Environment	0	0	0	0
540	Transportation	0	0	0	0
550	Economic Environment	0	30,770	15,608	87,724
560	Mental & Physical Health	0	0	0	0
570	Culture And Recreation	13,894	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		13,894	30,770	15,608	87,724
Net Operating Increase (Decrease):		-10,103	-14,770	67	-9,975
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	517	25,000	0	0
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	0	0
Total Nonoperating Revenues:		517	25,000	0	0
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	510	0	0	0
591-593	Debt Service	0	0	0	0
594-595	Capital Expenditures	0	0	0	0
597	Transfers-Out	0	0	0	0
Total Nonoperating Expenditures:		510	0	0	0
Increase (Decrease) in Cash and Investments		-10,096	10,230	67	-9,975
Ending Cash and Investments					
50810	End Fund Bal-Reserved	19,309	12,296	20,587	105,120
50880	End Fund Balance-Unreserved	0	0	0	0

The accompanying notes are an integral part of this Statement.

BARS Code		134 Public Facilities	201 Bond fund	301 Capital Projects	463 Solid Waste
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	373,511	0	0	0
30880	Beg Fund Bal-Unreserved	0	0	270,893	170,004
38880/58880	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	151,711	0	113,043	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	0	18,000	64,154
340	Charges for Goods and Services	0	0	0	741,130
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	0	0	15,141	45,518
Total Operating Revenues:		151,711	0	146,184	850,802
Operating Expenditures					
510	General Government	0	0	0	0
520	Public Safety	0	0	0	0
530	Utilities And Environment	0	0	0	841,336
540	Transportation	0	0	0	0
550	Economic Environment	77,194	0	0	0
560	Mental & Physical Health	0	0	0	0
570	Culture And Recreation	0	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		77,194	0	0	841,336
Net Operating Increase (Decrease):		74,517	0	146,184	9,466
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	3,000	324,063	0	13,806
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	0	0
Total Nonoperating Revenues:		3,000	324,063	0	13,806
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	0	324,063	0	13,700
591-593	Debt Service	0	0	55,888	0
594-595	Capital Expenditures	104,406	0	25,112	6,033
597	Transfers-Out	0	0	100,000	0
Total Nonoperating Expenditures:		104,406	324,063	181,000	19,733
Increase (Decrease) in Cash and Investments		-26,889	0	-34,816	3,539
Ending Cash and Investments					
50810	End Fund Bal-Reserved	346,621	0	0	0
50880	End Fund Balance-Unreserved	0	0	236,077	173,545

The accompanying notes are an integral part of this Statement.

BARS Code		501 Risk Management	502 ER&R	504 Unemployment	505 ITS
Beginning Cash and Investments					
30810	Beg Fund Bal-Reserved	140,282	0	0	0
30880	Beg Fund Bal-Unreserved	0	1,281,585	54,014	113,861
38880/58880	Prior Period Adjustments, net	0	0	0	0
Operating Revenues					
310	Taxes	0	0	0	0
320	Licenses & Permits	0	0	0	0
330	Intergovernmental Revenues	0	0	0	111,570
340	Charges for Goods and Services	0	631,841	0	300,091
350	Fines & Penalties	0	0	0	0
360	Miscellaneous Revenues	292,993	954,874	121,209	0
Total Operating Revenues:		292,993	1,586,715	121,209	411,661
Operating Expenditures					
510	General Government	285,723	0	105,204	266,942
520	Public Safety	0	0	0	0
530	Utilities And Environment	0	0	0	0
540	Transportation	0	1,211,640	0	0
550	Economic Environment	0	0	0	0
560	Mental & Physical Health	0	0	0	0
570	Culture And Recreation	0	0	0	0
598	Intergovernmental Payments	0	0	0	0
Total Operating Expenditures:		285,723	1,211,640	105,204	266,942
Net Operating Increase (Decrease):		7,270	375,075	16,005	144,719
Nonoperating Revenues					
370, 380, 395, 398	Other Financing Sources	10,657	60,055	0	1,775
391-393	Debt Proceeds	0	0	0	0
397	Transfers-In	0	0	0	0
Total Nonoperating Revenues:		10,657	60,055	0	1,775
Nonoperating Expenditures					
580, 596, 599	Other Financing Uses	480	2,133	0	1,775
591-593	Debt Service	0	0	0	0
594-595	Capital Expenditures	0	350,991	0	124,944
597	Transfers-Out	0	0	0	0
Total Nonoperating Expenditures:		480	353,124	0	126,719
Increase (Decrease) in Cash and Investments		17,447	82,006	16,005	19,775
Ending Cash and Investments					
50810	End Fund Bal-Reserved	0	0	0	0
50880	End Fund Balance-Unreserved	157,728	1,363,591	70,019	133,634

The accompanying notes are an integral part of this Statement.

FIDUCIARY FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2012

BARS Code		Total for All Funds	621 Auditor DOL	622 CSA	623 District Ct Checking
308	Beginning Cash and Investments	281,542	5,758	4,777	22,922
388 and 588	Prior Period Adjustments, net	0	0	0	0
310-360	Revenues	-4,714	0	0	0
370-390	Other Increases and Financing Sources	6,485,260	1,193,379	0	430,507
510-570	Expenditures	0	0	0	0
580-590	Other Decreases and Financing Uses	6,533,236	1,191,972	0	442,231
Increase (Decrease) in Cash and Investments		-52,690	1,407	0	-11,724
508	Ending Cash and Investments	228,852	7,165	4,777	11,198

BARS Code		624 Sheriff Correction-Jail	625 Superior Ct Checking/Trust	632 Advance Tax	675 Sheriff's Trust
308	Beginning Cash and Investments	24,443	59,057	0	1,537
388 and 588	Prior Period Adjustments, net	0	0	0	0
310-360	Revenues	0	0	0	0
370-390	Other Increases and Financing Sources	105,662	569,770	0	16,645
510-570	Expenditures	0	0	0	0
580-590	Other Decreases and Financing Uses	97,470	603,300	0	15,558
Increase (Decrease) in Cash and Investments		8,192	-33,530	0	1,087
508	Ending Cash and Investments	32,635	25,527	0	2,624

BARS Code		679 State	682 Tax Foreclosure Suspense	683 Timber Tax Reserve	685 Treasurer's Suspense
308	Beginning Cash and Investments	34,307	34,381	94,289	71
388 and 588	Prior Period Adjustments, net	0	0	0	0
310-360	Revenues	0	0	-4,643	-71
370-390	Other Increases and Financing Sources	4,135,622	33,675	0	0
510-570	Expenditures	0	0	0	0
580-590	Other Decreases and Financing Uses	4,130,274	52,431	0	0
Increase (Decrease) in Cash and Investments		5,348	-18,756	-4,643	-71
508	Ending Cash and Investments	39,655	15,625	89,646	0

Pend Oreille County

Schedule 01

For the year ended December 31, 2012

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3081000	Beg Fund Bal-Reserved	\$811,458
0150	001	General	3088000	Beg Fund Bal- Unreserved	\$180,067
0150	001	General	3888000	Prior Years Correction	(\$124)
0150	001	General	3111000	Real & Personal Property Taxes	\$2,318,898
0150	001	General	3121000	Forest Excise Tax	\$112,944
0150	001	General	3131000	Local Retail Sales & Use	\$1,249,203
0150	001	General	3137100	Criminal Justice Sales & Use	\$107,718
0150	001	General	3172000	Leasehold Excise Tax	\$1,479
0150	001	General	3173100	County Treasurer's Collect Fee	\$9,967
0150	001	General	3191100	Penalties-Real & Pers Prop Tax	\$78,962
0150	001	General	3191600	Interest/Delinquent Prop Tax	\$136,834
0150	001	General	3198000	Penalties & Int On Del. Taxes	\$21
0150	001	General	3216000	Prof & Occupational	\$20
0150	001	General	3221000	Build,Struct & Equip	\$129,583
0150	001	General	3222000	Marriage Licenses	\$504
0150	001	General	3229000	Other Non-Business License	\$10,665
0150	001	General	3229000	Other Non-Business License	\$23,200
0150	001	General	3311620	Dept Of Justice	\$312
0150	001	General	3321069	Title Ii-Spec Proj-Fed Lands	\$29,390
0150	001	General	3321523	Payment In-Lieu-Land Managmnt	\$823,086
0150	001	General	3321560	Payment In-Lieu Fish & Wild	\$213
0150	001	General	3340110	Criminal Just Train Commission	\$224
0150	001	General	3331658	Drug Enforcement Admin	\$17,352

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3332070	Dept of Transportation	\$6,838
0150	001	General	3339040	HAVA-Election Commission	\$34,561
0150	001	General	3339563	Executive Office Of The President	\$75,653
0150	001	General	3339701	Dept Of Homeland Security	\$6,423
0150	001	General	3339704	Dept Of Homeland Security	\$36,710
0150	001	General	3339706	Dept Of Homeland Security	\$630,173
0150	001	General	3340011	1/2 County Prosecutor's Salary	\$74,416
0150	001	General	3340090	Revenue	\$4,272
0150	001	General	3340100	Attorney General	\$8,496
0150	001	General	3340110	Criminal Just Train Commission	\$31,250
0150	001	General	3340120	Other Judicial Agencies	\$6,057
0150	001	General	3340120	Other Judicial Agencies	\$67,301
0150	001	General	3340210	Agriculture	\$5,500
0150	001	General	3340310	Ecology	\$14,174
0150	001	General	3340350	Traffic Safety Commission	\$1,347
0150	001	General	3340460	Scial & Health Svcs (Dshs)	\$24,172
0150	001	General	3340462	Scial & Health Svcs (Dshs)	\$12,126
0150	001	General	3340463	Scial & Health Svcs (Dshs)	\$3,619
0150	001	General	3350091	Pud Privilege Tax	\$287,026
0150	001	General	3360084	Vessel Registration Fees	\$7,591
0150	001	General	3360098	City-County Assistance	\$121,137
0150	001	General	3360128	Counties-Public Defense Svcs	\$18,139
0150	001	General	3360251	Pilt-Game Lands	\$3,309
0150	001	General	3360610	Crim Just-Counties	\$287,464
0150	001	General	3360631	Adult Court Costs-Juv Offend	\$2,763

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3360632	Juvenile Rehab- Impacted County	\$35,935
0150	001	General	3360651	Dui/Other Criminal Justice	\$10,186
0150	001	General	3360692	Autopsy Cost	\$5,784
0150	001	General	3360694	Liquor/Beer Excise Tax	\$14,884
0150	001	General	3360695	Liquor Control Board Profits	\$45,670
0150	001	General	3370000	Local Grants/Enti/Imp/In- Lieu	\$1,344,534
0150	001	General	3381200	Court Costs	\$22,921
0150	001	General	3382100	Law Enforcement Services	\$351,466
0150	001	General	3382300	Detention And/Or Correction	\$86,967
0150	001	General	3382800	Communications/Alarm s/Dispatch	\$98,116
0150	001	General	3383110	Environmental/Conserv ation	\$9,246
0150	001	General	3383140	Environmental/Conserv ation	\$15
0150	001	General	3383160	Environmental/Conserv ation	\$1,384
0150	001	General	3383170	Environmental/Conserv ation	\$30
0150	001	General	3391168	ARRA-Dept of Justice	\$48,287
0150	001	General	3412100	Auditors Filings & Recordings	\$29,056
0150	001	General	3412200	Dist/Muni Civil Filings	\$3,980
0150	001	General	3412300	Superior Civil/Probate/Domest	\$16,837
0150	001	General	3412800	Dist/Mun Court-Other Filings	\$437
0150	001	General	3412900	Superior Court-Other Filings	\$1,811
0150	001	General	3413200	Dist/Muni Records Services	\$4,072
0150	001	General	3413300	Dist/Muni Court-Admin Fees	\$2,370
0150	001	General	3413400	Superior Court Records	\$8,177
0150	001	General	3413500	Other Statutory Fees	\$347

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3413600	Auditor Surcharge Hist Records	\$3,444
0150	001	General	3413700	Superior Court-Admin Fees	\$164
0150	001	General	3413800	Records Search-County Auditor	\$58
0150	001	General	3414100	Assessors Fees	\$6,634
0150	001	General	3414200	Treasurers Fees	\$4,228
0150	001	General	3414300	Budget & Accounting Svcs	\$53,275
0150	001	General	3414500	Election Svcs	\$77,487
0150	001	General	3414800	M.V. License Fees	\$81,970
0150	001	General	3416200	Municipal/District Court	\$152
0150	001	General	3416500	Superior Court	\$5,004
0150	001	General	3416900	Other Word Proc, Printing	\$9,260
0150	001	General	3417000	Sales Of Merchandise	\$12
0150	001	General	3417000	Sales Of Merchandise	\$3,324
0150	001	General	3417000	Sales Of Merchandise	\$810
0150	001	General	3419100	Election Candidate Filing Fees	\$4,751
0150	001	General	3419500	Legal Svcs	\$1,050
0150	001	General	3419600	Personnel Svcs	\$559
0150	001	General	3419900	Passport & Naturalization Fees	\$6,040
0150	001	General	3421000	Law Enforcement Svcs	\$18,134
0150	001	General	3423000	Detention & Correction Services	\$84,331
0150	001	General	3423000	Detention & Correction Services	\$673
0150	001	General	3427000	Juvenile Svcs Fees	\$151
0150	001	General	3431600	Weed Control	\$15,922
0150	001	General	3457000	Information Services	\$2,442
0150	001	General	3458100	Zoning & Subdivision Fees	\$15,075
0150	001	General	3465000	Environmental Health	\$3,431
0150	001	General	3491600	Interfund/Interdepartm ental-Sales & Service Charges	\$5,400

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3494200	Interfund/Interdepartm ental-Sales & Service Charges	\$1,713
0150	001	General	3515000	Investigative Fund Assessments	\$1,710
0150	001	General	3518000	Crime Victim Assessment	\$3,930
0150	001	General	3519000	Other Felony Penalties	\$4,113
0150	001	General	3523000	Proof Of M.V. Insurance	\$632
0150	001	General	3524000	Boating Safety Penalties	\$1,382
0150	001	General	3531000	Traffic Infraction Penalties	\$49,267
0150	001	General	3537000	Non-Traffic Infraction Penalty	\$2,354
0150	001	General	3540000	Civil Parking Penalties	\$151
0150	001	General	3552000	DUI Fines	\$9,528
0150	001	General	3558000	Other Criminal Traffic	\$4,338
0150	001	General	3569000	Other Criminal Non- Traffic	\$11,608
0150	001	General	3572100	Jury Demand Cost	\$4,224
0150	001	General	3572100	Jury Demand Cost	\$5
0150	001	General	3572200	Witness Cost	\$71
0150	001	General	3572300	Public Defense Cost	\$1,711
0150	001	General	3573300	Public Defense Cost	\$22,550
0150	001	General	3573300	Public Defense Cost	\$3,669
0150	001	General	3590000	Forfeiture Of Bonds And Deposits	\$488
0150	001	General	3611100	Investment Interest	\$8,296
0150	001	General	3611900	Investment Interest	\$1,727
0150	001	General	3614000	Int- Contracts/Notes/Acct Rec	\$4,323
0150	001	General	3614000	Int- Contracts/Notes/Acct Rec	\$3,913
0150	001	General	3621000	Equip Leases/Rental- Short Term	\$13,681
0150	001	General	3625000	Space/Facilities Rent- Long	\$37,402

