

FERRY COUNTY
2016
ANNUAL REPORT



Dianna L. Galvan
Ferry County Auditor

ANNUAL REPORT CERTIFICATION

Ferry County

(Official Name of Government)

0113

MCAG No.

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

For the Fiscal Year Ended 12/31/2016

GOVERNMENT INFORMATION:

Official Mailing Address	<u>350 E Delaware Ave #2</u>
	<u>Republic, WA 99166-9747</u>
Official Website Address	<u>www.ferry-county.com</u>
Official E-mail Address	<u>accountant@co.ferry.wa.us</u>
Official Phone Number	<u>(509) 775-5225 X1138</u>

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title	<u>Joyce Schertenleib Chief Accountant</u>
Contact Phone Number	<u>(509) 775-5225 X1138</u>
Contact E-mail Address	<u>accountant@co.ferry.wa.us</u>

I certify 25th day of May, 2017, 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

Joyce Schertenleib (accountant@co.ferry.wa.us)

Ferry County

Fund Resources and Uses Arising from Cash Transactions

For the Year Ended December 31, 2016

		Total for All Funds (Memo Only)	001 Current Expense	101 COUNTY ROAD	102 Drug Abuse
Beginning Cash and Investments					
30810	Reserved	2,080,132	35,527	490,607	1,934
30880	Unreserved	3,626,716	2,666,609	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	3,539,279	2,362,287	830,576	-
320	Licenses and Permits	25,487	23,617	1,870	-
330	Intergovernmental Revenues	7,460,480	2,246,266	4,107,903	-
340	Charges for Goods and Services	2,380,499	627,586	305,953	-
350	Fines and Penalties	106,477	105,076	-	919
360	Miscellaneous Revenues	1,762,517	174,897	311,286	8,545
Total Revenues:		15,274,740	5,539,729	5,557,588	9,464
Expenditures					
510	General Government	3,635,771	2,710,193	73,818	-
520	Public Safety	2,544,426	1,828,815	-	-
530	Utilities	461,486	-	-	-
540	Transportation	4,964,394	303,726	3,388,263	-
550	Natural and Economic Environment	584,500	228,949	-	-
560	Social Services	120,146	115,780	-	-
570	Culture and Recreation	351,373	164,000	-	-
Total Expenditures:		12,662,095	5,351,462	3,462,081	-
Excess (Deficiency) Revenues over Expenditures:		2,612,643	188,267	2,095,507	9,464
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	385,629	141,466	6,000	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	122,029	-	-	1,045
381, 395, 398	Other Resources	38,622	35,176	-	-
Total Other Increases in Fund Resources:		546,280	176,642	6,000	1,045
Other Decreases in Fund Resources					
594-595	Capital Expenditures	3,263,879	272,894	2,612,277	-
591-593, 599	Debt Service	76,611	-	-	-
597	Transfers-Out	375,663	230,662	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	549,492	657,025	(130,668)	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		4,265,645	1,160,581	2,481,608	-
Increase (Decrease) in Cash and Investments:		(1,106,722)	(795,673)	(380,101)	10,509
Ending Cash and Investments					
5081000	Reserved	1,909,145	22,223	110,504	12,444
5088000	Unreserved	2,690,980	1,884,240	-	-
Total Ending Cash and Investments		4,600,125	1,906,463	110,504	12,444

The accompanying notes are an integral part of this statement.

Ferry County

Fund Resources and Uses Arising from Cash Transactions

For the Year Ended December 31, 2016

		103 Community Services	104 County Fair	107 Treasurer's O & M	108 Auditor's O & M
Beginning Cash and Investments					
30810	Reserved	6,532	-	51,892	67,825
30880	Unreserved	-	185,594	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	16,050	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	847	73,891	-	42,839
340	Charges for Goods and Services	-	111,831	3,221	5,257
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	22,686	-	158
Total Revenues:		16,897	208,408	3,221	48,255
Expenditures					
510	General Government	-	-	1,757	53,206
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	151,779	-	-
Total Expenditures:		-	151,779	1,757	53,206
Excess (Deficiency) Revenues over Expenditures:		16,897	56,629	1,464	(4,952)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	17,500	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	100	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	17,600	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	85,371	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	23,136	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		23,136	85,371	-	-
Increase (Decrease) in Cash and Investments:		(6,239)	(11,142)	1,464	(4,952)
Ending Cash and Investments					
5081000	Reserved	293	-	53,356	62,874
5088000	Unreserved	-	174,452	-	-
Total Ending Cash and Investments		293	174,452	53,356	62,874

Ferry County

Fund Resources and Uses Arising from Cash Transactions

For the Year Ended December 31, 2016

		109 Veteran's Relief	110 Enhanced 911	111 MHCD	112 Boating Safety
Beginning Cash and Investments					
30810	Reserved	45,491	-	-	10,182
30880	Unreserved	-	80,148	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	10,914	53,353	92,731	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	15	815,328	-	5,216
340	Charges for Goods and Services	-	39,081	225	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	170	3,707	-	0
Total Revenues:		11,099	911,469	92,956	5,216
Expenditures					
510	General Government	-	-	102,949	-
520	Public Safety	-	709,241	-	6,370
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	4,366	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		4,366	709,241	102,949	6,370
Excess (Deficiency) Revenues over Expenditures:		6,733	202,227	(9,993)	(1,154)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	139,733	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	120,883	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	139,733	120,883	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	192,260	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	100,000	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	292,260	-	-
Increase (Decrease) in Cash and Investments:		6,733	49,700	110,890	(1,154)
Ending Cash and Investments					
5081000	Reserved	52,224	-	110,890	9,028
5088000	Unreserved	-	129,848	-	-
Total Ending Cash and Investments		52,224	129,848	110,890	9,028

Ferry County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016

		114 Court Facilitator	117 Title III	118 Affordable Housing For All	119 Home Security Fund
Beginning Cash and Investments					
30810	Reserved	2,250	203,779	17,757	233,633
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	28,482	-	-
340	Charges for Goods and Services	853	-	7,803	41,679
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	-
Total Revenues:		853	28,482	7,803	41,679
Expenditures					
510	General Government	1,304	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	40,000
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		1,304	-	-	40,000
Excess (Deficiency) Revenues over Expenditures:		(451)	28,482	7,803	1,679
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 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	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	-	-
Increase (Decrease) in Cash and Investments:		(451)	28,482	7,803	1,679
Ending Cash and Investments					
5081000	Reserved	1,799	232,261	25,560	235,312
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		1,799	232,261	25,560	235,312

Ferry County

Fund Resources and Uses Arising from Cash Transactions

For the Year Ended December 31, 2016

		122 Clerks Collections Fund	123 Domestic Violence Pen Assess	124 Recreation Fund ^M	126 Crime Victims
Beginning Cash and Investments					
30810	Reserved	4,804	5,084	36,056	23,434
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	344	-	29,872	-
340	Charges for Goods and Services	-	92	-	4,947
350	Fines and Penalties	-	481	-	-
360	Miscellaneous Revenues	-	-	-	-
Total Revenues:		344	574	29,872	4,947
Expenditures					
510	General Government	369	-	-	5,391
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	35,593	-
Total Expenditures:		369	-	35,593	5,391
Excess (Deficiency) Revenues over Expenditures:		(25)	573	(5,721)	(444)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	20,322	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	20,322	-
Increase (Decrease) in Cash and Investments:		(25)	573	(26,043)	(444)
Ending Cash and Investments					
5081000	Reserved	4,779	5,658	10,013	22,990
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		4,779	5,658	10,013	22,990

Ferry County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016

		128 Reet Electronic Fund	129 Weed Control	130 Tourism	131 Trial Court Improvement
Beginning Cash and Investments					
30810	Reserved	1	58,989	20,653	31,261
30880	Unreserved	-	-	242,440	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	35,528	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	30,799	-	11,902
340	Charges for Goods and Services	-	137,441	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	86,264	973	-
Total Revenues:		-	254,504	36,501	11,902
Expenditures					
510	General Government	-	-	-	861
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	229,188	25,871	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	229,188	25,871	861
Excess (Deficiency) Revenues over Expenditures:		-	25,316	10,630	11,041
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	964	-	-
Total Other Increases in Fund Resources:		-	964	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	1	-	31,500	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		1	-	31,500	-
Increase (Decrease) in Cash and Investments:		(1)	26,280	(20,870)	11,041
Ending Cash and Investments					
5081000	Reserved	-	85,269	30,388	42,302
5088000	Unreserved	-	-	211,836	-
Total Ending Cash and Investments		-	85,269	242,223	42,302

Ferry County

Fund Resources and Uses Arising from Cash Transactions

For the Year Ended December 31, 2016

		132 Taxsifter	137 Connections Shltr Rep	140 REET Prop Tax Admin Asst	307 Distressed Area Cap
Beginning Cash and Investments					
30810	Reserved	340	4,724	95,492	463,192
30880	Unreserved	-	-	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	-	-	-	71,021
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	9,396	-
340	Charges for Goods and Services	-	-	1,388	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	2,060	-	-	-
Total Revenues:		2,060	-	10,783	71,021
Expenditures					
510	General Government	2,820	-	5,711	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	60,492
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		2,820	-	5,711	60,492
Excess (Deficiency) Revenues over Expenditures:		(760)	-	5,073	10,529
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	429	-	1	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		429	-	1	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	6,000
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	-	6,000
Increase (Decrease) in Cash and Investments:		(331)	-	5,074	4,529
Ending Cash and Investments					
5081000	Reserved	9	4,724	100,565	467,722
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		9	4,724	100,565	467,722

Ferry County

Fund Resources and Uses Arising from Cash Transactions

For the Year Ended December 31, 2016

		308 County Capital Improvement	401 Solid Waste	501 EQUIPMENT RENTAL &	502 Management Info Systems
Beginning Cash and Investments					
30810	Reserved	168,693	-	-	-
30880	Unreserved	-	90,270	266,197	72,050
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	66,820	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	54,627	-	-
340	Charges for Goods and Services	-	360,415	156,316	121,330
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	3	3,347	1,148,155	267
Total Revenues:		66,822	418,389	1,304,471	121,597
Expenditures					
510	General Government	-	-	-	219,383
520	Public Safety	-	-	-	-
530	Utilities	-	461,486	-	-
540	Transportation	-	-	1,272,405	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	461,486	1,272,405	219,383
Excess (Deficiency) Revenues over Expenditures:		66,823	(43,097)	32,066	(97,786)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	500	-	80,000
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	-	-	2,482	-
Total Other Increases in Fund Resources:		-	500	2,482	80,000
Other Decreases in Fund Resources					
594-595	Capital Expenditures	12,994	-	67,762	-
591-593, 599	Debt Service	9,065	-	67,546	-
597	Transfers-Out	7,500	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		29,558	-	135,308	-
Increase (Decrease) in Cash and Investments:		37,265	(42,597)	(100,760)	(17,786)
Ending Cash and Investments					
5081000	Reserved	205,957	-	-	-
5088000	Unreserved	-	47,673	165,436	54,265
Total Ending Cash and Investments		205,957	47,673	165,436	54,265

Ferry County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016

		503 Insurance Fund
Beginning Cash and Investments		
30810	Reserved	-
30880	Unreserved	23,408
388 / 588	Prior Period Adjustments, Net	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	2,753
340	Charges for Goods and Services	455,079
350	Fines and Penalties	-
360	Miscellaneous Revenues	-
Total Revenues:		457,833
Expenditures		
510	General Government	458,011
520	Public Safety	-
530	Utilities	-
540	Transportation	-
550	Natural and Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		458,011
Excess (Deficiency) Revenues over Expenditures:		(179)
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
386 / 389	Custodial Activities	-
381, 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	-
586 / 589	Custodial Activities	-
581	Other Uses	-
Total Other Decreases in Fund Resources:		-
Increase (Decrease) in Cash and Investments:		(179)
Ending Cash and Investments		
5081000	Reserved	-
5088000	Unreserved	23,229
Total Ending Cash and Investments		23,229

Ferry County
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2016

		Total for All Funds (Memo Only)	646 Republic General	651 NCR Library	678 State Remittance
308	Beginning Cash and Investments	174,514	1,420	1,816	10,457
388 & 588	Prior Period Adjustments, Net	-	-	-	-
310-360	Revenues	65,022	-	-	-
380-390	Other Increases and Financing Sources	2,729,979	156,609	276,658	125,341
510-570	Expenditures	-	-	-	-
580-590	Other Decreases and Financing Uses	2,712,928	156,082	275,807	125,505
	Net Increase (Decrease) in Cash and Investments:	82,073	527	851	(164)
508	Ending Cash and Investments	256,587	1,946	2,668	10,293

		680 Advance Tax	681 Deed Excise Tax	686 Treasurers Trust	688 Timber Excise
308	Beginning Cash and Investments	2,759	-	5,217	36,424
388 & 588	Prior Period Adjustments, Net	-	-	-	-
310-360	Revenues	-	-	-	65,022
380-390	Other Increases and Financing Sources	386	365,448	(1,512)	-
510-570	Expenditures	-	-	-	-
580-590	Other Decreases and Financing Uses	2,791	365,448	-	-
	Net Increase (Decrease) in Cash and Investments:	(2,405)	0	(1,512)	65,022
508	Ending Cash and Investments	355	-	3,705	101,445

		689 Fire Patrol	692 State School	695 Sheriffs Trust Fund	696 Foreclosure Surplus
308	Beginning Cash and Investments	1,430	8,575	2,887	68,801
388 & 588	Prior Period Adjustments, Net	-	-	-	-
310-360	Revenues	-	-	-	-
380-390	Other Increases and Financing Sources	161,232	1,233,433	25,300	8,103
510-570	Expenditures	-	-	-	-
580-590	Other Decreases and Financing Uses	161,587	1,229,627	27,460	37,357
	Net Increase (Decrease) in Cash and Investments:	(355)	3,806	(2,160)	(29,254)
508	Ending Cash and Investments	1,074	12,381	727	39,547

The accompanying notes are an integral part of this statement.

		697 Jail Trust fund	698 Superior Court Trust Fund	699 District Court Trust Fund
308	Beginning Cash and Investments	16,105	13,732	4,892
388 & 588	Prior Period Adjustments, Net	-	-	-
310-360	Revenues	-	-	-
380-390	Other Increases and Financing Sources	90,756	148,038	140,187
510-570	Expenditures	-	-	-
580-590	Other Decreases and Financing Uses	82,719	108,841	139,703
	Net Increase (Decrease) in Cash and Investments:	8,037	39,197	484
508	Ending Cash and Investments	24,142	52,928	5,376

The accompanying notes are an integral part of this statement.

FERRY COUNTY WASHINGTON

NOTES TO FINANCIAL STATEMENTS JANUARY 1, 2016 TO DECEMBER 31, 2016

NOTE 1 - SUMMARY OF ACCOUNTING POLICIES

Ferry County, Washington was incorporated on February 21, 1899 and operates under the laws of the State

of Washington applicable to a seventh class county with a commissioner form of government. Ferry County is a general purpose government and provides public safety, road improvements, judicial administration, health and social services, and general administration services. In addition the county owns and operates an airport and owns a fairground.

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

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.
- 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 are not presented using the classifications defined in GAAP.

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund (001)

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

Special Revenue Funds (100 Series)

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

Capital Projects Funds (300 Series)

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 Series)

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 Series)

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

FIDUCIARY FUND TYPES:

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

Agency Funds (600 Series)

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

B. Basis Of Accounting

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

In accordance with state law the County recognizes expenditures paid during twenty days after the close of the calendar year for claims incurred during the previous period for County Road and Equipment Rental and Revolving (E R & R) funds only.

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

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

C. Budgets

The County adopts annual appropriated budgets for all funds that require one. These budgets are adopted at the fund level (except for continuing grant budgets which are for information only as they can only expend the amount they receive.). The budgets constitute the legal authority for expenditures at that level. Annual appropriations for general, special revenue, and proprietary funds lapse at 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 follows:

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
001 - Current Expense			
Current Expense	5,996,114.11	5,395,873.65	600,240.46
Merry-go-round	17,750.00		17,750.00

Designated Medical Trust	9,400.00	8,569.48	830.52
Inmate Welfare	59,671.02	59,327.10	343.92
Law Library	5,600.00	3,951.09	1,648.91
Leased County Property	3,800.00	1,206.95	2,593.05
Cumulative Reserve	100,000.00		100,000.00
Conservation	686,282.00	652,000.00	34,282.00
Fair Grounds Management	84,900.00	80,331.15	4,568.85
Sheriff's Uniform/Clothing	14,200.00	7,058.44	7,141.56
Sheriff's Clothing Revolving	4,350.00		4,350.00
NEWC	500		500
Airport	353,900.00	303,725.68	50,174.32
Total 001 - Current Expense	7,336,467.13	6,520,725.40	815,741.73
101 - County Road			
County Road	6,962,879.80	5,943,690.00	1,019,189.80
Trail Reserve			
Total 101 - County Road	6,962,879.80	5,943,690.00	1,019,189.80
102 - Drug Abuse	2,600.00		2,600.00
103 - Community Services	25,365.00	23,135.52	2,229.48
104 - County Fair	283,940.17	237,149.52	46,790.65
107 - Treasurer's O & M	7,000.00	1,756.70	5,243.30
108 - Auditor's O & M	64,790.96	53,205.84	11,585.12
109 - Veteran's Relief	16,350.00	4,365.90	11,984.10
110 - Enhanced 911	1,043,892.58	1,001,501.27	42,391.31
111 - MHCD	112,900.00	102,948.91	9,951.09
112 - Boating Safety	18,295.60	6,369.71	11,925.89

114 - Court Facilitator	4,412.00	1,304.00	3,108.00
117 - Title III	233,779.00		233,779.00
118 - Affordable Housing For All	10,000.00		10,000.00
119 - Home Security Fund	92,250.00	40,000.00	52,250.00
120 - Connections Shltr Rep Reserve	2,000.00		2,000.00
122 - Clerks Collections Fund	1,100.00	369	731
123 – Domestic Violence Pen Assess			
124 - Recreation Fund	219,891.00	55,915.76	163,975.24
126 - Crime Victims	6,719.00	5,390.77	1,328.23
128 - Reet Electronic Fund	1.24	1.24	
129 - Weed Control	239,029.36	229,187.95	9,841.41
130 - Tourism	252,655.00	57,370.87	195,284.13
131 - Trial Court Improvement	5,100.00	860.74	4,239.26
132 - Taxsifter	2,819.60	2,819.60	
140 - REET Prop Tax Admin Asst	12,500.00	5,711.25	6,788.75
307 - Distressed Area Cap	80,953.00	66,491.79	14,461.21
308 - County Capital Improvement	121,564.59	29,558.42	92,006.17
401 - Solid Waste			
Solid Waste	463,259.00	442,710.69	20,548.31
Landfill Post Closure	22,897.00	18,775.03	4,121.97
Total 401 - Solid Waste	486,156.00	461,485.72	24,670.28
501 - Equipment Rental & Revolving	2,026,480.00	1,407,713.30	618,766.70
502 - Management Info Systems	252,531.00	219,382.91	33,148.09
503 - Insurance Fund	459,832.17	458,011.16	1,821.01

The County Commissioners authorize any revisions between departments within any fund, 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.

