ANNUAL REPORT CERTIFICATION

Pend Oreille County

(Official Name of Government)

0150

MCAG No.

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

For the Fiscal Year Ended 12/31/2022

GOVERNMENT INFORMATION:

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AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title	Jill Shacklett Chief Deputy Auditor
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I certify 26th day of May, 2023, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Jill Shacklett (jshacklett@pendoreille.org)

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund (001)

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

Special Revenue Funds (100-199)

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

Capital Projects Funds (300-399)

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

PROPRIETARY FUND TYPES:

Enterprise Funds (400-499)

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

Internal Service Funds (500-599)

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

FIDUCIARY FUND TYPES:

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

Investment Trust Funds (600-609)

These funds are used to report fiduciary activities from the external portion of investment pools and individual investment accounts that are held in trust.

Private Purpose Trust Funds (621-630)

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

Custodial Funds (631-699)

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

B. Basis of Accounting and Measurement Focus

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

C. Cash and Investments

See Note 9, Deposits and Investment

D. Capital Assets

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

E. Compensated Absences

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

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

F. Long Term Debt

See Note 5, *Long-Term Debt.*

G. Restricted and Committed Portion of Ending Cash and Investments

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

Restrictions and commitments of Ending Cash and Investments consist of:

a) General Fund (001-000-180) - The Cash flow reserve was established in 2008 (Resolution 2008-66) to ensure adequate cash flow throughout the year. The committed cash flow reserve was increased to $1,350,000 by Resolution 2021-124 in 2022. In addition, Noxious Weed, a department within Current expense (001-000-475), must restrict the difference in income and expenditures in its federally funded grant programs (2022-$35,508 ending), if there is any carryover. In addition, with the new classification for restricted and committed and the fact that the timber and election fund rollup into Current Expense for reporting purposes, the ending fund balances of those two accounts ($149,264 and $92,456, respectively) plus the petty cash ($8,025) are all committed by resolution for a specific purpose. The LATCF funds received in 2022 have been committed by Resolution 2023-17 to be used as a future enterprise reserve fund. Those resolutions and the committed and restricted amounts are detailed in the following chart (b).

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

FUND	Beginning Reserve	Ending Reserve	Nature of Restriction
001 Current Expense	1,278,495	3,706,375	Resolution 2008-66 and Federal Grants, Res. 2021-124; Res 2023-17
101 Arts & Tourism	174,248	213,893	RCW 67.28.180
102 Counseling	1,527,909	1,955,488	RCW 71.24.015 (7) & RCW 71.20.110 & State & Federal Grants
103 Crime Victims	62,116	64,260	RCW 7.68.035
104 Fair	124,826	138,675	RCW 15.76.115

105 Law Library	1,241	6,098	RCW27.24.070 &RCW 27.24.030
110 Park	112,897	370,854	Resolution 2008-59 and Resolution 98-82
111 Paths & Trails	96,952	105,056	RCW 47.30
112 Road	1,936,071	2,587,576	RCW 36.82.010 & RCW 82.36.025 & State & Federal Grants
114 Veteran's Assistance	73,480	62,531	RCW 73.08.010
115 Real Estate & Prop Tax Admin	152,671	166,401	RCW 82.45.180 (5a,b,c)
118 Treasurer's O&M	86,186	80,237	RCW 84.56.020
119 Auditor's O&M	148,970	170,748	RCW 36.22.170 & RCW 36.22.175
123 Trial Court Improvement	90,862	91,707	RCW 3.58.060
126 Drug Enforcement	1,800	1,800	RCW 69.50.505
127 Emergency 911	117,894	112,241	RCW 82.14B.030
128 Extension Education	6,433	7,117	Resolution 98-19
130 Growth Management	19,692	24,989	RCW 36.70.010
131 Low Income Housing	51,210	57,897	RCW 36.22.178
132 Homeless Program	314,721	363,415	RCW 36.22.179
133 Affordable & Supportive Housing	42,632	72,202	RCW 82.14.540 & Resolution 2019-32 & Ordinance 2019-02
134 Public Facilities	333,897	479,295	RCW 82.14.370
135 Mental Health Tax Fund	140,124	399,015	RCW 82.14.460
140 Election CARES	0	0	Federal/State Grant
141 Election Security	59,277	59,289	Federal/State Grant

145 American Rescue Plan Act	754,609	1,493,290	Federal Direct Grant
301 Capital Projects	744,337	646,837	RCW 82.46.040
463 Solid Waste	300,164	413,757	Resolution 2002-81
501 Risk Mgmt	249,704	527,514	Resolution 2006-51
502 ER&R	2,131,329	2,132,129	Resolution 77-111
504 Unemployment	213,530	217,770	Resolution 1978-2
505 IT Fund	638,532	431,104	Resolution 2006-52

NOTE 2 – BUDGET COMPLIANCE

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

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

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

Fund/Department	*Appropriated Amounts*	*Supplemental Appropriation*	*Actual Expenditures*	*Variance*
GENERAL FUND				
001-000-000	$ 1,670,767	$ 250,000	$ 1,908,328	$ 12,439
001-000-060	$ 388,045		$ 356,085	$ 31,960
001-000-090	$ 475,953	$ 30,000	$ 502,358	$ 3,595
001-000-100	$ 3,475		$ 2,789	$ 686
001-000-120	$ 18,567	$ 6,000	$ 22,309	$ 2,258
001-000-150	$ 399,499		$ 389,209	$ 10,290
001-000-180	$ 447,657		$ 424,974	$ 22,683
001-000-190	$	$ 16,000	$ 15,012	$ 988
001-000-200	$ 45,150		$ 23,992	$ 21,158
001-000-210	$ 534,308		$ 452,382	$ 81,926
001-000-240	$ 656,124		$ 628,431	$ 27,693
001-000-285	$ 189,153		$ 153,136	$ 36,017
001-000-300	$ 325,843		$ 309,673	$ 16,170
001-000-330	$ 371,576		$ 345,296	$ 26,280
001-000-350	$ 104,650		$ 79,389	$ 25,261
001-000-380	$ 60,000	$ 2,000	$ 61,530	$ 470
001-000-390	$ 174,562		$ 115,527	$ 59,035
001-000-420	$ 1,133,582		$ 1,002,619	$ 130,963
001-000-450	$ 211,895		$ 203,607	$ 8,288
001-000-455	$ 10,550		$ 5,331	$ 5,219
001-000-475	$ 550,154	$ 50,000	$ 582,772	$ 17,382
001-000-480	$ 188,064		$ 135,338	$ 52,726
001-000-510	$ 528,822	$ 35,000	$ 556,173	$ 7,649
001-000-520	$ 132,100		$ 118,739	$ 13,361
001-000-540	$ 1,059,350		$ 937,902	$ 121,448

001-000-600	$ 2,486,967	$	$ 2,339,457	$ 147,510
001-000-660	$ 108,162	$ 45,000	$ 148,225	$ 4,937
001-000-670	$ 343,126	$ 55,000	$ 395,886	$ 2,240
001-000-690	$ 353,331		$ 313,842	$ 39,489
116-000-000	$ 46,602		$ 43,915	$ 2,687
121-000-000	$ 0		$ 0	$ 0
Total General Fund	**$ 13,018,034**	**$ 489,000**	**$ 12,574,226**	**$ 932,808**
101-000-000	$ 36,000		$ 33,028	$ 2,972
102-000-000	$ 3,661,020		$ 2,722,560	$ 938,460
103-000-000	$ 8,460		$ 7,849	$ 611
104-000-000	$ 445,781		$ 184,116	$ 261,665
105-000-000	$ 3,680		$ 1,760	$ 1,920
110-000-000	$ 183,980	$ 5,000	$ 187,911	$ 1,069
111-000-000	$ 0		$ 0	$ 0
112-000-000	$ 6,624,108	$ 29,253	$ 4,733,475	$ 1,919,886
112-000-010	Rolled up to 112		$	$
114-000-000	$ 20,000	$ 3,000	$ 27,041	$ -4,041
115-000-000	$ 0		$ 0	$ 0
116-000-000	rolled up to General		$	$
	$ -		$	$
118-000-000	$ 29,000	$ 2,000	$ 30,555	$ 445
119-000-000	$ 135,000		$ 43,851	$ 91,149
123-000-000	$ 45,000		$ 30,281	$ 14,719
126-000-000	$ 0		$ 0	$ 0
127-000-000	$ 643,277		$ 533,192	$ 110,085
128-000-000	$ 200		$ 517	$ -317
130-000-000	$ 120,000		$ 80,991	$ 39,009
131-000-000	$ 20,000		$ 19,918	$ 82
132-000-000	$ 105,000	$ 2,700	$ 107,479	$ 221
133-000-000	$ 0		$ 0	$ 0
134-000-000	$ 120,359		$ 111,147	$ 9,212
135-000-000	$ 22,455		$ 18,985	$ 3,470
140-000-000	$ 0		$ 0	$ 0
141-000-000	$ 0		$ 0	$ 0
145-000-000	$ 0	$ 650,869	$ 594,182	$ 56,687
301-000-040	$ 424,000	$ 6,000	$ 429,797	$ 203
463-000-000	$ 1,223,051	$ 205,000	$ 1,426,146	$ 1,905
501-000-000	$ 609,076	$ 80,000	$ 684,792	$ 4,284
502-000-000	$ 2,476,981		$ 2,469,283	$ 7,698
504-000-000	$ 15,000		$ 7,172	$ 7,828
505-000-000	$ 902,799	$ 270,000	$ 1,161,298	$ 11,501

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

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

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

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

The governing board of the NETCHD approved an annual budget and the necessary income payment needed from all participants. The 2022 NETCHD operating budget was $3,469,210. NETCHD budgeted operating income of $3,419,210 in 2022. Of the total operating income, $153,240 was paid by Pend Oreille County in 2022. The NETCHD is audited by the Washington State Auditor and audit reports can be found at www.sao.wa.gov.

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

The governing board of Martin Hall approved an annual budget along with the necessary income payment amounts needed from all participants. The 2022 Martin Hall operating budget was $2,376,709 with $1,945,450 budgeted for operating income. Pend Oreille County paid $119,830 in 2022 towards Martin Hall 2022 operating revenue. Martin Hall Juvenile Detention Facility is audited by the Washington State Auditor and audit reports can be found at www.sao.wa.gov.

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

The Tri-County Judicial budgeted expenditures for 2022 were $1,084,540. The valuation split of costs was Ferry County-9.8%, Pend Oreille County 23.2% and Stevens County 67.0%. Pend Oreille County 2022 expenditure portion of the judicial district was $169,184 with credit of ($130,988) for IT/phone charges, 20% of District Court judge salary for time on superior court duties and Juvenile employee costs. Pend Oreille county paid to Stevens county, $169,184 in 2022 with Stevens county paying the county for the credit due Pend Oreille county of $130,988. Stevens county administers the Tri-County Judicial District Budget and their audit reports can be found at www.sao.wa.gov.

NOTE 4 – COVID-19 PANDEMIC

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

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

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

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

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

NOTE 5 – LONG-TERM DEBT

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the county and summarizes the county debt transactions for year ended December 31, 2022.

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

YEAR	PRINCIPAL	INTEREST	TOTAL
2023	$ 22,059	$ 9,981	$ 32,040
2024	$ 23,162	$ 8,850	$ 32,012
2025	$ 24,320	$ 7,663	$ 31,983
2026	$ 25,536	$ 6,417	$ 31,953
2027	$ 26,813	$ 5,108	$ 31,921
2028-2030	$ 88,753	$ 6,801	$ 95,554
TOTALS	**$ 210,643**	**$ 44,820**	**$ 255,463**

Assets Pledged as Collateral for Debt

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

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

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

Significant Debt Agreement Terms

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

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

NOTE 6- EXTERNAL INVESTMENT POOL

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

The investments are managed by the Treasurer, which reports investment activity to the County Finance Committee on a quarterly basis. Additionally, the County treasurer investment activity is subject to an annual investment policy review, compliance oversight, quarterly financial review, and annual financial reporting. The County has not provided nor obtained any legally binding guarantees during the year ended December 31, 2022, to support the value of shares in the Pool.

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

The interest or other earnings of income from the resources of any municipal corporation of which the governing body has not taken any action pertaining to the investment of funds and that have been invested in accordance with state statutes, shall be deposited in the current expense fund of the county and may be used for general county purposes. The total amount of income from the External Investment Pool assigned to the County's general fund for the year was $6,071.63. These investments made by the County Treasurer on behalf of the participants is involuntary participation in the County Treasurer's Investment Pool as they are required to be invested by statute.