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3628000	Concession Proceeds	\$4,133
0150	001	General	3629000	Other Charges	\$2,620
0150	001	General	3670000	Contributions & Donations From Private Sources	\$3,477
0150	001	General	3691000	Sale Of Scrap & Junk	\$43
0150	001	General	3692000	Unclaimed Money & Property	\$9
0150	001	General	3693000	Confiscated & Forfeited Prop	\$28
0150	001	General	3694000	Judgments & Settlements	\$530
0150	001	General	3698000	Cash Adjustments	(\$256)
0150	001	General	3699000	Other Miscellaneous	\$2,106
0150	001	General	3812000	Interfund-Loan Repayment	\$25,000
0150	001	General	3860000	Agency Deposits	\$259
0150	001	General	3890000	Other Nonrevenues	\$11,175
0150	001	General	3970000	Transfers-In	\$252,047
0150	101	Arts & Toursim	3081000	Beg Fund Bal-Reserved	\$45,336
0150	101	Arts & Toursim	3133000	Hotel/Motel Tax	\$42,254
0150	102	Counseling	3081000	Beg Fund Bal-Reserved	\$1,020,336
0150	102	Counseling	3088000	Beg Fund Bal- Unreserved	\$0
0150	102	Counseling	3111000	Real & Personal Property Taxes	\$24,432
0150	102	Counseling	3121000	Forest Excise Tax	\$1,187
0150	102	Counseling	3172000	Leasehold Excise Tax	\$16
0150	102	Counseling	3321560	Payment In-Lieu Fish & Wild	\$2
0150	102	Counseling	3339327	Dept Of Health And Human Services	\$121,193
0150	102	Counseling	3339395	Dept Of Health And Human Services	\$15,184
0150	102	Counseling	3339395	Dept Of Health And Human Services	\$40,534
0150	102	Counseling	3340420	Commerce	\$12,976
0150	102	Counseling	3340465	Scial & Health Svcs (Dshs)	\$109,191

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	3340466	Scial & Health Svcs (Dshs)	\$102,340
0150	102	Counseling	3340468	Scial & Health Svcs (Dshs)	\$61,245
0150	102	Counseling	3360423	Public Health Assistance	\$635,325
0150	102	Counseling	3360694	Liquor/Beer Excise Tax	\$304
0150	102	Counseling	3360695	Liquor Control Board Profits	\$932
0150	102	Counseling	3386600	Substance Abuse	\$15,253
0150	102	Counseling	3386800	Developmental Disability	\$50,264
0150	102	Counseling	3416900	Other Word Proc, Printing	\$1,536
0150	102	Counseling	3463062	Substance Abuse Services	\$20,171
0150	102	Counseling	3464064	Mental Health	\$49,237
0150	102	Counseling	3467000	Other Public Health Fees	\$137
0150	102	Counseling	3476000	Program Fees	\$450
0150	102	Counseling	3611100	Investment Interest	\$783
0150	102	Counseling	3671100	Contributions & Donations From Private Sources	\$852
0150	102	Counseling	3699000	Other Miscellaneous	\$400
0150	102	Counseling	3890700	Other Nonrevenues	\$594
0150	103	Crime Victims	3081000	Beg Fund Bal-Reserved	\$5,831
0150	103	Crime Victims	3419800	County Victim/Witness Programs	\$7,005
0150	104	Fair	3081000	Beg Fund Bal-Reserved	\$79,570
0150	104	Fair	3888000	Prior Years Correction	(\$20,887)
0150	104	Fair	3360211	Fair Fund	\$30,345
0150	104	Fair	3474000	Event Admissions	\$28,662
0150	104	Fair	3611100	Investment Interest	\$72
0150	104	Fair	3624000	Space/Facilities Rent- Short	\$13,184
0150	104	Fair	3628000	Concession Proceeds	\$1,761
0150	104	Fair	3671100	Contributions & Donations From Private Sources	\$13,431

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	104	Fair	3890000	Other Nonrevenues	\$22,213
0150	105	Law Library	3081000	Beg Fund Bal-Reserved	\$9,379
0150	105	Law Library	3412200	Dist/Muni Civil Filings	\$980
0150	105	Law Library	3412300	Superior Civil/Probate/Domest	\$3,236
0150	107	2009 Tech Project	3081000	Beg Fund Bal-Reserved	\$38,907
0150	107	2010 Tech Project	3340090	Revenue	\$45,712
0150	110	Park	3081000	Beg Fund Bal-Reserved	\$306,286
0150	110	Park	3624000	Space/Facilities Rent- Short	\$1,999
0150	110	Park	3671100	Contributions & Donations From Private Sources	\$11
0150	110	Park	3698100	Cash Adjustments	(\$1)
0150	111	Paths & Trails	3081000	Beg Fund Bal-Reserved	\$108,040
0150	111	Paths & Trails	3360089	M.v. Fuel Tax-County Roads	\$7,801
0150	112	Road	3081000	Beg Fund Bal-Reserved	\$366,794
0150	112	Road	3111000	Real & Personal Property Taxes	\$1,182,167
0150	112	Road	3121000	Forest Excise Tax	\$65,584
0150	112	Road	3172000	Leasehold Excise Tax	\$682
0150	112	Road	3311560	Dept Of Interior	\$4,635
0150	112	Road	3321068	Title I-Schools And Roads	\$484,545
0150	112	Road	3321069	Title Ii-Spec Proj-Fed Lands	\$6,506
0150	112	Road	3321560	Payment In-Lieu Fish & Wild	\$124
0150	112	Road	3332020	Dept of Transportation	\$339,035
0150	112	Road	3332021	Dept of Transportation	\$34,137
0150	112	Road	3332022	Dept of Transportation	\$1,764,211
0150	112	Road	3332023	Dept of Transportation	\$24,455
0150	112	Road	3339361	Dept Of Health And Human Services	\$49,852
0150	112	Road	3340270	Recreation & Conservation	\$19,180
0150	112	Road	3340370	Crab-Road Arterial	\$10,125

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	3340372	Crab Road Arterial - Projects	\$239,764
0150	112	Road	3360089	M.v. Fuel Tax-County Roads	\$1,552,493
0150	112	Road	3417100	Sales Of Merchandise	\$303
0150	112	Road	3417500	Sales Of Merchandise	\$25
0150	112	Road	3419600	Personnel Svcs	\$2,273
0150	112	Road	3441000	Road/Street Maint & Repairs	\$2,752
0150	112	Road	3491690	Interfund/Interdepartmental-Sales & Service Charges	\$145
0150	112	Road	3494290	Interfund/Interdepartmental-Sales & Service Charges	\$234,163
0150	112	Road	3691000	Sale Of Scrap & Junk	\$1,572
0150	112	Road	3699000	Other Miscellaneous	\$437
0150	112	Road	3864300	Agency Deposits	\$23
0150	112	Road	3890000	Other Nonrevenues	\$3,278
0150	112	Road	3970000	Transfers-In	\$271,081
0150	112	Road	3980000	Insurance Recoveries	\$27,390
0150	113	Milfoil Control	3081000	Beg Fund Bal-Reserved	\$2,047
0150	114	Veteran's Assistance	3081000	Beg Fund Bal-Reserved	\$37,899
0150	114	Veteran's Assistance	3111000	Real & Personal Property Taxes	\$10,993
0150	114	Veteran's Assistance	3121000	Forest Excise Tax	\$534
0150	114	Veteran's Assistance	3172000	Leasehold Excise Tax	\$7
0150	114	Veteran's Assistance	3321560	Payment In-Lieu Fish & Wild	\$1
0150	001	General	3699000	Other Miscellaneous	\$24,327
0150	001	General	3812000	Interfund-Loan Repayment	\$25,000
0150	001	General	3890000	Other Nonrevenues	\$454
0150	001	General	3951000	Proc Sale Of Capital Assets	\$413,453
0150	117	Treasurer's REET tech	3081000	Beg Fund Bal-Reserved	\$77,065
0150	117	Treasurer's REET tech	3611100	Investment Interest	\$110
0150	118	Treasurer's O&M	3081000	Beg Fund Bal-Reserved	\$8,807
0150	118	Treasurer's O&M	3414200	Treasurers Fees	\$15,523

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	118	Treasurer's O&M	3416900	Other Word Proc, Printing	\$5
0150	119	Auditor's O&M	3081000	Beg Fund Bal-Reserved	\$117,510
0150	119	Auditor's O&M	3360411	Centennial Document Preserv	\$41,856
0150	119	Auditor's O&M	3412100	Auditors Filings & Recordings	\$2,138
0150	119	Auditor's O&M	3413600	Auditor Surcharge Hist Records	\$6,816
0150	119	Auditor's O&M	3416900	Other Word Proc, Printing	\$604
0150	001	General	3360120	County Clerk Lfo Collections	\$1,216
0150	001	General	3413400	Superior Court Records	\$18,947
0150	123	Trial Court Improvement	3081000	Beg Fund Bal-Reserved	\$51,008
0150	123	Trial Court Improvement	3360129	Judicial Salary Contribution	\$14,296
0150	123	Trial Court Improvement	3699000	Other Miscellaneous	\$950
0150	124	Domestic Violence	3088000	Beg Fund Bal- Unreserved	\$0
0150	126	Drug Enforcement	3081000	Beg Fund Bal-Reserved	\$6,421
0150	126	Drug Enforcement	3331600	Drug Enforcement Admin	\$639
0150	126	Drug Enforcement	3340120	Other Judicial Agencies	\$46,075
0150	126	Drug Enforcement	3693000	Confiscated & Forfeited Prop	\$3,604
0150	126	Drug Enforcement	3862100	Agency Deposits	\$400
0150	127	Emergency 911 communicstion	3081000	Beg Fund Bal-Reserved	\$19,290
0150	127	Emergency 911 communicstion	3174100	Enhanced 911- Switched Access	\$39,814
0150	127	Emergency 911 communicstion	3174200	Enhanced 911-Radio Access Lines	\$66,381
0150	127	Emergency 911 communicstion	3174500	Enhanced 911-VOIP Lines	\$181
0150	127	Emergency 911 communicstion	3340180	Military Department	\$426,987
0150	127	Emergency 911 communicstion	3614000	Int- Contracts/Notes/Acct Rec	\$36

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	127	Emergency 911 communication	3811000	Interfund-Loans Received	\$85,000
0150	128	Extension Education	3081000	Beg Fund Bal-Reserved	\$29,404
0150	128	Extension Education	3417100	Sales Of Merchandise	\$98
0150	128	Extension Education	3471000	Cooperative Extension Services	\$893
0150	128	Extension Education	3671100	Contributions & Donations From Private Sources	\$2,800
0150	128	Extension Education	3867100	Agency Deposits	\$7
0150	128	Extension Education	3890000	Other Nonrevenues	\$510
0150	130	Growth Management	3081000	Beg Fund Bal-Reserved	\$2,065
0150	130	Growth Management	3340310	Ecology	\$3,000
0150	130	Growth Management	3671200	Contributions & Donations From Private Sources	\$13,000
0150	130	Growth Management	3811000	Interfund-Loans Received	\$25,000
0150	131	Low Income Housing	3081000	Beg Fund Bal-Reserved	\$20,520
0150	131	Low Income Housing	3412600	Recording Surcharge- Housing	\$15,675
0150	132	Homeless Program	3081000	Beg Fund Bal-Reserved	\$115,095
0150	132	Homeless Program	3340420	Commerce	\$5,000
0150	132	Homeless Program	3412600	Recording Surcharge- Housing	\$72,749
0150	134	Public Facilities	3081000	Beg Fund Bal-Reserved	\$373,511
0150	134	Public Facilities	3131800	Rural County Sales & Use Tax	\$151,711
0150	134	Public Facilities	3812000	Interfund-Loan Repayment	\$3,000
0150	201	Bond fund	3081000	Beg Fund Bal-Reserved	\$0
0150	201	Bond fund	3890000	Other Nonrevenues	\$324,063
0150	301	Capital Projects	3088000	Beg Fund Bal- Unreserved	\$270,893
0150	301	Capital Projects	3173400	REET-1st Quarter Percent	\$113,043
0150	301	Capital Projects	3340690	Other State Agencies	\$18,000
0150	301	Capital Projects	3699000	Other Miscellaneous	\$15,141
0150	463	Solid Waste	3088000	Beg Fund Bal- Unreserved	\$170,004

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	463	Solid Waste	3340310	Ecology	\$64,154
0150	463	Solid Waste	3437000	Garbage/Solid Waste	\$736,735
0150	463	Solid Waste	3491800	Interfund/Interdepartm ental-Sales & Service Charges	\$4,395
0150	463	Solid Waste	3691000	Sale Of Scrap & Junk	\$45,518
0150	463	Solid Waste	3863700	Agency Deposits	\$12,536
0150	463	Solid Waste	3890000	Other Nonrevenues	\$1,270
0150	501	Risk Management	3081000	Beg Fund Bal-Reserved	\$140,282
0150	501	Risk Management	3088000	Beg Fund Bal- Unreserved	\$0
0150	501	Risk Management	3658000	Interfund Insurance Prem	\$292,694
0150	501	Risk Management	3671100	Contributions & Donations From Private Sources	\$299
0150	501	Risk Management	3890000	Other Nonrevenues	\$480
0150	501	Risk Management	3980000	Insurance Recoveries	\$10,177
0150	502	ER&R	3088000	Beg Fund Bal- Unreserved	\$1,281,585
0150	502	ER&R	3419400	Purchasing Svcs	\$8,201
0150	502	ER&R	3445000	Fuel Sales	\$264,598
0150	502	ER&R	3485000	Fuel Sales	\$359,042
0150	502	ER&R	3651000	Interfund Equip Rental- ST	\$952,014
0150	502	ER&R	3691000	Sale Of Scrap & Junk	\$2,258
0150	502	ER&R	3699000	Other Miscellaneous	\$602
0150	502	ER&R	3864800	Agency Deposits	\$19
0150	502	ER&R	3890000	Other Nonrevenues	\$2,133
0150	502	ER&R	3951000	Proc Sale Of Capital Assets	\$57,903
0150	504	Unemployment	3088000	Beg Fund Bal- Unreserved	\$54,014
0150	504	Unemployment	3665000	Interfund Trust Contributions	\$121,209
0150	505	ITS	3088000	Beg Fund Bal- Unreserved	\$113,861
0150	505	ITS	3382800	Communications/Alarm s/Dispatch	\$111,570