D. Cash

It is the county's policy to invest all temporary cash surpluses. The amount is included in the net cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is posted to the general (current expense) fund when allowed otherwise it is prorated to the various funds.

E. Deposits

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

F. Investments See Note 3

G. Capital Assets

Capital assets are long lived assets with an initial individual cost of more than \$5000.00 and an estimated useful life in excess of a year. The capital assets of the county are recorded as expenditures when purchased.

I. Compensated Absences

Vacation leave may be accumulated up to 30 days and is payable upon separation or retirement.

Sick leave may be accumulated up to 720 hours except for those under the bargaining unit and they can accumulate up to 840 hours. Sick leave is payable for those employees who retire after 20 years of employment. They may receive a lump sum payment of 25% of unused sick leave up to a maximum of 180 hours except for those under the bargaining unit. A member of the bargaining unit who terminates after a minimum of 10 years employment will receive a lump sum payment of 25% of any accrued but unused sick leave up to a maximum of 210 hours, after 15 years 33% up to 277 hours and after 20 years 50% up to 420 hours.

J. Long-Term Debt See Note 6.

K. Risk Management

The county maintains insurance against most normal hazards. In the opinion of management, the county's insurance policies are adequate to pay all known or pending claims. The county is a member of the Washington Rural Counties Insurance Pool (WRCIP). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a program or organization for the joint purchasing of insurance, and/or joint self-insuring and/or 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 program was formed on September 1, 1998, when three counties in the state of Washington joined together by signing an Interlocal Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 1, 2016, there are eight counties in the program.

The program provides the following forms of joint self-insurance and reinsurance coverage for its members: Property, including Automobile Comprehensive, and Collision, Equipment Breakdown, and Crime Protections; and Liability, including General, Automobile, and Wrongful Acts, which are included to fit members' various needs

The program acquires insurance through their Administrator, Clear Risk Solutions. Liability coverage is purchased to an aggregate limit of \$45,000,000 with a self-insured retention of \$50,000. Members are responsible for a \$1,000 to \$10,000 deductible for each claim, while the program is responsible for the \$50,000 self-insured retention. Since the program is a cooperative program, there is a joint liability among the participating members towards the sharing of the \$50,000 self-insured retention in addition to the deductible. The program also purchases a Stop Loss Policy as another layer of protection to its membership, with an attachment point of \$541,079.

Property insurance is subject to a per-occurrence self-insured retention of \$25,000. Members are responsible for a \$1,000 - \$10,000 per occurrence deductible. The program bears the \$25,000 self-insured retention, in addition to the deductible.

Equipment Breakdown insurance is subject to a per-occurrence deductible of \$2,500 (\$5,000 for sewer plants). Members are responsible for the full deductible amount of each claim. There is no program self-insured retention on this coverage.

Members contract to remain in the program for a minimum of one year, and must give notice prior to December 31 before terminating participation the following December 1. The Interlocal Agreement is renewed automatically each year. Even after termination, a member remains responsible for contributions to the program for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

The program is governed by an eight-member board of directors elected by each member's designated voting representative. It is felt the individual counties are best able to select their own representatives to manage their insurance association.

The program is funded by its member participants and has no employees. Claims are filed by members/brokers with Clear Risk Solutions, who has been contracted to perform program administration, claims adjustment, and loss prevention for the program. Fees paid to the third party administrator under this arrangement for the policy year beginning December 1, 2015, and ending December 1, 2016, were \$506,550.64

L. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by resolution or ordinance. When expenditures that meet restrictions are incurred the County intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of:

Carousel preservation	16,879	Court Facilitator	1,799
Inmate Welfare	5,344	Title II & III Projects	232,261
Drug Investigation	12,444	Homelessness	25,560
Mental Health	293	Homelessness	235,312
Foreclosure costs	53,356	Clerks Collection	
	4,779		
Document Preservation	62,874	Recreational grants	10,013
Mental Health, Chemical Dependency			110,890
Veterans Assistance	52,224	Crime Victims Comp	22,990
Boating Safety Programs	9,028		
Noxious Weed Control	85,269	Tourism Promotion	30,388
Trial Courtroom Improvements	42,302	Taxsifter Program Maint	9
Emergency Shelter Grant	4,724	REET Prop Tax Admn Asst	100,565
Economic Development	467,722	Capital Improvements	205,957
Domestic Violence Advocacy, Prevention and Prosecution			5,658

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related legal or contractual provisions. There have been no expenditures exceeding legal appropriations in any of the funds of the County. The Treasurer's O & M Fund isn't required to have a budget per R.C.W. 84.56.020(10).

NOTE 3 - INVESTMENTS

It is the County's policy to invest temporary cash surpluses. The interest on these investments is prorated to the various funds when required otherwise it is deposited in the general fund. The county's investments are insured, registered or held by the county or its agent in the county's name. The investments listed below include the junior districts and schools as well as the county.

Investments are reported at original cost. Investments by type at December 31, 2016 are as follows:

Type of Investment	County's own Investments & Surplus	Investments held by the County as an agent for Other local governments.	Total
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L.G.I.P.	5,040,760	\$ 1,631,942	6,672,702
WA Fed	191,189	4,080,891	
4,272,080			
US Bank	1,500,757		1,500,758
Curlew Water District	652,024		652,024
Total	<u>\$7,384,731</u>	<u>\$ 5,712,833</u>	<u>\$13,097,564</u>

NOTE 4 - PROPERTY TAXES

The county treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities.

Collections are distributed at the end of each month. Property tax revenues are recognized when cash is received by the county. Delinquent taxes are considered fully collectible because a lien affixes to the property after taxes are levied.

The county's regular levy for the year 2015 for collection in 2016 was as follows per \$1,000 of assessed valuation.

	<u>Levy Rate</u>	<u>Assessed Value</u>	<u>Tax</u>
Current Expense	1.758000	603,735,962	\$1,061,368
Mental Health	.025000	603,735,962	15,093
Veterans Relief	.017000	603,735,962	10,264
County Road	1.395000	557,320,568	777,462
Diverted Road	.855000	557,320,568	476,509
Conservation Futures	.062500	603,735,962	37,734

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 for 2016 was \$2.25 per \$1,000 on an assessed valuation of \$557,320,568 for a total road levy of \$1,253,971.00.

NOTE 5 - INTERFUND AND INTERGOVERNMENTAL LOANS AND ADVANCES

The following table displays interfund loan activity during 2016:

Borrowing	Lending	Balance			
Fund	Fund	1/1/2016	New Loans	Repayments	12/31/2016
Solid Waste	Current Expense	140,000			
140,000					
Housing Authority		17,000			17,000
Curlew Water	Conservation		652,024		
652,024					
TOTALS		\$157,000	652,024		
\$809,024					

NOTE 6 - DEBT SERVICE REQUIREMENTS

The accompanying Schedule of Long-Term Liabilities (09) provides a listing of the outstanding debt and liabilities of the county and summarizes the county's debt transactions for 2016. The debt service requirements, including interest, but not including compensated absences are as follows:

<u>Principal</u>	<u>Interest</u>	<u>Total</u>
------------------	-----------------	--------------

2017	153,639	27,784	181,423*
2018	56,464	26,512	82,976
2019	838,407	12,022	850,429
2020	15,429		15,429
2021	15,429		15,429
2022	10,326		10,326 **
TOTALS	\$1,089,694	\$ 66,318	\$1,156,012

*The Department of Commerce shows the County will repay 85,500 in 2033. This property was sold January 19, 2017 and the loan was repaid.

** The landfill was closed in the 90's before the new regulations went into effect so the county doesn't prepare Dept of Ecology reports referred to in the BARS manual. The closure costs are an estimate based on prior history of expenditures.

NOTE 7 - PENSION PLANS

Substantially all county full-time and qualifying part-time employees participate in the following statewide retirement systems 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), Public Safety Employees' Retirement System (PSERS) or Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF).

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

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

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

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

At June 30, 2016 (the measurement date of the plans) the County's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Allocation%	Liability(Asset)
PERS 1	.031400%	1,686,328
PERS 2/3	.035147%	1,769,624
PSERS 2	.089950%	38,227
LEOFF 1	.000772%	(7,954)
LEOFF 2	.013623%	(79,235)

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 8 – COMMITMENTS UNDER NONCAPITALIZED (OPERATING) LEASES

The County leases copy machines on 60 month contracts. These contracts include maintenance and copy charges so the amounts vary depending on the usage. We have approximately 10 machines between the various departments. The contracts expire at various times however we anticipate that they will be renewed as they do so. We pay approximately \$2270.00 per month. In 2016 we spent a total of \$27,234 on these contracts.

NOTE 9 – CONTINGENCIES AND LITIGATIONS

The Joint City of Republic-Ferry County Housing Authority (hereafter referred to as Housing Authority) was created by the City of Republic and Ferry County in 1991. The financial records were maintained by Ferry County. In 1999 the Housing Authority separated from the County and established their own financial records. In 2014 it came to the attention of Ferry County and the City of Republic that the Housing Authority was out of compliance with their federal granting agencies as well as the State of Washington. The City of Republic and Ferry County are working together to bring the Housing Authority back into compliance in hopes of mitigating some of the liability and helping the Housing Authority recover. As of April 13, 2015 the Housing Authority contracted with Rural Resources Community Action to manage the Housing Authority however, in October of 2015 Rural Resources returned the management of the properties back over to the Housing Authority. Subsequently they have hired a part time property manager and the County is assisting with the management and financials. The San Poil Plaza property is being turned over to Rural Resources and they are assuming the loans with USDA in the amount of \$419,421.00. The City of Republic and Ferry County appoint the board members of the Housing Authority and therefore are still responsible for their actions. As a result the City of Republic and Ferry County may be held liable for the Housing Authority's contractual obligations. The Housing Authority has outstanding liabilities of \$1,717,272 excluding the USDA loans. The County will be liable for 3/5ths of the outstanding liabilities if the Housing Authority defaults on those liabilities. The approximate book value of the available assets as of December 31, 2016 is \$1,077,948 and the Housing Authority's cash balance as of December 31, 2016 was \$203,195 excluding the funds for the San Poil Plaza. These assets could potentially be used to offset the liabilities.

NOTE 10 - OPEB

The County has a commitment to pay for post-employment benefits for employees that belong to LEOFF 1. These benefits include medical services. We have one retiree that received benefits during the year and \$9,010 was paid out for medical insurance and co pays.

NOTE 11 - JOINT VENTURES

Ferry County participates in a number of joint ventures with other Counties such as:

- **Joint Venture** - Ferry County has a representative on the Board of Directors of the Tri County Economic Development District, which is a federally-designated economic development district by the US Dept of Commerce-Economic Development Administration. The District serves the counties of Ferry, Pend Oreille and Stevens. Ferry County paid \$47,453.00 for membership dues, salaries and extra support.
- **Jointly Governed Organization/Related Party** - In addition, the County jointly created the local Housing Authority, (Joint City of Republic Ferry County Housing Authority) in conjunction with the City of Republic. The County is possibly liable for the debt of the Housing Authority. See note 9. Ferry County paid the following funds to the Housing Authority:

Home Security Fund

Contribution

\$40,000

- **Joint Venture** - Northeast Tri County Health District works with other entities to assess, protect, preserve, and promote the health of the tri-county area and establishes local policy relating to population based services in Ferry, Pend Oreille and Stevens Counties. Ferry County contributed \$96,202.
- **Joint Venture** – Stevens County is the fiscal agent for some of the Superior Court Services provided to Ferry, Pend Oreille and Stevens County. Ferry County reimburses Stevens County for its prorated share. Ferry County paid Stevens County \$61,806.57 in 2016 for its share of the joint services.
- **Joint Venture** – Martin Hall Juvenile Detention Facility is a joint operation between several counties to provide juvenile detention services. Stevens County holds the bond and we pay our share of the bond payments to them and Lincoln County is the fiscal agent and we pay them for our share of costs and for bed days that exceed our number of allocated days. In 2016 Ferry County paid Stevens County \$9,064.59 and Lincoln County \$39,137.50.
- **Joint Venture** – North East Washington Alliance Counseling Services is a joint operation between Ferry County and Stevens County that provides services for mental health, chemical dependency, and developmental disabilities. In 2016 Ferry County paid Stevens County \$94,243.81.
- **Joint Venture** – Washington State University and Ferry County have a Memorandum of Agreement to provide an extension program. Ferry County contributed \$35,956.83 towards Salary and benefits in 2016.
- **Related Party** – One of the County Commissioners have a construction business and in 2016 Ferry County paid \$8626.77 to the construction business to have heat pumps installed in the Sheriff, E911 and MIS Departments. The refrigerant and labor was donated. Also 452.34 was paid to repair the Thermo Energy Unit at the Fairgrounds.

Ferry County

Schedule 01

For the year ended December 31, 2016

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	3081000	Reserved Cash and Investments - Beginning	\$35,527
0113	001	Current Expense	3088000	Unreserved Cash and Investments - Beginning	\$2,666,337
0113	001	Current Expense	3111000	Property Tax	\$1,069,499
0113	001	Current Expense	3111000	Property Tax	\$38,021
0113	001	Current Expense	3111000	Property Tax	\$479,829
0113	001	Current Expense	3131100	Local Retail Sales and Use Tax	\$616,522
0113	001	Current Expense	3137100	Criminal Justice Sales and Use Tax	\$68,584
0113	001	Current Expense	3172000	Leasehold Excise Tax	\$1,151
0113	001	Current Expense	3172000	Leasehold Excise Tax	\$41
0113	001	Current Expense	3172000	Leasehold Excise Tax	\$511
0113	001	Current Expense	3174000	Timber Excise Tax	\$57,908
0113	001	Current Expense	3174000	Timber Excise Tax	\$2,059
0113	001	Current Expense	3174000	Timber Excise Tax	\$28,162
0113	001	Current Expense	3221000	Buildings, Structures and Equipment	\$21,325
0113	001	Current Expense	3221000	Buildings, Structures and Equipment	\$2,148
0113	001	Current Expense	3222000	Marriage Licenses	\$144
0113	001	Current Expense	3321523	Payment In-Lieu of Tax	\$695,413
0113	001	Current Expense	3331422	Federal Indirect Grant from Department of Housing and Urban Development.	\$47,993
0113	001	Current Expense	3331658	Federal Indirect Grant from Department of Justice	\$18,217
0113	001	Current Expense	3332060	Federal Indirect Grant from Department of Transportation	\$5,345
0113	001	Current Expense	3339356	Federal Indirect Grant from Department of Health and Human Services	\$8,783

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	3339356	Federal Indirect Grant from Department of Health and Human Services	\$7,893
0113	001	Current Expense	3339703	Federal Indirect Grant from Department of Homeland Security	\$30,376
0113	001	Current Expense	3339706	Federal Indirect Grant from Department of Homeland Security	\$194,235
0113	001	Current Expense	3339706	Federal Indirect Grant from Department of Homeland Security	\$14,306
0113	001	Current Expense	3340011	1/2 County Prosecutor's Salary	\$81,851
0113	001	Current Expense	3340111	State Grant from Criminal Justice Training Commission	\$32,968
0113	001	Current Expense	3340121	State Grant from Other Judicial Agencies	\$21,196
0113	001	Current Expense	3340310	State Grant from Department of Ecology	\$29,137
0113	001	Current Expense	3340360	State Grant from Department of Transportation	\$270,666
0113	001	Current Expense	3340460	State Grant from Department of Social and Health Services	\$67,634
0113	001	Current Expense	3340460	State Grant from Department of Social and Health Services	\$1,167
0113	001	Current Expense	3350091	PUD Privilege Tax	\$62,600
0113	001	Current Expense	3360093	Motor Vehicle License Fees	\$23,109
0113	001	Current Expense	3360098	City-County Assistance	\$276,738
0113	001	Current Expense	3360101	Court Cost Reimbursement - Witness Fees	\$765
0113	001	Current Expense	3360128	Counties - Public Defense Services	\$17,895
0113	001	Current Expense	3360251	Payment In-Lieu of Taxes - Game Lands	\$1,588
0113	001	Current Expense	3360251	Payment In-Lieu of Taxes - Game Lands	\$56

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	3360251	Payment In-Lieu of Taxes - Game Lands	\$695
0113	001	Current Expense	3360429	Prosecutors' Victim/Witness Units	\$39,145
0113	001	Current Expense	3360610	Criminal Justice - Counties	\$237,308
0113	001	Current Expense	3360631	Adult Court Cost - Juvenile Offenders	\$1,838
0113	001	Current Expense	3360641	Marijuana Enforcement	\$2,497
0113	001	Current Expense	3360651	DUI and Other Criminal Justice Assistance	\$5,949
0113	001	Current Expense	3360692	Autopsy Cost	\$1,886
0113	001	Current Expense	3360694	Liquor/Beer Excise Tax	\$13,082
0113	001	Current Expense	3360695	Liquor Control Board Profits	\$22,100
0113	001	Current Expense	3360695	Liquor Control Board Profits	\$5,198
0113	001	Current Expense	3370000	Local Grants, Entitlements and Other Payments	\$6,635
0113	001	Current Expense	3412100	Auditors' Filing and Recording Services	\$15,561
0113	001	Current Expense	3412200	District/Municipal Court Civil Filing Services	\$1,891
0113	001	Current Expense	3412200	District/Municipal Court Civil Filing Services	\$453
0113	001	Current Expense	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$5,874
0113	001	Current Expense	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$1,020
0113	001	Current Expense	3412800	District/Municipal Other Court Filing Services	\$144
0113	001	Current Expense	3412900	Superior Court Other Filing Services	\$361
0113	001	Current Expense	3412900	Superior Court Other Filing Services	\$170
0113	001	Current Expense	3413200	District/Municipal Court Records Services	\$1,762
0113	001	Current Expense	3413300	District/Municipal Court - Administrative Fees	\$457