68% of the County Treasurer's Pool consists of these involuntary participants. Voluntary participants in the County Treasurer's Pool include Counseling Services, Fair, Road, REET, ER&R and County General fund. The deposits held for both involuntary and voluntary entities are included in the External Investment Pool which is found in the Custodial Fund.

NOTE 7 – LEASES

During the year ended 2022, the county adopted guidance for the presentation and disclosure of leases, as required by the BARS manual. This requirement resulted in the addition of a lease liability reported on the Schedule of Liabilities.

The County leases a building for use as the Cusick Sheriff Substation from Rosevro Property Acquisitions LLC for $1 per year under a 5-year lease agreement. The lease agreement began on 1/1/2019 and ends 12/31/2023.

The County leases land on Abercrombie peak from the US Dept of Agriculture/Forest Service for communication equipment. It is a 20-year lease agreement at no cost. The lease agreement signed on 7/21/2014 and ends 12/31/2034.

The County leases land on Calispel Peak from Stimson Lumber Co. for communication equipment for $500 per year. The original term on the agreement began 10/27/1997 and ran to 10/26/2000 with 1-year automatic extensions that have continued and are ongoing.

The County leases a postage meter from Quadient Leasing USA, Inc under a 5-year lease agreement that began 2/14/2020 and ends 2/13/2025 for a total lease cost of $9,101.

The amount paid for leases in 2022 was $1,865 As of December 31, 2022, the future lease payments are as follows:

YEAR ENDED DECEMBER 31	TOTAL
2023	$2,325
2024	$2,320
2025	$1,708
2026	$500
2027	$500
2028-2032	$2,500
2033-2037	$2,500
TOTAL	$12,353

NOTE 8 – INTERFUND LOANS

The following table displays interfund loan activity during 2022.

Borrowing Fund	Lending Fund	Balance 1/1/2021	Additions	Reductions	Balance 12/31/2022
Fair	Public Facilities	$ 9,000	$ 0	$ 3,000	$ 6,000

NOTE 9 – DEPOSITS & INVESTMENTS

Investments are reported at original cost. Deposits and investments by type at December 31, 2022 are as follows:

Type of deposit or investment	County own deposits and investments	Deposits and investments held by the County as custodian for other local governments, individuals, or private organizations	Total
Bank deposits	$ 1,681,452	$ 37,626	$ 1,719,078
Local Government Investment Pool	$ 16,635,645	$ 23,492,241	$ 40,127,886
Money Market Accounts	$ 1,063,171	$ 7,090	$ 1,070,261
Total	**$ 19,380,268**	**$ 23,536,957**	**$ 42,917,225**

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

Investments in the State Local Government Investment Pool (LGIP)

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

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

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

Custodial Credit Risk

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

Other Disclosures

The amounts reported as net cash and investments also include a compensating balance maintained with the bank in lieu of payments for services rendered. The average compensating balance maintained during 2022 was approximately $3,610,452.74.

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

NOTE 10-OTHER POST EMPLOYMENT BENEFITS (OPEB PLANS)

Beginning January 1, 2022, Pend Oreille County became a participating employer in the state's Public Employees Benefits Board (PEBB) Program, a defined benefit plan administered by the Washington State Health Care Authority. The plan provides medical, dental, and life insurance benefits for public employees and retirees and their dependents on a pay-as-you-go basis. The plan provides OPEB benefits through both explicit and implicit subsidies. The explicit subsidy is a set dollar amount that lowers the monthly premium paid by members over the age of 65 enrolled in Medicare Parts A and B. PEBB determines the amount of the explicit subsidy annually. The implicit subsidy results from the inclusion of active and non-Medicare eligible retirees in the same pool when determining premiums. There is an implicit subsidy from active employees since the premiums paid by retirees are lower than they would have been if the retirees were insured separately. The county had no retiree's on the PEBB plan this first year of participation, due to the fact that the WCIF allowed our prior participating retiree's to stay with WCIF. The County had 111 active plan members and 0 retired plan members as of December 31, 2022. As of December 31, 2022, the County's total OPEB liability was $3,828,385 as calculated using the alternative measurement method. The county contributed $984,405 to the plan for the year ended December 31, 2022.

The LEOFF 1 Retiree medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the county as required by RCW 41.26.150. The plan pays for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. The county pays medical insurance premiums for the eligible LEOFF 1 member. Uncovered medical costs are reviewed by the LEOFF board, which is comprised of 5 members, representing Law enforcement, Fire protection services, County Commissioner, City Legislator and a Member at large(citizen). As of December 31, 2022, the plan had 1 member, a retiree. The amount of the OPEB liability as of the reporting date is $551,857 which was figured using the Office of the Washington State Actuary tool. For the year ended December 31, 2022, the county paid $7,449.07 on premiums and other medical costs for the LEOFF 1 member.

NOTE 11 - PENSION PLANS

A. State Sponsored Pension Plans

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

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

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for each plan.

The DRS ACFR may be downloaded from the DRS website at www.drs.wa.gov.

At June 30, 2022 (the measurement date of the plans), the County's proportionate share of the collective net pension liabilities (assets), was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	$329,681	.0537930%	$ 1,497,795
PERS 2/3	$505,872	.0629690%	($2,335,382)
PSERS 2	$ 41,940	.0948000%	($ 67,782)
LEOFF 1	0	.0020100%	($ 57,659)
LEOFF 2	$ 53,225	.0257090%	($ 698,693)

Only the net pension liabilities are reported on Schedule 09.

LEOFF Plan 1

The County also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

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

NOTE 12 - PROPERTY TAX

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

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

Pend Oreille County's regular levy for the year 2022 was $1.2695432129 per $1000 on an assessed valuation of $1,862,150,635 for a total regular levy of $2,364,080.70. There was no levy shift from Road to Current Expense.

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 2022 was $1.4058224392 per $1,000 on an assessed valuation of $1,637,078,500 for a total road levy of $2,301,441.69.

NOTE 13 – RISK MANAGEMENT

Pend Oreille County is a participating member of the Washington Counties Risk Pool (WCRP). Chapter 48.62 RCW authorizes the governing body of one or more governmental entities to join together for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services.
An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The Pool was formed in August of 1988 when 15 counties in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2022, 25 counties participate in the WCRP. The Pool allows members to jointly establish a plan of self-insurance, and provides related services, such. as risk management, education, and claims administration. The Pool's liability program provides coverage for general liability, public officials liability, police professional liability, employment practices liability, and automobile liability. County deductibles range from $10,000 to $500,000. Reinsurance is purchased in several layers up to the policy limits of $10,000,000. Members may purchase an optional $5,000,000 excess of $20,000,000 layer of coverage. Allocated Loss Adjustment Expense (ALAE) is combined with losses for purposes of the Pool retention, excess insurance, and deductibles. For losses occurring in 2022, Pend Oreille County selected a per-occurrence deductible of $10,000.
Members make an annual contribution to fund the Pool. The Pool acquires excess and reinsurance for further protection from larger losses. For the first $10,000,000 of coverage, the Pool acquires reinsurance.

The reinsurance agreements are written with Self-Insured Retentions ("SIRs") equal to the amount of the layer of coverage below. For the Pool's 2019-20 through 2021-22 Fiscal Years, the Pool's SIR was $2,000,000 and for the Pool's 2021-22 Fiscal Year, the Pool's SIR was $3,000,000. The other reinsurance agreements respond up to the applicable policy limits and the agreements contain aggregate limits for the maximum annual reimbursements to the Pool of $30,000,000 (lowest reinsured layer), $50 million, (second layer). The Pool purchases excess coverage for the additional $10,000,000 with an aggregate limit of $100,000,000. Since the Pool is a cooperative program, there is a joint liability among the participating members. For the 2021-22 Fiscal Year, 16 of the Pool's 24 member counties group purchase an additional $5,000,000 policy in excess of the pooled $20,000,000.

New members may be asked to pay modest fees to cover the costs to analyze their loss data and risk profiles, and for their proportional shares of the entry year's assessments. New members contract under the Interlocal Agreement to remain in the Pool for at least five years. Following its initial 60-month term, any member may terminate its membership at the conclusion of any Pool fiscal year, provided the county timely files the required advance written notice. Otherwise, the Interlocal Agreement and membership automatically renews for another year. Even after termination, former members remain responsible for reassessments by the Pool for the members' proportional shares of any unresolved, unreported, and in- process claims for the periods that the former members were signatories to the Interlocal Agreement.

The Pool is fully funded by its member participants. Claims are filed directly with the Pool by members and adjusted by one of the four staff members responsible for evaluating each claim for coverage, establishing reserves and investigating claims for any risk-shared liability. The Pool does not contract with any third-party administrators for claims adjustment or loss prevention services.

During 2021-22, Pend Oreille County was also one of twenty-four (24) counties which participated in the Washington Counties Property Program (WCPP). Property losses are covered under the WCPP to the participating counties' buildings and contents, vehicles, mobile/contractor equipment, EDP and communication equipment, etc. that have been scheduled. The WCPP includes 'All Other Perils ("AOP")' coverage limits of $500 million per occurrence as well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being $200 million. There are no AOP annual aggregate limits, but the flood and earthquake coverages include annual aggregate limits of $200 million each. Each participating county is solely responsible for paying their selected deductible, ranging between $5,000 and $50,000. Higher deductibles apply to losses resulting from catastrophe-type losses.

Pend Oreille County also participates in the jointly purchased cyber risk and security coverage from a highly rated commercial insurer. This group-purchased cyber coverage provides limits of $2,000,000 per claim and $5,000,000 in the aggregate. For 2022, the Pool's SIR for cyber claims was $250,000 from January 1 through December 31, with Pend Oreille County having no deductible.

Beginning in the 2021-22 Fiscal Year, Pend Oreille County was one of 22 counties that participated in a group purchased crime policy, which included limits of $2,000,000 and with a county deductible of $25,000.

The Pool is governed by a board of directors which is comprised of one designated representative from each participating member. The Board of Directors generally meets three-times each year with the Annual Meeting of the Pool being held in summer. The Board approves the extent of risk-sharing, approves the Pool's self-insuring coverage documents, approves the selection of reinsurance and excess agreements, and approves the Pool's annual operating budget.

An 11-member executive committee is elected by and from the WCRP Board for staggered, 3-year terms. Authority has been delegated to the Committee by the Board of Directors to, a) approve all disbursements, and review the Pool's financial health, b) approve case settlements exceeding the applicable members deductible by more than $100,000, c). to authorize by two-thirds majority vote commencement of lawsuits in the name of the Pool.

During 2021-22, the WCRP's assets increased to $57,838,522 while its liabilities also increased to $35,879,265. The Pool's net position ended at $22,917,345. The Pool more than satisfies the State Risk Manager's solvency requirements (WAC 200.100.03001). The Pool is a cooperative program with joint liability amongst its participating members.

Deficits of the Pool resulting from any fiscal year are financed by reassessments of the deficient year's membership in proportion with the initially levied and collected deposit assessments. The Pool's reassessments receivable balance as of December 31, 2022, was zero ($0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

NOTE 14 – OTHER DISCLOSURES

a) Whisper Point Development: The amount of $588,235.75 was received on August 9, 2017 and deposited in Treasurer's Suspense as a financial guarantee for completion of the Whisper Point Sewer System Construction, Phase II, Large On-site Sewer System (LOSS), prior to the approval of the plat per Pend Oreille County Development Regulations (XX.02.040) and RCW 58.17.130. Upon receipt of acceptable documentation and verification by inspection, the county will release the funds. Subsequently, those funds have been released in 2023.

b) To follow up on this note from 2020 annual report : In 2020, in the middle of the COVID-19 pandemic, Pend Oreille County's largest private employer Ponderay Newsprint closed. Beside the loss of jobs, Ponderay Newsprint was a large loss of electric sales to the Pend Oreille PUD, which in turn affects the County revenue of PUD privilege tax. The property was sold and the back taxes were paid. The new owner, although unable to start up the Newsprint production was able to establish a virtual currency mining that in turn needed electricity at a steady rate, and although the jobs have not returned currently, that is a possibility for future development of the business and that has helped to mitigate the negative impacts to the County.

c) In February 2021, the Washington Supreme Court struck down the state's main drug possession crime in a case called *State v. Blake.* The decision directly impacts anyone previously charged and convicted under the drug possession statute RCW 69.50.4013(1) as it existed before the court ruling. A court process is required to have a criminal record vacated and fines refunded to those impacted by the *Blake* decision. The State of Washington has set aside limited funds in the budget for reimbursement. For audit purposes, the County has been tasked with deciding if the liability rests with the county or the state. The Pend Oreille Prosecutor along with the Washington State Prosecutor Association has decided the liability rests with the State.

d) In 2022, Pend Oreille received Local Assistance and Tribal Consistency Funds allocated by the Federal Government of $2,071,121.58. Counties and tribal governments eligible for revenue sharing (PILT) had experienced fluctuations in prior year in their PILT (Payment in lieu of Taxes) and SRS (Secure Rural Schools) funds allocated by Congress, so the funds were distributed with the purpose to serve as a general revenue enhancement program. The Pend Oreille County Board of Commissioners made their intent clear that the wise use of the funds would be to secure the future financial resiliency of Pend Oreille County and created a reserve fund (Resolution 2023-17) within Current Expense, while they prepare a strategic plan. The funds are presented in the Committed ending fund balance of the Current Expense fund.

e) Pend Oreille County is a part of the Tri-County Judicial District with Stevens County and Ferry County. Stevens County assumes the original financial costs and bills Pend Oreille and Ferry County for their share of the costs. Pend Oreille County provides Tri-County judicial district services that are credited against their cost share. Prior to 2022 the county was billed the net of the cost share and credit for services provided, but in 2022 Stevens County requested that Pend Oreille County pay the gross due and Stevens County would in turn pay Pend Oreille County for their services provided to the Judicial District.