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	505	ITS	3416900	Other Word Proc, Printing	\$1,435
0150	505	ITS	3481000	Communication Services	\$259,839
0150	505	ITS	3487000	Other Sales	\$38,817
0150	505	ITS	3890000	Other Nonrevenues	\$1,775
0150	621	Auditor DOL	3081000	Beg Fund Bal-Reserved	\$5,758
0150	621	Auditor DOL	3890000	Other Nonrevenues	\$1,193,379
0150	622	CSA	3081000	Beg Fund Bal-Reserved	\$4,777
0150	623	District Ct Checking	3081000	Beg Fund Bal-Reserved	\$22,922
0150	623	District Ct Checking	3890000	Other Nonrevenues	\$430,507
0150	624	Sheriff Correction-Jail	3081000	Beg Fund Bal-Reserved	\$24,443
0150	624	Sheriff Correction-Jail	3890000	Other Nonrevenues	\$105,662
0150	625	Superior Ct Checking/Trust	3081000	Beg Fund Bal-Reserved	\$59,057
0150	625	Superior Ct Checking/Trust	3890000	Other Nonrevenues	\$569,770
0150	632	Advance Tax	3081000	Beg Fund Bal-Reserved	\$0
0150	675	Sheriff's Trust	3081000	Beg Fund Bal-Reserved	\$1,537
0150	675	Sheriff's Trust	3860000	Agency Deposits	\$16,625
0150	675	Sheriff's Trust	3890000	Other Nonrevenues	\$20
0150	679	State	3081000	Beg Fund Bal-Reserved	\$34,307
0150	679	State	3860000	Agency Deposits	\$4,135,622
0150	682	Tax Foreclosure Suspense	3081000	Beg Fund Bal-Reserved	\$34,381
0150	682	Tax Foreclosure Suspense	3890000	Other Nonrevenues	\$33,675
0150	683	Timber Tax Reserve	3081000	Beg Fund Bal-Reserved	\$94,289
0150	683	Timber Tax Reserve	3121000	Forest Excise Tax	(\$4,643)
0150	685	Treasurer's Suspense	3081000	Beg Fund Bal-Reserved	\$71
0150	685	Treasurer's Suspense	3172000	Leasehold Excise Tax	(\$71)
0150	001	General	5081000	End Fund Bal-Reserved	\$802,338
0150	001	General	5088000	End Fund Balance- Unreserved	\$1,291,856
0150	001	General	5111010	Legislative- Administration	\$201,965
0150	001	General	5111020	Legislative- Administration	\$44,561

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5111030	Legislative-Administration	\$553
0150	001	General	5111040	Legislative-Administration	\$9,524
0150	001	General	5115010	Legislative-Facilities	\$12,914
0150	001	General	5115020	Legislative-Facilities	\$8,434
0150	001	General	5115030	Legislative-Facilities	\$7,584
0150	001	General	5115040	Legislative-Facilities	\$8,070
0150	001	General	5117010	Election Costs	\$2,269
0150	001	General	5117020	Election Costs	\$143
0150	001	General	5117030	Election Costs	\$13,255
0150	001	General	5117040	Election Costs	\$42,371
0150	001	General	5122110	Superior Court	\$15,528
0150	001	General	5122120	Superior Court	\$2,846
0150	001	General	5122130	Superior Court	\$8,513
0150	001	General	5122140	Superior Court	\$354,447
0150	001	General	5123010	County Clerk	\$148,336
0150	001	General	5123020	County Clerk	\$45,303
0150	001	General	5123030	County Clerk	\$2,432
0150	001	General	5123040	County Clerk	\$7,190
0150	001	General	5124010	District Court	\$240,426
0150	001	General	5124020	District Court	\$59,352
0150	001	General	5124030	District Court	\$4,216
0150	001	General	5124040	District Court	\$11,768
0150	001	General	5141010	Finance/Records-Administration	\$221,610
0150	001	General	5141020	Finance/Records-Administration	\$69,531
0150	001	General	5141030	Finance/Records-Administration	\$4,006
0150	001	General	5141040	Finance/Records-Administration	\$5,790
0150	001	General	5142210	Financial Services	\$166,218
0150	001	General	5142220	Financial Services	\$47,723
0150	001	General	5142230	Financial Services	\$4,906
0150	001	General	5142240	Financial Services	\$202,785
0150	001	General	5142240	Financial Services	\$9,086

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5142350	Financial Services	\$40,882
0150	001	General	5142410	Financial Services	\$152,475
0150	001	General	5142410	Financial Services	\$945
0150	001	General	5142420	Financial Services	\$49,527
0150	001	General	5142420	Financial Services	\$148
0150	001	General	5142430	Financial Services	\$1,690
0150	001	General	5142430	Financial Services	\$17
0150	001	General	5142440	Financial Services	\$8,368
0150	001	General	5142440	Financial Services	\$596
0150	001	General	5151010	Legal-Administration	\$533,891
0150	001	General	5151020	Legal-Administration	\$135,652
0150	001	General	5151030	Legal-Administration	\$8,865
0150	001	General	5151040	Legal-Administration	\$34,926
0150	001	General	5161010	Personnel-Administration	\$40,999
0150	001	General	5161020	Personnel-Administration	\$13,229
0150	001	General	5161030	Personnel-Administration	\$405
0150	001	General	5161040	Personnel-Administration	\$2,917
0150	001	General	5162010	Personnel Services	\$19,113
0150	001	General	5162020	Personnel Services	\$6,355
0150	001	General	5162030	Personnel Services	\$5
0150	001	General	5162040	Personnel Services	\$1,249
0150	001	General	5179040	Other Emp Benefit Programs	\$18,509
0150	001	General	5183010	Custodial/Janitorial/Security	\$70,297
0150	001	General	5183020	Custodial/Janitorial/Security	\$23,811
0150	001	General	5183030	Custodial/Janitorial/Security	\$30,602
0150	001	General	5183040	Custodial/Janitorial/Security	\$176,410
0150	001	General	5183090	Custodial/Janitorial/Security	\$12,868
0150	001	General	5199040	Miscellaneous General Govt	\$12,768

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5211010	Law Enforcement-Administration	\$1,191,817
0150	001	General	5211020	Law Enforcement-Administration	\$344,068
0150	001	General	5211030	Law Enforcement-Administration	\$26,434
0150	001	General	5211040	Law Enforcement-Administration	\$324,228
0150	001	General	5212310	Police Operations	\$20,080
0150	001	General	5212320	Police Operations	\$4,585
0150	001	General	5212330	Police Operations	\$5,582
0150	001	General	5212340	Police Operations	\$561
0150	001	General	5233010	Probation & Parole Services	\$73,113
0150	001	General	5233020	Probation & Parole Services	\$22,477
0150	001	General	5233030	Probation & Parole Services	\$2,067
0150	001	General	5233040	Probation & Parole Services	\$5,766
0150	001	General	5236010	Care & Custody Of Prisoner	\$447,472
0150	001	General	5236020	Care & Custody Of Prisoner	\$164,057
0150	001	General	5236030	Care & Custody Of Prisoner	\$90,225
0150	001	General	5236040	Care & Custody Of Prisoner	\$79,020
0150	001	General	5236050	Care & Custody Of Prisoner	\$846
0150	001	General	5251010	Emergency Services-Admin	\$24,991
0150	001	General	5251010	Emergency Services-Admin	\$95,087
0150	001	General	5251020	Emergency Services-Admin	\$8,199
0150	001	General	5251020	Emergency Services-Admin	\$27,473
0150	001	General	5251030	Emergency Services-Admin	\$6,287
0150	001	General	5251040	Emergency Services-Admin	\$40,962

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5251040	Emergency Services-Admin	\$2,873
0150	001	General	5271010	Juvenile Svcs-Admin	\$54,830
0150	001	General	5271020	Juvenile Svcs-Admin	\$15,987
0150	001	General	5271030	Juvenile Svcs-Admin	\$641
0150	001	General	5271040	Juvenile Svcs-Admin	\$130,719
0150	001	General	5287010	Enhanced 911	\$111,630
0150	001	General	5287020	Enhanced 911	\$37,052
0150	001	General	5287030	Enhanced 911	\$2,495
0150	001	General	5287040	Enhanced 911	\$1,795
0150	001	General	5287050	Enhanced 911	\$5,976
0150	001	General	5288040	Communication-Oper-General	\$115,669
0150	001	General	5288090	Communication-Oper-General	\$245,203
0150	001	General	5316010	Weed Control	\$119,244
0150	001	General	5316020	Weed Control	\$37,347
0150	001	General	5316030	Weed Control	\$35,963
0150	001	General	5316040	Weed Control	\$23,134
0150	001	General	5586010	Planning	\$170,529
0150	001	General	5586020	Planning	\$55,033
0150	001	General	5586030	Planning	\$5,805
0150	001	General	5586040	Planning	\$20,819
0150	001	General	5620050	Public Health	\$201,254
0150	001	General	5632040	Coroner Services	\$23,319
0150	001	General	5712130	Education	\$2,014
0150	001	General	5712140	Education	\$56,497
0150	001	General	5811000	Interfund-Loan Issued	\$110,000
0150	001	General	5862300	Agency Disbursements	\$221
0150	001	General	5890700	Other Nonexpenditures	\$11,127
0150	001	General	5911870	Prin-Central Services	\$240,000
0150	001	General	5921880	Int-Central Services	\$28,176
0150	001	General	5941860	Cap-Central Services	\$5,841
0150	001	General	5942560	Cap-Emergency Services	\$630,147

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5941960	Cap-Misc General Government	\$23,666
0150	101	Arts & Toursim	5081000	End Fund Bal-Reserved	\$41,502
0150	101	Arts & Toursim	5573040	Tourism	\$46,088
0150	102	Counseling	5081000	End Fund Bal-Reserved	\$954,165
0150	102	Counseling	5088000	End Fund Balance-Unreserved	\$0
0150	102	Counseling	5641010	Mental Health	\$569,632
0150	102	Counseling	5641020	Mental Health	\$169,516
0150	102	Counseling	5641030	Mental Health	\$20,350
0150	102	Counseling	5641040	Mental Health	\$133,261
0150	102	Counseling	5641050	Mental Health	\$26,103
0150	102	Counseling	5661010	Substance Abuse	\$85,382
0150	102	Counseling	5661020	Substance Abuse	\$26,043
0150	102	Counseling	5661030	Substance Abuse	\$3,393
0150	102	Counseling	5661040	Substance Abuse	\$21,810
0150	102	Counseling	5661090	Substance Abuse	\$9,291
0150	102	Counseling	5662110	Substance Abuse	\$5,080
0150	102	Counseling	5662120	Substance Abuse	\$1,147
0150	102	Counseling	5662130	Substance Abuse	\$2,019
0150	102	Counseling	5662140	Substance Abuse	\$2,488
0150	102	Counseling	5662190	Substance Abuse	\$1,327
0150	102	Counseling	5668110	Substance Abuse	\$55,179
0150	102	Counseling	5668120	Substance Abuse	\$15,551
0150	102	Counseling	5668130	Substance Abuse	\$17,425
0150	102	Counseling	5668140	Substance Abuse	\$51,094
0150	102	Counseling	5668190	Substance Abuse	\$1,327
0150	102	Counseling	5681010	Developmental Disabilities	\$60,403
0150	102	Counseling	5681020	Developmental Disabilities	\$21,076
0150	102	Counseling	5681030	Developmental Disabilities	\$4,635
0150	102	Counseling	5681040	Developmental Disabilities	\$14,882
0150	102	Counseling	5681090	Developmental Disabilities	\$6,194

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	5890700	Other Nonexpenditures	\$594
0150	102	Counseling	5946460	Cap-Community Mental Health	\$5,505
0150	103	Crime Victims	5081000	End Fund Bal-Reserved	\$9,500
0150	103	Crime Victims	5157010	Crime Victim Services	\$2,722
0150	103	Crime Victims	5157020	Crime Victim Services	\$609
0150	103	Crime Victims	5157040	Crime Victim Services	\$4
0150	104	Fair	5081000	End Fund Bal-Reserved	\$70,644
0150	104	Fair	5737030	Fairs	\$20,167
0150	104	Fair	5737040	Fairs	\$71,810
0150	104	Fair	5812000	Interfund-Loan Repayment	\$3,000
0150	104	Fair	5890000	Other Nonexpenditures	\$2,214
0150	104	Fair	5947560	Cap-Fairgrounds & Convention	\$516
0150	105	Law Library	5081000	End Fund Bal-Reserved	\$5,008
0150	105	Law Library	5127030	Law Library	\$3,186
0150	105	Law Library	5127090	Law Library	\$5,400
0150	107	2011 Tech Project	5081000	End Fund Bal-Reserved	\$79,070
0150	107	2012 Tech Project	5181840	Central Services-Admin	\$2,546
0150	107	2013 Tech Project	5188140	Data Processing	\$2,700
0150	107	2013 Tech Project	5921480	Int-Finance & Other Admin	\$303
0150	110	Park	5081000	End Fund Bal-Reserved	\$273,422
0150	110	Park	5768010	General Parks	\$5,789
0150	110	Park	5768020	General Parks	\$1,668
0150	110	Park	5768030	General Parks	\$4,694
0150	110	Park	5768040	General Parks	\$20,797
0150	110	Park	5768090	General Parks	\$1,924
0150	111	Paths & Trails	5081000	End Fund Bal-Reserved	\$115,841
0150	112	Road	5081000	End Fund Bal-Reserved	\$628,165
0150	112	Road	5197010	Other Jobbing & Contract Work	\$202,871
0150	112	Road	5197020	Other Jobbing & Contract Work	\$62,714
0150	112	Road	5197030	Other Jobbing & Contract Work	\$10,935