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	3413400	Superior Court Record Services	\$4,719
0113	001	Current Expense	3413500	Other Statutory Certifying and Copy Fees	\$1,815
0113	001	Current Expense	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$1,557
0113	001	Current Expense	3413700	Superior Court - Administrative Fees	\$22
0113	001	Current Expense	3413800	Records Search Fees	\$64
0113	001	Current Expense	3414100	Assessors' Fees	\$204
0113	001	Current Expense	3414200	Treasurers' Fees	\$3,733
0113	001	Current Expense	3414200	Treasurers' Fees	\$6,850
0113	001	Current Expense	3414200	Treasurers' Fees	\$89
0113	001	Current Expense	3414300	Budgeting and Accounting Services	\$6,806
0113	001	Current Expense	3414500	Election Services	\$21,949
0113	001	Current Expense	3414800	Motor Vehicle License Fees	\$58,064
0113	001	Current Expense	3414900	Court Services	\$21,000
0113	001	Current Expense	3414900	Court Services	\$12,202
0113	001	Current Expense	3416200	Word Processing, Printing and Duplicating Services - Municipal/District Court	\$243
0113	001	Current Expense	3416500	Word Processing, Printing and Duplicating Services - Superior Court	\$1,689
0113	001	Current Expense	3417000	Sales of Merchandise	\$45,967
0113	001	Current Expense	3417000	Sales of Merchandise	\$94
0113	001	Current Expense	3417000	Sales of Merchandise	\$831
0113	001	Current Expense	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$6
0113	001	Current Expense	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$131
0113	001	Current Expense	3419100	Election Candidate Filing Services	\$7,530

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	3419900	Passport and Naturalization Services	\$500
0113	001	Current Expense	3421000	Law Enforcement Services	\$20,610
0113	001	Current Expense	3421000	Law Enforcement Services	\$11,551
0113	001	Current Expense	3421000	Law Enforcement Services	\$512
0113	001	Current Expense	3421000	Law Enforcement Services	\$495
0113	001	Current Expense	3421000	Law Enforcement Services	\$353
0113	001	Current Expense	3422100	Fire Protection and Emergency Medical Services	\$74
0113	001	Current Expense	3423000	Detention and Correction Services	\$308,061
0113	001	Current Expense	3423000	Detention and Correction Services	\$3,000
0113	001	Current Expense	3423000	Detention and Correction Services	\$25,000
0113	001	Current Expense	3423300	Detention and Correction Services	\$3,994
0113	001	Current Expense	3423700	Detention and Correction Services	\$1,938
0113	001	Current Expense	3423700	Detention and Correction Services	\$1,120
0113	001	Current Expense	3425000	Disaster Preparation Services	\$488
0113	001	Current Expense	3427000	Juvenile Services	\$13,448
0113	001	Current Expense	3427000	Juvenile Services	\$11,475
0113	001	Current Expense	3458100	Zoning and Subdivision Services	\$1,475
0113	001	Current Expense	3458100	Zoning and Subdivision Services	\$150
0113	001	Current Expense	3513100	Criminal Filing Fees	\$1,919
0113	001	Current Expense	3518000	Crime Victim Penalty Assessments	\$3,752
0113	001	Current Expense	3519100	Other Superior Court Penalties	\$3,105
0113	001	Current Expense	3523000	Proof of Motor Vehicle Insurance	\$105

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	3531000	Traffic Infraction Penalties	\$31,677
0113	001	Current Expense	3537000	Non-Traffic Infraction Penalties	\$1,603
0113	001	Current Expense	3540000	Civil Parking Infraction Penalties	\$613
0113	001	Current Expense	3552000	Driving Under Influence (DUI) Fines	\$4,060
0113	001	Current Expense	3558000	Other Criminal Traffic Misdemeanor Fines	\$3,476
0113	001	Current Expense	3569000	Other Criminal Non-Traffic Fines	\$4,398
0113	001	Current Expense	3572200	Witness Cost	\$260
0113	001	Current Expense	3572300	Public Defense Cost	\$2,945
0113	001	Current Expense	3572400	Law Enforcement Cost	\$21
0113	001	Current Expense	3572800	Miscellaneous Superior Court Cost Recoupments	\$684
0113	001	Current Expense	3573300	Public Defense Cost	\$2,474
0113	001	Current Expense	3573400	Law Enforcement Services	\$121
0113	001	Current Expense	3573600	Collection Agency Cost	(\$6)
0113	001	Current Expense	3591100	Non-Court Fines and Penalties	\$43,306
0113	001	Current Expense	3591200	Non-Court Fines and Penalties	\$562
0113	001	Current Expense	3611100	Investment Earnings	\$31,434
0113	001	Current Expense	3611100	Investment Earnings	\$1,500
0113	001	Current Expense	3611100	Investment Earnings	\$56
0113	001	Current Expense	3611100	Investment Earnings	\$50
0113	001	Current Expense	3611100	Investment Earnings	\$49
0113	001	Current Expense	3611100	Investment Earnings	\$1,684
0113	001	Current Expense	3611900	Investment Earnings	\$1,273
0113	001	Current Expense	3614000	Other Interest	\$707
0113	001	Current Expense	3614000	Other Interest	\$81,766
0113	001	Current Expense	3614000	Other Interest	\$484
0113	001	Current Expense	3614000	Other Interest	\$1,357
0113	001	Current Expense	3614000	Other Interest	\$1,357
0113	001	Current Expense	3624000	Rents and Leases	\$3,792

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	3624000	Rents and Leases	\$2,815
0113	001	Current Expense	3624000	Rents and Leases	\$1,350
0113	001	Current Expense	3624000	Rents and Leases	\$9,631
0113	001	Current Expense	3624000	Rents and Leases	\$686
0113	001	Current Expense	3624000	Rents and Leases	\$4,745
0113	001	Current Expense	3624000	Rents and Leases	\$1,180
0113	001	Current Expense	3625000	Rents and Leases	\$3,200
0113	001	Current Expense	3625000	Rents and Leases	\$150
0113	001	Current Expense	3625000	Rents and Leases	\$1,200
0113	001	Current Expense	3625000	Rents and Leases	\$100
0113	001	Current Expense	3625000	Rents and Leases	\$2,400
0113	001	Current Expense	3625000	Rents and Leases	\$9,540
0113	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$500
0113	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$5,500
0113	001	Current Expense	3671100	Contributions and Donations from Nongovernmental Sources	\$134
0113	001	Current Expense	3693000	Confiscated and Forfeited Property	\$260
0113	001	Current Expense	3694000	Judgments and Settlements	\$654
0113	001	Current Expense	3698100	Cash Adjustments	\$38
0113	001	Current Expense	3698100	Cash Adjustments	\$1
0113	001	Current Expense	3699100	Miscellaneous Other	\$325
0113	001	Current Expense	3699100	Miscellaneous Other	\$7
0113	001	Current Expense	3699100	Miscellaneous Other	\$5,010
0113	001	Current Expense	3699100	Miscellaneous Other	\$6
0113	001	Current Expense	3699100	Miscellaneous Other	(\$46)
0113	001	Current Expense	3951000	Proceeds from Sales of Capital Assets	\$34,839
0113	001	Current Expense	3951000	Proceeds from Sales of Capital Assets	\$337

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	3970000	Transfers-In	\$109,966
0113	001	Current Expense	3970000	Transfers-In	\$31,500
0113	101	County Road	3081000	Reserved Cash and Investments - Beginning	\$462,775
0113	101	County Road	3081000	Reserved Cash and Investments - Beginning	\$27,832
0113	101	County Road	3111000	Property Tax	\$783,778
0113	101	County Road	3174000	Timber Excise Tax	\$45,948
0113	101	County Road	3172000	Leasehold Excise Tax	\$850
0113	101	County Road	3229000	Other Non-Business Licenses and Permits	\$1,870
0113	101	County Road	3321068	Title I - Schools and Roads	\$403,499
0113	101	County Road	3321521	Taylor Grazing Leases	\$421
0113	101	County Road	3332020	Federal Indirect Grant from Department of Transportation	\$1,457,484
0113	101	County Road	3339703	Federal Indirect Grant from Department of Homeland Security	\$250
0113	101	County Road	3340370	Rural Arterial Program (RAP)	\$109,418
0113	101	County Road	3340372	County Arterial Preservation Program (CAPP)	\$294,962
0113	101	County Road	3350091	PUD Privilege Tax	\$3
0113	101	County Road	3360075	Multimodal Transportation - Counties	\$56,780
0113	101	County Road	3360089	Motor Vehicle Fuel Tax - County Roads	\$1,777,115
0113	101	County Road	3360089	Motor Vehicle Fuel Tax - County Roads	\$6,788
0113	101	County Road	3360251	Payment In-Lieu of Taxes - Game Lands	\$1,184
0113	101	County Road	3416200	Word Processing, Printing and Duplicating Services - Municipal/District Court	\$60
0113	101	County Road	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$305,893
0113	101	County Road	3611100	Investment Earnings	\$2

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	101	County Road	3611100	Investment Earnings	\$54
0113	101	County Road	3671100	Contributions and Donations from Nongovernmental Sources	\$299,457
0113	101	County Road	3699100	Miscellaneous Other	\$11,773
0113	101	County Road	3970000	Transfers-In	\$6,000
0113	102	Drug Abuse	3081000	Reserved Cash and Investments - Beginning	\$1,934
0113	102	Drug Abuse	3515000	Investigative Fund Assessments	\$403
0113	102	Drug Abuse	3515000	Investigative Fund Assessments	\$517
0113	102	Drug Abuse	3693000	Confiscated and Forfeited Property	\$8,545
0113	102	Drug Abuse	3899000	Other Custodial Activities	\$1,045
0113	103	Community Services	3081000	Reserved Cash and Investments - Beginning	\$6,532
0113	103	Community Services	3111000	Property Tax	\$15,210
0113	103	Community Services	3172000	Leasehold Excise Tax	\$16
0113	103	Community Services	3174000	Timber Excise Tax	\$823
0113	103	Community Services	3360251	Payment In-Lieu of Taxes - Game Lands	\$23
0113	103	Community Services	3360694	Liquor/Beer Excise Tax	\$267
0113	103	Community Services	3360695	Liquor Control Board Profits	\$557
0113	104	County Fair	3088000	Unreserved Cash and Investments - Beginning	\$185,594
0113	104	County Fair	3340210	State Grant from Department of Agriculture	\$73,891
0113	104	County Fair	3474000	Event Admission Fees	\$34,200
0113	104	County Fair	3479000	Other Fees	\$980
0113	104	County Fair	3479000	Other Fees	\$2,335
0113	104	County Fair	3479000	Other Fees	\$70,100
0113	104	County Fair	3479000	Other Fees	\$211
0113	104	County Fair	3479000	Other Fees	\$980
0113	104	County Fair	3479000	Other Fees	\$1,200
0113	104	County Fair	3479000	Other Fees	\$1,825

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	104	County Fair	3611100	Investment Earnings	\$174
0113	104	County Fair	3624000	Rents and Leases	\$3,356
0113	104	County Fair	3628000	Rents and Leases	\$3,580
0113	104	County Fair	3671100	Contributions and Donations from Nongovernmental Sources	\$32
0113	104	County Fair	3671100	Contributions and Donations from Nongovernmental Sources	\$200
0113	104	County Fair	3671100	Contributions and Donations from Nongovernmental Sources	\$20
0113	104	County Fair	3671100	Contributions and Donations from Nongovernmental Sources	\$4,900
0113	104	County Fair	3671100	Contributions and Donations from Nongovernmental Sources	\$3,100
0113	104	County Fair	3671100	Contributions and Donations from Nongovernmental Sources	\$4,800
0113	104	County Fair	3671100	Contributions and Donations from Nongovernmental Sources	\$2,500
0113	104	County Fair	3699100	Miscellaneous Other	\$24
0113	104	County Fair	3899000	Other Custodial Activities	\$100
0113	104	County Fair	3970000	Transfers-In	\$17,500
0113	107	Treasurer's O & M	3081000	Reserved Cash and Investments - Beginning	\$51,892
0113	107	Treasurer's O & M	3414200	Treasurers' Fees	\$3,221
0113	108	Auditor's O & M	3081000	Reserved Cash and Investments - Beginning	\$67,825
0113	108	Auditor's O & M	3360411	Centennial Document Preservation	\$42,839
0113	108	Auditor's O & M	3413500	Other Statutory Certifying and Copy Fees	\$2,143

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	108	Auditor's O & M	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$3,114
0113	108	Auditor's O & M	3611100	Investment Earnings	\$158
0113	109	Veteran's Relief	3081000	Reserved Cash and Investments - Beginning	\$45,491
0113	109	Veteran's Relief	3111000	Property Tax	\$10,343
0113	109	Veteran's Relief	3172000	Leasehold Excise Tax	\$11
0113	109	Veteran's Relief	3174000	Timber Excise Tax	\$560
0113	109	Veteran's Relief	3360251	Payment In-Lieu of Taxes - Game Lands	\$15
0113	109	Veteran's Relief	3611100	Investment Earnings	\$170
0113	110	Enhanced 911	3088000	Unreserved Cash and Investments - Beginning	\$80,148
0113	110	Enhanced 911	3136300	Enhanced 911 - Switched Access Lines Sales and Use Tax	\$23,330
0113	110	Enhanced 911	3136400	Enhanced 911 - Radio Access Lines Sales and Use Tax	\$29,576
0113	110	Enhanced 911	3136500	Enhanced 911 - Interconnected Voice over Internet Protocol Service Lines Sales and Use Tax	\$448
0113	110	Enhanced 911	3340420	State Grant from Department of Commerce	\$815,328
0113	110	Enhanced 911	3428000	Dispatch Services	\$25,000
0113	110	Enhanced 911	3428000	Dispatch Services	\$6,845
0113	110	Enhanced 911	3428000	Dispatch Services	\$3,675
0113	110	Enhanced 911	3428000	Dispatch Services	\$1,050
0113	110	Enhanced 911	3428000	Dispatch Services	\$1,575
0113	110	Enhanced 911	3428000	Dispatch Services	\$630
0113	110	Enhanced 911	3428000	Dispatch Services	\$306
0113	110	Enhanced 911	3611100	Investment Earnings	\$17
0113	110	Enhanced 911	3614000	Other Interest	\$36
0113	110	Enhanced 911	3699100	Miscellaneous Other	\$3,654
0113	110	Enhanced 911	3970000	Transfers-In	\$139,733

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	111	MHCD	3131400	Chemical Dependency/Mental Health Services Sales and Use Tax	\$92,731
0113	111	MHCD	3463000	Chemical Dependency Services	\$225
0113	111	MHCD	3899000	Other Custodial Activities	\$120,883
0113	112	Boating Safety	3081000	Reserved Cash and Investments - Beginning	\$10,182
0113	112	Boating Safety	3360084	Vessel Registration Fees	\$5,216
0113	112	Boating Safety	3611100	Investment Earnings	\$0
0113	114	Court Facilitator	3081000	Reserved Cash and Investments - Beginning	\$2,250
0113	114	Court Facilitator	3465000	Domestic Relations and Family Court Services	\$490
0113	114	Court Facilitator	3465000	Domestic Relations and Family Court Services	\$138
0113	114	Court Facilitator	3465000	Domestic Relations and Family Court Services	\$225
0113	117	Title III	3081000	Reserved Cash and Investments - Beginning	\$203,779
0113	117	Title III	3321070	Title III - County Projects	\$28,482
0113	118	Affordable Housing For All	3081000	Reserved Cash and Investments - Beginning	\$17,757
0113	118	Affordable Housing For All	3412600	Recording Surcharge - Affordable Housing	\$7,803
0113	119	Home Security Fund	3081000	Reserved Cash and Investments - Beginning	\$233,633
0113	119	Home Security Fund	3412700	Recording Surcharge - Local Homeless Housing	\$41,679
0113	137	Connections Shltr Rep Reserve	3081000	Reserved Cash and Investments - Beginning	\$4,724
0113	122	Clerks Collections Fund	3081000	Reserved Cash and Investments - Beginning	\$4,804
0113	122	Clerks Collections Fund	3360120	Court Cost Reimbursement - County Clerks LFO Collections	\$344
0113	123	Domestic Violence Pen Assess	3081000	Reserved Cash and Investments - Beginning	\$5,084

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	123	Domestic Violence Pen Assess	3465000	Domestic Relations and Family Court Services	\$92
0113	123	Domestic Violence Pen Assess	3519000	Other Superior Court Penalties	\$111
0113	123	Domestic Violence Pen Assess	3569000	Other Criminal Non-Traffic Fines	\$370
0113	124	Recreation Fund	3081000	Reserved Cash and Investments - Beginning	\$36,056
0113	124	Recreation Fund	3340240	State Grant from Parks and Recreation Commission	\$14,043
0113	124	Recreation Fund	3340241	State Grant from Parks and Recreation Commission	\$985
0113	124	Recreation Fund	3340270	State Grant from Recreation and Conservation Office	\$14,845
0113	126	Crime Victims	3081000	Reserved Cash and Investments - Beginning	\$23,434
0113	126	Crime Victims	3419800	County Crime Victim and Witness Programs Services	\$1,440
0113	126	Crime Victims	3419800	County Crime Victim and Witness Programs Services	\$3,507
0113	128	Reet Electronic Fund	3081000	Reserved Cash and Investments - Beginning	\$1
0113	129	Weed Control	3081000	Reserved Cash and Investments - Beginning	\$58,989
0113	129	Weed Control	3321069	Title II - Special Projects on Federal Land	\$24,113
0113	129	Weed Control	3340210	State Grant from Department of Agriculture	\$6,686
0113	129	Weed Control	3451600	Weed Control Services	\$78,894
0113	129	Weed Control	3451600	Weed Control Services	\$32,824
0113	129	Weed Control	3451600	Weed Control Services	\$7,516
0113	129	Weed Control	3451600	Weed Control Services	\$18,207
0113	129	Weed Control	3685100	Special Assessments - Service	\$81,615
0113	129	Weed Control	3685100	Special Assessments - Service	\$4,380
0113	129	Weed Control	3699100	Miscellaneous Other	\$269