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		Total for All Funds (Memo Only)	001 General	101 Arts & Toursim	102 Counseling
Beginning Cash and Investments					
308	Beginning Cash and Investments	13,732,427	2,964,113	174,248	1,527,909
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	8,438,393	4,785,740	72,673	35,547
320	Licenses and Permits	293,662	293,662	-	-
330	Intergovernmental Revenues	15,753,221	8,013,130	-	2,980,445
340	Charges for Goods and Services	7,451,605	1,400,225	-	15,445
350	Fines and Penalties	122,409	122,417	-	-
360	Miscellaneous Revenues	795,283	477,718	-	118,703
Total Revenues:		32,854,573	15,092,892	72,673	3,150,140
Expenditures					
510	General Government	8,014,817	6,322,526	-	-
520	Public Safety	5,085,650	4,410,260	-	-
530	Utilities	1,377,487	-	-	-
540	Transportation	5,998,640	-	-	-
550	Natural/Economic Environment	1,428,987	1,182,858	33,028	-
560	Social Services	3,022,314	177,233	-	2,690,642
570	Culture and Recreation	380,433	79,389	-	-
Total Expenditures:		25,308,328	12,172,266	33,028	2,690,642
Excess (Deficiency) Revenues over Expenditures:		7,546,245	2,920,626	39,645	459,498
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	458,680	358,680	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	556,136	25,622	-	-
Total Other Increases in Fund Resources:		1,014,816	384,302	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	2,325,151	275,570	-	31,918
591-593, 599	Debt Service	33,930	33,930	-	-
597	Transfers-Out	458,680	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	95,459	92,459	-	-
Total Other Decreases in Fund Resources:		2,913,220	401,959	-	31,918
Increase (Decrease) in Cash and Investments:		**5,647,841**	**2,902,969**	**39,645**	**427,580**
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	9,386,649	35,508	213,893	1,955,489
50841	Committed	7,772,912	3,670,867	-	-
50851	Assigned	2,220,707	2,160,707	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		**19,380,268**	**5,867,082**	**213,893**	**1,955,489**

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		103 Crime Victims	104 Fair	105 Law Library
Beginning Cash and Investments				
308	Beginning Cash and Investments	62,116	124,826	1,241
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	84,592	3,093
340	Charges for Goods and Services	9,993	63,181	3,524
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	-	50,192	-
Total Revenues:		9,993	197,965	6,617
Expenditures				
510	General Government	7,849	-	-
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	146,560	1,760
Total Expenditures:		7,849	146,560	1,760
Excess (Deficiency) Revenues over Expenditures:		2,144	51,405	4,857
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	-	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	34,556	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	3,000	-
Total Other Decreases in Fund Resources:		-	37,556	-
Increase (Decrease) in Cash and Investments:		**2,144**	**13,849**	**4,857**
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	64,260	138,675	6,098
50841	Committed	-	-	-
50851	Assigned	-	-	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		**64,260**	**138,675**	**6,098**

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		110 Park	111 Paths & Trails	112 Road	114 Veteran's Assistance
Beginning Cash and Investments					
308	Beginning Cash and Investments	112,897	96,952	1,936,071	73,480
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	2,514,158	16,069
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	8,104	2,676,210	23
340	Charges for Goods and Services	33	-	41,814	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	4,074	-	39,484	-
Total Revenues:		4,107	8,104	5,271,666	16,092
Expenditures					
510	General Government	-	-	50,313	-
520	Public Safety	-	-	100,000	-
530	Utilities	-	-	-	-
540	Transportation	-	-	4,356,947	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	27,041
570	Culture and Recreation	152,208	-	-	-
Total Expenditures:		152,208	-	4,507,260	27,041
Excess (Deficiency) Revenues over Expenditures:		(148,101)	8,104	764,406	(10,949)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	100,000	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	441,761	-	13,314	-
Total Other Increases in Fund Resources:		441,761	-	113,314	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	35,703	-	226,215	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		35,703	-	226,215	-
Increase (Decrease) in Cash and Investments:		**257,957**	**8,104**	**651,505**	**(10,949)**
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	105,056	2,587,576	62,531
50841	Committed	370,854	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		**370,854**	**105,056**	**2,587,576**	**62,531**

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		115 Real Estate & Property Tax Admin	118 Treasurer's O&M	119 Auditor's O&M
Beginning Cash and Investments				
308	Beginning Cash and Investments	152,671	86,186	148,970
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	8,996	-	53,716
340	Charges for Goods and Services	2,740	24,606	11,913
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	1,994	-	-
Total Revenues:		13,730	24,606	65,629
Expenditures				
510	General Government	-	10,586	43,851
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		-	10,586	43,851
Excess (Deficiency) Revenues over Expenditures:		13,730	14,020	21,778
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	-	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	19,969	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	19,969	-
Increase (Decrease) in Cash and Investments:		**13,730**	**(5,949)**	**21,778**
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	166,401	80,237	170,748
50841	Committed	-	-	-
50851	Assigned	-	-	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		**166,401**	**80,237**	**170,748**

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		123 Trial Court Improvement	126 Drug Enforcement	127 Emergency 911 communication	128 Extension Education
Beginning Cash and Investments					
308	Beginning Cash and Investments	90,862	1,800	177,894	6,433
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	120,919	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	31,126	-	406,508	-
340	Charges for Goods and Services	-	-	-	700
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	112	500
Total Revenues:		31,126	-	527,539	1,200
Expenditures					
510	General Government	5,811	-	-	-
520	Public Safety	-	-	533,192	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	516
Total Expenditures:		5,811	-	533,192	516
Excess (Deficiency) Revenues over Expenditures:		25,315	-	(5,653)	684
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	24,470	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		24,470	-	-	-
Increase (Decrease) in Cash and Investments:		**845**	**-**	**(5,653)**	**684**
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	91,707	-	112,241	-
50841	Committed	-	1,800	-	7,117
50851	Assigned	-	-	60,000	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		**91,707**	**1,800**	**172,241**	**7,117**

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		130 Growth Management	131 Low Income Housing	132 Homeless Program
Beginning Cash and Investments				
308	Beginning Cash and Investments	19,692	51,210	314,721
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	86,287	-	-
340	Charges for Goods and Services	-	26,606	156,173
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	-	-	-
Total Revenues:		86,287	26,606	156,173
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	80,990	-	-
560	Social Services	-	19,919	107,479
570	Culture and Recreation	-	-	-
Total Expenditures:		80,990	19,919	107,479
Excess (Deficiency) Revenues over Expenditures:		5,297	6,687	48,694
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	-	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	-	-
Increase (Decrease) in Cash and Investments:		**5,297**	**6,687**	**48,694**
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	24,989	57,897	363,415
50841	Committed	-	-	-
50851	Assigned	-	-	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		**24,989**	**57,897**	**363,415**

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		133 Affordable & Suportive Housing	134 Public Facilities	135 Mental Health Tax	141 Election Security Fund
Beginning Cash and Investments					
308	Beginning Cash and Investments	42,632	333,897	140,124	59,277
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	29,570	253,545	277,876	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	12
Total Revenues:		29,570	253,545	277,876	12
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	111,147	18,985	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	111,147	18,985	-
Excess (Deficiency) Revenues over Expenditures:		29,570	142,398	258,891	12
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	3,000	-	-
Total Other Increases in Fund Resources:		-	3,000	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	-	-
Increase (Decrease) in Cash and Investments:		**29,570**	**145,398**	**258,891**	**12**
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	72,202	479,295	399,015	59,289
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		**72,202**	**479,295**	**399,015**	**59,289**

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		145 American Rescue Plan Act	301 Capital Projects	463 Solid Waste
Beginning Cash and Investments				
308	Beginning Cash and Investments	754,609	744,337	300,164
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	332,296	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	1,332,863	-	64,986
340	Charges for Goods and Services	-	-	1,401,754
350	Fines and Penalties	-	-	(8)
360	Miscellaneous Revenues	-	-	73,007
Total Revenues:		1,332,863	332,296	1,539,739
Expenditures				
510	General Government	14,497	2,476	-
520	Public Safety	42,198	-	-
530	Utilities	-	-	1,377,487
540	Transportation	-	-	-
550	Natural/Economic Environment	1,979	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		58,674	2,476	1,377,487
Excess (Deficiency) Revenues over Expenditures:		1,274,189	329,820	162,252
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	-	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	196,797	327,320	48,659
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	338,711	100,000	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		535,508	427,320	48,659
Increase (Decrease) in Cash and Investments:		**738,681**	**(97,500)**	**113,593**
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	1,493,290	646,837	-
50841	Committed	-	-	413,757
50851	Assigned	-	-	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		**1,493,290**	**646,837**	**413,757**

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		501 Risk Management	502 ER&R	504 Unemployment	505 Information Technology
Beginning Cash and Investments					
308	Beginning Cash and Investments	249,704	2,131,329	213,530	638,532
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	3,142
340	Charges for Goods and Services	960,622	2,372,060	11,411	948,805
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	1,980	25,584	-	1,923
Total Revenues:		962,602	2,397,644	11,411	953,870
Expenditures					
510	General Government	684,792	-	7,171	864,945
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	1,641,693	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		684,792	1,641,693	7,171	864,945
Excess (Deficiency) Revenues over Expenditures:		277,810	755,951	4,240	88,925
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	72,439	-	-
Total Other Increases in Fund Resources:		-	72,439	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	827,590	-	296,353
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	827,590	-	296,353
Increase (Decrease) in Cash and Investments:		**277,810**	**800**	**4,240**	**(207,428)**
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	527,514	2,132,129	217,770	431,104
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		**527,514**	**2,132,129**	**217,770**	**431,104**

Pend Oreille County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

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

Pend Oreille County
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		Total for All Funds (Memo Only)	Investment Trust	Private-Purpose Trust	Custodial
308	Beginning Cash and Investments	21,490,834	17,966,949	257,780	3,266,105
388 & 588	Net Adjustments	-	-	-	-
310-390	Additions	54,565,647	8,826,646	3,134,040	42,604,961
510-590	Deductions	52,519,524	7,041,507	3,072,139	42,405,878
	Net Increase (Decrease) in Cash and Investments:	2,046,123	1,785,139	61,901	199,083
508	Ending Cash and Investments	23,536,957	19,752,088	319,681	3,465,188

The accompanying notes are an integral part of this statement.