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5197040	Other Jobbing & Contract Work	\$21,205
0150	112	Road	5197090	Other Jobbing & Contract Work	\$21,962
0150	112	Road	5413010	Road/Street Pres-Roadway	\$83,105
0150	112	Road	5413020	Road/Street Pres-Roadway	\$25,912
0150	112	Road	5413030	Road/Street Pres-Roadway	\$308,124
0150	112	Road	5413040	Road/Street Pres-Roadway	\$17,743
0150	112	Road	5413090	Road/Street Pres-Roadway	\$96,175
0150	112	Road	5423010	Road/Street Maint-Roadway	\$43,756
0150	112	Road	5423020	Road/Street Maint-Roadway	\$250,717
0150	112	Road	5423030	Road/Street Maint-Roadway	\$9,832
0150	112	Road	5423090	Road/Street Maint-Roadway	\$80,817
0150	112	Road	5424010	Road/Street Maint-Drainage	\$42,245
0150	112	Road	5424030	Road/Street Maint-Drainage	\$7,861
0150	112	Road	5424040	Road/Street Maint-Drainage	\$4,743
0150	112	Road	5424090	Road/Street Maint-Drainage	\$57,316
0150	112	Road	5425010	Road/Street Maint-Structures	\$13,132
0150	112	Road	5425030	Road/Street Maint-Structures	\$3,584
0150	112	Road	5425040	Road/Street Maint-Structures	\$2,505
0150	112	Road	5425090	Road/Street Maint-Structures	\$9,899
0150	112	Road	5426410	Road/Street Maint-Traff Devic	\$43,013
0150	112	Road	5426430	Road/Street Maint-Traff Devic	\$72,857

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5426440	Road/Street Maint-Traff Devic	\$28,489
0150	112	Road	5426490	Road/Street Maint-Traff Devic	\$11,897
0150	112	Road	5426610	Road/Street Maint- Snow/Ice	\$187,704
0150	112	Road	5426630	Road/Street Maint- Snow/Ice	\$56,463
0150	112	Road	5426640	Road/Street Maint- Snow/Ice	\$11,283
0150	112	Road	5426690	Road/Street Maint- Snow/Ice	\$400,909
0150	112	Road	5426710	Road/Street Maint- Cleaning	\$33,063
0150	112	Road	5426730	Road/Street Maint- Cleaning	\$296
0150	112	Road	5426740	Road/Street Maint- Cleaning	\$1,677
0150	112	Road	5426790	Road/Street Maint- Cleaning	\$44,870
0150	112	Road	5427010	Road/Street Maint- Roadside	\$69,270
0150	112	Road	5427030	Road/Street Maint- Roadside	\$4,381
0150	112	Road	5427040	Road/Street Maint- Roadside	\$9,131
0150	112	Road	5427090	Road/Street Maint- Roadside	\$68,687
0150	112	Road	5428010	Road/Street Maint- Ancillary	\$3,175
0150	112	Road	5428030	Road/Street Maint- Ancillary	\$186
0150	112	Road	5428040	Road/Street Maint- Ancillary	\$108
0150	112	Road	5428090	Road/Street Maint- Ancillary	\$1,609
0150	112	Road	5429010	Road/Street Maint- Admin/Overhd	\$385,978
0150	112	Road	5429030	Road/Street Maint- Admin/Overhd	\$4,350
0150	112	Road	5429040	Road/Street Maint- Admin/Overhd	\$3,366

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5429090	Road/Street Maint-Admin/Overhd	\$84,851
0150	112	Road	5431010	Road/Street Admin-Management	\$100,881
0150	112	Road	5431020	Road/Street Admin-Management	\$1,212
0150	112	Road	5431040	Road/Street Admin-Management	\$11,861
0150	112	Road	5433010	Road/Street Admin-Gen Svcs	\$70,949
0150	112	Road	5433030	Road/Street Admin-Gen Svcs	\$6,065
0150	112	Road	5433040	Road/Street Admin-Gen Svcs	\$69,677
0150	112	Road	5433090	Road/Street Admin-Gen Svcs	\$150,364
0150	112	Road	5435010	Road/Street Admin-Facilities	\$21,346
0150	112	Road	5435030	Road/Street Admin-Facilities	\$5,998
0150	112	Road	5435040	Road/Street Admin-Facilities	\$18,013
0150	112	Road	5435090	Road/Street Admin-Facilities	\$4,957
0150	112	Road	5436010	Road/Street Admin-Training	\$16,753
0150	112	Road	5436030	Road/Street Admin-Training	\$235
0150	112	Road	5436040	Road/Street Admin-Training	\$9,375
0150	112	Road	5436090	Road/Street Admin-Training	\$818
0150	112	Road	5437010	Road/Street Admin-Misc	\$62,686
0150	112	Road	5437020	Road/Street Admin-Misc	\$83,346
0150	112	Road	5437040	Road/Street Admin-Misc	\$975
0150	112	Road	5437090	Road/Street Admin-Misc	\$31,390
0150	112	Road	5442010	Road/Street Op-Engineering	\$24,446

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5444010	Road/Street Op-Planning	\$86,712
0150	112	Road	5444020	Road/Street Op-Planning	\$34,312
0150	112	Road	5444030	Road/Street Op-Planning	\$3,293
0150	112	Road	5444040	Road/Street Op-Planning	\$6,395
0150	112	Road	5444090	Road/Street Op-Planning	\$12,390
0150	112	Road	5957030	Constr-Roadside Development	\$4,113
0150	112	Road	5890000	Other Nonexpenditures	\$32,863
0150	112	Road	5890000	Other Nonexpenditures	\$3,278
0150	112	Road	5944360	Cap-Road/Street Administration	\$34,416
0150	112	Road	5951010	Road Constr-Engineering	\$20,085
0150	112	Road	5951020	Road Constr-Engineering	\$10,426
0150	112	Road	5951030	Road Constr-Engineering	\$944
0150	112	Road	5951040	Road Constr-Engineering	\$23,908
0150	112	Road	5951050	Road Constr-Engineering	\$243
0150	112	Road	5951090	Road Constr-Engineering	\$1,777
0150	112	Road	5952050	Road Constr-Right Of Way	\$1,555
0150	112	Road	5954010	Road Constr-Drainage	\$131
0150	112	Road	5954040	Road Constr-Drainage	\$5
0150	112	Road	5955040	Road Constr-Structures	\$2,002,239
0150	112	Road	5955050	Road Constr-Structures	\$10,548
0150	112	Road	5955090	Road Constr-Structures	\$74
0150	112	Road	5957010	Constr-Roadside Development	\$2,410
0150	112	Road	5957090	Constr-Roadside Development	\$253
0150	112	Road	5970000	Transfers-Out	\$85,541
0150	112	Road	5970000	Transfers-Out	\$85,541

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	113	Milfoil Control	5081000	End Fund Bal-Reserved	\$0
0150	113	Milfoil Control	5970000	Transfers-Out	\$2,047
0150	114	Veteran's Assistance	5081000	End Fund Bal-Reserved	\$40,543
0150	114	Veteran's Assistance	5531030	Veterans-Administration	\$2,510
0150	114	Veteran's Assistance	5531040	Veterans-Administration	\$6,382
0150	001	General	5311130	Soil & Water Conservation	\$247
0150	001	General	5311140	Soil & Water Conservation	\$55,662
0150	001	General	5890000	Other Nonexpenditures	\$454
0150	001	General	5970000	Transfers-Out	\$250,000
0150	117	Treasurer's REET tech	5081000	End Fund Bal-Reserved	\$63,709
0150	117	Treasurer's REET tech	5142230	Financial Services	\$947
0150	117	Treasurer's REET tech	5142240	Financial Services	\$12,519
0150	118	Treasurer's O&M	5081000	End Fund Bal-Reserved	\$13,570
0150	118	Treasurer's O&M	5142240	Financial Services	\$10,765
0150	119	Auditor's O&M	5081000	End Fund Bal-Reserved	\$55,779
0150	119	Auditor's O&M	5141010	Finance/Records-Administration	\$54,048
0150	119	Auditor's O&M	5141020	Finance/Records-Administration	\$15,482
0150	119	Auditor's O&M	5141030	Finance/Records-Administration	\$87
0150	119	Auditor's O&M	5141040	Finance/Records-Administration	\$38,284
0150	119	Auditor's O&M	5141090	Finance/Records-Administration	\$5,245
0150	001	General	5123010	County Clerk	\$17,355
0150	001	General	5123020	County Clerk	\$6,634
0150	001	General	5123030	County Clerk	\$15
0150	123	Trial Court Improvement	5081000	End Fund Bal-Reserved	\$63,520
0150	123	Trial Court Improvement	5123030	County Clerk	\$2,734
0150	124	Domestic Violence	5088000	End Fund Balance-Unreserved	\$0
0150	126	Drug Enforcement	5081000	End Fund Bal-Reserved	\$1,823

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	126	Drug Enforcement	5212110	Police Operations	\$43,031
0150	126	Drug Enforcement	5212120	Police Operations	\$11,784
0150	126	Drug Enforcement	5212140	Police Operations	\$101
0150	126	Drug Enforcement	5862100	Agency Disbursements	\$400
0150	127	Emergency 911 communicstion	5081000	End Fund Bal-Reserved	\$21,669
0150	127	Emergency 911 communicstion	5287010	Enhanced 911	\$346,602
0150	127	Emergency 911 communicstion	5287020	Enhanced 911	\$105,793
0150	127	Emergency 911 communicstion	5287030	Enhanced 911	\$3,336
0150	127	Emergency 911 communicstion	5287040	Enhanced 911	\$91,925
0150	127	Emergency 911 communicstion	5812000	Interfund-Loan Repayment	\$50,000
0150	127	Emergency 911 communicstion	5942860	Cap- Comm/Alarm/Dispatch	\$18,363
0150	128	Extension Education	5081000	End Fund Bal-Reserved	\$19,309
0150	128	Extension Education	5712130	Education	\$7,627
0150	128	Extension Education	5712140	Education	\$6,267
0150	128	Extension Education	5890000	Other Nonexpenditures	\$510
0150	130	Growth Management	5081000	End Fund Bal-Reserved	\$12,296
0150	130	Growth Management	5582030	Comprehensive Planning	\$6,870
0150	130	Growth Management	5582040	Comprehensive Planning	\$23,900
0150	131	Low Income Housing	5081000	End Fund Bal-Reserved	\$20,587
0150	131	Low Income Housing	5511040	Welfare-Adminstration	\$15,608
0150	132	Homeless Program	5081000	End Fund Bal-Reserved	\$105,120
0150	132	Homeless Program	5511040	Welfare-Adminstration	\$87,724
0150	134	Public Facilities	5081000	End Fund Bal-Reserved	\$346,621
0150	134	Public Facilities	5593010	Community Development Services	\$44,112
0150	134	Public Facilities	5593020	Community Development Services	\$14,317
0150	134	Public Facilities	5593040	Community Development Services	\$18,765
0150	134	Public Facilities	5941960	Cap-Misc General Government	\$104,406

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	201	Bond fund	5081000	End Fund Bal-Reserved	\$0
0150	201	Bond fund	5890000	Other Nonexpenditures	\$324,063
0150	301	Capital Projects	5088000	End Fund Balance- Unreserved	\$236,077
0150	301	Capital Projects	5911870	Prin-Central Services	\$48,781
0150	301	Capital Projects	5921880	Int-Central Services	\$3,837
0150	301	Capital Projects	5922780	Int-Juvenile Services	\$3,270
0150	301	Capital Projects	5941860	Cap-Central Services	\$25,112
0150	301	Capital Projects	5970000	Transfers-Out	\$100,000
0150	463	Solid Waste	5088000	End Fund Balance- Unreserved	\$173,545
0150	463	Solid Waste	5378010	Garbage & Solid Waste	\$104,156
0150	463	Solid Waste	5378020	Garbage & Solid Waste	\$31,417
0150	463	Solid Waste	5378030	Garbage & Solid Waste	\$25,544
0150	463	Solid Waste	5378040	Garbage & Solid Waste	\$661,615
0150	463	Solid Waste	5378050	Garbage & Solid Waste	\$13,198
0150	463	Solid Waste	5378090	Garbage & Solid Waste	\$5,406
0150	463	Solid Waste	5863700	Agency Disbursements	\$12,536
0150	463	Solid Waste	5890000	Other Nonexpenditures	\$1,164
0150	463	Solid Waste	5943760	Cap-Garbage/Solid Waste	\$6,033
0150	501	Risk Management	5088000	End Fund Balance- Unreserved	\$157,728
0150	501	Risk Management	5147040	Risk Management	\$285,723
0150	501	Risk Management	5890000	Other Nonexpenditures	\$480
0150	502	ER&R	5088000	End Fund Balance- Unreserved	\$1,363,591
0150	502	ER&R	5484930	Parts Stores	\$19,039
0150	502	ER&R	5485930	Fuel Depots	\$645,211
0150	502	ER&R	5486530	Equipment Rental Services	\$13,527
0150	502	ER&R	5486540	Equipment Rental Services	\$290,858
0150	502	ER&R	5486590	Equipment Rental Services	\$128,506
0150	502	ER&R	5486840	Equipment Rental Services	\$16,051

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	502	ER&R	5486890	Equipment Rental Services	\$98,448
0150	502	ER&R	5890000	Other Nonexpenditures	\$2,133
0150	502	ER&R	5944860	Cap-Motor Pool & Public Wrks	\$350,991
0150	504	Unemployment	5088000	End Fund Balance- Unreserved	\$70,019
0150	504	Unemployment	5177140	Unemployment Compensation Services	\$105,204
0150	505	ITS	5088000	End Fund Balance- Unreserved	\$133,634
0150	505	ITS	5188010	Data Processing	\$129,910
0150	505	ITS	5188020	Data Processing	\$32,624
0150	505	ITS	5188030	Data Processing	\$49,529
0150	505	ITS	5188040	Data Processing	\$54,879
0150	505	ITS	5890000	Other Nonexpenditures	\$1,775
0150	505	ITS	5941860	Cap-Central Services	\$124,944
0150	621	Auditor DOL	5890000	Other Nonexpenditures	\$1,191,972
0150	621	Auditor DOL	5081000	End Fund Bal-Reserved	\$7,165
0150	622	CSA	5081000	End Fund Bal-Reserved	\$4,777
0150	623	District Ct Checking	5890000	Other Nonexpenditures	\$442,231
0150	623	District Ct Checking	5081000	End Fund Bal-Reserved	\$11,198
0150	624	Sheriff Correction-Jail	5890000	Other Nonexpenditures	\$97,470
0150	624	Sheriff Correction-Jail	5081000	End Fund Bal-Reserved	\$32,635
0150	625	Superior Ct Checking/Trust	5890000	Other Nonexpenditures	\$603,300
0150	625	Superior Ct Checking/Trust	5081000	End Fund Bal-Reserved	\$25,527
0150	632	Advance Tax	5081000	End Fund Bal-Reserved	\$0
0150	675	Sheriff's Trust	5081000	End Fund Bal-Reserved	\$2,624
0150	675	Sheriff's Trust	5860000	Agency Disbursements	\$15,508
0150	675	Sheriff's Trust	5890000	Other Nonexpenditures	\$50
0150	679	State	5081000	End Fund Bal-Reserved	\$39,655
0150	679	State	5860000	Agency Disbursements	\$4,130,274
0150	682	Tax Foreclosure Suspense	5081000	End Fund Bal-Reserved	\$15,625
0150	682	Tax Foreclosure Suspense	5890000	Other Nonexpenditures	\$52,431