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	129	Weed Control	3951000	Proceeds from Sales of Capital Assets	\$964
0113	130	Tourism	3088000	Unreserved Cash and Investments - Beginning	\$242,440
0113	130	Tourism	3081000	Reserved Cash and Investments - Beginning	\$20,653
0113	130	Tourism	3133100	Hotel/Motel Sales and Use Tax	\$35,528
0113	130	Tourism	3611100	Investment Earnings	\$973
0113	131	Trial Court Improvement	3081000	Reserved Cash and Investments - Beginning	\$31,261
0113	131	Trial Court Improvement	3360129	Judicial Salary Contribution - State	\$11,902
0113	132	Taxsifter	3081000	Reserved Cash and Investments - Beginning	\$340
0113	132	Taxsifter	3671100	Contributions and Donations from Nongovernmental Sources	\$2,060
0113	132	Taxsifter	3970000	Transfers-In	\$429
0113	140	REET Prop Tax Admin Asst	3081000	Reserved Cash and Investments - Beginning	\$95,492
0113	140	REET Prop Tax Admin Asst	3360097	Real Estate and Property Tax Administration	\$9,396
0113	140	REET Prop Tax Admin Asst	3414200	Treasurers' Fees	\$1,388
0113	140	REET Prop Tax Admin Asst	3970000	Transfers-In	\$1
0113	307	Distressed Area Cap	3081000	Reserved Cash and Investments - Beginning	\$463,192
0113	307	Distressed Area Cap	3131800	Rural County Sales and Use Tax	\$71,021
0113	308	County Capital Improvement	3081000	Reserved Cash and Investments - Beginning	\$168,693
0113	308	County Capital Improvement	3183400	REET 1 - First Quarter Percent	\$66,820
0113	308	County Capital Improvement	3611100	Investment Earnings	\$3
0113	308	County Capital Improvement	3614000	Other Interest	\$0
0113	401	Solid Waste	3088000	Unreserved Cash and Investments - Beginning	\$90,270

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	401	Solid Waste	3340314	State Grant from Department of Ecology	\$54,627
0113	401	Solid Waste	3417000	Sales of Merchandise	\$2,936
0113	401	Solid Waste	3437000	Solid Waste Sales and Services	\$334,781
0113	401	Solid Waste	3437000	Solid Waste Sales and Services	\$22,698
0113	401	Solid Waste	3691000	Sale of Surplus	\$3,336
0113	401	Solid Waste	3699100	Miscellaneous Other	\$11
0113	401	Solid Waste	3970000	Transfers-In	\$500
0113	501	Equipment Rental & Revolving	3088000	Unreserved Cash and Investments - Beginning	\$266,197
0113	501	Equipment Rental & Revolving	3442000	Sales of Road Materials	\$156,316
0113	501	Equipment Rental & Revolving	3611100	Investment Earnings	\$76
0113	501	Equipment Rental & Revolving	3621000	Rents and Leases	\$1,112,370
0113	501	Equipment Rental & Revolving	3622000	Rents and Leases	\$6,845
0113	501	Equipment Rental & Revolving	3629000	Rents and Leases	\$5,147
0113	501	Equipment Rental & Revolving	3699100	Miscellaneous Other	\$13,005
0113	501	Equipment Rental & Revolving	3691000	Sale of Surplus	\$10,712
0113	501	Equipment Rental & Revolving	3952000	Compensation for Loss/Impairment of Capital Assets	\$2,482
0113	502	Management Info Systems	3088000	Unreserved Cash and Investments - Beginning	\$72,050
0113	502	Management Info Systems	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$60,500
0113	502	Management Info Systems	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$60,830
0113	502	Management Info Systems	3611100	Investment Earnings	\$144
0113	502	Management Info Systems	3699100	Miscellaneous Other	\$123
0113	502	Management Info Systems	3970000	Transfers-In	\$80,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	503	Insurance Fund	3088000	Unreserved Cash and Investments - Beginning	\$23,408
0113	503	Insurance Fund	3370000	Local Grants, Entitlements and Other Payments	\$2,753
0113	503	Insurance Fund	3414700	Risk Management Services	\$26,605
0113	503	Insurance Fund	3414700	Risk Management Services	\$73,989
0113	503	Insurance Fund	3414700	Risk Management Services	\$91,291
0113	503	Insurance Fund	3414700	Risk Management Services	\$220,104
0113	503	Insurance Fund	3414700	Risk Management Services	\$15,097
0113	503	Insurance Fund	3414700	Risk Management Services	\$7,818
0113	503	Insurance Fund	3414700	Risk Management Services	\$15,531
0113	503	Insurance Fund	3414700	Risk Management Services	\$687
0113	503	Insurance Fund	3414700	Risk Management Services	\$3,762
0113	503	Insurance Fund	3414700	Risk Management Services	\$197
0113	001	Large Format Copier	3088000	Unreserved Cash and Investments - Beginning	\$272
0113	001	Large Format Copier	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$84
0113	646	Republic General	3088000	Unreserved Cash and Investments - Beginning	\$1,420
0113	646	Republic General	3893000	Agency Type Collections	\$9,239
0113	646	Republic General	3893000	Agency Type Collections	\$147,369
0113	651	NCR Library	3088000	Unreserved Cash and Investments - Beginning	\$1,816
0113	651	NCR Library	3893000	Agency Type Collections	\$261,823
0113	651	NCR Library	3893000	Agency Type Collections	\$288
0113	651	NCR Library	3893000	Agency Type Collections	\$14,140
0113	651	NCR Library	3893000	Agency Type Collections	\$409
0113	678	State Remittance	3088000	Unreserved Cash and Investments - Beginning	\$10,457

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	678	State Remittance	3893000	Agency Type Collections	\$125,341
0113	680	Advance Tax	3088000	Unreserved Cash and Investments - Beginning	\$2,759
0113	680	Advance Tax	3893000	Agency Type Collections	\$386
0113	681	Deed Excise Tax	3893000	Agency Type Collections	\$365,448
0113	686	Treasurers Trust	3088000	Unreserved Cash and Investments - Beginning	\$5,217
0113	686	Treasurers Trust	3899000	Other Custodial Activities	(\$1,512)
0113	688	Timber Excise	3088000	Unreserved Cash and Investments - Beginning	\$36,424
0113	688	Timber Excise	3174000	Timber Excise Tax	\$65,022
0113	689	Fire Patrol	3088000	Unreserved Cash and Investments - Beginning	\$1,430
0113	689	Fire Patrol	3893000	Agency Type Collections	\$161,232
0113	692	State School	3088000	Unreserved Cash and Investments - Beginning	\$8,575
0113	692	State School	3893000	Agency Type Collections	\$1,233,433
0113	696	Foreclosure Surplus	3088000	Unreserved Cash and Investments - Beginning	\$68,801
0113	696	Foreclosure Surplus	3893000	Agency Type Collections	\$8,103
0113	697	Jail Trust fund	3081000	Reserved Cash and Investments - Beginning	\$16,105
0113	697	Jail Trust fund	3893000	Agency Type Collections	\$90,756
0113	698	Superior Court Trust Fund	3081000	Reserved Cash and Investments - Beginning	\$13,732
0113	698	Superior Court Trust Fund	3893000	Agency Type Collections	\$148,038
0113	699	District Court Trust Fund	3081000	Reserved Cash and Investments - Beginning	\$4,892
0113	699	District Court Trust Fund	3893000	Agency Type Collections	\$140,187
0113	695	Sheriffs Trust Fund	3081000	Reserved Cash and Investments - Beginning	\$2,887
0113	695	Sheriffs Trust Fund	3893000	Agency Type Collections	\$25,300
0113	001	Current Expense	5116010	Legislative Activities	\$40,896
0113	001	Current Expense	5116010	Legislative Activities	\$40,896
0113	001	Current Expense	5116010	Legislative Activities	\$40,896
0113	001	Current Expense	5116010	Legislative Activities	\$35,679
0113	001	Current Expense	5116010	Legislative Activities	\$28,448

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	5116010	Legislative Activities	\$2,167
0113	001	Current Expense	5116020	Legislative Activities	\$75,222
0113	001	Current Expense	5116030	Legislative Activities	\$2,131
0113	001	Current Expense	5116030	Legislative Activities	\$345
0113	001	Current Expense	5116040	Legislative Activities	\$19,011
0113	001	Current Expense	5116040	Legislative Activities	\$1,907
0113	001	Current Expense	5116040	Legislative Activities	\$1,818
0113	001	Current Expense	5116040	Legislative Activities	\$17,266
0113	001	Current Expense	5116040	Legislative Activities	\$3,188
0113	001	Current Expense	5116040	Legislative Activities	\$2,912
0113	001	Current Expense	5116040	Legislative Activities	\$3,799
0113	001	Current Expense	5122110	Superior Court	\$12,459
0113	001	Current Expense	5122110	Superior Court	\$18,018
0113	001	Current Expense	5122110	Superior Court	\$1,834
0113	001	Current Expense	5122110	Superior Court	\$9,914
0113	001	Current Expense	5122110	Superior Court	\$9,914
0113	001	Current Expense	5122110	Superior Court	\$43,993
0113	001	Current Expense	5122110	Superior Court	\$1,250
0113	001	Current Expense	5122120	Superior Court	\$8,983
0113	001	Current Expense	5122120	Superior Court	\$17,374
0113	001	Current Expense	5122130	Superior Court	\$165
0113	001	Current Expense	5122130	Superior Court	\$306
0113	001	Current Expense	5122130	Superior Court	\$634
0113	001	Current Expense	5122130	Superior Court	\$174
0113	001	Current Expense	5122140	Superior Court	\$17,652
0113	001	Current Expense	5122140	Superior Court	\$90,602
0113	001	Current Expense	5122140	Superior Court	\$7,000
0113	001	Current Expense	5122140	Superior Court	\$19,070
0113	001	Current Expense	5122140	Superior Court	\$29,997
0113	001	Current Expense	5122140	Superior Court	\$1,680
0113	001	Current Expense	5122140	Superior Court	\$63
0113	001	Current Expense	5122140	Superior Court	\$1,155
0113	001	Current Expense	5122140	Superior Court	\$1,127
0113	001	Current Expense	5122140	Superior Court	\$50

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	5122140	Superior Court	\$285
0113	001	Current Expense	5122140	Superior Court	\$2,419
0113	001	Current Expense	5122140	Superior Court	\$250
0113	001	Current Expense	5122140	Superior Court	\$1,312
0113	001	Current Expense	5122140	Superior Court	\$753
0113	001	Current Expense	5123010	County Clerk	\$40,896
0113	001	Current Expense	5123010	County Clerk	\$35,762
0113	001	Current Expense	5123010	County Clerk	\$29,146
0113	001	Current Expense	5123010	County Clerk	\$5,500
0113	001	Current Expense	5123020	County Clerk	\$47,692
0113	001	Current Expense	5123030	County Clerk	\$1,531
0113	001	Current Expense	5123040	County Clerk	\$4,807
0113	001	Current Expense	5123040	County Clerk	\$1,334
0113	001	Current Expense	5123040	County Clerk	\$276
0113	001	Current Expense	5123040	County Clerk	\$649
0113	001	Current Expense	5123040	County Clerk	\$280
0113	001	Current Expense	5124010	District Court	\$70,025
0113	001	Current Expense	5124010	District Court	\$35,762
0113	001	Current Expense	5124010	District Court	\$29,212
0113	001	Current Expense	5124010	District Court	\$15,701
0113	001	Current Expense	5124010	District Court	\$1,588
0113	001	Current Expense	5124010	District Court	\$9,300
0113	001	Current Expense	5124020	District Court	\$38,659
0113	001	Current Expense	5124030	District Court	\$2,486
0113	001	Current Expense	5124030	District Court	\$641
0113	001	Current Expense	5124030	District Court	\$173
0113	001	Current Expense	5124030	District Court	\$129
0113	001	Current Expense	5124040	District Court	\$52,332
0113	001	Current Expense	5124040	District Court	\$796
0113	001	Current Expense	5124040	District Court	\$2,390
0113	001	Current Expense	5124040	District Court	\$12,642
0113	001	Current Expense	5124040	District Court	\$640
0113	001	Current Expense	5124040	District Court	\$2,676
0113	001	Current Expense	5124040	District Court	\$551

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	5124040	District Court	\$5,276
0113	001	Current Expense	5124040	District Court	\$2,805
0113	001	Current Expense	5124040	District Court	\$440
0113	001	Current Expense	5131040	Executive Office	\$450
0113	001	Current Expense	5131040	Executive Office	\$2,918
0113	001	Current Expense	5142210	Financial Services	\$40,896
0113	001	Current Expense	5142210	Financial Services	\$37,055
0113	001	Current Expense	5142210	Financial Services	\$29,146
0113	001	Current Expense	5142210	Financial Services	\$3,792
0113	001	Current Expense	5142210	Financial Services	\$29,146
0113	001	Current Expense	5142220	Financial Services	\$62,146
0113	001	Current Expense	5142230	Financial Services	\$3,346
0113	001	Current Expense	5142230	Financial Services	\$129
0113	001	Current Expense	5142240	Financial Services	\$3,773
0113	001	Current Expense	5142240	Financial Services	\$712
0113	001	Current Expense	5142240	Financial Services	\$2,986
0113	001	Current Expense	5142240	Financial Services	\$918
0113	001	Current Expense	5142240	Financial Services	\$20,594
0113	001	Current Expense	5142310	Financial Services	\$40,896
0113	001	Current Expense	5142310	Financial Services	\$43,259
0113	001	Current Expense	5142310	Financial Services	\$38,314
0113	001	Current Expense	5142310	Financial Services	\$14,573
0113	001	Current Expense	5142310	Financial Services	\$8,083
0113	001	Current Expense	5142310	Financial Services	\$3,636
0113	001	Current Expense	5142310	Financial Services	\$4,725
0113	001	Current Expense	5142310	Financial Services	\$3,600
0113	001	Current Expense	5142320	Financial Services	\$59,837
0113	001	Current Expense	5142330	Financial Services	\$3,612
0113	001	Current Expense	5142330	Financial Services	\$1,104
0113	001	Current Expense	5142340	Financial Services	\$39,794
0113	001	Current Expense	5142340	Financial Services	\$3,253
0113	001	Current Expense	5142340	Financial Services	\$3,436
0113	001	Current Expense	5142340	Financial Services	\$1,157
0113	001	Current Expense	5142340	Financial Services	\$2,206

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	5142340	Financial Services	\$854
0113	001	Current Expense	5142410	Financial Services	\$450
0113	001	Current Expense	5142410	Financial Services	\$40,896
0113	001	Current Expense	5142410	Financial Services	\$28,539
0113	001	Current Expense	5142410	Financial Services	\$37,579
0113	001	Current Expense	5142410	Financial Services	\$1,750
0113	001	Current Expense	5142410	Financial Services	\$20,160
0113	001	Current Expense	5142420	Financial Services	\$38
0113	001	Current Expense	5142420	Financial Services	\$50,635
0113	001	Current Expense	5142430	Financial Services	\$1,916
0113	001	Current Expense	5142430	Financial Services	\$899
0113	001	Current Expense	5142440	Financial Services	\$19,439
0113	001	Current Expense	5142440	Financial Services	\$6,254
0113	001	Current Expense	5142440	Financial Services	\$212
0113	001	Current Expense	5142440	Financial Services	\$3,301
0113	001	Current Expense	5142440	Financial Services	\$3,521
0113	001	Current Expense	5142440	Financial Services	\$243
0113	001	Current Expense	5142440	Financial Services	\$1,842
0113	001	Current Expense	5144010	Election Services	\$19,245
0113	001	Current Expense	5144010	Election Services	\$2,210
0113	001	Current Expense	5144010	Election Services	\$441
0113	001	Current Expense	5144020	Election Services	\$4,167
0113	001	Current Expense	5144030	Election Services	\$6,301
0113	001	Current Expense	5144030	Election Services	\$808
0113	001	Current Expense	5144040	Election Services	\$13,193
0113	001	Current Expense	5144040	Election Services	\$524
0113	001	Current Expense	5144040	Election Services	\$3,506
0113	001	Current Expense	5144040	Election Services	\$1,743
0113	001	Current Expense	5144040	Election Services	\$2,475
0113	001	Current Expense	5153010	Legal Services	\$101,081
0113	001	Current Expense	5153010	Legal Services	\$33,542
0113	001	Current Expense	5153010	Legal Services	\$28,168
0113	001	Current Expense	5153010	Legal Services	\$35,772
0113	001	Current Expense	5153010	Legal Services	\$30,646