Pend Oreille County

Schedule 01

For the year ended December 31, 2022

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3084100	Committed Cash and Investments - Beginning	$1,268,112
0150	001	General	3083100	Restricted Cash and Investments - Beginning	$10,383
0150	001	General	3085100	Assigned Cash and Investments - Beginning	$1,685,618
0150	001	General	3111000	Property Tax	$2,317,219
0150	001	General	3174000	Timber Excise Tax	$193,001
0150	001	General	3131100	Local Retail Sales and Use Tax	$2,052,418
0150	001	General	3137100	Criminal Justice Sales and Use Tax	$221,263
0150	001	General	3172000	Leasehold Excise Tax	$1,839
0150	001	General	3216000	Professional and Occupations	$10
0150	001	General	3221000	Buildings, Structures and Equipment	$229,191
0150	001	General	3222000	Marriage Licenses	$576
0150	001	General	3229000	Other Non-Business Licenses and Permits	$10,899
0150	001	General	3229000	Other Non-Business Licenses and Permits	$52,986
0150	001	General	3312103	Federal Direct Grant from Department of Treasury	$2,071,122
0150	001	General	3321523	Payment In-Lieu of Tax	$1,269,568
0150	001	General	3321560	Payment In-Lieu of Tax	$143
0150	001	General	3421000	Law Enforcement Services	$256
0150	001	General	3331422	Federal Indirect Grant from Department of Housing and Urban Development.	$18,522
0150	001	General	3331657	Federal Indirect Grant from Department of Justice	$52,985
0150	001	General	3331658	Federal Indirect Grant from Department of Justice	$32,313

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3331683	Federal Indirect Grant from Department of Justice	$3,622
0150	001	General	3332061	Federal Indirect Grant from Department of Transportation	$44,548
0150	001	General	3339356	Federal Indirect Grant from Department of Health and Human Services	$18,583
0150	001	General	3339356	Federal Indirect Grant from Department of Health and Human Services	$61,651
0150	001	General	3339701	Federal Indirect Grant from Department of Homeland Security	$3,659
0150	001	General	3339703	Federal Indirect Grant from Department of Homeland Security	$475
0150	001	General	3339704	Federal Indirect Grant from Department of Homeland Security	$28,015
0150	001	General	3339705	Federal Indirect Grant from Department of Homeland Security	$18,116
0150	001	General	3339706	Federal Indirect Grant from Department of Homeland Security	$17,529
0150	001	General	3339706	Federal Indirect Grant from Department of Homeland Security	$72,243
0150	001	General	3339706	Federal Indirect Grant from Department of Homeland Security	$18,587
0150	001	General	3340011	State Contribution to County Prosecutor's Salary	$100,711
0150	001	General	3340110	State Grant from Criminal Justice Training Commission	$43,750
0150	001	General	3340121	State Grant from Office of the Public Defender Blake Decision	$101,654
0150	001	General	3340120	State Grant from Other Judicial Agencies	$8,084

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3340121	State Grant from Office of the Public Defender Blake Decision	$47,339
0150	001	General	3340120	State Grant from Other Judicial Agencies	$9,000
0150	001	General	3340120	State Grant from Other Judicial Agencies	$12,489
0150	001	General	3340120	State Grant from Other Judicial Agencies	$41,530
0150	001	General	3340210	State Grant from Department of Agriculture	$123,801
0150	001	General	3340310	State Grant from Department of Ecology	$2,071
0150	001	General	3340460	State Grant from Department of Social and Health Services	$29,069
0150	001	General	3340463	State Grant from Department of Social and Health Services	$3,185
0150	001	General	3340691	State Grant from Other State Agencies	$6,525
0150	001	General	3350091	PUD Privilege Tax	$249,771
0150	001	General	3360084	Vessel Registration Fees	$7,992
0150	001	General	3360098	City-County Assistance	$784,608
0150	001	General	3360101	Court Cost Reimbursement - Witness Fees	$663
0150	001	General	3360120	Court Cost Reimbursement - LFO Collections	$498
0150	001	General	3360128	Counties - Public Defense Services	$22,170
0150	001	General	3360251	Payment In-Lieu of Taxes - Game Lands	$3,845
0150	001	General	3360610	Criminal Justice - Counties	$436,651
0150	001	General	3360631	Adult Court Cost - Juvenile Offenders	$2,514
0150	001	General	3360651	DUI and Other Criminal Justice Assistance	$6,793
0150	001	General	3360692	Autopsy Cost	$2,977
0150	001	General	3360694	Liquor/Beer Excise Tax	$31,824

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3360695	Liquor Control Board Profits	$38,175
0150	001	General	3370000	Local Grants, Entitlements and Other Payments	$2,163,760
0150	001	General	3412100	Auditors' Filing and Recording Services	$32,798
0150	001	General	3412200	District/Municipal Court Civil Filing Services	$3,969
0150	001	General	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	$14,938
0150	001	General	3412800	District/Municipal Other Court Filing Services	$120
0150	001	General	3412900	Superior Court Other Filing Services	$541
0150	001	General	3413200	District/Municipal Court Records Services	$4,171
0150	001	General	3413300	District/Municipal Court - Administrative Fees	$1,443
0150	001	General	3413400	Superior Court Record Services	$11,391
0150	001	General	3413400	Superior Court Record Services	$1,267
0150	001	General	3413500	Other Statutory Certifying and Copy Fees	$292
0150	001	General	3413500	Other Statutory Certifying and Copy Fees	$113
0150	001	General	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	$3,973
0150	001	General	3413700	Superior Court - Administrative Fees	$88
0150	001	General	3414100	Assessors' Fees	$13,096
0150	001	General	3414200	Treasurers' Fees	$42,319
0150	001	General	3414300	Budgeting and Accounting Services	$10,904
0150	001	General	3414500	Election Services	$53,656
0150	001	General	3414800	Motor Vehicle License Fees	$252,887

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3414900	Court Services	$13,080
0150	001	General	3414900	Court Services	$130,988
0150	001	General	3416200	Word Processing, Printing and Duplicating Services - Municipal/District Court	$316
0150	001	General	3416500	Word Processing, Printing and Duplicating Services - Superior Court	$7,639
0150	001	General	3416500	Word Processing, Printing and Duplicating Services - Superior Court	$19
0150	001	General	3417000	Sales of Merchandise	$565
0150	001	General	3417000	Sales of Merchandise	$5,347
0150	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	$3,108
0150	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	$2,835
0150	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	$668
0150	001	General	3418100	Data/Word Processing, Printing, Duplicating and IT Services	$98
0150	001	General	3419100	Election Candidate Filing Services	$10,618
0150	001	General	3419600	Personnel Services	$59
0150	001	General	3419600	Personnel Services	$330
0150	001	General	3419900	Passport and Naturalization Services	$12,560
0150	001	General	3421000	Law Enforcement Services	$204,271
0150	001	General	3423000	Detention and Correction Services	$500
0150	001	General	3423000	Detention and Correction Services	$82,656
0150	001	General	3423000	Detention and Correction Services	$34,740
0150	001	General	3423000	Detention and Correction Services	$253

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3425000	Disaster Preparation Services	$1,945
0150	001	General	3426000	Ambulance Services	$21
0150	001	General	3428000	Dispatch Services	$124,181
0150	001	General	3451600	Weed Control Services	$210,025
0150	001	General	3457000	Information Services	$60,806
0150	001	General	3458100	Zoning and Subdivision Services	$37,955
0150	001	General	3465000	Domestic Relations and Family Court Services	$2,585
0150	001	General	3465000	Domestic Relations and Family Court Services	$165
0150	001	General	3513000	Criminal Filing Fees	$70
0150	001	General	3515000	Investigative Fund Assessments	$108
0150	001	General	3518000	Crime Victim Penalty Assessments	($137)
0150	001	General	3519000	Other Superior Court Penalties	$180
0150	001	General	3519000	Other Superior Court Penalties	$3,933
0150	001	General	3522000	Cruelty to Animals Penalties	$749
0150	001	General	3523000	Proof of Motor Vehicle Insurance	$24
0150	001	General	3524000	Boating Safety Penalties	$30
0150	001	General	3531000	Traffic Infraction Penalties	$20,117
0150	001	General	3537000	Non-Traffic Infraction Penalties	$2,440
0150	001	General	3540000	Civil Parking Infraction Penalties	$25
0150	001	General	3552000	Driving Under Influence (DUI) Fines	$4,095
0150	001	General	3552000	Driving Under Influence (DUI) Fines	$271
0150	001	General	3558000	Other Criminal Traffic Misdemeanor Fines	$4,959
0150	001	General	3569000	Other Criminal Non-Traffic Fines	$1,154
0150	001	General	3572300	Public Defense Cost	$2,616

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3572800	Miscellaneous Superior Court Cost Recoupments	$1,788
0150	001	General	3573300	Public Defense Cost	$7,842
0150	001	General	3573700	District/Municipal Court Cost Recoupments	$7,027
0150	001	General	3573700	District/Municipal Court Cost Recoupments	$599
0150	001	General	3590000	Non-Court Fines and Penalties	$16,879
0150	001	General	3590000	Non-Court Fines and Penalties	$46,745
0150	001	General	3590000	Non-Court Fines and Penalties	$55
0150	001	General	3590000	Non-Court Fines and Penalties	$836
0150	001	General	3590000	Non-Court Fines and Penalties	$12
0150	001	General	3611000	Investment Earnings	$212,633
0150	001	General	3614000	Other Interest	$606
0150	001	General	3614000	Other Interest	$2,471
0150	001	General	3614000	Other Interest	$1,093
0150	001	General	3614100	Other Interest	$107,246
0150	001	General	3620000	Rents and Leases	$56,511
0150	001	General	3620000	Rents and Leases	$17,174
0150	001	General	3417000	Sales of Merchandise	$3,670
0150	001	General	3670000	Contributions and Donations from Nongovernmental Sources	$1,000
0150	001	General	3670000	Contributions and Donations from Nongovernmental Sources	$1,415
0150	001	General	3670000	Contributions and Donations from Nongovernmental Sources	$1,116
0150	001	General	3670000	Contributions and Donations from Nongovernmental Sources	$3,994

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	3670000	Contributions and Donations from Nongovernmental Sources	$232
0150	001	General	3670000	Contributions and Donations from Nongovernmental Sources	$615
0150	001	General	3670000	Contributions and Donations from Nongovernmental Sources	$908
0150	001	General	3670000	Contributions and Donations from Nongovernmental Sources	$2,446
0150	001	General	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	$105
0150	001	General	3693000	Confiscated and Forfeited Property	$86
0150	001	General	3694000	Judgments and Settlements	$669
0150	001	General	3698000	Cash Adjustments	($635)
0150	001	General	3699100	Miscellaneous Other Operating	$277
0150	001	General	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	$67,100
0150	001	General	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	$656
0150	101	Arts & Toursim	3083100	Restricted Cash and Investments - Beginning	$174,248
0150	101	Arts & Toursim	3133100	Hotel/Motel Sales and Use Tax	$72,673
0150	102	Counseling	3083100	Restricted Cash and Investments - Beginning	$1,527,909
0150	102	Counseling	3111000	Property Tax	$32,785
0150	102	Counseling	3174000	Timber Excise Tax	$2,736
0150	102	Counseling	3172000	Leasehold Excise Tax	$26
0150	102	Counseling	3321560	Payment In-Lieu of Tax	$2

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	3339324	Federal Indirect Grant from Department of Health and Human Services	$59,069
0150	102	Counseling	3339378	Federal Indirect Grant from Department of Health and Human Services	$73,690
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	$1,543
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	$198,571
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	$32,082
0150	102	Counseling	3339395	Federal Indirect Grant from Department of Health and Human Services	$78,570
0150	102	Counseling	3340461	State Grant from Department of Social and Health Services	$249,331
0150	102	Counseling	3340465	State Grant from Department of Social and Health Services	$535,022
0150	102	Counseling	3340466	State Grant from Department of Social and Health Services	$82,723
0150	102	Counseling	3360251	Payment In-Lieu of Taxes - Game Lands	$50
0150	102	Counseling	3360423	Public Health Assistance	$1,668,363
0150	102	Counseling	3360694	Liquor/Beer Excise Tax	$650
0150	102	Counseling	3360695	Liquor Control Board Profits	$779
0150	102	Counseling	3418100	Data/Word Processing, Printing, Duplicating and IT Services	$1,208
0150	102	Counseling	3463001	Chemical Dependency Services	$1,094
0150	102	Counseling	3463062	Chemical Dependency Services	$10,409

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	102	Counseling	3464064	Mental Health Services	$2,734
0150	102	Counseling	3611100	Investment Earnings	$7,086
0150	102	Counseling	3671100	Contributions and Donations from Nongovernmental Sources	$109,617
0150	102	Counseling	3699100	Miscellaneous Other Operating	$2,000
0150	103	Crime Victims	3083100	Restricted Cash and Investments - Beginning	$62,116
0150	103	Crime Victims	3419800	County Crime Victim and Witness Programs Services	$9,993
0150	104	Fair	3083100	Restricted Cash and Investments - Beginning	$124,826
0150	104	Fair	3340210	State Grant from Department of Agriculture	$11,087
0150	104	Fair	3360211	County Fair Funds	$73,505
0150	104	Fair	3474000	Event Admission Fees	$63,181
0150	104	Fair	3611100	Investment Earnings	$536
0150	104	Fair	3620000	Rents and Leases	$7,596
0150	104	Fair	3620000	Rents and Leases	$18,450
0150	104	Fair	3671100	Contributions and Donations from Nongovernmental Sources	$23,610
0150	105	Law Library	3083100	Restricted Cash and Investments - Beginning	$1,241
0150	105	Law Library	3334530	Federal Indirect Grant from Institute of Museum and Library Services	$3,093
0150	105	Law Library	3412200	District/Municipal Court Civil Filing Services	$959
0150	105	Law Library	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	$2,565
0150	110	Park	3084100	Committed Cash and Investments - Beginning	$112,897
0150	110	Park	3479000	Other Culture and Recreation Fees	$6
0150	110	Park	3417100	Sales of Merchandise	$27