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	683	Timber Tax Reserve	5081000	End Fund Bal-Reserved	\$89,646
0150	685	Treasurer's Suspense	5081000	End Fund Bal-Reserved	\$0

MCAG NO. 0150

Pend Oreille County

Schedule 09

Schedule of Liabilities

For the year ended December 31, 2012

Debt Type	ID. No.	Description	Maturity/Payment Due Date	Beginning Balance January 1, 2012	Additions	Reductions	BARS Code for Redemption of Debt Only	Ending Balance December 31, 2012
General Obligations								
	251.11	Martin Hall Bond 96 RFDG	6/1/2012	159,175	0	29,386	59118	129,789
	251.11	Technology Bond G&O 2009	6/1/2012	750,000	0	240,000	59118	510,000
	259.11	Compensated Absences		1,100,159	720,394	624,813		1,195,740
	263.51	Energy Bond LTGO 2005A	6/1/2012	19,395	0	19,395	59118	0
Total General Obligations:				2,028,729	720,394	913,594		1,835,529
Total Liabilities:				2,028,729	720,394	913,594		1,835,529

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended December 31, 2012

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other Award I.D. Number	Expenditures			Foot Note Ref.
				From Pass-Through Awards	From Direct Awards	Total Amount	
US Dept of Agriculture Forest Service	Title 1-School and Roads	10.665	Federal Forest Yield		484,545	484,545	
US Dept of Agriculture Forest Service	Title 2-Special Projects on Federal Land	10.665	NFS 11 DG-11062100-005		84,908	84,908	7
US Dept of Agriculture Forest Service	Title 2-Special Projects on Federal Land	10.665	11-DG-11062100-014		6,506	6,506	
Total CFDA 10.665				0	575,959	575,959	
Department of the Interior	Fish & Wildlife Management Assistance	15.631	13330BG006		9,899	9,899	
Department of the Interior	Fish & Wildlife Management Assistance	15.631	FXFR13340100000		1,480	1,480	
Total CFDA 15.631				0	11,379	11,379	
Department of Justice/Family Crisis Network	Violence Against Women Formula Grant	16.588	F11-31103-052	23,630		23,630	

Department of Justice/WASPC	Public Safety Partnership & Community Policing Grants	16.710	WSMI 10104/C-2011-10	2,428		2,428	2
Department of Justice	ARRA-Assistance to Rural Law Enforcement to Combat Crime & Drugs Competitive Grant Program	16.810	2009-SD-B9-0205		18,249	18,249	9
Department of Justice	ARRA-Assistance to Rural Law Enforcement to Combat Crime & Drugs Competitive Grant Program	16.810	2009-SD-B9-0206		551	551	9
Total CFDA 16.810				0	18,800	18,800	
Department of Transportation Federal Highway Administration/State Dept of Transportation	Highway Planning and Construction	20.205	BROS 2026 (015)	16,312		16,312	
Department of Transportation Federal Highway Administration/State Dept of Transportation	Highway Planning and Construction	20.205	BHS-T261 (004)	1,990,000		1,990,000	
Department of Transportation Federal Highway Administration/State Dept of Transportation	Highway Planning and Construction	20.205	HSIP0005 (276)	24,917		24,917	

Department of Transportation Federal Highway Administration/State Dept of Transportation	Highway Planning and Construction	20.205	WA PFH 158(7)	100,000		100,000	
Department of Transportation Federal Highway Administration/State Dept of Transportation	Highway Planning and Construction	20.205	WA PFH 149(1)	268,465		268,465	
Total CFDA 20.205				2,399,694	0	2,399,694	
Department of Transportation National Highway Safety Administration/State Dept of Transportation	State and Community Highway Safety	20.600	A-2012-63	262		262	
Department of Transportation National Highway Safety Administration/WA State Military Dept	Interagency Hazardous Material Public Sector Training & Planning Grants	20.703	E12159	6,838		6,838	
US Election Assistance Commission/WA Secretary of State	Help America Vote Act Grants	90.401	G2850	34,561		34,561	
Department of Health & Human Services Substance Abuse & Mental Health Services Administration/WA State DSHS	Substance Abuse & Mental Health Services-Projects of Regional & National Significance	93.243	RAUD	505		505	

Department of Health & Human Services Substance Abuse & Mental Health Services Administration/WA State DSHS	Drug-Free Communities Support Program Grants	93.276	1H79Sp018 172-01	124,154		124,154	
Department of Health & Human Services Administration for Children & Families/WA State DSHS	Child Support Enforcement	93.563	2110- 80328	1,048		1,048	
Department of Health & Human Services Administration for Children & Families/WA State DSHS	Child Support Enforcement	93.563	2110- 80328	51,735		51,735	
Department of Health & Human Services Administration for Children & Families/WA State DSHS	Child Support Enforcement	93.563	2110- 80328	17,897		17,897	
Total CFDA 93.563				70,680	0	70,680	
Department of Health & Human Services Administration for Children & Families/WA Secretary of State	Election Assistance for Individuals with disabilities	93.617	G12/016	63,976		63,976	
Department of Health & Human Services Centers for Medicare & Medicaid Services/WA State DSHS	Medical Assistance Program	93.778	1163- 27319	21,941		21,941	

Department of Health & Human Services Substance Abuse & Mental Health Services Administration/WA State DSHS	Block Grants for Community Mental Health Services	93.958	1169-35589	13,905		13,905	
Department of Health & Human Services Substance Abuse & Mental Health Services Administration/WA State DSHS	Block Grants for Community Mental Health Services	93.958	12MHBG1475	3,096		3,096	
Total CFDA 93.958				17,001	0	17,001	
Department of Health & Human Services Substance Abuse & Mental Health Services Administration/WA State DSHS	Block Grants for Prevention & Treatment of Substance Abuse	93.959	1163-27319 (11-13 biennium)	16,252		16,252	
Department of Homeland Security/WA State Parks & Rec	Boating Safety Financial Assistance	97.012	LE 911-226	18,197		18,197	
Department of Homeland Security/WA State Military Dept	Emergency Management Performance Grants	97.042	E12339	24,391		24,391	
Department of Homeland Security/WSP	Homeland Security Grant Program	97.067	E12147	79,075		79,075	
Department of Homeland Security/WA State Military Dept	Homeland Security Grant Program	97.067	E11119	10,198		10,198	

Department of Homeland Security/WA State Military Dept	Homeland Security Grant Program	97.067	E11120	73,439		73,439	
Department of Homeland Security/WA State Military Dept	Homeland Security Grant Program	97.067	E12311	55,021		55,021	
Department of Homeland Security/WA State Military Dept	Homeland Security Grant Program	97.067	E13007	37,522		37,522	
Department of Homeland Security/WA State Military Dept	Homeland Security Grant Program	97.067	E13022	5,604		5,604	
Department of Homeland Security/WA State Military Dept	Homeland Security Grant Program	97.067	E12134	352,915		352,915	
Total CFDA 97.067				613,774	0	613,774	
Total Federal Awards Expended:				3,438,284	606,138	4,044,422	

MCAG NO. 0150Pend Oreille County**Schedule 16****County****SCHEDULE OF STATE FINANCIAL ASSISTANCE****For the Year Ended December 31, 2012**

Grantor	Program Title	Identificaton Number	Amount
Legislature & its Committees			
	Prosecutor Salary	FY 2012	74,416
		Sub-total:	74,416
WA State Military Dept.			
	Enhance 911 System Salary Assistance Wireline/Wireless	E11184	0
	Enhance 911 System Salary Assistance Wireline/Wireless	E12039	424,311
	All Hazard Mitigation Plan Update	E10013	0
		Sub-total:	424,311
Office of Administrator of the Courts			
	Court Appointed Special Advocate	1AA10140	2,722
		Sub-total:	2,722
WA State Dept. of Archaeology & Historic Preservation			
	County Courthouse Roof Rehabilitation	FY 12-90002-005	18,000

Grantor	Program Title	Identification Number	Amount
Sub-total:			18,000
Department of Ecology			
	Coordinated Solid Waste	G1000481	72,295
	Davis Lake Treatment	G0600355	0
	Bead Lake Milfoil Eradication	G1100168	8,060
	Community Litter Cleanup	C1200121	4,751
	Regional Comp Shoreline master Program	G0800252	28,000
	Horseshoe Lake Itnegrated Aquatic vegetation Mgmt Plan	G1200288	0
	Remedial Action Integrated Planning	G1200329	123,590
Sub-total:			236,696
Department of Revenue			
	Annual Revaluation Program	AnnRev	23,671
Sub-total:			23,671
Department of Commerce			
	Community Mobilization	M08-66208126/M08-66100-126A	14,200
	Homeless management Information Systems	F04635	0
	Rural Narcotics Enforcment Funding	S10-34017-002	0
Sub-total:			14,200

Grantor	Program Title	Identificaton Number	Amount
Department of Social & Health Services			
	Child Support (Prosecutor)	2110-80328 (FY 2012)	23,478
	Child Support (Superior Court)	2110-80328 (FY 2012)	197
	Child Support (Superior Court)	2110-80328 (FY 2011)	3,026
	Juvenile Diversion	1163-33517	3,405
	Juvenile Diversion	1163-33517	8,721
	Substance Abuse Services	0963-68055(09-11)	0
	Substance Abuse Services	1163-27319(11-13)	90,644
	Developmental Disabilities Grant	1263-53723	28,891
	Developmental Disabilities Grant	1163-31935	31,851
Sub-total:			190,213
Other Judicial Agency Grants			
	Jury Source List	1AA111192	950
Sub-total:			950
Criminal Justice Training Commission			
	Rural Drug Task Force	SB6239	142,252
	Registered Sex Offenders	7/1/12-6/10/13	17,500
	Registered Sex Offenders	7/1/11-6/10/12	15,000
Sub-total:			174,752
Seattle City Light			
	Impact & In-Leiu of taxes payment	N/A	1,344,534

Grantor	Program Title	Identificaton Number	Amount
Sub-total:			1,344,534
County Road Administration Board			
	Fertile Valley	2610-01	3,304
	Indian Creek Fish Passage Design	11-1511	26,282
	C.A.P.P.	N/A	239,764
Sub-total:			269,350
Grand total:			2,773,815

PEND OREILLE COUNTY, WASHINGTON

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE AND LOCAL FINANCIAL ASSISTANCE

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. Actual program costs, including the County's portion, may be more than shown.

NOTE 7 – INDIRECT COST RATE

The amount expended for 2012 for Child Support Superior Court includes \$148, and Child Support Prosecutor includes \$9,336, and Child Support County Clerk includes \$24,557 claimed as an indirect cost recovery using an approved indirect cost rate of 16.58%.

The amount expended for 2012 for Title II U.S. Dept of Ag/U.S. Forest Service Weed Board Grant includes \$12,042 claimed as an indirect cost recovery using an approved indirect cost rate of 16.58%.

The amount expended for 2012 Solid Waste Coordinated Prevention Grant includes \$13,520 claimed as an indirect cost recovery using an approved indirect cost rate of 25%.

The amount expended for 2012 for the Community Litter Clean-up grant includes \$431.92 claimed as an indirect cost recovery using a 10% indirect cost rate per Agreement with DOE.

NOTE 8 – AMOUNTS AWARDED TO SUBRECIPIENTS

Included in the total amount expended for this State DOE program is \$123,590 that was passed through to a sub-recipient that administered its own project.

\$123,590 – Economical Development Council (EDC)

Included in the total amount expended for this State CASA program is \$2,722 that was passed through to a sub-recipient that administered its own program.

\$2,722 – Kalispel Tribe of Indians

NOTE 9 – AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009

Expenditures for this program were funded by ARRA

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund (001)

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

Special Revenue Funds (100-199)

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

Debt Service Funds (200-299)

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

Capital Projects Funds (300-399)

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

PROPRIETARY FUND TYPES:

Enterprise Funds (400-499)

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

Internal Service Funds (500-599)

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

FIDUCIARY FUND TYPES:

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

Private Purpose Funds (621-630)

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

Agency Funds (631-699)

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

B. Basis of Accounting

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

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

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

C. Budgets

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

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

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

Fund/Department	Appropriated Amounts	Supplemental Appropriation	Actual Expenditures	Variance
GENERAL FUND				
001-000-000	\$ 1,171,914.78	\$ 70,000.00	\$1,239,137.76	\$ 2,777.02
001-000-060	\$ 239,700.00		\$ 212,060.76	\$ 27,639.24
001-000-090	\$ 307,000.00		\$ 300,936.38	\$ 6,063.62
001-000-100	\$ 4,820.00		\$ 1,705.78	\$ 3,114.22
001-000-120	\$ 25,749.33	\$ 1,000.00	\$ 26,722.79	\$ 26.54
001-000-150	\$ 209,805.74		\$ 203,520.75	\$ 6,284.99
001-000-180	\$ 294,088.50		\$ 257,146.58	\$ 36,941.92
001-000-200	\$ 22,900.00	\$ 500.00	\$ 23,319.41	\$ 80.59
001-000-210	\$ 220,995.47	\$ 100,000.00	\$ 320,896.66	\$ 98.81