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	5153010	Legal Services	\$6,626
0113	001	Current Expense	5153010	Legal Services	\$2,907
0113	001	Current Expense	5153020	Legal Services	\$77,966
0113	001	Current Expense	5153030	Legal Services	\$5,574
0113	001	Current Expense	5153030	Legal Services	\$330
0113	001	Current Expense	5153030	Legal Services	\$145
0113	001	Current Expense	5153040	Legal Services	\$6,789
0113	001	Current Expense	5153040	Legal Services	\$656
0113	001	Current Expense	5153040	Legal Services	\$5,976
0113	001	Current Expense	5153040	Legal Services	\$2,061
0113	001	Current Expense	5153040	Legal Services	\$2,713
0113	001	Current Expense	5157040	Crime Victim and Witness Program	\$8,992
0113	001	Current Expense	5158010	Child Support Enforcement	\$12,493
0113	001	Current Expense	5158010	Child Support Enforcement	\$33,542
0113	001	Current Expense	5158010	Child Support Enforcement	\$9,935
0113	001	Current Expense	5158010	Child Support Enforcement	\$1,491
0113	001	Current Expense	5158010	Child Support Enforcement	\$603
0113	001	Current Expense	5158020	Child Support Enforcement	\$18,491
0113	001	Current Expense	5158040	Child Support Enforcement	\$482
0113	001	Current Expense	5158040	Child Support Enforcement	\$251
0113	001	Current Expense	5159140	General Indigent Defense	\$10,572
0113	001	Current Expense	5159140	General Indigent Defense	\$1,380
0113	001	Current Expense	5179020	Other Employee Benefit Programs	\$5,690
0113	001	Current Expense	5182040	Property Management Services	\$404
0113	001	Current Expense	5182340	Property Management Services	\$803

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	5183010	Maintenance/Security/Insurance/Janitorial Services	\$27,882
0113	001	Current Expense	5183010	Maintenance/Security/Insurance/Janitorial Services	\$208
0113	001	Current Expense	5183010	Maintenance/Security/Insurance/Janitorial Services	\$15,880
0113	001	Current Expense	5183010	Maintenance/Security/Insurance/Janitorial Services	\$104
0113	001	Current Expense	5183020	Maintenance/Security/Insurance/Janitorial Services	\$20,013
0113	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$9,620
0113	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$8,451
0113	001	Current Expense	5183030	Maintenance/Security/Insurance/Janitorial Services	\$6,483
0113	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$12,995
0113	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$199
0113	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$735
0113	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$230,665
0113	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$66,809
0113	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$8,668
0113	001	Current Expense	5183040	Maintenance/Security/Insurance/Janitorial Services	\$69
0113	001	Current Expense	5189040	Other Centralized Services	\$505

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	5189040	Other Centralized Services	\$884
0113	001	Current Expense	5189040	Other Centralized Services	\$258
0113	001	Current Expense	5189040	Other Centralized Services	\$1,000
0113	001	Current Expense	5189040	Other Centralized Services	\$1,941
0113	001	Current Expense	5189040	Other Centralized Services	\$1,000
0113	001	Current Expense	5211020	Administration	\$1,714
0113	001	Current Expense	5211030	Administration	\$465
0113	001	Current Expense	5211030	Administration	\$65
0113	001	Current Expense	5211030	Administration	\$263
0113	001	Current Expense	5211040	Administration	\$809
0113	001	Current Expense	5211040	Administration	\$552
0113	001	Current Expense	5211040	Administration	\$2,814
0113	001	Current Expense	5211040	Administration	\$47
0113	001	Current Expense	5211040	Administration	\$471
0113	001	Current Expense	5211040	Administration	\$365
0113	001	Current Expense	5211010	Administration	\$156,062
0113	001	Current Expense	5217010	Traffic Policing	\$364,144
0113	001	Current Expense	5211020	Administration	\$60,849
0113	001	Current Expense	5217020	Traffic Policing	\$141,981
0113	001	Current Expense	5211030	Administration	\$12,833
0113	001	Current Expense	5217030	Traffic Policing	\$9,856
0113	001	Current Expense	5217030	Traffic Policing	\$14,904
0113	001	Current Expense	5217030	Traffic Policing	\$5,183
0113	001	Current Expense	5211040	Administration	\$31,812
0113	001	Current Expense	5217040	Traffic Policing	\$8,118
0113	001	Current Expense	5217040	Traffic Policing	\$644
0113	001	Current Expense	5217040	Traffic Policing	\$1,673
0113	001	Current Expense	5217040	Traffic Policing	\$9,357
0113	001	Current Expense	5217040	Traffic Policing	\$26
0113	001	Current Expense	5217040	Traffic Policing	\$13,365
0113	001	Current Expense	5217040	Traffic Policing	\$244

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	5217040	Traffic Policing	\$24,107
0113	001	Current Expense	5217040	Traffic Policing	\$16,695
0113	001	Current Expense	5236010	Care and Custody of Prisoners	\$42,823
0113	001	Current Expense	5236010	Care and Custody of Prisoners	\$36,747
0113	001	Current Expense	5236010	Care and Custody of Prisoners	\$10,226
0113	001	Current Expense	5236010	Care and Custody of Prisoners	\$29,853
0113	001	Current Expense	5236010	Care and Custody of Prisoners	\$33,951
0113	001	Current Expense	5236010	Care and Custody of Prisoners	\$35,155
0113	001	Current Expense	5236010	Care and Custody of Prisoners	\$32,794
0113	001	Current Expense	5236010	Care and Custody of Prisoners	\$2,706
0113	001	Current Expense	5236010	Care and Custody of Prisoners	\$5,131
0113	001	Current Expense	5236010	Care and Custody of Prisoners	\$5,521
0113	001	Current Expense	5236010	Care and Custody of Prisoners	\$38,821
0113	001	Current Expense	5236010	Care and Custody of Prisoners	\$38,713
0113	001	Current Expense	5236010	Care and Custody of Prisoners	\$1,500
0113	001	Current Expense	5236010	Care and Custody of Prisoners	\$1,559
0113	001	Current Expense	5236010	Care and Custody of Prisoners	\$47,952
0113	001	Current Expense	5236010	Care and Custody of Prisoners	\$26,770
0113	001	Current Expense	5236020	Care and Custody of Prisoners	\$123,228
0113	001	Current Expense	5236020	Care and Custody of Prisoners	\$2,305
0113	001	Current Expense	5236020	Care and Custody of Prisoners	\$45,336
0113	001	Current Expense	5236030	Care and Custody of Prisoners	\$37,366

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	5236030	Care and Custody of Prisoners	\$6,021
0113	001	Current Expense	5236030	Care and Custody of Prisoners	\$4,907
0113	001	Current Expense	5236030	Care and Custody of Prisoners	\$21,302
0113	001	Current Expense	5236030	Care and Custody of Prisoners	\$77,125
0113	001	Current Expense	5236030	Care and Custody of Prisoners	\$3,100
0113	001	Current Expense	5236030	Care and Custody of Prisoners	\$738
0113	001	Current Expense	5236030	Care and Custody of Prisoners	\$1,038
0113	001	Current Expense	5236040	Care and Custody of Prisoners	\$16,135
0113	001	Current Expense	5236040	Care and Custody of Prisoners	\$11,384
0113	001	Current Expense	5236040	Care and Custody of Prisoners	\$20,260
0113	001	Current Expense	5236040	Care and Custody of Prisoners	\$109
0113	001	Current Expense	5236040	Care and Custody of Prisoners	\$810
0113	001	Current Expense	5236040	Care and Custody of Prisoners	\$4,009
0113	001	Current Expense	5236040	Care and Custody of Prisoners	\$285
0113	001	Current Expense	5236040	Care and Custody of Prisoners	\$1,793
0113	001	Current Expense	5236040	Care and Custody of Prisoners	\$607
0113	001	Current Expense	5236040	Care and Custody of Prisoners	\$15,907
0113	001	Current Expense	5236040	Care and Custody of Prisoners	\$1,631
0113	001	Current Expense	5236040	Care and Custody of Prisoners	\$7,495
0113	001	Current Expense	5236040	Care and Custody of Prisoners	\$1,382
0113	001	Current Expense	5236040	Care and Custody of Prisoners	\$868
0113	001	Current Expense	5252030	Disaster Response	\$2,545

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	5252040	Disaster Respónse	\$228
0113	001	Current Expense	5252040	Disaster Response	\$738
0113	001	Current Expense	5252040	Disaster Response	\$400
0113	001	Current Expense	5256010	Disaster Preparedness	\$6,215
0113	001	Current Expense	5256010	Disaster Preparedness	\$3,980
0113	001	Current Expense	5256010	Disaster Preparedness	\$22,776
0113	001	Current Expense	5256020	Disaster Preparedness	\$3,134
0113	001	Current Expense	5256020	Disaster Preparedness	\$669
0113	001	Current Expense	5256030	Disaster Preparedness	\$3,251
0113	001	Current Expense	5256040	Disaster Preparedness	\$141
0113	001	Current Expense	5274010	Juvenile Services	\$38,462
0113	001	Current Expense	5274010	Juvenile Services	\$1,750
0113	001	Current Expense	5274010	Juvenile Services	\$1,950
0113	001	Current Expense	5274020	Juvenile Services	\$16,964
0113	001	Current Expense	5274030	Juvenile Services	\$121
0113	001	Current Expense	5274030	Juvenile Services	\$630
0113	001	Current Expense	5274040	Juvenile Services	\$775
0113	001	Current Expense	5274040	Juvenile Services	\$53
0113	001	Current Expense	5274040	Juvenile Services	\$1,135
0113	001	Current Expense	5274040	Juvenile Services	\$825
0113	001	Current Expense	5274040	Juvenile Services	\$150
0113	001	Current Expense	5274050	Juvenile Services	\$39,138
0113	001	Current Expense	5280040	Dispatch Services	\$12,373
0113	001	Current Expense	5468030	Airports and Ports	\$2,465
0113	001	Current Expense	5468040	Airports and Ports	\$293,209
0113	001	Current Expense	5468040	Airports and Ports	\$1,013
0113	001	Current Expense	5468040	Airports and Ports	\$779
0113	001	Current Expense	5468040	Airports and Ports	\$3,762
0113	001	Current Expense	5468040	Airports and Ports	\$2,497
0113	001	Current Expense	5586010	Planning	\$53,464
0113	001	Current Expense	5586010	Planning	\$41,131
0113	001	Current Expense	5586010	Planning	\$4,576
0113	001	Current Expense	5586010	Planning	\$15,562
0113	001	Current Expense	5586010	Planning	\$2,044

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	5586010	Planning	\$1,905
0113	001	Current Expense	5586020	Planning	\$36,118
0113	001	Current Expense	5586030	Planning	\$3,207
0113	001	Current Expense	5586030	Planning	\$898
0113	001	Current Expense	5586040	Planning	\$24,858
0113	001	Current Expense	5586040	Planning	\$1,706
0113	001	Current Expense	5586040	Planning	\$30,015
0113	001	Current Expense	5586040	Planning	\$111
0113	001	Current Expense	5586040	Planning	\$935
0113	001	Current Expense	5586040	Planning	\$13
0113	001	Current Expense	5586040	Planning	\$3,243
0113	001	Current Expense	5586040	Planning	\$6,627
0113	001	Current Expense	5586040	Planning	\$2,187
0113	001	Current Expense	5586040	Planning	\$1,289
0113	001	Current Expense	5586040	Planning	\$620
0113	001	Current Expense	5586040	Planning	\$485
0113	001	Current Expense	5586040	Planning	\$600
0113	001	Current Expense	5620050	Public Health Services	\$96,202
0113	001	Current Expense	5630030	Coroner/Medical Examiner	\$327
0113	001	Current Expense	5630040	Coroner/Medical Examiner	\$400
0113	001	Current Expense	5630040	Coroner/Medical Examiner	\$3,314
0113	001	Current Expense	5630040	Coroner/Medical Examiner	\$14,001
0113	001	Current Expense	5699040	Aging and Disability Services	\$1,536
0113	001	Current Expense	5712110	Educational and Recreational Activities	\$17,706
0113	001	Current Expense	5712110	Educational and Recreational Activities	\$34,964
0113	001	Current Expense	5712110	Educational and Recreational Activities	\$18,251
0113	001	Current Expense	5712110	Educational and Recreational Activities	\$1,873
0113	001	Current Expense	5712120	Educational and Recreational Activities	\$15,174

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	5712130	Educational and Recreational Activities	\$2,943
0113	001	Current Expense	5712140	Educational and Recreational Activities	\$330
0113	001	Current Expense	5712140	Educational and Recreational Activities	\$5,010
0113	001	Current Expense	5712140	Educational and Recreational Activities	\$620
0113	001	Current Expense	5712140	Educational and Recreational Activities	\$835
0113	001	Current Expense	5722030	Library Services	\$3,316
0113	001	Current Expense	5722040	Library Services	\$635
0113	001	Current Expense	5737030	County Fairs	\$2,128
0113	001	Current Expense	5737030	County Fairs	\$1,124
0113	001	Current Expense	5737030	County Fairs	\$296
0113	001	Current Expense	5737030	County Fairs	\$1,575
0113	001	Current Expense	5737040	County Fairs	\$1,278
0113	001	Current Expense	5737040	County Fairs	\$27,000
0113	001	Current Expense	5737040	County Fairs	\$657
0113	001	Current Expense	5737040	County Fairs	\$14,956
0113	001	Current Expense	5737040	County Fairs	\$3,648
0113	001	Current Expense	5737040	County Fairs	\$1,252
0113	001	Current Expense	5737040	County Fairs	\$7,265
0113	001	Current Expense	5737040	County Fairs	\$1,166
0113	001	Current Expense	5899000	Other Custodial Activities	\$2,750
0113	001	Current Expense	5893000	Agency Type Remittances	\$2,274
0113	001	Current Expense	5941260	Capital Expenditures/Expenses - Judicial Services	\$10,132
0113	001	Current Expense	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$6,798
0113	001	Current Expense	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$88,595

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	001	Current Expense	5942360	Capital Expenditures/Expenses - Detention/Correction Services	\$29,719
0113	001	Current Expense	5942560	Capital Expenditures/Expenses - Disaster Services	\$8,185
0113	001	Current Expense	5942560	Capital Expenditures/Expenses - Disaster Services	\$73,486
0113	001	Current Expense	5943860	Capital Expenditures/Expenses - Combined Water/Sewer/Solid Waste Utilities	\$47,993
0113	001	Current Expense	5947360	Capital Expenditures/Expenses - Cultural and Community Activities	\$7,986
0113	001	Current Expense	5899000	Other Custodial Activities	\$652,000
0113	001	Current Expense	5970000	Transfers-Out	\$10,000
0113	001	Current Expense	5970000	Transfers-Out	\$139,733
0113	001	Current Expense	5970000	Transfers-Out	\$500
0113	001	Current Expense	5970000	Transfers-Out	\$429
0113	001	Current Expense	5971800	Transfers-Out	\$80,000
0113	001	Current Expense	5217040	Traffic Policing	(\$103)
0113	001	Current Expense	5236030	Care and Custody of Prisoners	(\$931)
0113	001	Current Expense	5236040	Care and Custody of Prisoners	(\$2,905)
0113	001	Current Expense	5280040	Dispatch Services	(\$426)
0113	001	Current Expense	5586010	Planning	(\$2,044)
0113	001	Current Expense	5586040	Planning	(\$600)
0113	001	Current Expense	5088000	Unreserved Cash and Investments - Ending	\$1,883,884
0113	001	Current Expense	5081000	Reserved Cash and Investments - Ending	\$22,223
0113	101	COUNTY ROAD	5081000	Reserved Cash and Investments - Ending	\$78,029
0113	101	COUNTY ROAD	5081000	Reserved Cash and Investments - Ending	\$32,475

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	101	COUNTY ROAD	5186210	Jobbing and Contract Work	\$5,764
0113	101	COUNTY ROAD	5186220	Jobbing and Contract Work	\$2,997
0113	101	COUNTY ROAD	5186230	Jobbing and Contract Work	\$5,585
0113	101	COUNTY ROAD	5186240	Jobbing and Contract Work	\$48,900
0113	101	COUNTY ROAD	5186240	Jobbing and Contract Work	\$10,573
0113	101	COUNTY ROAD	5423010	Roadway	\$158,209
0113	101	COUNTY ROAD	5423020	Roadway	\$85,682
0113	101	COUNTY ROAD	5423030	Roadway	\$126,797
0113	101	COUNTY ROAD	5423040	Roadway	\$35,218
0113	101	COUNTY ROAD	5423040	Roadway	\$367,160
0113	101	COUNTY ROAD	5424010	Drainage	\$42,149
0113	101	COUNTY ROAD	5424020	Drainage	\$22,531
0113	101	COUNTY ROAD	5424030	Drainage	\$2,018
0113	101	COUNTY ROAD	5424040	Drainage	\$81,758
0113	101	COUNTY ROAD	5425010	Structures	\$5,991
0113	101	COUNTY ROAD	5425020	Structures	\$3,295
0113	101	COUNTY ROAD	5425040	Structures	\$4,803
0113	101	COUNTY ROAD	5426230	Special Purpose Paths	\$65
0113	101	COUNTY ROAD	5426240	Special Purpose Paths	\$2,134
0113	101	COUNTY ROAD	5426410	Traffic Control Devices	\$18,673
0113	101	COUNTY ROAD	5426420	Traffic Control Devices	\$10,127
0113	101	COUNTY ROAD	5426430	Traffic Control Devices	\$77,209
0113	101	COUNTY ROAD	5426440	Traffic Control Devices	\$129
0113	101	COUNTY ROAD	5426440	Traffic Control Devices	\$20,040
0113	101	COUNTY ROAD	5426610	Snow and Ice Control	\$158,109
0113	101	COUNTY ROAD	5426620	Snow and Ice Control	\$84,638
0113	101	COUNTY ROAD	5426630	Snow and Ice Control	\$136,226
0113	101	COUNTY ROAD	5426640	Snow and Ice Control	\$597,395
0113	101	COUNTY ROAD	5426710	Street Cleaning	\$12,111
0113	101	COUNTY ROAD	5426720	Street Cleaning	\$6,624
0113	101	COUNTY ROAD	5426730	Street Cleaning	\$240