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	110	Park	3620000	Rents and Leases	$3,810
0150	110	Park	3671100	Contributions and Donations from Nongovernmental Sources	$264
0150	111	Paths & Trails	3083100	Restricted Cash and Investments - Beginning	$96,952
0150	111	Paths & Trails	3360089	Motor Vehicle Fuel Tax - County Roads	$8,104
0150	112	Road	3083100	Restricted Cash and Investments - Beginning	$1,936,071
0150	112	Road	3111000	Property Tax	$2,294,657
0150	112	Road	3174000	Timber Excise Tax	$218,104
0150	112	Road	3172000	Leasehold Excise Tax	$1,397
0150	112	Road	3321068	Title I - Schools and Roads	$324,805
0150	112	Road	3321560	Payment In-Lieu of Tax	$161
0150	112	Road	3332020	Federal Indirect Grant from Department of Transportation	$173,941
0150	112	Road	3332022	Federal Indirect Grant from Department of Transportation	$50,086
0150	112	Road	3339706	Federal Indirect Grant from Department of Homeland Security	$29,134
0150	112	Road	3340180	State Grant from Military Department	$4,731
0150	112	Road	3340370	Rural Arterial Program (RAP)	$11,269
0150	112	Road	3340372	CAP and Move Ahead Programs	$388,357
0150	112	Road	3360075	Multimodal Transportation - Counties	$77,525
0150	112	Road	3360089	Motor Vehicle Fuel Tax - County Roads	$1,612,576
0150	112	Road	3360251	Payment In-Lieu of Taxes - Game Lands	$3,625
0150	112	Road	3417100	Sales of Merchandise	$73
0150	112	Road	3441000	Roads/Streets Maintenance/Repair/Construction Services	$41,553

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	3458900	Other Planning and Development Services	$188
0150	112	Road	3611100	Investment Earnings	$6,333
0150	112	Road	3671100	Contributions and Donations from Nongovernmental Sources	$694
0150	112	Road	3699100	Miscellaneous Other Operating	$32,312
0150	112	Road	3694000	Judgments and Settlements	$145
0150	114	Veteran's Assistance	3083100	Restricted Cash and Investments - Beginning	$73,480
0150	114	Veteran's Assistance	3111000	Property Tax	$14,820
0150	114	Veteran's Assistance	3174000	Timber Excise Tax	$1,237
0150	114	Veteran's Assistance	3172000	Leasehold Excise Tax	$12
0150	114	Veteran's Assistance	3321560	Payment In-Lieu of Tax	$1
0150	114	Veteran's Assistance	3360251	Payment In-Lieu of Taxes - Game Lands	$22
0150	115	Real Estate & Property Tax Admin	3083100	Restricted Cash and Investments - Beginning	$152,671
0150	115	Real Estate & Property Tax Admin	3360097	Real Estate and Property Tax Administration	$8,996
0150	115	Real Estate & Property Tax Admin	3414215	Treasurers' Fees	$2,740
0150	115	Real Estate & Property Tax Admin	3611100	Investment Earnings	$1,994
0150	118	Treasurer's O&M	3083100	Restricted Cash and Investments - Beginning	$86,186
0150	118	Treasurer's O&M	3414200	Treasurers' Fees	$13,267
0150	118	Treasurer's O&M	3414200	Treasurers' Fees	$11,339
0150	119	Auditor's O&M	3083100	Restricted Cash and Investments - Beginning	$148,970
0150	119	Auditor's O&M	3340032	State Grant from Secretary of State	$21
0150	119	Auditor's O&M	3360411	Centennial Document Preservation	$53,695
0150	119	Auditor's O&M	3412100	Auditors' Filing and Recording Services	$4,081

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	119	Auditor's O&M	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	$7,832
0150	123	Trial Court Improvement	3083100	Restricted Cash and Investments - Beginning	$90,862
0150	123	Trial Court Improvement	3340120	State Grant from Other Judicial Agencies	$22,618
0150	123	Trial Court Improvement	3360129	Judicial Salary Contribution - State	$8,508
0150	126	Drug Enforcement	3084100	Committed Cash and Investments - Beginning	$1,800
0150	127	Emergency 911 communication	3085100	Assigned Cash and Investments - Beginning	$60,000
0150	127	Emergency 911 communication	3083100	Restricted Cash and Investments - Beginning	$117,894
0150	127	Emergency 911 communication	3136300	Enhanced 911 - Switched Access Lines Sales and Use Tax	$23,184
0150	127	Emergency 911 communication	3136400	Enhanced 911 - Radio Access Lines Sales and Use Tax	$92,300
0150	127	Emergency 911 communication	3136500	Enhanced 911 - Interconnected Voice over Internet Protocol Service Lines Sales and Use Tax	$5,435
0150	127	Emergency 911 communication	3340180	State Grant from Military Department	$406,508
0150	127	Emergency 911 communication	3614000	Other Interest	$112
0150	128	Extension Education	3084100	Committed Cash and Investments - Beginning	$6,433
0150	128	Extension Education	3471000	Cooperative Extension Services	$700
0150	128	Extension Education	3699100	Miscellaneous Other Operating	$500
0150	130	Growth Management	3083100	Restricted Cash and Investments - Beginning	$19,692
0150	130	Growth Management	3340330	State Grant from Conservation Commission	$86,287
0150	131	Low Income Housing	3083100	Restricted Cash and Investments - Beginning	$51,210

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	131	Low Income Housing	3412600	Recording Surcharge - Affordable Housing	$26,606
0150	132	Homeless Program	3083100	Restricted Cash and Investments - Beginning	$314,721
0150	132	Homeless Program	3412600	Recording Surcharge - Affordable Housing	$156,173
0150	133	Affordable & Suportive Housing	3083100	Restricted Cash and Investments - Beginning	$42,632
0150	133	Affordable & Suportive Housing	3132700	Affordable and Supportive Housing Sales and Use Tax	$29,570
0150	134	Public Facilities	3083100	Restricted Cash and Investments - Beginning	$333,897
0150	134	Public Facilities	3131800	Rural County Sales and Use Tax	$253,545
0150	135	Mental Health Tax	3083100	Restricted Cash and Investments - Beginning	$140,124
0150	135	Mental Health Tax	3131400	Chemical Dependency/Mental Health Services Sales and Use Tax	$277,876
0150	141	Election Security Fund	3083100	Restricted Cash and Investments - Beginning	$59,277
0150	141	Election Security Fund	3611100	Investment Earnings	$12
0150	145	American Rescue Plan Act	3083100	Restricted Cash and Investments - Beginning	$754,609
0150	145	American Rescue Plan Act	3312101	Federal Direct Grant from Department of Treasury	$1,332,863
0150	301	Capital Projects	3083100	Restricted Cash and Investments - Beginning	$744,337
0150	301	Capital Projects	3183400	REET 1 - First Quarter Percent	$332,296
0150	463	Solid Waste	3084100	Committed Cash and Investments - Beginning	$300,164
0150	463	Solid Waste	3340310	State Grant from Department of Ecology	$64,986
0150	463	Solid Waste	3437000	Solid Waste Sales and Services	$1,401,754
0150	463	Solid Waste	3599000	Non-Court Fines and Penalties	($8)
0150	463	Solid Waste	3691000	Sale of Surplus	$72,355
0150	463	Solid Waste	3698100	Cash Adjustments	($104)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	463	Solid Waste	3699100	Miscellaneous Other Operating	$756
0150	501	Risk Management	3084100	Committed Cash and Investments - Beginning	$249,704
0150	501	Risk Management	3671100	Contributions and Donations from Nongovernmental Sources	$1,980
0150	501	Risk Management	3480000	Internal Service Funds Sales and Services	$960,622
0150	502	ER&R	3084100	Committed Cash and Investments - Beginning	$2,131,329
0150	502	ER&R	3419400	Purchasing Services	$22,695
0150	502	ER&R	3442000	Sales of Road Materials	$43,415
0150	502	ER&R	3445000	Sales of Fuel	$326,661
0150	502	ER&R	3445000	Sales of Fuel	$428,956
0150	502	ER&R	3611000	Investment Earnings	$24,507
0150	502	ER&R	3480000	Internal Service Funds Sales and Services	$1,550,333
0150	502	ER&R	3621020	Rents and Leases	$352
0150	502	ER&R	3699100	Miscellaneous Other Operating	$725
0150	504	Unemployment	3084100	Committed Cash and Investments - Beginning	$213,530
0150	504	Unemployment	3480000	Internal Service Funds Sales and Services	$11,411
0150	505	Information Technology	3084100	Committed Cash and Investments - Beginning	$638,532
0150	505	Information Technology	3340120	State Grant from Other Judicial Agencies	$3,142
0150	505	Information Technology	3418100	Data/Word Processing, Printing, Duplicating and IT Services	$3,022
0150	505	Information Technology	3458900	Other Planning and Development Services	$562
0150	505	Information Technology	3481000	Internal Service Funds Sales and Services	$943,921
0150	505	Information Technology	3487000	Internal Service Funds Sales and Services	$1,300
0150	505	Information Technology	3691000	Sale of Surplus	$1,923
0150	601	Investment Trust Fund	3083100	Restricted Cash and Investments - Beginning	$17,966,949

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	621	Auditor DOL	3083100	Restricted Cash and Investments - Beginning	$14,199
0150	622	CounselingSA	3083100	Restricted Cash and Investments - Beginning	$2,000
0150	623	District Ct Checking	3083100	Restricted Cash and Investments - Beginning	$12,593
0150	624	Sheriff Correction-Jail	3083100	Restricted Cash and Investments - Beginning	$91,020
0150	625	Superior Ct Checking/Trust	3083100	Restricted Cash and Investments - Beginning	$137,968
0150	630	Custodial funds	3083100	Restricted Cash and Investments - Beginning	$3,266,105
0150	001	General	5084100	Committed Cash and Investments - Ending	$3,670,867
0150	001	General	5083100	Restricted Cash and Investments - Ending	$35,508
0150	001	General	5085100	Assigned Cash and Investments - Ending	$2,160,707
0150	001	General	5116010	Legislative Activities	$294,025
0150	001	General	5116020	Legislative Activities	$82,407
0150	001	General	5116030	Legislative Activities	$412
0150	001	General	5116040	Legislative Activities	$21,630
0150	001	General	5116040	Legislative Activities	$16,210
0150	001	General	5122110	Superior Court	$55,761
0150	001	General	5122120	Superior Court	$13,997
0150	001	General	5122130	Superior Court	$196
0150	001	General	5122130	Superior Court	$197
0150	001	General	5122140	Superior Court	$78,271
0150	001	General	5122140	Superior Court	$223,570
0150	001	General	5123010	County Clerk	$230,413
0150	001	General	5123020	County Clerk	$82,365
0150	001	General	5123030	County Clerk	$7,073
0150	001	General	5123040	County Clerk	$7,643
0150	001	General	5124010	District Court	$316,571
0150	001	General	5124020	District Court	$103,137
0150	001	General	5124030	District Court	$5,494
0150	001	General	5124040	District Court	$11,843
0150	001	General	5131040	Executive Office	$6,498

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5142010	Financial Services	$308,048
0150	001	General	5142020	Financial Services	$116,609
0150	001	General	5142030	Financial Services	$4,691
0150	001	General	5142040	Financial Services	$5,532
0150	001	General	5142210	Financial Services	$223,242
0150	001	General	5142220	Financial Services	$70,820
0150	001	General	5142230	Financial Services	$2,279
0150	001	General	5142240	Financial Services	$6,004
0150	001	General	5142240	Financial Services	$12,458
0150	001	General	5142340	Financial Services	$60,256
0150	001	General	5142410	Financial Services	$259,576
0150	001	General	5142410	Financial Services	$1,800
0150	001	General	5142420	Financial Services	$83,774
0150	001	General	5142420	Financial Services	$148
0150	001	General	5142430	Financial Services	$3,752
0150	001	General	5142430	Financial Services	$98
0150	001	General	5142440	Financial Services	$8,982
0150	001	General	5142440	Financial Services	$743
0150	001	General	5143010	Recording Services	$52,556
0150	001	General	5143020	Recording Services	$14,922
0150	001	General	5144010	Election Services	$63,142
0150	001	General	5144020	Election Services	$22,574
0150	001	General	5144030	Election Services	$2,592
0150	001	General	5144040	Election Services	$64,828
0150	001	General	5146040	Grant Administration	$15,012
0150	001	General	5153110	Internal Legal Services - Advice	$26,537
0150	001	General	5153110	Internal Legal Services - Advice	$148,116
0150	001	General	5153120	Internal Legal Services - Advice	$10,066
0150	001	General	5153120	Internal Legal Services - Advice	$40,966
0150	001	General	5153130	Internal Legal Services - Advice	$13,505
0150	001	General	5153140	Internal Legal Services - Advice	$11,537