001-000-240	\$ 322,926.05	\$ 10,000.00	\$ 315,762.54	\$ 17,163.51
001-000-285	\$ 106,202.00		\$ 81,704.10	\$ 24,497.90
001-000-300	\$ 198,799.60		\$ 169,808.42	\$ 28,991.18
001-000-330	\$ 186,306.70		\$ 158,949.12	\$ 27,357.58
001-000-350	\$ 76,000.00		\$ 58,570.43	\$ 17,429.57
001-000-390	\$ 673,441.77	\$ 100,000.00	\$ 666,210.95	\$107,230.82
001-000-420	\$ 796,618.94		\$ 783,439.62	\$ 13,179.32
001-000-450	\$ 218,530.16		\$ 202,177.72	\$ 16,352.44
001-000-455	\$ 21,060.00		\$ 18,508.85	\$ 2,551.15
001-000-475	\$ 160,000.00	\$ 56,846.00	\$ 215,766.76	\$ 1,079.24
001-000-480	\$ 57,449.63	\$ 5,000.00	\$ 57,864.74	\$ 4,584.89
001-000-510	\$ 262,940.00		\$ 252,185.85	\$ 10,754.15
001-000-520	\$ 103,600.00	\$ 5,000.00	\$ 104,667.16	\$ 3,932.84
001-000-540	\$ 746,563.16		\$ 713,538.01	\$ 33,025.15
001-000-600	\$1,890,476.00	\$ 28,000.00	\$1,917,710.47	\$ 765.53
001-000-660	\$ 370,000.00	\$ 60,000.00	\$ 381,333.07	\$ 48,666.93
001-000-690	\$ 249,157.00		\$ 227,933.34	\$ 21,223.66
Total General Fund	\$ 8,937,044.81	\$ 436,346.00	\$ 8,911,578.02	\$461,812.79
101-000-000	\$ 46,120.00		\$ 46,087.88	\$ 32.12
102-000-000	\$1,231,177.00	\$ 150,000.00	\$1,330,709.11	\$ 50,467.89
102-000-060	\$ -	\$ -	\$ -	\$ 0
103-000-000	\$ 10,236.00	\$ -	\$ 3,336.19	\$ 6,899.81
104-000-000	\$ 99,000.00	\$ -	\$ 97,707.58	\$ 1,292.42
104-000-060	\$ -	\$ -	\$ -	\$ -
105-000-000	\$ 11,402.50	\$ -	\$ 8,585.62	\$ 2,816.88
107-000-000	\$ 38,906.00		\$ 5,548.80	\$ 33,357.20
110-000-000	\$ 47,066.00		\$ 34,871.86	\$ 12,194.14
113-000-060	\$ -	\$ -	\$ -	\$ -
113-000-000	\$ 2,047.00		\$ 2,046.80	\$.20
111-000-000	\$ -	\$ -	\$ -	\$ -
112-000-000	\$6,796,962.37		\$6,059,565.45	\$ 737,396.92
114-000-000	\$ 13,500.00		\$ 8,891.34	\$ 4,608.66
116-000-000	\$ 475,000.00		\$ 306,362.75	\$ 168,637.25
117-000-000	\$ 36,000.00	\$ -	\$ 13,466.14	\$ 22,533.86
118-000-000	\$ 15,900.00		\$ 10,765.04	\$ 5,134.96
119-000-000	\$ 120,685.80		\$ 113,145.32	\$ 7,540.48
121-000-000	\$ -	\$ -	\$ -	\$ -
122-000-000	\$ 26,499.67		\$ 24,004.82	\$ 2,494.85
123-000-000	\$ 28,000.00	\$ -	\$ 2,733.52	\$ 25,266.48
124-000-000	\$ -	\$ -	\$ -	\$ -
126-000-000	\$ 53,500.00	\$ 1,900.00	\$ 55,316.37	\$ 83.63
127-000-000	\$ 726,603.00		\$ 616,019.31	\$ 110,583.69
128-000-000	\$ 19,925.00		\$ 14,404.24	\$ 5,520.76
130-000-000	\$ 2,065.00	\$ 29,000.00	\$ 30,769.00	\$ 296.00
131-000-000	\$ 15,000.00	\$ 5,000.00	\$ 15,607.50	\$ 4,392.50
132-000-000	\$ 64,000.00	\$ 25,000.00	\$ 87,723.79	\$ 1,276.21

134-000-000	\$ 62,670.00	\$ 127,000.00	\$ 181,600.98	\$ 8,069.02
301-000-000	\$ 256,000.00	\$ -	\$ 181,000.44	\$ 74,999.56
463-000-000	\$ 944,912.16	\$ -	\$ 861,069.03	\$ 83,843.13
501-000-000	\$ 342,491.00	\$ -	\$ 286,203.16	\$ 56,287.84
502-000-000	\$2,192,500.00	\$ -	\$1,564,764.81	\$ 627,735.19
504-000-000	\$ 120,000.00		\$ 105,203.74	\$ 14,796.26
505-000-000	\$ 279,931.84	\$ 120,000.00	\$ 393,661.26	\$ 6,270.58

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

D. Cash

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

The amounts reported as net cash and investments also include a compensating balance maintained with the bank in lieu of payments for services rendered. The average compensating balance maintained during 2012 was approximately \$4,626,941.

E. Deposits

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

F. Investments See Note No. 3

G. Derivatives and Similar Transactions

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

H. Capital Assets

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

I. Compensated Absences

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

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

J. Long-Term Debt See Note No. 6

K. Other Financing Sources or Uses

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

Transfer In	Amount	Transfer Out	Amount
Current Expense	\$ 2,046	Milfoil Control	\$ 2,046
Current Expense	\$ 250,000	Timber Sales	\$ 250,000
Road RAP excess	\$ 85,541	Road	\$ 85,541
Road	\$ 85,541	Road RAP excess	\$ 85,541
Road	\$100,000	Capital Projects	\$ 100,000

Disposition of Fixed Assets: 395

Timber Sales	\$413,453
ER&R	\$ 57,903

L. RISK MANAGEMENT

Pend Oreille County is one of twenty-seven member counties of the Washington Counties Risk Pool ("Pool"). Other members include: Adams, Benton, Chelan and Clallam, Clark, Columbia, Cowlitz and Douglas, Franklin, Garfield, Grays Harbor and Island, Jefferson, Kittitas, Lewis and Mason, Okanogan, Pacific and San Juan, Skagit, Skamania, Spokane and Thurston, Walla Walla, Whatcom and Yakima Counties. Kitsap, Klickitat and Whitman Counties are former Pool members, having terminated their memberships September 30th of 2010, 2002 and 2003 respectively.

Contingent Liability: The Pool is a cooperative program with joint liability amongst its participating members. Contingent liabilities occur when assets are not sufficient to cover liabilities. Deficits resulting from any of the Pool's fiscal years are financed by proportional reassessments (aka retroactive assessments) amongst the deficient year's membership. The Pool's reassessments receivable balance at December 31, 2012 was ZERO (\$0) as no contingent liabilities were known to exist at that time.

Joint Self-Insurance Liability Program: The Pool has provided its member counties occurrence-based, jointly self-insured and/or jointly purchased liability coverage since October 1, 1988 for 3rd-party bodily injury, personal injury, property damage, errors and omissions, and advertising injury, including public officials' errors and omissions. Total coverage limits have grown over time, from the \$1 million limit during the Pool's initial two months to \$5 million, then to \$10 million and onto \$15 million before reaching the \$20 million limit existing the past eight years. (Note: Additional limits of \$5 million were offered the past several years for acquisition as a member-by-member option.)

Except for the Pool's self insured retention (the greater of the member's deductible or \$100,000), the initial coverage of at least \$10 million has been fully reinsured since October 1994 by superior-rated commercial carriers. Members annually select a deductible amount of \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000 for each occurrence. The remaining insurance (up to \$15 million) is acquired as "following form" excess insurance, also from superior-rated commercial carriers. There are no aggregate limits to the payments made for any one member county or all member counties combined.

The Pool's claims database increased during Py2012 with the addition of 634 new claims (and lawsuits) raising the 3rd-party liability claims to-date total submitted by member counties to 18,616. Estimates of total incurred losses (payments made plus reserved estimates for *open* claims) increased \$5.4 million during the year to \$242.8 million. The Py2012 amount represents just 34% of the corresponding \$16.0M increase in Py2011, 30% of the \$17.8M in Py2010, and only 26% of the \$20.8M annual average during Py2007 – Py2009.

Washington Counties Property Program ("WCPP"): Since the Pool began offering the jointly-purchased, fully-

insured property insurance coverage to its membership as an individual county option in October 2005, participation has grown by more than 50% and the total value of covered properties has nearly doubled. Twenty six member counties with covered properties totaling nearly \$2.67 billion participated in this program during Py2012.

Coverage is for structures, vehicles, mobile equipment, EDP equipment, etc., and composite limits include \$500 million for normal (All Other Perils) exposures and \$200 million for catastrophe (Flood / Earthquake) exposures. Occurrence deductibles, which the participating counties select annually and which the counties are solely responsible for paying, range between \$5,000 and \$50,000 for the AOP coverage.

Superior-rated commercial insurers are responsible for covered losses exceeding the participant deductibles to the maximum limits of the policy. There were 7 claims filed during Py2012 by participating counties with incurred loss estimates totaling \$0.35 million. During the WCPP's first seven years as a WCRP optional insuring program, there have been 85 property claims filed with incurred-to-date losses totaling slightly more than \$11 million. With to-date premiums for this coverage totaling nearly \$16.5 million, the program's cumulative loss ratio is 0.667.

Other Insurances: Several member counties also use the Pool's producer (broker) for other insurance placements. Public officials bonds, crime (& fidelity), special events/concessionaires, Underground Storage Tanks and other environmental hazards insurance coverages are examples.

Background: The Pool was formed August 18, 1988 when several Washington counties approved an Interlocal (Cooperative) Agreement under Chapter 39.34 RCW to provide its member counties with "joint" programs and services including self-insurance, purchasing of insurance, and contracting for or hiring of personnel to provide administrative services, claims handling and risk management. Washington's pools operate under Washington's "pooling" laws, more specifically Chapters 48.62 RCW and 200.100 WAC. They are overseen by the State Risk Manager and subject to fiscal audits performed annually by the State Auditor.

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

The enabling Interlocal Agreement was amended once (in 2000) to add a Membership Compact, a commitment to strengthen the Pool by helping its member counties implement and/or enhance local risk management efforts to reduce losses and support the best management of the Pool and its resources. The intent of the Compact was to obligate member counties to support these goals through three major elements; membership involvement, risk control practices, and a targeted risk management program.

A new member may be asked to pay modest admittance fees to cover that member's share of the Pool's organizational expenses and costs to analyze its loss data and risk profile. Members contract initially to remain in the Pool for at least five years. Counties may terminate their memberships at the conclusion of any Pool fiscal year following the initial term if the county timely files its required advance written notice. Otherwise, the Interlocal Agreement is renewed automatically for another year. Even after termination, a former member remains responsible for reassessments from the Pool for its proportional shares of any unresolved, unreported, and in-process claims for the periods that former member was a signatory to the Interlocal Agreement.

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

Regular oversight of the Pool's operations is furnished by an 11-person executive committee. The committeepersons are elected by the Pool's board of directors from its membership to staggered, 3-year terms. The committee meets several times throughout the year to approve all Pool disbursements and examine the Pool's financial health; to approve any case settlement exceeding the member's deductible by at least \$50,000, and to review all claims with incurred loss estimates exceeding \$100,000; to evaluate the Executive Director and the Pool's operations and program deliverables; and to participate in the board's standing committees (finance, personnel, risk management, and underwriting) for development or review/revision of the organization's policies and coverage documents.

Staffing and Support Teams: The Pool's 6-person claims staff with more than ninety years of combined claims-handling experience handles or oversees the handling of the several hundred liability cases filed upon the Pool's member counties each year. This includes establishing reserves for covered events and estimating undiscounted future cash payments for losses and their related claims adjustment expenses. Other Pool staffers provide various member services, e.g. conducting risk assessments and compliance audits, coordinating numerous trainings, researching other coverages and marketing. Some address and support the organization's administrative needs.

Also, professionals from some of the most respected organizations worldwide are called upon regularly to address specific needs of the Pool. For example, independent actuarial services are furnished by PricewaterhouseCoopers, LLP; independent claims auditing is performed by Startegic Claims Direction with special claims audits frequently performed by the Pool's commercial reinsurers / insurers; insurance producer (broker) and advanced loss control services are provided by Arthur J. Gallagher Risk Management Services, Inc.; and coverage counsel is provided by J. William Ashbaugh of Hackett Beecher & Hart. These professionals are in addition to the many contracted and in-county attorneys assigned to defend Pool cases, as well as the examinations by and services from the State Risk Manager and the State Auditor.

Financial Summary: The following constitute the most significant highlights from the Pool's most recently completed Policy (Fiscal) Year (October 2011 through September 2012):

- *Net Operating Income* realized was \$1.8 million, a 132% year-over-year increase and nearly triple the annual average from the past ten years, 2002-11.
- *Total Assets* grew \$1.0 million (2%) to \$42.1 million. Current assets increased \$1.2 million (3%) while non-current assets decreased \$0.2 million (16%).
- Total *Claims Reserves* for the Pool's direct reserving exposures decreased 2% to \$14.7 million. This total includes: \$4.3 million for losses in the coverage layer retained by the Pool, down 23%; \$9.4 million for the aggregated stop losses in the retained layers associated with the "corridor" program for automobile and general liabilities, up 10%; and \$1.0 million for unallocated loss adjustment expenses, up 17% from one year ago. *NOTE: The corridor program referenced is now six years old yet still not fully matured. Further, its occurrence coverage maximum was increased to \$1.0 million beginning with Py2010, up from the \$0.5 million level that existed during the program's first three years, while the program's occurrence minimum remains the greater of the applicable member's deductible or \$100,000.*
- *Net Position* (formerly referred to as *Net Assets* and also known as *Members' Equity*) increased \$1.8 million to nearly \$12.9 million as of September 30, 2012. Of that total, \$4.8 million is classified as *Restricted Net Position* — \$0.8 million to satisfy the State's solvency provisions (WAC 200.100.03001) plus \$4.0 million for the Pool's Underwriting Policy requirements — and another \$1.0 million is held as *Capital Assets* (net of debt). The remaining \$7.1 million held as *Non-Restricted Net Position*, up from \$4.4 million one year before, is available for use as directed by the Pool's Board of Directors.

M. Reserved Fund Balance

The County Board of Commissioner's resolved by Resolution 2008-1 and 2008-66 to keep a cash flow reserve within the Current Expense fund of \$1,000,000. In 2010 by Resolution 2010-62, the Board of County Commissioner's decreased the cash flow reserve to \$800,000, with the intent to return the cash flow reserve to \$1,000,000 when economically feasible.

NOTE 2 - INVESTMENTS

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

The investment amounts listed under Pend Oreille County may include county funds and funds of any municipal corporation, which are not required for immediate expenditure. These funds are invested per RCW 36.29.020. The combined total of \$4,777,727 includes only county funds.