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	101	COUNTY ROAD	5426740	Street Cleaning	\$2,450
0113	101	COUNTY ROAD	5426740	Street Cleaning	\$34,651
0113	101	COUNTY ROAD	5427010	Roadside	\$30,689
0113	101	COUNTY ROAD	5427020	Roadside	\$16,815
0113	101	COUNTY ROAD	5427030	Roadside	\$728
0113	101	COUNTY ROAD	5427040	Roadside	\$29,982
0113	101	COUNTY ROAD	5427040	Roadside	\$42,896
0113	101	COUNTY ROAD	5429010	Maintenance Administration and Overhead	\$167,461
0113	101	COUNTY ROAD	5429020	Maintenance Administration and Overhead	\$90,841
0113	101	COUNTY ROAD	5429030	Maintenance Administration and Overhead	\$63
0113	101	COUNTY ROAD	5429040	Maintenance Administration and Overhead	\$2,451
0113	101	COUNTY ROAD	5429040	Maintenance Administration and Overhead	\$106,766
0113	101	COUNTY ROAD	5431010	Management	\$50,452
0113	101	COUNTY ROAD	5431020	Management	\$27,569
0113	101	COUNTY ROAD	5431040	Management	\$4,872
0113	101	COUNTY ROAD	5431040	Management	\$3,756
0113	101	COUNTY ROAD	5433010	General Services	\$78,762
0113	101	COUNTY ROAD	5433020	General Services	\$186,795
0113	101	COUNTY ROAD	5433030	General Services	\$12,009
0113	101	COUNTY ROAD	5433040	General Services	\$118,140
0113	101	COUNTY ROAD	5433040	General Services	\$5,460
0113	101	COUNTY ROAD	5435010	Facilities	\$2,230
0113	101	COUNTY ROAD	5435020	Facilities	\$1,226
0113	101	COUNTY ROAD	5435040	Facilities	\$1,258
0113	101	COUNTY ROAD	5433020	General Services	\$2,525
0113	101	COUNTY ROAD	5442010	Engineering	\$29,238
0113	101	COUNTY ROAD	5442020	Engineering	\$16,081
0113	101	COUNTY ROAD	5442030	Engineering	\$12,354

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	101	COUNTY ROAD	5442040	Engineering	\$61,786
0113	101	COUNTY ROAD	5442040	Engineering	\$2,281
0113	101	COUNTY ROAD	5444010	Planning	\$4,240
0113	101	COUNTY ROAD	5444020	Planning	\$2,332
0113	101	COUNTY ROAD	5444030	Planning	\$1,072
0113	101	COUNTY ROAD	5444040	Planning	\$3,043
0113	101	COUNTY ROAD	5449010	Operations Administration and Overhead	\$10,368
0113	101	COUNTY ROAD	5449020	Operations Administration and Overhead	\$5,702
0113	101	COUNTY ROAD	5449030	Operations Administration and Overhead	\$250
0113	101	COUNTY ROAD	5449040	Operations Administration and Overhead	\$253
0113	101	COUNTY ROAD	5449040	Operations Administration and Overhead	\$584
0113	101	COUNTY ROAD	5454010	Roads/Streets Extraordinary Operations	\$29,395
0113	101	COUNTY ROAD	5454020	Roads/Streets Extraordinary Operations	\$14,947
0113	101	COUNTY ROAD	5454030	Roads/Streets Extraordinary Operations	\$42,536
0113	101	COUNTY ROAD	5454040	Roads/Streets Extraordinary Operations	\$71,623
0113	101	COUNTY ROAD	5951010	Capital Expenditures/Expenses - Engineering	\$126,497
0113	101	COUNTY ROAD	5951020	Capital Expenditures/Expenses - Engineering	\$67,562
0113	101	COUNTY ROAD	5951030	Capital Expenditures/Expenses - Engineering	\$1,428
0113	101	COUNTY ROAD	5951040	Capital Expenditures/Expenses - Engineering	\$19,121

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	101	COUNTY ROAD	5951040	Capital Expenditures/Expenses - Engineering	\$65,750
0113	101	COUNTY ROAD	5953010	Capital Expenditures/Expenses - Roadway	\$18,924
0113	101	COUNTY ROAD	5953020	Capital Expenditures/Expenses - Roadway	\$9,800
0113	101	COUNTY ROAD	5953030	Capital Expenditures/Expenses - Roadway	\$76,632
0113	101	COUNTY ROAD	5953040	Capital Expenditures/Expenses - Roadway	\$5,707
0113	101	COUNTY ROAD	5953040	Capital Expenditures/Expenses - Roadway	\$31,974
0113	101	COUNTY ROAD	5954010	Capital Expenditures/Expenses - Drainage	\$2,393
0113	101	COUNTY ROAD	5954020	Capital Expenditures/Expenses - Drainage	\$1,316
0113	101	COUNTY ROAD	5954030	Capital Expenditures/Expenses - Drainage	\$4,049
0113	101	COUNTY ROAD	5954040	Capital Expenditures/Expenses - Drainage	\$5,875
0113	101	COUNTY ROAD	5956410	Capital Expenditures/Expenses - Traffic Control Devices	\$378
0113	101	COUNTY ROAD	5956420	Capital Expenditures/Expenses - Traffic Control Devices	\$208
0113	101	COUNTY ROAD	5956430	Capital Expenditures/Expenses - Traffic Control Devices	\$2,002
0113	101	COUNTY ROAD	5956440	Capital Expenditures/Expenses - Traffic Control Devices	\$755
0113	101	COUNTY ROAD	5958060	Capital Expenditures/Expenses - Ancillary Operations	\$2,171,906
0113	101	COUNTY ROAD	5899000	Other Custodial Activities	(\$222,634)

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	101	COUNTY ROAD	5899000	Other Custodial Activities	\$91,966
0113	102	Drug Abuse	5081000	Reserved Cash and Investments - Ending	\$12,444
0113	103	Community Services	5893000	Agency Type Remittances	\$23,136
0113	103	Community Services	5081000	Reserved Cash and Investments - Ending	\$293
0113	104	County Fair	5737020	County Fairs	\$180
0113	104	County Fair	5737030	County Fairs	\$231
0113	104	County Fair	5737030	County Fairs	\$367
0113	104	County Fair	5737030	County Fairs	\$858
0113	104	County Fair	5737030	County Fairs	\$1,741
0113	104	County Fair	5737030	County Fairs	\$239
0113	104	County Fair	5737040	County Fairs	\$15,500
0113	104	County Fair	5737040	County Fairs	\$2,087
0113	104	County Fair	5737040	County Fairs	\$5,281
0113	104	County Fair	5737040	County Fairs	\$300
0113	104	County Fair	5737040	County Fairs	\$728
0113	104	County Fair	5737040	County Fairs	\$2,500
0113	104	County Fair	5737040	County Fairs	\$203
0113	104	County Fair	5737040	County Fairs	\$901
0113	104	County Fair	5737040	County Fairs	\$142
0113	104	County Fair	5737040	County Fairs	\$1,644
0113	104	County Fair	5737040	County Fairs	\$896
0113	104	County Fair	5737040	County Fairs	\$12,560
0113	104	County Fair	5737040	County Fairs	\$999
0113	104	County Fair	5737040	County Fairs	\$1,536
0113	104	County Fair	5737040	County Fairs	\$866
0113	104	County Fair	5737040	County Fairs	\$70,100
0113	104	County Fair	5737040	County Fairs	\$15,400
0113	104	County Fair	5737040	County Fairs	\$11,574
0113	104	County Fair	5737040	County Fairs	\$4,947
0113	104	County Fair	5947360	Capital Expenditures/Expenses - Cultural and Community Activities	\$75,467

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	104	County Fair	5947360	Capital Expenditures/Expenses - Cultural and Community Activities	\$9,903
0113	104	County Fair	5088000	Unreserved Cash and Investments - Ending	\$174,452
0113	107	Treasurer's O & M	5142240	Financial Services	\$1,199
0113	107	Treasurer's O & M	5142240	Financial Services	\$229
0113	107	Treasurer's O & M	5142240	Financial Services	\$328
0113	107	Treasurer's O & M	5081000	Reserved Cash and Investments - Ending	\$53,356
0113	108	Auditor's O & M	5143010	Recording Services	\$18,346
0113	108	Auditor's O & M	5143010	Recording Services	\$14,573
0113	108	Auditor's O & M	5143010	Recording Services	\$1,977
0113	108	Auditor's O & M	5143020	Recording Services	\$11,284
0113	108	Auditor's O & M	5143030	Recording Services	\$922
0113	108	Auditor's O & M	5143030	Recording Services	\$1,232
0113	108	Auditor's O & M	5143040	Recording Services	\$3,693
0113	108	Auditor's O & M	5143040	Recording Services	\$604
0113	108	Auditor's O & M	5143040	Recording Services	\$564
0113	108	Auditor's O & M	5143010	Recording Services	\$11
0113	108	Auditor's O & M	5081000	Reserved Cash and Investments - Ending	\$62,874
0113	109	Veteran's Relief	5652040	Veterans Services	\$337
0113	109	Veteran's Relief	5652040	Veterans Services	\$48
0113	109	Veteran's Relief	5652040	Veterans Services	\$3,981
0113	109	Veteran's Relief	5081000	Reserved Cash and Investments - Ending	\$52,224
0113	110	Enhanced 911	5287010	Dispatch Services	\$48,188
0113	110	Enhanced 911	5287010	Dispatch Services	\$39,695
0113	110	Enhanced 911	5287010	Dispatch Services	\$44,785
0113	110	Enhanced 911	5287010	Dispatch Services	\$32,934
0113	110	Enhanced 911	5287010	Dispatch Services	\$36,207
0113	110	Enhanced 911	5287010	Dispatch Services	\$37,440
0113	110	Enhanced 911	5287010	Dispatch Services	\$33,109
0113	110	Enhanced 911	5287010	Dispatch Services	\$27,729
0113	110	Enhanced 911	5287010	Dispatch Services	\$15,772

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	110	Enhanced 911	5287010	Dispatch Services	\$7,328
0113	110	Enhanced 911	5287010	Dispatch Services	\$5,640
0113	110	Enhanced 911	5287010	Dispatch Services	\$3,162
0113	110	Enhanced 911	5287010	Dispatch Services	\$400
0113	110	Enhanced 911	5287010	Dispatch Services	\$5,904
0113	110	Enhanced 911	5287010	Dispatch Services	\$20,409
0113	110	Enhanced 911	5287020	Dispatch Services	\$127,394
0113	110	Enhanced 911	5287020	Dispatch Services	\$1,602
0113	110	Enhanced 911	5287030	Dispatch Services	\$4,988
0113	110	Enhanced 911	5287030	Dispatch Services	\$3,880
0113	110	Enhanced 911	5287030	Dispatch Services	\$593
0113	110	Enhanced 911	5287030	Dispatch Services	\$561
0113	110	Enhanced 911	5287040	Dispatch Services	\$4,508
0113	110	Enhanced 911	5287040	Dispatch Services	\$35,629
0113	110	Enhanced 911	5287040	Dispatch Services	\$121,000
0113	110	Enhanced 911	5287040	Dispatch Services	\$1,448
0113	110	Enhanced 911	5287040	Dispatch Services	\$11,856
0113	110	Enhanced 911	5287040	Dispatch Services	\$147
0113	110	Enhanced 911	5287040	Dispatch Services	\$26,605
0113	110	Enhanced 911	5287040	Dispatch Services	\$8,959
0113	110	Enhanced 911	5287040	Dispatch Services	\$490
0113	110	Enhanced 911	5287040	Dispatch Services	\$4,803
0113	110	Enhanced 911	5287010	Dispatch Services	(\$3,924)
0113	110	Enhanced 911	5942860	Capital Expenditures/Expenses - Dispatch Services	\$192,260
0113	110	Enhanced 911	5970000	Transfers-Out	\$100,000
0113	110	Enhanced 911	5088000	Unreserved Cash and Investments - Ending	\$129,848
0113	111	MHCD	5122230	Family Court	\$1,287
0113	111	MHCD	5122230	Family Court	\$134
0113	111	MHCD	5122240	Family Court	\$9,170
0113	111	MHCD	5122240	Family Court	\$89,810
0113	111	MHCD	5122240	Family Court	\$2,073
0113	111	MHCD	5122240	Family Court	\$475

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	111	MHCD	5081000	Reserved Cash and Investments - Ending	\$110,890
0113	112	Boating Safety	5212210	Police Operations	\$3,627
0113	112	Boating Safety	5212220	Police Operations	\$706
0113	112	Boating Safety	5212230	Police Operations	\$50
0113	112	Boating Safety	5212230	Police Operations	\$972
0113	112	Boating Safety	5212240	Police Operations	\$373
0113	112	Boating Safety	5212240	Police Operations	\$263
0113	112	Boating Safety	5212240	Police Operations	\$134
0113	112	Boating Safety	5212240	Police Operations	\$245
0113	112	Boating Safety	5081000	Reserved Cash and Investments - Ending	\$9,028
0113	114	Court Facilitator	5122240	Family Court	\$1,304
0113	114	Court Facilitator	5081000	Reserved Cash and Investments - Ending	\$1,799
0113	117	Title III	5081000	Reserved Cash and Investments - Ending	\$232,261
0113	118	Affordable Housing For All	5081000	Reserved Cash and Investments - Ending	\$25,560
0113	119	Home Security Fund	5510040	Public Housing Services	\$40,000
0113	119	Home Security Fund	5081000	Reserved Cash and Investments - Ending	\$235,312
0113	137	Connections Shltr Rep Reserve	5081000	Reserved Cash and Investments - Ending	\$4,724
0113	122	Clerks Collections Fund	5123030	County Clerk	\$40
0113	122	Clerks Collections Fund	5123040	County Clerk	\$329
0113	122	Clerks Collections Fund	5081000	Reserved Cash and Investments - Ending	\$4,779
0113	123	Domestic Violence Pen Assess	5081000	Reserved Cash and Investments - Ending	\$5,658
0113	124	Recreation Fund	5769010	Other Park Facilities	\$5,500
0113	124	Recreation Fund	5769020	Other Park Facilities	\$839
0113	124	Recreation Fund	5769030	Other Park Facilities	\$2,517
0113	124	Recreation Fund	5769030	Other Park Facilities	\$18
0113	124	Recreation Fund	5769030	Other Park Facilities	\$12,109
0113	124	Recreation Fund	5769030	Other Park Facilities	\$1,156
0113	124	Recreation Fund	5769030	Other Park Facilities	\$17
0113	124	Recreation Fund	5769040	Other Park Facilities	\$11,208

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	124	Recreation Fund	5769040	Other Park Facilities	\$985
0113	124	Recreation Fund	5769040	Other Park Facilities	\$568
0113	124	Recreation Fund	5769040	Other Park Facilities	\$676
0113	124	Recreation Fund	5956260	Capital Expenditures/Expenses - Special Purpose Paths	\$20,322
0113	124	Recreation Fund	5081000	Reserved Cash and Investments - Ending	\$10,013
0113	126	Crime Victims	5157010	Crime Victim and Witness Program	\$2,280
0113	126	Crime Victims	5157010	Crime Victim and Witness Program	\$111
0113	126	Crime Victims	5157020	Crime Victim and Witness Program	\$842
0113	126	Crime Victims	5157040	Crime Victim and Witness Program	\$2,158
0113	126	Crime Victims	5081000	Reserved Cash and Investments - Ending	\$22,990
0113	128	Reet Electronic Fund	5970000	Transfers-Out	\$1
0113	129	Weed Control	5536010	Weed Control	\$41,395
0113	129	Weed Control	5536010	Weed Control	\$315
0113	129	Weed Control	5536010	Weed Control	\$13,350
0113	129	Weed Control	5536010	Weed Control	\$19,249
0113	129	Weed Control	5536020	Weed Control	\$25,986
0113	129	Weed Control	5536030	Weed Control	\$8,064
0113	129	Weed Control	5536030	Weed Control	\$4,492
0113	129	Weed Control	5536030	Weed Control	\$83,136
0113	129	Weed Control	5536030	Weed Control	\$9,702
0113	129	Weed Control	5536040	Weed Control	\$278
0113	129	Weed Control	5536040	Weed Control	\$431
0113	129	Weed Control	5536040	Weed Control	\$257
0113	129	Weed Control	5536040	Weed Control	\$2,121
0113	129	Weed Control	5536040	Weed Control	\$6,991
0113	129	Weed Control	5536040	Weed Control	\$81
0113	129	Weed Control	5536040	Weed Control	\$8,498
0113	129	Weed Control	5536040	Weed Control	\$157
0113	129	Weed Control	5536040	Weed Control	\$3,215

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	129	Weed Control	5536040	Weed Control	\$1,238
0113	129	Weed Control	5536040	Weed Control	\$233
0113	129	Weed Control	5081000	Reserved Cash and Investments - Ending	\$85,269
0113	130	Tourism	5573030	Tourism	\$82
0113	130	Tourism	5573040	Tourism	\$23,025
0113	130	Tourism	5573040	Tourism	\$2,528
0113	130	Tourism	5573040	Tourism	\$52
0113	130	Tourism	5573040	Tourism	\$184
0113	130	Tourism	5970000	Transfers-Out	\$31,500
0113	130	Tourism	5081000	Reserved Cash and Investments - Ending	\$30,388
0113	130	Tourism	5088000	Unreserved Cash and Investments - Ending	\$211,836
0113	131	Trial Court Improvement	5124030	District Court	\$861
0113	131	Trial Court Improvement	5081000	Reserved Cash and Investments - Ending	\$42,302
0113	132	Taxsifter	5142440	Financial Services	\$2,820
0113	132	Taxsifter	5081000	Reserved Cash and Investments - Ending	\$9
0113	140	REET Prop Tax Admin Asst	5142240	Financial Services	\$5,711
0113	140	REET Prop Tax Admin Asst	5081000	Reserved Cash and Investments - Ending	\$100,565
0113	307	Distressed Area Cap	5587030	Economic Development	\$589
0113	307	Distressed Area Cap	5587040	Economic Development	\$43,500
0113	307	Distressed Area Cap	5587040	Economic Development	\$4,961
0113	307	Distressed Area Cap	5587040	Economic Development	\$48
0113	307	Distressed Area Cap	5587040	Economic Development	\$1,441
0113	307	Distressed Area Cap	5587050	Economic Development	\$9,953
0113	307	Distressed Area Cap	5970000	Transfers-Out	\$6,000
0113	307	Distressed Area Cap	5081000	Reserved Cash and Investments - Ending	\$467,722
0113	308	County Capital Improvement	5912770	Debt Repayment - Juvenile Services	\$8,674
0113	308	County Capital Improvement	5922780	Interest and Other Debt Service Cost - Juvenile Services	\$390