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5153510	Internal Legal Services - Claims and Litigation	$368,105
0150	001	General	5153520	Internal Legal Services - Claims and Litigation	$112,919
0150	001	General	5154140	External Legal Services - Advice	$21,520
0150	001	General	5154140	External Legal Services - Advice	$78,998
0150	001	General	5154540	External Legal Services - Claims and Litigation	$77,133
0150	001	General	5158010	Child Support Enforcement	$35,089
0150	001	General	5158020	Child Support Enforcement	$14,930
0150	001	General	5159140	General Indigent Defense	$8,527
0150	001	General	5159140	General Indigent Defense	$8,527
0150	001	General	5159140	General Indigent Defense	$14,697
0150	001	General	5159240	Adult Felony	$38,044
0150	001	General	5159240	Adult Felony	$38,044
0150	001	General	5159340	Adult Misdemeanor	$91,174
0150	001	General	5159340	Adult Misdemeanor	$91,174
0150	001	General	5159440	Juvenile Offender	$8,527
0150	001	General	5159440	Juvenile Offender	$8,527
0150	001	General	5159540	Juvenile Dependency and Termination of Parental Rights	$9,183
0150	001	General	5159540	Juvenile Dependency and Termination of Parental Rights	$9,183
0150	001	General	5159540	Juvenile Dependency and Termination of Parental Rights	$3,220
0150	001	General	5159640	Truancy, At-Risk Youth, CHINS	$1,968
0150	001	General	5159640	Truancy, At-Risk Youth, CHINS	$1,968
0150	001	General	5172040	Pension and Other Benefit Payments to Retirees	$5,331

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5181010	Personnel Services	$95,739
0150	001	General	5181020	Personnel Services	$26,516
0150	001	General	5181030	Personnel Services	$28
0150	001	General	5181030	Personnel Services	$701
0150	001	General	5181040	Personnel Services	$2,135
0150	001	General	5181040	Personnel Services	$10,219
0150	001	General	5183010	Maintenance/Security/Insurance/Janitorial Services	$176,581
0150	001	General	5183020	Maintenance/Security/Insurance/Janitorial Services	$76,170
0150	001	General	5183030	Maintenance/Security/Insurance/Janitorial Services	$38,934
0150	001	General	5183040	Maintenance/Security/Insurance/Janitorial Services	$160,696
0150	001	General	5185010	Central Store Services	$66,122
0150	001	General	5185020	Central Store Services	$21,961
0150	001	General	5185030	Central Store Services	$1,760
0150	001	General	5185040	Central Store Services	$73,252
0150	001	General	5185040	Central Store Services	$549,334
0150	001	General	5186340	General Grants, Financial Assistance and Other Distributions to Others	$31,920
0150	001	General	5188040	Information Technology Services	$109,372
0150	001	General	5188040	Information Technology Services	$621,420
0150	001	General	5211010	Administration	$2,731
0150	001	General	5211010	Administration	$7,202
0150	001	General	5211010	Administration	$1,291,010
0150	001	General	5211020	Administration	$2,084
0150	001	General	5211020	Administration	$2,337
0150	001	General	5211020	Administration	$470,061
0150	001	General	5211030	Administration	$63,097
0150	001	General	5211030	Administration	$1,050

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5211030	Administration	$16
0150	001	General	5211040	Administration	$2,919
0150	001	General	5211040	Administration	$3,970
0150	001	General	5211040	Administration	$473,494
0150	001	General	5211040	Administration	$50
0150	001	General	5212310	Police Operations	$9,173
0150	001	General	5212320	Police Operations	$2,822
0150	001	General	5212330	Police Operations	$3,458
0150	001	General	5212340	Police Operations	$1,526
0150	001	General	5233010	Probation and Parole Services	$85,412
0150	001	General	5233020	Probation and Parole Services	$27,054
0150	001	General	5233030	Probation and Parole Services	$1,023
0150	001	General	5233040	Probation and Parole Services	$5,250
0150	001	General	5236010	Care and Custody of Prisoners	$588,612
0150	001	General	5236020	Care and Custody of Prisoners	$226,224
0150	001	General	5236030	Care and Custody of Prisoners	$49,024
0150	001	General	5236040	Care and Custody of Prisoners	$91,029
0150	001	General	5236040	Care and Custody of Prisoners	$271
0150	001	General	5239030	Food Services	$47,459
0150	001	General	5251010	Administration	$179,305
0150	001	General	5251010	Administration	$11,913
0150	001	General	5251020	Administration	$59,619
0150	001	General	5251020	Administration	$3,903
0150	001	General	5251030	Administration	$3,464
0150	001	General	5251030	Administration	$543
0150	001	General	5251040	Administration	$66,785
0150	001	General	5251040	Administration	$15,937
0150	001	General	5271010	Juvenile Services	$62,528
0150	001	General	5271020	Juvenile Services	$21,249

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5273040	Juvenile Services	$61,530
0150	001	General	5278040	Juvenile Services	$119,830
0150	001	General	5287010	Dispatch Services	$253,662
0150	001	General	5287020	Dispatch Services	$78,089
0150	001	General	5287030	Dispatch Services	$2,406
0150	001	General	5287040	Dispatch Services	$6,099
0150	001	General	5287040	Dispatch Services	$5,040
0150	001	General	5536010	Weed Control	$2,252
0150	001	General	5536010	Weed Control	$223,298
0150	001	General	5536020	Weed Control	$372
0150	001	General	5536020	Weed Control	$82,084
0150	001	General	5536030	Weed Control	$56,761
0150	001	General	5536040	Weed Control	$218,005
0150	001	General	5585010	Building Permits and Plan Reviews	$168,039
0150	001	General	5585020	Building Permits and Plan Reviews	$59,086
0150	001	General	5585030	Building Permits and Plan Reviews	$6,121
0150	001	General	5585040	Building Permits and Plan Reviews	$62,822
0150	001	General	5586010	Planning	$142,895
0150	001	General	5586020	Planning	$41,293
0150	001	General	5586030	Planning	$1,140
0150	001	General	5586040	Planning	$74,776
0150	001	General	5620040	Public Health Services	$153,240
0150	001	General	5632030	Coroner/Medical Examiner	$96
0150	001	General	5632040	Coroner/Medical Examiner	$23,897
0150	001	General	5712130	Educational and Recreational Activities	$1,192
0150	001	General	5712140	Educational and Recreational Activities	$78,197
0150	001	General	5549010	Other Environmental Services	$30,669
0150	001	General	5549020	Other Environmental Services	$9,811

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	001	General	5549040	Other Environmental Services	$3,434
0150	101	Arts & Toursim	5083100	Restricted Cash and Investments - Ending	$213,893
0150	101	Arts & Toursim	5573030	Tourism	$16
0150	101	Arts & Toursim	5573040	Tourism	$33,012
0150	102	Counseling	5083100	Restricted Cash and Investments - Ending	$1,955,489
0150	102	Counseling	5641010	Mental Health Services	$1,381,112
0150	102	Counseling	5641020	Mental Health Services	$412,828
0150	102	Counseling	5641030	Mental Health Services	$41,108
0150	102	Counseling	5641040	Mental Health Services	$480,478
0150	102	Counseling	5661010	Chemical Dependency Services	$87,919
0150	102	Counseling	5661020	Chemical Dependency Services	$26,860
0150	102	Counseling	5661030	Chemical Dependency Services	$1,698
0150	102	Counseling	5661040	Chemical Dependency Services	$39,412
0150	102	Counseling	5668110	Chemical Dependency Services	$122,577
0150	102	Counseling	5668120	Chemical Dependency Services	$40,495
0150	102	Counseling	5668130	Chemical Dependency Services	$7,522
0150	102	Counseling	5668140	Chemical Dependency Services	$47,121
0150	102	Counseling	5681010	Developmental Disabilities Services	$628
0150	102	Counseling	5681020	Developmental Disabilities Services	$229
0150	102	Counseling	5681040	Developmental Disabilities Services	$655
0150	103	Crime Victims	5083100	Restricted Cash and Investments - Ending	$64,260
0150	103	Crime Victims	5157010	Crime Victim and Witness Program	$5,868
0150	103	Crime Victims	5157020	Crime Victim and Witness Program	$1,981
0150	104	Fair	5083100	Restricted Cash and Investments - Ending	$138,675

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	104	Fair	5737010	County Fairs	$410
0150	104	Fair	5737020	County Fairs	$160
0150	104	Fair	5737030	County Fairs	$20,471
0150	104	Fair	5737040	County Fairs	$125,519
0150	105	Law Library	5083100	Restricted Cash and Investments - Ending	$6,098
0150	105	Law Library	5722030	Library Services	$1,760
0150	110	Park	5084100	Committed Cash and Investments - Ending	$370,854
0150	110	Park	5768010	General Parks	$43,633
0150	110	Park	5768020	General Parks	$14,863
0150	110	Park	5768030	General Parks	$2,292
0150	110	Park	5768040	General Parks	$91,420
0150	111	Paths & Trails	5083100	Restricted Cash and Investments - Ending	$105,056
0150	112	Road	5083100	Restricted Cash and Investments - Ending	$2,587,576
0150	112	Road	5186210	Jobbing and Contract Work	$13,268
0150	112	Road	5186220	Jobbing and Contract Work	$4,540
0150	112	Road	5186240	Jobbing and Contract Work	$32,505
0150	112	Road	5421010	Engineering	$1,868
0150	112	Road	5421020	Engineering	$639
0150	112	Road	5421030	Engineering	$28
0150	112	Road	5421040	Engineering	$22
0150	112	Road	5423010	Roadway	$198,956
0150	112	Road	5423020	Roadway	$68,083
0150	112	Road	5423030	Roadway	$464,272
0150	112	Road	5423040	Roadway	$29,991
0150	112	Road	5423040	Roadway	$349,548
0150	112	Road	5424010	Drainage	$29,243
0150	112	Road	5424020	Drainage	$10,007
0150	112	Road	5424030	Drainage	$56
0150	112	Road	5424040	Drainage	$37,458
0150	112	Road	5424040	Drainage	$37,464

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5425010	Structures	$4,948
0150	112	Road	5425020	Structures	$1,693
0150	112	Road	5425030	Structures	$493
0150	112	Road	5425040	Structures	$2,281
0150	112	Road	5425040	Structures	$1,575
0150	112	Road	5426410	Traffic Control Devices	$38,439
0150	112	Road	5426420	Traffic Control Devices	$13,154
0150	112	Road	5426430	Traffic Control Devices	$112,703
0150	112	Road	5426440	Traffic Control Devices	$18,221
0150	112	Road	5426440	Traffic Control Devices	$21,968
0150	112	Road	5426610	Snow and Ice Control	$243,291
0150	112	Road	5426620	Snow and Ice Control	$83,254
0150	112	Road	5426630	Snow and Ice Control	$26,312
0150	112	Road	5426640	Snow and Ice Control	$2,254
0150	112	Road	5426640	Snow and Ice Control	$463,524
0150	112	Road	5426710	Street Cleaning	$39,161
0150	112	Road	5426720	Street Cleaning	$13,401
0150	112	Road	5426730	Street Cleaning	$6,392
0150	112	Road	5426740	Street Cleaning	$10,826
0150	112	Road	5426740	Street Cleaning	$54,413
0150	112	Road	5427010	Roadside	$55,758
0150	112	Road	5427020	Roadside	$19,080
0150	112	Road	5427030	Roadside	$15,395
0150	112	Road	5427030	Roadside	$10,196
0150	112	Road	5427040	Roadside	$48,392
0150	112	Road	5428010	Ancillary Operations	$422
0150	112	Road	5428020	Ancillary Operations	$144
0150	112	Road	5428040	Ancillary Operations	$42
0150	112	Road	5429010	Maintenance Administration and Overhead	$230,970
0150	112	Road	5429020	Maintenance Administration and Overhead	$79,038
0150	112	Road	5429030	Maintenance Administration and Overhead	$1,803