Investments by type at December 31, 2012 are as follows:

Type of Investment	Pend Oreille County	Investments held by the county as agent for other local or private organizations	Total
LGIP	\$3,975,651	\$9,596,050	\$13,571,701
US GOVT SEC	\$0	\$0	\$0
Other:	\$0	\$0	\$0
Certificates of Deposit	\$0	\$100,000	\$100,000
Money Market Accounts	\$437,346	\$7,069	\$444,415
School 56 RAN	\$364,730	0	\$364,730
Totals	\$4,777,727	\$9,703,119	\$14,480,846

The investments above include a School 56 note in lieu of registered warrants purchased by the county in November, 2012 in the amount of \$364,730. The school district received an energy upgrade grant with a matching fund requirement and was in need of short term financing in anticipation of LOCAL program funding to be received in March, 2013.

NOTE 3 - PROPERTY TAX

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

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

Pend Oreille County's regular levy for the year 2012 was \$1.7425590021 per \$1,000 on an assessed valuation of \$1,351,947,479 for a total regular levy of \$2,355,836. This includes a levy shift from Road to Current Expense of \$600,000.

The county is also authorized to levy \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitations as the levy for general government

services. The county's road levy rate for 2012 was \$.9968856549 per \$1,000 on an assessed valuation of \$1,179,350,374 for a total road levy of \$1,175,677.59. This amount reflects a levy shift from Road to Current Expense of \$600,000.

NOTE 4 - INTERFUND LOANS AND ADVANCES

The following table displays interfund loan activity during 2012:

<u>Borrowing Fund</u>	<u>Lending Fund</u>	<u>Balance 1/1/2012</u>	<u>New Loans</u>	<u>Repayments</u>	<u>Balance 12/31/2012</u>
Enhanced 911	Timber Sales	\$25,000	0	\$25,000	0
Enhanced 911	CE	0	\$85,000	\$25,000	\$60,000
Fair	Public Facilities	\$39,000	0	\$3,000	\$36,000
Growth Management	CE	0	\$25,000	0	\$25,000
TOTALS		\$64,000	\$110,000	\$53,000	\$121,000

NOTE 5 - DEBT SERVICE REQUIREMENTS

The accompanying Schedule of Long-Term Debt (09) provides more details of the outstanding debt and liabilities of the county and summarizes the county's debt transactions for year ended December 31, 2012.

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

	<u>General Obligation Bonds</u>	<u>Revenue Bonds</u>	<u>Other Debt</u>	<u>Total Debt</u>
2012	\$ 324,063			\$ 324,063
2013	\$ 305,342			\$ 305,342
2014	\$ 306,392			\$ 306,392
2015	\$ 35,943			\$ 35,943
2016	\$ 36,253			\$ 36,253
2017	\$ 0			\$ 0
TOTALS	<u>\$1,007,993</u>	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$1,007,993</u>

NOTE 6 - PENSION PLANS

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

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

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

NOTE 7 - OTHER DISCLOSURES

1. No new funds were created in 2012.
2. Resolution 2012-7 closed the Milfoil Control Fund (113-000-000).
3. Explanation of reserved balance in Counseling Service Fund (102-000-000)
 - a) In 2011, Pend Oreille County was contacted by a representative of the Department of Social and Health Services, who informed us that an advance they provided in 1985 to the Counseling services for the purpose of covering lags in payments should show on the annual reporting. The amount of \$21,895 advance payments have been reported in the reserved portion of the ending fund balance.
4. Explanation of reserved balance in Current Expense fund (001-000-000)
 - a) The Cash flow reserve was established in 2008 to insure adequate cash flow throughout the year. It was originally set at \$800,000 and in December 2008, resolution 2008-66 added \$200,000 more to the reserve. Resolution 2010-62 decreased the reserve balance back to \$800,000 using the \$200,000 to balance the budget for 2011, with the intent to return the balance back to \$1,000,000 when financially feasible. In addition, Noxious Weed, a department within Current expense (001-000-475), must reserve the difference in income and expenditures in its' neighborhood cost-share program if there is any carryover.
5. Explanation of Differences in prior year correction in Current Expense and Fair Fund. Due to new reporting requirements in 2011, reporting for checking account funds were very vague so with the guidance of the State Deputy Auditor they were included in 2011 report, but after a year of experience, it was the decision of the reporting entity not to include the checking account funds as they are already accounted for in the fund reporting, thus causing double reporting and forced balancing.

SCHEDULE OF DISBURSEMENT ACTIVITY
For the Fiscal Year ended December 31, 2012

1	2	3	4	5	6	7	8	9	10
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2012	Issued During the Year	Redeemed During the Year	Canceled/Voids During the Year	Ending Outstanding Items 12/31/2012 (3+4-5-6)	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2012 (4-6-8+9)
637-000-000	CLAIMS-SALARY	450,577	21,386,908	21,603,984		233,501			21,386,908
665-000-000	PORT OPERATING	17,261	1,867,257	1,822,579	261	61,678			1,866,996
670-056-000	SCHOOL 56 GENERAL	845,974	11,227,902	11,117,316	13,898	942,662			11,214,004
670-056-020	SCHOOL 56 DEBT SERVICE	300	1,102	1,100	-	302			1,102
670-056-040	SCHOOL 56 CAPITAL PROJECTS	5,324	974,666	953,641	-	26,349			974,666
670-056-060	SCHOOL 56 TRUST	4,298	30,424	32,504	0	2,218			30,424
670-056-080	SCHOOL 56 ASB	17,412	182,196	184,570	1000	14,038			181,196
670-059-000	SCHOOL 59 GENERAL	285,617	3,515,103	3,540,413	3217	257,090			3,511,886
670-059-040	SCHOOL 59 CAPITAL PROJECTS	659	23	682	0	-			23
670-059-080	SCHOOL 59 ASB	8,452	64,064	68,845	0	3,671			64,064
670-070-000	SCHOOL 70 GENERAL	283,401	3,574,447	3,588,561	1733	267,554			3,572,714
670-070-040	SCHOOL 70 CAPITAL PROJECTS	0	109,860	109,860	0	-			109,860
670-070-060	SCHOOL 70 TRUST	0	1,500	1,000	500	-			1,000
670-070-080	SCHOOL 70 ASB	7,546	95,580	97,880	197	5,049			95,383
670-070-090	SCHOOL 70 TRAN VEHI	0	103,781	103,781	0	-			103,781
						-			-
						-			-
	TOTAL - all funds	1,926,821	43,134,813	43,226,716	20,806	1,814,112	-	-	43,114,007

SCHEDULE OF DISBURSEMENT ACTIVITY
For the Fiscal Year ended December 31, 2012

1	2	3	4	5	6	7	8	9	10
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2012	Issued During the Year	Redeemed During the Year	Canceled/Voids During the Year	Ending Outstanding Items 12/31/2012 (3+4-5-6)	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2012 (4-6-8+9)
	Treasurer Disbursements								
201-000-020	COUNTY BONDS	0	324,063	324,063		0			324,063
635-000-050	CHIPPEWA W/S BOND	0	1,312	1,312		0			1,312
637-000-000	CLAIMS-SALARY DIRECT DEPOSIT/TAX	0	5,079,677	5,079,677		0			5,079,677
639-010-000	CUSICK	0	40,061	39,457		604			40,061
639-020-000	IONE	0	75,620	75,620		0			75,620
639-030-000	METALINE	0	47,001	47,001		0			47,001
639-040-000	METALINE FALLS	0	60,436	60,436		0			60,436
639-050-000	NEWPORT	0	293,797	293,797		0			293,797
641-000-050	DIAMOND LAKE W/S BONDS	0	129,048	129,048		0			129,048
646-002-040	FIRE DISTRICT 2 BLDG	0	19,088	19,088		0			19,088
646-003-000	FIRE DISTRICT 3 GENERAL	0	7,556	7,556		0			7,556
646-003-020	FIRE DISTRICT 3 DEBT SVC	0	45,198	45,198		0			45,198
646-004-000	FIRE DISTRICT 4 GENERAL	0	46,471	46,471		0			46,471
654-001-000	HOSPITAL DISTRICT 1 GEN	0	415,856	415,856		0			415,856
654-001-020	HOSPITAL DISTRICT 1 DEBT SVC	0	113	113		0			113
663-009-050	PONDERAY SHORES BOND 09	0	19,901	19,901		0			19,901
665-000-050	PORT BONDS	0	42,050	42,050		0			42,050
670-043-000	SCHOOL 43 GENERAL	0	611	611		0			611
670-043-020	SCHOOL 43 DEBT SERVICE	0	1,868	1,868		0			1,868
670-056-020	SCHOOL 56 DEBT SERVICE	0	633,636	633,636		0			633,636
670-059-020	SCHOOL 59 DEBT SERVICE	0	19,751	19,751		0			19,751
670-061-000	SCHOOL 61 GENERAL	0	12,620	12,620		0			12,620
670-061-020	SCHOOL 61 DEBT SERVICE	0	15,539	15,539		0			15,539

SCHEDULE OF DISBURSEMENT ACTIVITY
For the Fiscal Year ended December 31, 2012

1	2	3	4	5	6	7	8	9	10
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2012	Issued During the Year	Redeemed During the Year	Canceled/Voids During the Year	Ending Outstanding Items 12/31/2012 (3+4-5-6)	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2012 (4-6-8+9)
670-062-000	SCHOOL 62 GENERAL	0	156,118	156,118		0			156,118
670-062-020	SCHOOL 62 DEBT SERVICE	0	53	53		0			53
675-000-000	STATE	0	4,130,274	4,130,274		0			4,130,274
682-000-000	TAX FORECLOSURE SUSPENSE	0	52,431	52,431		0			52,431
	TOTAL - all funds	1,926,821	54,804,962	54,896,261	20,806	1,814,716	-	-	54,784,156

MCAG 0150

Schedule 10

Pend Oreille County

Schedule of Limitation of Indebtedness

As of December 31, 2012

Total Taxable Property Value	\$ 1,351,947,479	Remaining Debt Capacity
2.5% General purpose limit is allocated between:	33,798,687	
Up to 1.5% debt without a vote	20,279,212	
Less: Outstanding Debt	639,789	
Less: Excess of Debt with a Vote	0	
Add: Available Assets		
Equals remaining debt capacity without a vote		\$19,639,423
Up to 2.5% debt with a vote	33,158,898	
Less: Outstanding Debt	639,789	
Add: Available Assets		
Equals remaining debt capacity with a vote		\$32,519,109

2012

SCHEDULE OF CASH ACTIVITY
For the Fiscal Year ended December 31, 2012

1	2	3	4	5	6	7	8	9	10	11	12	13
Fund No.	Fund Title	Beginning Cash & Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
001	CURRENT EXPENSE	991,524	10,344,740				10,344,740	9,241,946		124	9,242,070	2,094,194
101	ARTS, TOURISM & RECREATION	45,336	42,254				42,254	46,088			46,088	41,502
102	COMMUNITY MENTAL HEALTH	1,020,336	1,264,539				1,264,539	1,330,709			1,330,709	954,166
103	CRIME VICTIMS	5,831	7,005				7,005	3,336			3,336	9,500
104	FAIR	79,570	109,669				109,669	97,708		20,887	118,595	70,644
105	LAW LIBRARY	9,379	4,215				4,215	8,586			8,586	5,008
106	AS400 CUMULATIVE RESERVE	-	0				-	-			-	-
107	TECHNOLOGY	38,907	45,712				45,712	5,549			5,549	79,070
110	PARK	306,286	2,008				2,008	34,872			34,872	273,422
111	PATHS & TRAILS	108,040	7,801				7,801	-			-	115,841
112	ROAD	366,794	7,938,157	85,541		1,702,763	6,320,935	7,676,787	85,541		6,059,565	628,164
113	MILFOIL CONTROL	2,048	0				-	2,048			2,048	-
114	VETERAN'S ASSISTANCE	37,899	11,535				11,535	8,891			8,891	40,543
117	TREASURER'S REET TECH FUND	77,065	110				110	13,466			13,466	63,709
118	TREASURER'S O&M	8,807	15,528				15,528	10,765			10,765	13,570
119	AUDITOR'S O&M	117,510	51,413				51,413	113,145			113,145	55,778
123	TRIAL COURT IMPROVEMENT	51,007	15,246				15,246	2,734			2,734	63,519
124	DOMESTIC VIOLENCE	-	0	-			-	-			-	-
126	DRUG ENFORCEMENT	6,421	50,718				50,718	55,316			55,316	1,823
127	ENHANCED 911 SYSTEM	19,289	618,399				618,399	616,019			616,019	21,669
128	EXTENSION EDUCATION	29,404	4,309				4,309	14,404			14,404	19,309
130	GROWTH MANAGEMENT	2,066	41,000				41,000	30,769			30,769	12,297
131	LOW INCOME HOUSING	20,521	15,675				15,675	15,608			15,608	20,588
132	HOMELESS PROGRAM	115,095	77,749				77,749	87,724			87,724	105,120
134	PUBLIC FACILITIES	373,511	154,711				154,711	181,601			181,601	346,621

SCHEDULE OF CASH ACTIVITY
For the Fiscal Year ended December 31, 2012

Fund No.	Fund Title	Beginning Cash & Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
201	BOND	-	324,063				324,063	324,063	-		324,063	-
301	CAPITAL PROJECTS	270,894	146,184				146,184	181,000			181,000	236,078
463	SOLID WASTE	170,004	864,610				864,610	861,069			861,069	173,545
501	RISK MANAGEMENT	140,282	303,650				303,650	286,203			286,203	157,729
502	EQUIPMENT R&R	1,281,586	1,646,772				1,646,772	1,564,765			1,564,765	1,363,593
504	UNEMPLOYMENT COMP	54,014	121,209				121,209	105,204			105,204	70,019
505	IT FUND	113,861	413,435				413,435	393,661			393,661	133,635
	SUBTOTAL	5,863,287	24,642,416	85,541	-	1,702,763	23,025,194	23,314,036	85,541	21,011	21,717,825	7,170,656
	TRUST ACCOUNTS						-				-	
621	AUDITOR DEPT OF LICENSING	5,758			1,193,379		1,193,379			1,191,972	1,191,972	7,165
622	COUNSELING SERVICES CHECKING	4,777					-				-	4,777
623	DISTRICT COURT CHECKING	22,922			430,507		430,507			442,231	442,231	11,198
624	SHERIFF CORRECTION JAIL	24,443			105,662		105,662			97,470	97,470	32,635
625	SUPERIOR COURT CHECKING/TRUST	59,057			569,770		569,770			603,300	603,300	25,527
675	SHERIFF'S TRUST	1,537	16,645				16,645	15,558			15,558	2,624
632	ADVANCE TAX	-					-				-	-
682-000-000	TAX FORECLOSURE	34,381	33,675				33,675	52,431			52,431	15,625
683-000-060	TIMBER TAX RESERVE	94,289	-4,643				(4,643)				-	89,646
684-000-000	COUNTY TAX REFUND FUND	-					-				-	-
685-000-000	TREASURER'S SUSPENSE	71	-71				(71)				-	-
	SUBTOTAL	247,235	45,606	-	2,299,318	-	2,344,924	67,989	-	2,334,973	2,402,962	189,197
	CEMETERY DISTRICTS						-				-	
634-001-000	CEMETERY DISTRICT 1	163,837	165,403				165,403	78,651			78,651	250,589
634-002-000	CEMETERY DISTRICT 2	9,642	12,004				12,004	4,328			4,328	17,318
634-003-000	CEMETERY DISTRICT 3	15,545	7,846				7,846	3,095			3,095	20,296
	SUBTOTAL	189,024	185,253	-	-	-	185,253	86,074	-		86,074	288,203