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	308	County Capital Improvement	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$12,870
0113	308	County Capital Improvement	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$124
0113	308	County Capital Improvement	5970000	Transfers-Out	\$7,500
0113	308	County Capital Improvement	5081000	Reserved Cash and Investments - Ending	\$205,957
0113	401	Solid Waste	5370010	Solid Waste Utilities	\$92,334
0113	401	Solid Waste	5370010	Solid Waste Utilities	\$325
0113	401	Solid Waste	5370010	Solid Waste Utilities	\$348
0113	401	Solid Waste	5370010	Solid Waste Utilities	\$99
0113	401	Solid Waste	5370010	Solid Waste Utilities	\$978
0113	401	Solid Waste	5370020	Solid Waste Utilities	\$43,952
0113	401	Solid Waste	5370030	Solid Waste Utilities	\$1,834
0113	401	Solid Waste	5370030	Solid Waste Utilities	\$91
0113	401	Solid Waste	5370030	Solid Waste Utilities	\$754
0113	401	Solid Waste	5370040	Solid Waste Utilities	\$174,211
0113	401	Solid Waste	5370040	Solid Waste Utilities	\$495
0113	401	Solid Waste	5370040	Solid Waste Utilities	\$259
0113	401	Solid Waste	5370040	Solid Waste Utilities	\$1,799
0113	401	Solid Waste	5370040	Solid Waste Utilities	\$146
0113	401	Solid Waste	5370040	Solid Waste Utilities	\$6,703
0113	401	Solid Waste	5370040	Solid Waste Utilities	\$4,164
0113	401	Solid Waste	5370040	Solid Waste Utilities	\$49
0113	401	Solid Waste	5370040	Solid Waste Utilities	\$12,924
0113	401	Solid Waste	5370040	Solid Waste Utilities	\$6,936
0113	401	Solid Waste	5370040	Solid Waste Utilities	\$908
0113	401	Solid Waste	5370040	Solid Waste Utilities	\$1,552
0113	401	Solid Waste	5370040	Solid Waste Utilities	\$1,093
0113	401	Solid Waste	5372010	Solid Waste Utilities	\$1,739
0113	401	Solid Waste	5372010	Solid Waste Utilities	\$193
0113	401	Solid Waste	5372010	Solid Waste Utilities	\$41,048

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	401	Solid Waste	5372010	Solid Waste Utilities	\$131
0113	401	Solid Waste	5372020	Solid Waste Utilities	\$22,666
0113	401	Solid Waste	5372030	Solid Waste Utilities	\$2,198
0113	401	Solid Waste	5372030	Solid Waste Utilities	\$1,616
0113	401	Solid Waste	5372040	Solid Waste Utilities	\$1,735
0113	401	Solid Waste	5372040	Solid Waste Utilities	\$25
0113	401	Solid Waste	5372040	Solid Waste Utilities	\$643
0113	401	Solid Waste	5372040	Solid Waste Utilities	\$13,059
0113	401	Solid Waste	5372040	Solid Waste Utilities	\$4,606
0113	401	Solid Waste	5372040	Solid Waste Utilities	\$1,130
0113	401	Solid Waste	5373010	Solid Waste Utilities	\$774
0113	401	Solid Waste	5373020	Solid Waste Utilities	\$405
0113	401	Solid Waste	5373030	Solid Waste Utilities	\$136
0113	401	Solid Waste	5373040	Solid Waste Utilities	\$16,925
0113	401	Solid Waste	5373040	Solid Waste Utilities	\$140
0113	401	Solid Waste	5373040	Solid Waste Utilities	\$395
0113	401	Solid Waste	5372010	Solid Waste Utilities	(\$30)
0113	401	Solid Waste	5088000	Unreserved Cash and Investments - Ending	\$47,673
0113	501	EQUIPMENT RENTAL & REVOLVING	5088000	Unreserved Cash and Investments - Ending	\$165,436
0113	501	EQUIPMENT RENTAL & REVOLVING	5482810	Pits, Quarries and Asphalt Plants	\$37,834
0113	501	EQUIPMENT RENTAL & REVOLVING	5482820	Pits, Quarries and Asphalt Plants	\$20,674
0113	501	EQUIPMENT RENTAL & REVOLVING	5482830	Pits, Quarries and Asphalt Plants	\$13,882
0113	501	EQUIPMENT RENTAL & REVOLVING	5482840	Pits, Quarries and Asphalt Plants	\$38,953
0113	501	EQUIPMENT RENTAL & REVOLVING	5482840	Pits, Quarries and Asphalt Plants	\$46,776
0113	501	EQUIPMENT RENTAL & REVOLVING	5483010	Mechanical Shops	\$97,313
0113	501	EQUIPMENT RENTAL & REVOLVING	5483020	Mechanical Shops	\$53,329
0113	501	EQUIPMENT RENTAL & REVOLVING	5483030	Mechanical Shops	\$63,044
0113	501	EQUIPMENT RENTAL & REVOLVING	5483040	Mechanical Shops	\$98,212

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	501	EQUIPMENT RENTAL & REVOLVING	5483040	Mechanical Shops	\$17,324
0113	501	EQUIPMENT RENTAL & REVOLVING	5484830	Parts Stores	\$17,371
0113	501	EQUIPMENT RENTAL & REVOLVING	5486510	Equipment Rental Services	\$231,660
0113	501	EQUIPMENT RENTAL & REVOLVING	5486520	Equipment Rental Services	\$126,925
0113	501	EQUIPMENT RENTAL & REVOLVING	5486530	Equipment Rental Services	\$327,665
0113	501	EQUIPMENT RENTAL & REVOLVING	5486540	Equipment Rental Services	\$68,160
0113	501	EQUIPMENT RENTAL & REVOLVING	5486540	Equipment Rental Services	\$13,284
0113	501	EQUIPMENT RENTAL & REVOLVING	5914870	Debt Repayment - Public Works Centralized Services	\$38,529
0113	501	EQUIPMENT RENTAL & REVOLVING	5924880	Interest and Other Debt Service Cost - Public Works Centralized Services	\$29,017
0113	501	EQUIPMENT RENTAL & REVOLVING	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$67,762
0113	502	Management Info Systems	5188010	Information Technology Services	\$47,458
0113	502	Management Info Systems	5188010	Information Technology Services	\$1,250
0113	502	Management Info Systems	5188010	Information Technology Services	\$35,958
0113	502	Management Info Systems	5188010	Information Technology Services	\$35,958
0113	502	Management Info Systems	5188020	Information Technology Services	\$33,190
0113	502	Management Info Systems	5188020	Information Technology Services	\$15,750
0113	502	Management Info Systems	5188030	Information Technology Services	\$155
0113	502	Management Info Systems	5188030	Information Technology Services	\$399
0113	502	Management Info Systems	5188030	Information Technology Services	\$13,070

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	502	Management Info Systems	5188030	Information Technology Services	\$5,434
0113	502	Management Info Systems	5188040	Information Technology Services	\$16,347
0113	502	Management Info Systems	5188040	Information Technology Services	\$8,323
0113	502	Management Info Systems	5188040	Information Technology Services	\$5,560
0113	502	Management Info Systems	5188040	Information Technology Services	\$151
0113	502	Management Info Systems	5188040	Information Technology Services	\$380
0113	502	Management Info Systems	5088000	Unreserved Cash and Investments - Ending	\$54,265
0113	503	Insurance Fund	5181010	Personnel Services	\$35,762
0113	503	Insurance Fund	5181010	Personnel Services	\$750
0113	503	Insurance Fund	5181020	Personnel Services	\$15,428
0113	503	Insurance Fund	5181030	Personnel Services	\$3,015
0113	503	Insurance Fund	5181030	Personnel Services	\$2,452
0113	503	Insurance Fund	5191040	Risk Management Services	\$1,786
0113	503	Insurance Fund	5181040	Personnel Services	\$415
0113	503	Insurance Fund	5181040	Personnel Services	\$281
0113	503	Insurance Fund	5181040	Personnel Services	\$450
0113	503	Insurance Fund	5181040	Personnel Services	\$2,146
0113	503	Insurance Fund	5181040	Personnel Services	\$380,563
0113	503	Insurance Fund	5181040	Personnel Services	\$5,400
0113	503	Insurance Fund	5181040	Personnel Services	\$850
0113	503	Insurance Fund	5181040	Personnel Services	\$2,898
0113	503	Insurance Fund	5181040	Personnel Services	\$1,484
0113	503	Insurance Fund	5181040	Personnel Services	\$4,034
0113	503	Insurance Fund	5181040	Personnel Services	\$297
0113	503	Insurance Fund	5088000	Unreserved Cash and Investments - Ending	\$23,229
0113	001	Large Format Copier	5088000	Unreserved Cash and Investments - Ending	\$356
0113	646	Republic General	5893000	Agency Type Remittances	\$156,082

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	646	Republic General	5088000	Unreserved Cash and Investments - Ending	\$1,946
0113	651	NCR Library	5893000	Agency Type Remittances	\$275,807
0113	651	NCR Library	5088000	Unreserved Cash and Investments - Ending	\$2,668
0113	678	State Remittance	5893000	Agency Type Remittances	\$125,505
0113	678	State Remittance	5088000	Unreserved Cash and Investments - Ending	\$10,293
0113	680	Advance Tax	5893000	Agency Type Remittances	\$2,791
0113	680	Advance Tax	5088000	Unreserved Cash and Investments - Ending	\$355
0113	681	Deed Excise Tax	5893000	Agency Type Remittances	\$365,448
0113	686	Treasurers Trust	5088000	Unreserved Cash and Investments - Ending	\$3,705
0113	688	Timber Excise	5088000	Unreserved Cash and Investments - Ending	\$101,445
0113	689	Fire Patrol	5893000	Agency Type Remittances	\$161,587
0113	689	Fire Patrol	5088000	Unreserved Cash and Investments - Ending	\$1,074
0113	692	State School	5893000	Agency Type Remittances	\$1,229,624
0113	692	State School	5970000	Transfers-Out	\$3
0113	692	State School	5088000	Unreserved Cash and Investments - Ending	\$12,381
0113	696	Foreclosure Surplus	5893000	Agency Type Remittances	\$27,394
0113	696	Foreclosure Surplus	5970000	Transfers-Out	\$9,963
0113	696	Foreclosure Surplus	5088000	Unreserved Cash and Investments - Ending	\$39,547
0113	697	Jail Trust fund	5081000	Reserved Cash and Investments - Ending	\$24,142
0113	697	Jail Trust fund	5893000	Agency Type Remittances	\$82,719
0113	698	Superior Court Trust Fund	5081000	Reserved Cash and Investments - Ending	\$52,928
0113	698	Superior Court Trust Fund	5893000	Agency Type Remittances	\$108,841

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0113	699	District Court Trust Fund	5081000	Reserved Cash and Investments - Ending	\$5,376
0113	699	District Court Trust Fund	5893000	Agency Type Remittances	\$139,703
0113	695	Sheriffs Trust Fund	5081000	Reserved Cash and Investments - Ending	\$727
0113	695	Sheriffs Trust Fund	5893000	Agency Type Remittances	\$27,460

Fund Title	Beginning Balance	Issued	Redeemed	Cancelled	Outstanding	Disbursements
1 Current Expense	21,349.34	5,659,932.11	5,648,086.91	704.37	32,490.17	5,659,227.74
101 County Road	916.55	6,724,882.69	6,718,412.75		7,386.49	6,724,882.69
102 Drug Abuse		1,000.00	1,000.00			1,000.00
103 Community Services		23,135.52	23,135.52			23,135.52
104 County Fair		244,377.85	244,268.21	109.64		244,268.21
107 Treasurer's O & M		1,756.70	1,756.70			1,756.70
108 Auditor's O & M		53,205.84	53,205.84			53,205.84
109 Veteran's Relief	575.35	4,815.90	4,641.25	450	300	4,365.90
110 Enhanced 911	1,395.00	902,018.63	900,807.33	465.86	2,140.44	901,552.77
111 MHCD		102,948.91	101,114.91		1,834.00	102,948.91
112 Boating Safety		6,369.71	6,369.71			6,369.71
114 Court Facilitator		1,304.00	1,304.00			1,304.00
117 Title III						
118 Affordable Housing For All						
119 Home Security Fund						
120 Connections Shltr Rep Reserve						
122 Clerks Collections Fund		369	369			369
123 Domestic Violence Pen Assess						
124 Recreation Fund		56,585.61	55,581.19	986.23	18.19	55,599.38
126 Crime Victims		3,232.99	3,232.99			3,232.99
128 Reet Electronic Fund						
129 Weed Control	95.45	229,316.66	229,330.03		82.08	229,316.66
130 Tourism	5,293.22	25,870.87	24,158.12		7,005.97	25,870.87
131 Trial Court Improvement		860.74	860.74			860.74
132 Taxsifter		2,828.38	2,828.38			2,828.38
140 REET Prop Tax Admin Asst		5,711.25	5,711.25			5,711.25
307 Distressed Area Cap		60,403.92	60,403.92			60,403.92
308 County Capital Improvement		23,847.23	22,013.19	1,788.81	45.23	22,058.42
401 Solid Waste	1,342.67	461,613.72	462,372.97	128	455.42	461,485.72
501 Equipment Rental & Revolving	1,795.78	1,487,105.39	1,487,555.67	65.79	1,279.71	1,487,039.60
502 Management Info Systems		219,482.91	219,382.91	100		219,382.91

503 Insurance Fund		458,145.08	79,782.62		378,362.46	458,145.08
621 Medical Trust						
631 Fire District #13 General		148,061.34	147,831.34		230	148,061.34
632 Fire District #14 General	459.6	210,746.35	210,477.55		728.4	210,746.35
633 Fire District #3 General	14,803.24	256,518.77	257,112.07	819.2	13,390.74	255,699.57
635 Curlew Water-sewer District #1	120	91,831.08	90,564.38	120	1,266.70	91,711.08
636 Curlew Waste Water Construction		4,573,931.48	4,378,112.40		195,819.08	4,573,931.48
638 Inchelium Water Dist General	14.88	83,387.47	83,210.35		192	83,387.47
640 Parks & Recreation Dist. #2		2,184.59	2,164.37		20.22	2,184.59
641 Klondike Hills Assisted Living	761.9	403,292.59	403,573.17		481.32	403,292.59
642 Hospital District #1	98,417.33	10,993,954.21	10,960,864.02	1,735.71	129,771.81	10,992,218.50
643 EMS District #1	1,048.92	217,242.80	215,432.08	50	2,809.64	217,192.80
645 Housing Authority		184,136.66	184,072.90	35	28.76	184,101.66
646 Republic General		156,082.14	156,082.14			156,082.14
650 Mosquito Control Dist #1 Gen		9,976.44	9,976.44			9,976.44
651 NCR Library		275,807.12	275,807.12			275,807.12
671 School District #3 General	23,479.46	1,028,764.89	1,026,132.35	1,137.72	24,974.28	1,027,627.17
672 School District # 50 General	70,971.34	3,013,103.89	3,026,244.15		57,831.08	3,013,103.89
673 School District #65	45,793.93	1,129,849.85	1,121,863.42	797	52,983.36	1,129,052.85
674 School District #70 General	156,786.68	4,233,888.65	4,214,329.62	2,152.52	174,193.19	4,231,736.13
675 School District #212		287,145.23	287,145.23			287,145.23
676 School District #309	329,166.79	4,629,786.89	4,642,900.88	482.31	315,570.49	4,629,304.58
678 State Remittance		125,505.15	125,505.15			125,505.15
680 Advance Tax		2,790.75	2,790.75			2,790.75
681 Deed Excise Tax		365,447.98	365,447.98			365,447.98
686 Treasurers Trust		28,638.60	28,638.60			28,638.60
687 Federal Forest Reserve						
688 Timber Excise						
689 Fire Patrol		161,587.11	161,587.11			161,587.11
692 State School		1,229,624.90	1,229,624.90			1,229,624.90
693 P.u.d. Excise Tax						
695 Sheriffs Trust fund		27460	27460			27460

696 Foreclosure Surplus	27,394.35	27,394.35			27,394.35	
697 Jail Trust Fund	82,719.20	82,719.20			82,719.20	
698 Superior Court Trust Fund	108,841.15	108,841.15			108,841.15	
699 District Court Trust Fund	139,703.00	139,703.00			139,703.00	
Totals	774,587.43	50,990,526.24	50,351,294.28	12,128.16	1,401,691.23	50,978,398.08