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	112	Road	5429040	Maintenance Administration and Overhead	$1,334
0150	112	Road	5429040	Maintenance Administration and Overhead	$106,184
0150	112	Road	5431010	Management	$157,987
0150	112	Road	5431020	Management	$54,063
0150	112	Road	5431030	Management	$6,591
0150	112	Road	5431040	Management	$17,225
0150	112	Road	5431040	Management	$3
0150	112	Road	5433010	General Services	$304,782
0150	112	Road	5433020	General Services	$104,297
0150	112	Road	5433030	General Services	$14,844
0150	112	Road	5433040	General Services	$195,756
0150	112	Road	5433040	General Services	$61,234
0150	112	Road	5433040	General Services	$256,289
0150	112	Road	5435010	Facilities	$26,703
0150	112	Road	5435020	Facilities	$9,138
0150	112	Road	5435030	Facilities	$20,596
0150	112	Road	5435040	Facilities	$27,350
0150	112	Road	5435040	Facilities	$38,091
0150	112	Road	5442010	Engineering	$14,957
0150	112	Road	5442020	Engineering	$5,118
0150	112	Road	5442040	Engineering	$9,422
0150	112	Road	5442040	Engineering	$10,638
0150	112	Road	5444010	Planning	$16,910
0150	112	Road	5444020	Planning	$5,787
0150	112	Road	5444030	Planning	$5,160
0150	112	Road	5444040	Planning	$829
0150	112	Road	5444040	Planning	$2,112
0150	112	Road	5433040	General Services	$36,369
0150	112	Road	5217040	Traffic Policing	$100,000
0150	114	Veteran's Assistance	5083100	Restricted Cash and Investments - Ending	$62,531
0150	114	Veteran's Assistance	5652030	Veterans Services	$22,915

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	114	Veteran's Assistance	5652040	Veterans Services	$4,126
0150	115	Real Estate & Property Tax Admin	5083100	Restricted Cash and Investments - Ending	$166,401
0150	118	Treasurer's O&M	5083100	Restricted Cash and Investments - Ending	$80,237
0150	118	Treasurer's O&M	5142240	Financial Services	$10,586
0150	119	Auditor's O&M	5083100	Restricted Cash and Investments - Ending	$170,748
0150	119	Auditor's O&M	5143040	Recording Services	$34,491
0150	119	Auditor's O&M	5143040	Recording Services	$9,360
0150	123	Trial Court Improvement	5083100	Restricted Cash and Investments - Ending	$91,707
0150	123	Trial Court Improvement	5123030	County Clerk	$5,811
0150	126	Drug Enforcement	5084100	Committed Cash and Investments - Ending	$1,800
0150	127	Emergency 911 communication	5085100	Assigned Cash and Investments - Ending	$60,000
0150	127	Emergency 911 communication	5083100	Restricted Cash and Investments - Ending	$112,241
0150	127	Emergency 911 communication	5287010	Dispatch Services	$334,906
0150	127	Emergency 911 communication	5287020	Dispatch Services	$106,061
0150	127	Emergency 911 communication	5287030	Dispatch Services	$9,810
0150	127	Emergency 911 communication	5287040	Dispatch Services	$82,415
0150	128	Extension Education	5084100	Committed Cash and Investments - Ending	$7,117
0150	128	Extension Education	5712130	Educational and Recreational Activities	$516
0150	130	Growth Management	5083100	Restricted Cash and Investments - Ending	$24,989
0150	130	Growth Management	5587040	Economic Development	$80,990
0150	131	Low Income Housing	5083100	Restricted Cash and Investments - Ending	$57,897
0150	131	Low Income Housing	5654040	Homeless Services	$19,919
0150	132	Homeless Program	5083100	Restricted Cash and Investments - Ending	$363,415
0150	132	Homeless Program	5654040	Homeless Services	$107,479

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	133	Affordable & Suportive Housing	5083100	Restricted Cash and Investments - Ending	$72,202
0150	134	Public Facilities	5083100	Restricted Cash and Investments - Ending	$479,295
0150	134	Public Facilities	5587010	Economic Development	$72,732
0150	134	Public Facilities	5587020	Economic Development	$18,365
0150	134	Public Facilities	5587040	Economic Development	$15,611
0150	134	Public Facilities	5587040	Economic Development	$4,439
0150	135	Mental Health Tax	5083100	Restricted Cash and Investments - Ending	$399,015
0150	135	Mental Health Tax	5572010	Community Services	$15,351
0150	135	Mental Health Tax	5572020	Community Services	$3,462
0150	135	Mental Health Tax	5572040	Community Services	$172
0150	141	Election Security Fund	5083100	Restricted Cash and Investments - Ending	$59,289
0150	145	American Rescue Plan Act	5083100	Restricted Cash and Investments - Ending	$1,493,290
0150	145	American Rescue Plan Act	5123030	County Clerk	$2,828
0150	145	American Rescue Plan Act	5186340	General Grants, Financial Assistance and Other Distributions to Others	$6,000
0150	145	American Rescue Plan Act	5188030	Information Technology Services	$5,669
0150	145	American Rescue Plan Act	5287010	Dispatch Services	$32,728
0150	145	American Rescue Plan Act	5287020	Dispatch Services	$9,470
0150	145	American Rescue Plan Act	5536030	Weed Control	$1,979
0150	301	Capital Projects	5083100	Restricted Cash and Investments - Ending	$646,837
0150	301	Capital Projects	5182010	Property Management Services	$2,396
0150	301	Capital Projects	5182020	Property Management Services	$80
0150	463	Solid Waste	5084100	Committed Cash and Investments - Ending	$413,757
0150	463	Solid Waste	5378010	Solid Waste Utilities	$311,113
0150	463	Solid Waste	5378020	Solid Waste Utilities	$139,667

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	463	Solid Waste	5378030	Solid Waste Utilities	$76,184
0150	463	Solid Waste	5378040	Solid Waste Utilities	$727,589
0150	463	Solid Waste	5378040	Solid Waste Utilities	$27,825
0150	463	Solid Waste	5378040	Solid Waste Utilities	$95,109
0150	501	Risk Management	5084100	Committed Cash and Investments - Ending	$527,514
0150	501	Risk Management	5190010	Risk Management Services	$7,846
0150	501	Risk Management	5190020	Risk Management Services	$2,946
0150	501	Risk Management	5190030	Risk Management Services	$109
0150	501	Risk Management	5190040	Risk Management Services	$673,891
0150	502	ER&R	5084100	Committed Cash and Investments - Ending	$2,132,129
0150	502	ER&R	5484930	Parts Stores	$25,625
0150	502	ER&R	5485930	Fuel Depots	$812,184
0150	502	ER&R	5486510	Equipment Rental Services	$165,662
0150	502	ER&R	5486520	Equipment Rental Services	$60,874
0150	502	ER&R	5486530	Equipment Rental Services	$17,232
0150	502	ER&R	5486540	Equipment Rental Services	$350,610
0150	502	ER&R	5486540	Equipment Rental Services	$46,209
0150	502	ER&R	5486810	Equipment Rental Services	$115,843
0150	502	ER&R	5486820	Equipment Rental Services	$42,658
0150	502	ER&R	5486830	Equipment Rental Services	$3,244
0150	502	ER&R	5486840	Equipment Rental Services	$1,552
0150	504	Unemployment	5084100	Committed Cash and Investments - Ending	$217,770
0150	504	Unemployment	5177140	Unemployment Compensation	$7,171
0150	505	Information Technology	5084100	Committed Cash and Investments - Ending	$431,104

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	505	Information Technology	5188010	Information Technology Services	$386,810
0150	505	Information Technology	5188020	Information Technology Services	$122,965
0150	505	Information Technology	5188030	Information Technology Services	$3,962
0150	505	Information Technology	5188040	Information Technology Services	$351,202
0150	505	Information Technology	5188040	Information Technology Services	$6
0150	601	Investment Trust Fund	5083100	Restricted Cash and Investments - Ending	$19,752,088
0150	621	Auditor DOL	5083100	Restricted Cash and Investments - Ending	$10,659
0150	622	CounselingSA	5083100	Restricted Cash and Investments - Ending	$0
0150	623	District Ct Checking	5083100	Restricted Cash and Investments - Ending	$27,848
0150	624	Sheriff Correction-Jail	5083100	Restricted Cash and Investments - Ending	$91,958
0150	625	Superior Ct Checking/Trust	5083100	Restricted Cash and Investments - Ending	$189,216
0150	630	Custodial funds	5083100	Restricted Cash and Investments - Ending	$3,465,188
0150	001	General	3970000	Transfers-In	$19,969
0150	001	General	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	$75
0150	001	General	3970000	Transfers-In	$338,711
0150	001	General	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	$25,547
0150	110	Park	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	$441,761
0150	112	Road	3970000	Transfers-In	$100,000
0150	112	Road	3981000	Insurance Recoveries (Cash Basis)	$13,314
0150	134	Public Facilities	3812000	Interfund Loan Repayment Received	$3,000
0150	502	ER&R	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	$72,439

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	601	Investment Trust Fund	3894000	Custodial Type Deposits	$8,826,646
0150	621	Auditor DOL	3894000	Custodial Type Deposits	$2,425,218
0150	623	District Ct Checking	3860000	Court Remittances	$256,516
0150	624	Sheriff Correction-Jail	3894000	Custodial Type Deposits	$55,343
0150	625	Superior Ct Checking/Trust	3860000	Court Remittances	$396,963
0150	630	Custodial funds	3894000	Custodial Type Deposits	$42,604,961
0150	001	General	5911870	Debt Repayment - Centralized/General Services	$1,365
0150	001	General	5912170	Debt Repayment - Law Enforcement Services	$500
0150	001	General	5899000	Holding and Clearing Account Transactions	$58,495
0150	001	General	5899000	Holding and Clearing Account Transactions	$33,964
0150	001	General	5911870	Debt Repayment - Centralized/General Services	$21,008
0150	001	General	5921880	Interest and Other Debt Service Cost - Centralized/General Services	$11,057
0150	001	General	5941160	Capital Expenditures/Expenses - Legislative Services	$5,043
0150	001	General	5941860	Capital Expenditures/Expenses - Centralized/General Services	$162,528
0150	001	General	5942160	Capital Expenditures/Expenses - Law Enforcement Services	$24,767
0150	001	General	5942560	Capital Expenditures/Expenses - Disaster Services	$83,232
0150	102	Counseling	5946460	Capital Expenditures/Expenses - Mental Health Services	$31,918
0150	104	Fair	5812000	Interfund Loan Repayments	$3,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	104	Fair	5947560	Capital Expenditures/Expenses - Cultural and Recreational Facilities	$34,556
0150	110	Park	5947660	Capital Expenditures/Expenses - Park Facilities	$35,703
0150	112	Road	5951010	Capital Expenditures/Expenses - Engineering	$58,593
0150	112	Road	5951020	Capital Expenditures/Expenses - Engineering	$20,051
0150	112	Road	5951030	Capital Expenditures/Expenses - Engineering	$391
0150	112	Road	5951040	Capital Expenditures/Expenses - Engineering	$146,610
0150	112	Road	5953040	Capital Expenditures/Expenses - Roadway	$570
0150	118	Treasurer's O&M	5970000	Transfers-Out	$19,969
0150	123	Trial Court Improvement	5941560	Capital Expenditures/Expenses - Legal Services	$24,470
0150	145	American Rescue Plan Act	5942160	Capital Expenditures/Expenses - Law Enforcement Services	$7,091
0150	145	American Rescue Plan Act	5942560	Capital Expenditures/Expenses - Disaster Services	$37,125
0150	145	American Rescue Plan Act	5942360	Capital Expenditures/Expenses - Detention/Correction Services	$92,687
0150	145	American Rescue Plan Act	5941860	Capital Expenditures/Expenses - Centralized/General Services	$59,894
0150	145	American Rescue Plan Act	5970000	Transfers-Out	$338,711
0150	301	Capital Projects	5941860	Capital Expenditures/Expenses - Centralized/General Services	$327,320

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0150	301	Capital Projects	5970000	Transfers-Out	$100,000
0150	463	Solid Waste	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	$48,659
0150	502	ER&R	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	$827,590
0150	505	Information Technology	5941860	Capital Expenditures/Expenses - Centralized/General Services	$296,353
0150	601	Investment Trust Fund	5894000	Custodial Type Disbursements	$7,041,507
0150	621	Auditor DOL	5894000	Custodial Type Disbursements	$2,428,758
0150	622	CounselingSA	5894000	Custodial Type Disbursements	$2,000
0150	623	District Ct Checking	5860000	Court Remittances	$241,261
0150	624	Sheriff Correction-Jail	5894000	Custodial Type Disbursements	$54,405
0150	625	Superior Ct Checking/Trust	5860000	Court Remittances	$345,715
0150	630	Custodial funds	5894000	Custodial Type Disbursements	$42,405,878