SCHEDULE OF DISBURSEMENT ACTIVITY
For the Fiscal Year ended December 31, 2012

Fund No.	Fund Title	Beginning Cash & Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
	WATER/SEWER DISTRICTS						-				-	
635-000-000	CHIPPEWA W/S GENERAL	35,467	114,468				114,468	95,704			95,704	54,231
635-000-040	CHIPPEWA W/S C/P	11,187	1,236				1,236				-	12,423
635-000-050	CHIPPEWA W/S BOND	-	1,312				1,312	1,312			1,312	-
635-078-060	CHIPPEWA W/S BOND 78 RES	2,755	0				-	2,755			2,755	-
641-000-000	DIAMOND LAKE W/S GENERAL	264,074	267,820				267,820	231,747			231,747	300,147
641-000-040	DIAMOND LAKE W/S CONSTRUCTION	208,140	10,002				10,002	25,172			25,172	192,970
641-000-050	DIAMOND LAKE W/S BONDS	377,863	129,541				129,541	129,047			129,047	378,357
641-000-060	DIAMOND LAKE W/S BOND RES	168,719	221				221				-	168,940
659-000-000	LENORA SEWER GENERAL	68,765	150,928				150,928	144,785			144,785	74,908
663-000-000	PONDERAY SHORES W/S	303,515	26,225				26,225	64,284			64,284	265,456
663-000-040	PONDERAY SHORES W/S CONSTR	9,668	154,865				154,865	125,657			125,657	38,876
663-000-050	PONDERAY SHORES W/S REV BND 09	107,672	22,788				22,788	19,901			19,901	110,559
667-000-000	SACHEEN SEWER GENERAL	2,145	60,909				60,909	44,610			44,610	18,444
667-000-020	SACHEEN SEWER DEBT SERV	84	0				-	-			-	84
667-000-040	SACHEEN SEWER CAP PROJ	1	854,464				854,464	854,464			854,464	1
667-000-050	SACHEEN ASSESSMENT DEBT	-	0				-	-			-	-
	SUBTOTAL	1,560,055	1,794,779	-	-	-	1,794,779	1,739,438	-	-	1,739,438	1,615,396
	CITIES & TOWNS											
639-010-000	CUSICK GENERAL	-	40,061				40,061	40,061			40,061	-
639-020-000	IONE GENERAL	153	75,748				75,748	75,620			75,620	281
639-030-000	METALINE GENERAL	60	46,989				46,989	47,001			47,001	48
639-040-000	METALINE FALLS GENERAL	303	60,133				60,133	60,436			60,436	-
639-050-000	NEWPORT GENERAL	4,301	292,182				292,182	293,797			293,797	2,686
	SUBTOTAL	4,817	515,113	-	-	-	515,113	516,915	-	-	516,915	3,015

SCHEDULE OF CASH ACTIVITY
For the Fiscal Year ended December 31, 2012

Fund No.	Fund Title	Beginning Cash & Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
	DIKING DISTRICT						-					
644-002-000	DIKING DISTRICT 2	4,714					-					4,714
	SUBTOTAL	4,714	0	-	-	-	-	-	-	-	-	4,714
	FIRE DISTRICTS											
646-002-000	FIRE DISTRICT 2 GENERAL	44,114	178,026				178,026	139,164			139,164	82,976
646-002-010	FIRE DISTRICT 2 RESCUE	45,457	171,744				171,744	141,403			141,403	75,798
646-002-040	FIRE DISTRICT 2 BUILDING RES	768	19,088				19,088	19,088			19,088	768
646-003-000	FIRE DISTRICT 3 GENERAL	197,653	519,117				519,117	342,430	65,000		407,430	309,340
646-003-010	FIRE DISTRICT 3 ENGINE & EQUIP	96,685	2,588	65,000			67,588	47,976			47,976	116,297
646-003-020	FIRE DISTRICT 3 DEBT SERVICE	-	45,198				45,198	45,198			45,198	-
646-003-100	FIRE DISTRICT 3 GRANT FUND	-	259,783				259,783	259,783			259,783	-
646-004-000	FIRE DISTRICT 4 GENERAL	361,115	337,364				337,364	320,860	20,000		340,860	357,619
646-004-010	FIRE DISTRICT 4 EQUIP RES	39,168	71	20,000			20,071	-			-	59,239
646-005-000	FIRE DISTRICT 5 GENERAL	19,164	17,620				17,620	13,829			13,829	22,955
646-006-000	FIRE DISTRICT 6 GENERAL	197,168	85,602				85,602	45,359			45,359	237,411
646-008-000	FIRE DISTRICT 8 GENERAL	13,271	31,463				31,463	28,839			28,839	15,895
	SUBTOTAL	1,014,563	1,667,664	85,000	-	-	1,752,664	1,403,929	85,000	-	1,488,929	1,278,298
	HOSPITAL DISTRICTS											
654-001-000	HOSPITAL DISTRICT 1 GENERAL	5,936	418,352				418,352	415,856		-	415,856	8,432
654-001-020	HOSPITAL DISTRICT 1 DEBT SERVICE		113				113	113		-	113	-
654-002-000	HOSPITAL DISTRICT 2 GENERAL	68,865	28,376				28,376	18,731			18,731	78,510
654-002-060	HOSPITAL DISTRICT 2 RESERVE	13	0				-	13			13	-
	SUBTOTAL	74,814	446,841	-	-	-	446,841	434,713	-	-	434,713	86,942
	LIBRARY DISTRICT											
661-000-000	LIBRARY	343,295	530,453				530,453	481,443			481,443	392,305
	SUBTOTAL	343,295	530,453	-	-	-	530,453	481,443	-	-	481,443	392,305
	PORT DISTRICTS											
665-000-000	PORT OPERATING EXPENSE	3,491,310	2,031,672		261		2,031,933	1,866,996			1,866,996	3,656,247
665-000-040	PORT CAP IMP	608,254	915				915				-	609,169
665-000-050	PORT REVENUE BOND	-	0	42,050			42,050	42,050			42,050	-
665-000-060	PORT DEBT SERVICE RES	222,172	318				318	-	42,050		42,050	180,440
665-000-090	PORT INSURANCE RESERVE	149,929	226				226				-	150,155
	SUBTOTAL	4,471,665	2,033,131	42,050	261	-	2,075,442	1,909,046	42,050	-	1,951,096	4,596,011

SCHEDULE OF CASH ACTIVITY
For the Fiscal Year ended December 31, 2012

Fund No.	Fund Title	Beginning Cash & Investments	Receipts	Transfers-In	Other Revenue	Netted Transactions	Total Increase (4+5+6-7)	Disbursements	Transfers-Out	Other Expenditures	Total Decrease (9+10+11-7)	Ending Cash & Investments (3+8-12)
	SCHOOL DISTRICTS											
670-043-000	SCHOOL 43 GENERAL	-	611				611	611			611	-
670-043-020	SCHOOL 43 DEBT SERVICE	-	1,868				1,868	1,868			1,868	-
670-056-000	SCHOOL 56 GENERAL	19,066	11,284,102	-	13,898		11,298,000	11,214,005	65,000		11,279,005	38,061
670-056-020	SCHOOL 56 DEBT SERVICE	135,459	579,560	65,000			644,560	634,739			634,739	145,280
670-056-040	SCHOOL 56 CAP PROJ	101,426	1,016,833				1,016,833	974,666			974,666	143,593
670-056-060	SCHOOL 56 SMITH TRUST	764,077	150,154				150,154	30,424			30,424	883,807
670-056-080	SCHOOL 56 ASB	114,246	198,126		1,000		199,126	181,196			181,196	132,176
670-056-090	SCHOOL 56 TRAN/VEHICLE	2	0				-	-			-	2
670-059-000	SCHOOL 59 GENERAL	721,072	3,514,940		3,217		3,518,157	3,511,886	75,000		3,586,886	652,343
670-059-020	SCHOOL 59 DEBT SERVICE	28,819	0	75,000			75,000	19,751			19,751	84,068
670-059-040	SCHOOL 59 CAP POJECTS	17,749	602	-			602	23			23	18,328
670-059-080	SCHOOL 59 ASB	34,009	79,935	-			79,935	64,064			64,064	49,880
670-059-090	SCHOOL 59 TRAN/VEHICLE	82,819	27,409				27,409	-			-	110,228
670-061-000	SCHOOL 61 GENERAL	-	12,885				12,885	12,620			12,620	265
670-061-020	SCHOOL 61 DEBT SERVICE	-	15,863				15,863	15,539			15,539	324
670-062-000	SCHOOL 62 GENERAL	740	156,705				156,705	156,118			156,118	1,327
670-062-020	SCHOOL 62 DEBT SERVICE		53				53	53			53	-
670-070-000	SCHOOL 70 GENERAL	324,226	3,491,480	-	1,733		3,493,213	3,572,714	21,000		3,593,714	223,725
670-070-040	SCHOOL 70 CAP PROJ	92,684	1,210	21,000			22,210	109,860			109,860	5,034
670-070-060	SCHOOL 70 TRUST	23,067	1,356	-	500		1,856	1,000			1,000	23,923
670-070-080	SCHOOL 70 ASB	64,910	93,982	-	197		94,179	95,383			95,383	63,706
670-070-090	SCHOOL 70 TRANS/VEHICLE	126,878	61	-			61	103,781			103,781	23,158
	SUBTOTAL	2,651,249	20,627,735	161,000	20,545	-	20,809,280	20,700,301	161,000	-	20,861,301	2,599,228
	STATE										-	
679-000-000	STATE REMITS	34,307	4,135,622				4,135,622	4,130,274			4,130,274	39,655
	SUBTOTAL	34,307	4,135,622	-	-	-	4,135,622	4,130,274	-	-	4,130,274	39,655

Roll-Up

SCHEDULE 17

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2012

Project Description/Indentification Number	Total Budget for the Project	Current Year Portion - Actual Amount	Current Year Portion Performed by Own Employees - Actual Amount
CRP 765	\$ 4,087,800.00	\$ 10,238.00	\$ -
CRP812	\$ 31,320.00	\$ 81.00	\$ 81.00
CRP821	\$ 299,870.00	\$ 16,291.00	\$ 16,291.00
CRP824	\$ 2,300,000.00	\$ 3,671.00	\$ 3,671.00
CRP828	\$ 5,406,000.00	\$ 1,675,337.00	\$ 529.00
CRP836	\$ 638,700.00	\$ 25,279.00	\$ 23,900.00
CRP837	\$ 865,000.00	\$ 1,220.00	\$ 1,220.00
SP112	Unbudgeted	\$ 3,285.00	\$ 3,285.00
SP113	\$ 10,000.00	\$ 5,690.00	\$ 1,926.00
SP114	Unbudgeted	\$ 405.00	\$ 405.00
SP121	\$ 80,846.00	\$ 28,034.00	\$ 9,370.00
SP125	\$ 400,000.00	\$ 489,073.00	\$ 201,954.00
SP129	\$ 32,127.00	\$ 1,995.00	\$ 1,995.00
SP131	Unbudgeted	\$ 2,523.00	\$ 2,523.00
SP805	\$ 78,200.00	\$ 20,253.00	\$ 6,049.00
TOTALS	\$ 14,229,863.00	\$ 2,283,375.00	\$ 273,199.00

MCAG (0150)

Schedule 17

Pend Oreille County

Part 2

LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES

For the Year Ended December 31, 2012

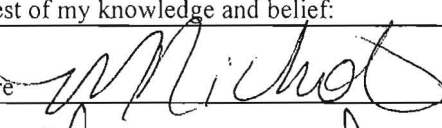
Total current public work construction budget as amended (annual or biennial as applicable)	2450295
Allowable portion of total public works (10 percent of line 1)	245029.5
Less: Amount (if any) in excess of permitted amount from prior budget period.	
Total allowable public works (line 2 minus line 3)	245029.5
Total public works projects performed by public employiyees during the current year (include work performed by a county)	273199
If this is the second year of a biennial budget, total public works projects performed by public employees during the first year of biennium	
Restricted under (over) allowable (line 4 minus line 5 minus line 6)	-28169.5

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, 2011Has your government engaged labor relations consultants? ☒ Yes ☐ No

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

Name of Firm The Wesley Group
Name of Consultant Kevin Wesley
Business Address PO Box 7164 Kennewick, WA 99336
Amount Paid to Consultant During Fiscal Year \$17,313
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, 2012 Services Provided Labor relations _____ _____

Certified Correct this <u>2nd</u> day of <u>May</u> , 2012 to the best of my knowledge and belief:	
Signature	
Name	<u>Marianne Nichols</u>
Title	<u>Pend Oreille County Auditor</u>

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

For the Year Ended December 31, 2012

Total Sales and Use Tax Proceeds (BARS Code 313.18) \$151,711 plus Unspent Proceeds from Previous Periods \$ 373,511

(1) Public Facilities Project	(2) Plan Containing the Project	(3) Total Expenditures for the Project	(4) Amount of Sales and Use Tax Spent on the Project	(5) Estimated Number of Businesses Created/Retained by the Project	(6) Estimated Number of Jobs Created/Retained by the Project
EDC	Comp plan	\$73,144.55	\$73,144.55	6	18
TEDD	Comp plan	\$4,050.00	\$4,050.00	3	13.5
Backup Server	IT plan	\$104,406.00	\$104,406.00	0	1
		\$	\$		
		\$	\$		
		\$	\$		
		\$	\$		
		\$	\$		

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

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

LOCAL GOVERNMENT RISK-ASSUMPTION
For the Year Ended December 31, 2012

Program Manager: Jill Shacklett/Shelly Stafford

Address: PO Box 5015

Phone: 509-447-6470

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

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

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

If YES, continue below.

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

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

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

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

If so, list the entity or entities: _____

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

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

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