Pend Oreille County
Schedule of Liabilities
For the Year Ended December 31, 2022

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.96	11.5.20 LOCAL Microwave System	6/1/2030	231,649	-	21,008	210,641
	Total General Obligation Debt/Liabilities:		**231,649**	**-**	**21,008**	**210,641**
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		1,461,827	840,241	959,360	1,342,708
264.30	Pension Liabilities		670,067	827,728	-	1,497,795
264.40	OPEB Liabilities-LEOFF 1		740,578	-	188,721	551,857
264.40	OPEB Liabilities-PEBB		-	3,828,385	-	3,828,385
263.57	LEASE-Cusick Substation	12/31/2023	5	-	-	5
263.57	LEASE-Calispel Peak	10/27/2000	-	500	500	-
263.57	LEASE-Postage Meter	2/13/2025	6,214	-	1,365	4,849
	Total Revenue and Other (non G.O.) Debt/Liabilities:		**2,878,691**	**5,496,854**	**1,149,946**	**7,225,599**
	Total Liabilities:		**3,110,340**	**5,496,854**	**1,170,954**	**7,436,240**

Pend Oreille County
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2022

State Agency Name	Program Title	Identification Number	Total
State Contribution to County Prosecutor's Salary	Prosecutor Salary	FY 2022	100,711
		Sub-Total:	**100,711**
State Grant from Department of Employment Security	Department of Employment Security	2022	17,820
		Sub-Total:	**17,820**
State Grant from Military Department	Enhance 911 System Salary Assistance Wireline/Wireless	E22031	260,015
State Grant from Military Department	Enhance 911 System Salary Assistance Wireline/Wireless	E23026	121,283
State Grant from Military Department	Basic Service Operations Enhanced 911	E22307	138,122
State Grant from Military Department	Public Assistance Presidential Disaster Declaration	D21115	821
		Sub-Total:	**520,241**
State Grant from Department of Commerce	CERB-Business Park Feasibility Study	S20-790A0-205	49,950
State Grant from Department of Commerce	Crime Victims Assistance	S23-31101-038	25,222
		Sub-Total:	**75,172**
State Grant from Department of Social and Health Services	Prevention & Treatment of Substance Abuse	22ASO2625-R-2022-11	508,150
State Grant from Department of Social and Health Services	Prevention & Treatment of Substance Abuse	114, 38	368,211
State Grant from Department of Social and Health Services	Substance Abuse Services-Prevention & Treatment	1763-94265 / K3935	4,422

State Agency Name	Program Title	Identification Number	Total
State Grant from Department of Social and Health Services	Child Support (Prosecutor)	2110-80328 (FY 2022)	25,721
State Grant from Department of Social and Health Services	Child Support (Clerk)	2110-80328 (FY 2022)	3,212
		Sub-Total:	**909,716**
State Grant from Criminal Justice Training Commission	Registered Sex Offenders	RSO 2022-23 PendOreille	23,000
State Grant from Criminal Justice Training Commission	Registered Sex Offenders	RSO 2021-22 PendOreille	21,500
		Sub-Total:	**44,500**
State Grant from Conservation Commission	Voluntary Stewardship Program	K2219	95,668
		Sub-Total:	**95,668**
Rural Arterial Program (RAP)	County Road Adminstration Board RAP -McKenzie Road	2621-02	34,882
Rural Arterial Program (RAP)	county Road Adminstration Board RAP - Smackout	2621-01	4,773
		Sub-Total:	**39,655**
CAP and Move Ahead Programs	C.A.P.P.	FY 2022	362,427
		Sub-Total:	**362,427**
State Grant from Department of Agriculture	Department of Agriculture- Health & Safety Improvements	K3697	134,888
		Sub-Total:	**134,888**
State Grant from Department of Ecology	Invasive Aquatic Weed Management	WQAIP-2022-PeOCWB -00042	15,992
State Grant from Department of Ecology	Invasive Aquatic Weed Management	WQAIP-2023-PeOCWB -00060	43,543
State Grant from Department of Ecology	Coordinated Solid Waste	SWMLSWFA-2021-PeOCPW-00011	52,423

State Agency Name	Program Title	Identification Number	Total
State Grant from Department of Ecology	Shoreline Master Program	SEASMP-2123-PeOrCo -00152	52,493
		Sub-Total:	**164,451**
State Grant from Secretary of State	Security Grant- Improve Admin of Elections	OSOS No. IG-6945	214
		Sub-Total:	**214**
State Grant from Other Judicial Agencies	AOC-Court Appointed Special Advocate	IAA23051	20,765
State Grant from Other Judicial Agencies	AOC-Court Appointed Special Advocate	IAA22120	2,032
State Grant from Other Judicial Agencies	Improving Court for Limited English Proficient	IAA23120	168
State Grant from Other Judicial Agencies	Improving Court for Limited English Proficient	IAA22484	200
State Grant from Other Judicial Agencies	Improving Court for Limited English Proficient	IAA22553	272
State Grant from Other Judicial Agencies	Courts Security Equipment	CSE22010	40,377
		Sub-Total:	**63,814**
		Total State Grants Expended:	**2,529,277**

Pend Oreille County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Passed through to Subrecipients	Note
Forest Service Schools and Roads Cluster								
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF (via US Forest Service)	Schools and Roads - Grants to States	10.665	Federal Forest Yield	324,805	-	324,805	-	
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF (via US Forest Service)	Schools and Roads - Grants to States	10.665	18-DG-11062100-002	10,258	-	10,258	-	
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF (via US Forest Service)	Schools and Roads - Grants to States	10.665	22-DG-11062100-008	45,092	-	45,092	-	
	Total Forest Service Schools and Roads Cluster:			**380,155**	**-**	**380,155**	-	
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Dept of Commerce)	COVID 19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	20-6221C-121	17,467	-	17,467	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Washington State Dept of Commerce)	Crime Victim Assistance	16.575	22-31101-537	26,619	-	26,619	-	3
OFFICE ON VIOLENCE AGAINST WOMEN, JUSTICE, DEPARTMENT OF (via Washington State Dept of Commerce)	Violence Against Women Formula Grants	16.588	F21-31103-052	30,414	-	30,414	-	

The accompanying notes are an integral part of this schedule.

Pend Oreille County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Passed through to Subrecipients	Note
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Washington State Office of the Attorney General)	National Sexual Assault Kit Initiative	16.833	SAKI 2017-AK-BX-0016	3,622	-	3,622	-	
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via State Dept of Transportation)	Highway Planning and Construction	20.205	BHS-Z926 (004)	133,767	-	133,767	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Federal Lands Access Program	20.224		-	30,582	30,582	-	
	Total Highway Planning and Construction Cluster:			**133,767**	**30,582**	**164,349**	-	
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via State Dept of Transportation)	COVID 19 - E-911 Grant Program	20.615	E20192	16,822	-	16,822	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		-	594,182	594,182	-	
ELECTION ASSISTANCE COMMISSION, ELECTION ASSISTANCE COMMISSION (via WA Office of Secretary of State)	COVID 19 - HAVA Election Security Grants	90.404	IG-6945	749	-	749	-	2

The accompanying notes are an integral part of this schedule.

Pend Oreille County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Passed through to Subrecipients	Note
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1763-94265 / K3935	54,385	-	54,385	-	
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Child Support Enforcement	93.563	2110-80328	54,337	-	54,337	-	3
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Child Support Enforcement	93.563	2110-80328	18,744	-	18,744	-	3
			Total ALN 93.563:	**73,081**	**-**	**73,081**	**-**	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Opioid STR	93.788	1763-94265 / K3935	83,451	-	83,451	-	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	1763-94265 / K3935	47,399	-	47,399	-	

The accompanying notes are an integral part of this schedule.

Pend Oreille County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Passed through to Subrecipients	Note
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	22ASO2649-R-2022-06 22ASO02625-R-2022-11	264	-	264	-	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State DSHS)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	R2021-38 /A202-09/R2021-114 / R2020-12	185,005	-	185,005	-	
			Total ALN 93.959:	**232,668**	-	**232,668**	-	
U.S. COAST GUARD, HOMELAND SECURITY, DEPARTMENT OF (via WA State Parks & Rec)	Boating Safety Financial Assistance	97.012	3320FAS200153	3,659	-	3,659	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	COVID 19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D21115	4,961	-	4,961	-	2
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Emergency Management Performance Grants	97.042	E22157	14,205	-	14,205	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Emergency Management Performance Grants	97.042	E22139	15,535	-	15,535	-	

The accompanying notes are an integral part of this schedule.

Pend Oreille County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Passed through to Subrecipients	Note
			Total ALN 97.042:	**29,740**	**-**	**29,740**	**-**	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept/Spokane County)	Homeland Security Grant Program	97.067	E20066 GSEM1917	134	-	134	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept/Spokane County)	Homeland Security Grant Program	97.067	E21086 SCEM2017	28,848	-	28,848	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Homeland Security Grant Program	97.067	E20213	29,117	-	29,117	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept)	Homeland Security Grant Program	97.067	E23053	51,533	-	51,533	-	
			Total ALN 97.067:	**109,632**	**-**	**109,632**	**-**	
			Total Federal Awards Expended:	**1,201,192**	**624,764**	**1,825,956**	**-**	

The accompanying notes are an integral part of this schedule.

Pend Oreille County
Schedule of Sales and Use Tax for Public Facilities – Rural Counties
For Fiscal Year Ended December 31, 2022

Total Sales & Use Tax Proceeds (BARS code 3131800)	253,545
Unspent Proceeds from Previous Periods	333,897

Public Facilities Project	Plan Containing the Project	Total Project Expenditures	Amount of Sales & Use Tax Spent on the Project	Est. # of Businesses Created/Retained by the Project	Est. # of Jobs Created/Retained by the Project
EDC	Budget/Comp Plan	101,747	101,747	8	66
TEDD	Budget Comp Plan	9,400	9,400	0	19
	Total:	**111,147**	**111,147**	**8**	**85**

PEND OREILLE COUNTY, WASHINGTON
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2022

NOTE 1 – BASIS OF ACCOUNTING

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

NOTE 2 – PROGRAM COST

The amounts shown as current year expenditures represent only the federal portion of the program costs. Entire program costs, including the County's portion, are more than shown. Such expenditures are recognized following the cost principles contained in title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – FEDERAL INDIRECT COST RATE

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

NOTE 4 – INDIRECT COST RATE

The amount expended for 2022 for Child Support Prosecutor includes $6,675 claimed as an indirect cost recovery using an approved indirect cost rate of 14.96% and Child Support County Clerk includes $28,511 claimed as an approved indirect cost recovery using an approved indirect cost rate of 14.96%.
The 2022 Department of Commerce Crime victims Assistant grant includes $1,557 claimed as indirect cost recovery using an approved indirect cost rate of 14.96%.

MCAG 0150 SCHEDULE 17
PEND OREILLE COUNTY
LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES
For the Year Ended December 31, 2022

Project Description/Indentification Number	Total Budget for the Project	Current Year Portion - Actual Amount	Current Year Portion Performed by Own Employees - Actual Amount
CRP 842 Cedar Cr Bridge	$ 1,590,000.00	$ 10,258.00	$ 8,351.00
CRP 843 Smackout Bridge	$ 710,190.00	$ 35,355.00	$ 30,304.00
CRP 845 Usk/Ione Bridge Rehab	$ 600,000.00	$ 133,767.00	$ 6,274.00
SP201 Pavement Preservation	$ -	$ -	$ -
CRP 844 Mckenzie Road	$ 750,000.00	$ 34,882.00	$ 24,782.00
TOTALS	$ 3,650,190.00	$ 214,262.00	$ 69,711.00

MCAG (0150) Schedule 17
Pend Oreille County Part 2
LIMITATION ON PUBLIC WORKS PROJECTS PERFORMED BY PUBLIC EMPLOYEES
For the Year Ended December 31, 2022

Total current public work construction budget as amended (annual or biennial as applicable)	
Allowable portion of total public works (10 percent of line 1)	
Less: Amount (if any) in excess of permitted amount from prior budget period.	
Total allowable public works (line 2 minus line 3)	
Total public works projects performed by public emploiyees during the current year (include work performed by a county)	
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)	0

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