FERRY COUNTY

SCHEDULE OF CASH ACTIVITY
For Year Ending: December 31, 2016

SCHEDULE 11

MCAG #: 0113

Fund	Beg Balance	Receipts	Transfers-In	Other Rev	Netted Rev	Ttl Increase	Disbursements	Trans-Out	Other Exp	Netted Exp	Ttl Decrease	End Balance
001 Current Expense	2,702,135.49	5,509,221.97	212,747.81	30,375.92		5,752,345.70	5,659,932.11	891,352.43	-3,266.40		6,548,018.14	1,906,463.05
001 County Road	910,968.76	6,341,110.60	6,003.00	-30,375.65		6,316,737.95	6,724,882.69				6,724,882.69	502,824.02
002 Drug Abuse	1,934.24	11,509.69				11,509.69	1,000.00				1,000.00	12,443.93
003 Community Services	6,532.05	16,896.82				16,896.82	23,135.52				23,135.52	293.35
004 County Fair	185,593.66	215,626.68	17,500.00			233,126.68	244,377.85		-109.64		244,268.21	174,452.13
007 Treasurer's O & M	51,891.54	3,221.09				3,221.09	1,756.70				1,756.70	53,355.93
008 Auditor's O & M	67,824.70	48,254.89				48,254.89	53,205.84				53,205.84	62,873.75
009 Veteran's Relief	45,490.74	11,099.38		0.01		11,099.39	4,815.90		-450.00		4,365.90	52,224.23
010 Enhanced 911	80,148.03	911,520.20	139,733.00			1,051,253.20	902,018.63	100,000.00	-465.86		1,001,552.77	129,848.46
011 MHCD		213,838.62				213,838.62	102,948.91				102,948.91	110,889.71
012 Boating Safety	10,182.37	5,215.77				5,215.77	6,369.71				6,369.71	9,028.43
014 Court Facilitator	2,249.79	853.03				853.03	1,304.00				1,304.00	1,798.82
017 Title III	203,778.73	28,482.26				28,482.26						232,260.99
018 Affordable Housing For All	17,756.63	7,803.30				7,803.30						25,559.93
019 Home Security Fund	233,632.93	41,679.36				41,679.36		40,000.00			40,000.00	235,312.29
020 Connections Shltr Rep Reserve	4,724.04											4,724.04
022 Clerks Collections Fund	4,804.28	344.00				344.00	369.00				369.00	4,779.28
023 Domestic Violence Pen Assess	5,084.29	573.52				573.52						5,657.81
024 Recreation Fund	36,056.13	29,872.49				29,872.49	56,585.61		-669.85		55,915.76	10,012.86
026 Crime Victims	23,434.00	4,947.04				4,947.04	3,232.99		2,157.78		5,390.77	22,990.27
028 Reet Electronic Fund	1.24							1.24			1.24	
029 Weed Control	58,989.12	255,597.01		-0.24		255,596.77	229,316.66				229,316.66	85,269.23
030 Tourism	263,093.02	36,501.13				36,501.13	25,870.87	31,500.00			57,370.87	242,223.28
031 Trial Court Improvement	31,261.04	11,902.00				11,902.00	860.74				860.74	42,302.30
032 Taxifter	339.59	2,060.00	428.79			2,488.79	2,828.38	-8.78			2,819.60	8.78
040 REET Prop Tax Admin Asst	95,492.30	10,783.06	1.24			10,784.30	5,711.25				5,711.25	100,565.35
007 Distressed Area Cap	463,192.47	71,020.82				71,020.82	60,403.92	6,000.00	87.87		66,491.79	467,721.50
008 County Capital Improvement	168,693.46	66,822.33				66,822.33	23,847.23	7,500.00	-1,788.81		29,558.42	205,957.37
001 Solid Waste	90,269.82	418,389.13	500.00			418,889.13	461,613.72		-128.00		461,485.72	47,673.23
001 Equipment Rental & Revolving	336,497.80	1,511,431.53				1,511,431.53	1,487,105.39		-65.79		1,487,039.60	360,889.73
002 Management Info Systems	72,050.47	121,597.21	80,000.00			201,597.21	219,482.91		-100.00		219,382.91	54,264.77
003 Insurance Fund	23,408.05	457,279.82	336.76	786.74		458,403.32	458,145.08		436.87		458,581.95	23,229.42
601 Fire District #13 General	1,072,405.55	225,709.99		0.02		225,710.01	148,061.34				148,061.34	1,150,054.22
602 Fire District #14 General	244,008.85	147,198.60		0.03		147,198.63	210,746.35				210,746.35	180,461.13
603 Fire District #3 General	302,977.42	334,363.92	51,371.43	0.02		385,735.37	256,518.77	51,371.43	-819.20		307,071.00	381,641.79
605 Curlew Water-sewer District #1	161,875.24	34,550.82	9,210.00			43,760.82	91,831.08	62,566.16	-120.00		154,277.24	51,358.82
606 Curlew Waste Water Construction		4,086,745.43	705,356.16			4,792,101.59	4,573,931.48				4,573,931.48	218,170.11
608 Inchelium Water Dist General	220,753.66	85,103.03				85,103.03	83,387.47				83,387.47	222,469.22
610 Parks & Recreation Dist. #2	7,857.80	3,108.97				3,108.97	2,184.59				2,184.59	8,782.18
641 Klondike Hills Assisted Living	125,762.58	488,532.49				488,532.49	403,292.59	142,000.00			545,292.59	69,002.48
642 Hospital District #1	2,003,604.07	10,836,897.27	569,546.45	0.03		11,406,443.75	10,993,954.21	427,546.45	-1,735.71		11,419,764.95	1,990,282.87

FERRY COUNTY

SCHEDULE OF CASH ACTIVITY
For Year Ending: December 31, 2016

SCHEDULE 11

MCAG #: 0113

Fund	Beg Balance	Receipts	Transfers-In	Other Rev	Netted Rev	Ttl Increase	Disbursements	Trans-Out	Other Exp	Netted Exp	Ttl Decrease	End Balance
643 EMS District #1	66,616.36	239,440.95	21,722.56	0.02		261,163.53	217,242.80	21,722.56	-50.00		238,915.36	88,864.53
645 Housing Authority		347,296.52	42,795.35			390,091.87	184,136.66	2,795.35	-35.00		186,897.01	203,194.86
646 Republic General	1,419.91	147,369.43	9,239.18	0.01		156,608.62	156,082.14				156,082.14	1,946.39
650 Mosquito Control Dist #1 Gen	11,565.71	10,141.94				10,141.94	9,976.44	336.76	349.87		10,663.07	11,044.58
651 NCR Library	1,816.18	276,658.52		0.04		276,658.56	275,807.12				275,807.12	2,667.62
671 School District #3 General	532,111.47	1,119,623.50	42,656.57			1,162,280.07	1,028,764.89	42,656.57	-1,137.72		1,070,283.74	624,107.80
672 School District # 50 General	591,605.74	3,095,242.31		0.02		3,095,242.33	3,013,103.89				3,013,103.89	673,744.18
673 School District #65	312,257.87	1,179,141.74				1,179,141.74	1,129,849.85		-797.00		1,129,052.85	362,346.76
674 School District #70 General	852,606.13	5,108,952.38		0.01		5,108,952.39	4,233,888.65		-2,152.52		4,231,736.13	1,729,822.39
675 School District #212	1,412.29	288,400.58		0.03		288,400.61	287,145.23				287,145.23	2,667.67
676 School District #309	518,963.01	4,712,278.78	10,343.32	0.06		4,722,622.16	4,629,786.89	10,343.32	-482.31		4,639,647.90	601,937.27
678 State Remittance	10,457.31	125,341.05				125,341.05	125,505.15				125,505.15	10,293.21
680 Advance Tax	2,759.23	386.24				386.24	2,790.75				2,790.75	354.72
681 Deed Excise Tax		365,447.98				365,447.98	365,447.98				365,447.98	
686 Treasurers Trust	5,216.51	27,126.65				27,126.65	28,638.60				28,638.60	3,704.56
688 Timber Excise	36,423.64	65,021.59	101,445.23			166,466.82		101,445.23			101,445.23	101,445.23
689 Fire Patrol	1,429.80	161,232.05		-0.51		161,231.54	161,587.11				161,587.11	1,074.23
692 State School	8,574.64	1,233,433.99		0.18		1,233,434.17	1,229,624.90	3.20			1,229,628.10	12,380.71
693 P.u.d. Excise Tax		71,842.26	-71,842.26									
695 Sheriffs Trust Fund	2,887.00			25,300.00		25,300.00			27,460.00		27,460.00	727.00
696 Foreclosure Surplus	68,800.81	8,103.07				8,103.07	27,394.35	9,962.67			37,357.02	39,546.86
697 Jail Trust Fund	16,105.26			90,755.72		90,755.72			82,719.20		82,719.20	24,141.78
698 Superior Court Trust Fund	13,731.78			148,037.65		148,037.65			108,841.15		108,841.15	52,928.28
699 District Court Trust Fund	4,892.00			140,187.00		140,187.00			139,703.00		139,703.00	5,376.00
TOTALS:	13,398,408.60	51,190,146.80	1,949,094.59	405,067.11	0.00	53,544,308.50	50,631,802.89	1,949,094.59	347,381.93	0.00	52,928,279.41	14,014,437.69

Ferry County
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2016

Grantor	Program Title	Identification Number	Amount
State Grant from Other Judicial Agencies			
	AOC Stevens County CASA	0.00	21,196
		Sub-total:	21,196
State Grant from Military Department			
	FEMA	D16-571	13,119
	E911 Operations	E16-024	344,464
	E911 Operations	E17-003	278,821
	E911 Operations	E16-125	192,803
		Sub-total:	829,207
State Grant from Recreation and Conservation Office			
	WWRP TRAILS	12-1564D	40,822
		Sub-total:	40,822
State Grant from Department of Ecology			
	SMP	G1400613	32,783
	Solid Waste CPG	W2RCPG-1517-FECOPW-00045	61,682
		Sub-total:	94,465
State Grant from County Road Administration Board			

Grantor	Program Title	Identification Number	Amount
	Rural Arterial Program	CRP #912	109,418
		Sub-total:	109,418
State Grant from Criminal Justice Training Commission			
	Criminal Justice Training RSO	0.00	32,968
		Sub-total:	32,968
State Grant from Department of Social and Health Services			
	Child Support	75-1501-0-1-609	16,434
		Sub-total:	16,434
State Grant from Parks and Recreation Commission			
	Empire And Hall Creek Snoparks	WR 315-170	985
	Trail Grooming	WR 315-175	14,043
		Sub-total:	15,028
State Grant from Department of Agriculture			
	WA State Department Of Agriculture	K-1856	73,891
	WSDA JK	K1739	3,203
	WSDA ST	K1932	3,483
		Sub-total:	80,577
State Grant from Department of Transportation			
	Aviation-Airport Assistance	REP-01-16	292,420
		Sub-total:	292,420

Grantor	Program Title	Identificaton Number	Amount
1/2 County Prosecutor's Salary			
	1/2 PROSECUTOR SALARY	0.00	81,851
			Sub-total: 81,851
			Grand total: 1,614,386

Ferry County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Forest Service Schools and Roads Cluster								
Forest Service, Department Of Agriculture (via WA STATE TREASURER)	Schools and Roads - Grants to States	10.665	0.00	403,499	-	403,499	-	1,2
Forest Service, Department Of Agriculture	Schools and Roads - Grants to States	10.665	NFS 12-DG- 11062100-007	-	24,113	24,113	-	1,2
Total Forest Service Schools and Roads Cluster:				403,499	24,113	427,612	-	
Office Of Community Planning And Development, Department Of Housing And Urban Development (via WA Dept Of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	11-64100-020	47,993	-	47,993	-	1,2
Office For Victims Of Crime, Department Of Justice (via WA Dept Of Commerce)	Crime Victim Assistance	16.575	S16-31102-509	23,049	-	23,049	-	1,2
Office For Victims Of Crime, Department Of Justice (via WA Dept Of Commerce)	Crime Victim Assistance	16.575	S17-31102-509	32,534	-	32,534	-	1,2
Total CFDA 16.575:				55,583	-	55,583	-	
Violence Against Women Office, Department Of Justice (via WA DEPARTMENT OF COMMERCE)	Violence Against Women Formula Grants	16.588	F15-31103-047	14,487	-	14,487	-	1,2
Highway Planning and Construction Cluster								
Federal Highway Administration (fhwa), Department Of Transportation (via WA DOT)	Highway Planning and Construction	20.205	CRP #1301	1,372,075	-	1,372,075	-	1,2
Federal Highway Administration (fhwa), Department Of Transportation (via WA DOT)	Highway Planning and Construction	20.205	CRP #1302	1,475	-	1,475	-	1,2

The accompanying notes are an integral part of this schedule.

Ferry County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Federal Highway Administration (fhwa), Department Of Transportation (via WA DOT)	Highway Planning and Construction	20.205	CRP #1305	6,166	-	6,166	-	1,2
Federal Highway Administration (fhwa), Department Of Transportation (via WA DOT)	Highway Planning and Construction	20.205	CRP #1306	4,824	-	4,824	-	1,2
Federal Highway Administration (fhwa), Department Of Transportation (via WA DOT)	Highway Planning and Construction	20.205	CRP #1307	4,266	-	4,266	-	1,2
Federal Highway Administration (fhwa), Department Of Transportation (via WA DOT)	Highway Planning and Construction	20.205	CRP #1308	5,680	-	5,680	-	1,2
Federal Highway Administration (fhwa), Department Of Transportation (via WA DOT)	Highway Planning and Construction	20.205	CRP #1309/1310	16,783	-	16,783	-	1,2
Federal Highway Administration (fhwa), Department Of Transportation (via WA DOT)	Highway Planning and Construction	20.205	CRP #1503	14,264	-	14,264	-	1,2
Federal Highway Administration (fhwa), Department Of Transportation (via WA DOT)	Highway Planning and Construction	20.205	CRP #1502	7,234	-	7,234	-	1,2
Federal Highway Administration (fhwa), Department Of Transportation (via WA DOT)	Highway Planning and Construction	20.205	CRP #1501	24,716	-	24,716	-	1,2
Total Highway Planning and Construction Cluster:				1,457,484	-	1,457,484	-	
Highway Safety Cluster								
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WA Traffic Safety Commission)	State and Community Highway Safety	20.600	0.00	533	-	533	-	1,2

The accompanying notes are an integral part of this schedule.

Ferry County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WASPC)	State and Community Highway Safety	20.600	120-6200-00	3,772	-	3,772	-	1,2
			Total CFDA 20.600:	4,305	-	4,305	-	
National Highway Traffic Safety Administration (nhtsa), Department Of Transportation (via WA Traffic Safety Commission)	National Priority Safety Programs	20.616	0.00	544	-	544	-	1,2
			Total Highway Safety Cluster:	4,849	-	4,849	-	
Administration For Children And Families, Department Of Health And Human Services (via WA DSHS)	Child Support Enforcement	93.563	75-1501-0-1-609	41,742	-	41,742	-	1,2,3
Federal Emergency Management Agency (fema), Department Of Homeland Security (via WA MILITARY DEPARTMENT)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	019-99019-00/D16-571	191,027	-	191,027	-	1,2,4
Federal Emergency Management Agency (fema), Department Of Homeland Security (via SPOKANE EMERGENCY MANAGEMENT)	Homeland Security Grant Program	97.067	SDEM 1414	14,306	-	14,306	-	1,2
Federal Emergency Management Agency (fema), Department Of Homeland Security (via WA MILITARY DEPARTMENT)	Homeland Security Grant Program	97.067	E15-192	65,807	-	65,807	-	1,2
Federal Emergency Management Agency (fema), Department Of Homeland Security (via OKANOGAN COUNTY)	Homeland Security Grant Program	97.067	FCSO-2016-01	80,000	-	80,000	-	1,2

The accompanying notes are an integral part of this schedule.

Ferry County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2016

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Federal Emergency Management Agency (fema), Department Of Homeland Security (via WA MILITARY DEPARTMENT)	Homeland Security Grant Program	97.067	15-SPWSPW- 04-004-VO	52,527	-	52,527	-	1,2
Total CFDA 97.067:				212,640	-	212,640	-	
Total Federal Awards Expended:				2,429,304	24,113	2,453,417	-	

The accompanying notes are an integral part of this schedule.

FERRY COUNTY
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2016

NOTE 1 – BASIS OF ACCOUNTING

The Schedule of Financial Assistance is prepared on the same basis of accounting as the financial statements. The county uses the Budgeting, Accounting, and Reporting System (BARS) prescribed by the State Auditor. (See Accompanying Notes to the Financial Statements.)

NOTE 2 – PROGRAM COSTS

The amounts shown as current year expenditures represent only the federal and/or state portion of the program costs. Actual program costs, including the county's portion, may be more than shown.

NOTE 3 – INDIRECT COST RATE

The County did not elect to use the 10% de minimis cost rate as covered in 2 CFR 200.510(b) (6). The amount expended includes \$6374 claimed as an indirect cost recovery using an approved indirect cost rate of 18.98%.

NOTE 4 – FEMA FUNDS

We spent 93,936.63 in 2015 but the PW was approved in 2016.

Ferry County
2016
Annual Construction Report
WAC 136-16

(A) TOTAL CONSTRUCTION DONE (total sum of column 15 + column 16): \$2,568,565.00
(B) COMPUTED COUNTY FORCES LIMIT: \$809,699.20
(C) TOTAL COUNTY FORCES CONSTRUCTION (total sum of column 16): \$160,012.00

(1)	(2)	(3)	(4)	(5)					(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Annual Program Item No.	C.R.P. No.	Project Status	Project Name	Road #	Road Segment Information				Completed Length(mi.)	Project Type Code	County Forces Project Announcement	County Forces Project Closure	Sources of Funds				Estimated Expenditures Dollars				Grand Total (All 595)	Notes and Comments
													Other Funds			Program Source	PE & CE (595.10)	Right of Way (595.20)	Construction			
					Amount	County Road Funds	County Forces	Contract					County Forces									
1	1301	Fully completed	Boulder Creek West Sec 3	06020	Road Name: Boulder Creek From: 5.25 To: 8.25				3.00	3R			\$284,675	\$1,824,032.00	STP(R)	\$149,162	\$0	\$1,531,240	\$0	\$1,680,402		
2	1309	Fully completed	Ferry/River Street Overlay & Storm Drain						0.60	3R			\$94,406	\$604,912.00	STP(R)	\$38,496	\$0	\$573,234	\$0	\$611,730		
3	1401	Fully completed	Bamber Creek Road Reconstruct	05230	Road Name: Bamber Creek From: 0.0 To: .66				0.66	2R	Mar 23, 2016	Mar 22, 2017	\$5,000	\$120,500.00	Fed Misc	\$7,647	\$0	\$67,431	\$38,437	\$113,515		
4	1402	Open	Inchellum HWY Reconstruct	00030	Road Name: Inchellum HWY From: 21.81 To: 23.45				1.64	3R			\$394	\$1,800,000.00	RAP	\$3,941	\$0	\$0		\$3,941		
5	912	Fully completed	Bridge Creek 12	00020	Road Name: Bridge Creek From: 8.30 To: 10.82				2.52	3R	Apr 26, 2013	Mar 22, 2017	\$12,158	\$1,800,000.00	RAP	\$0	\$0	\$0	\$121,575	\$121,575		
6	1602	Open	Runway 17-35 Rehabilitation						0.32	RC			\$0	\$300,000.00	WA Misc	\$48,273	\$0	\$236,648	\$0	\$284,921		
7	1302	Open	Kettle River Road HMA Overlay	05010	Road Name: Kettle River Road From: 0.0 To: 9.58					3R			\$215	\$85,635.00	STP(R)	\$1,594	\$0	\$0	\$0	\$1,594		
8	1306	Open	Cache Creek Slide	00460	Road Name: Cache Creek From: 1 To: 1.25					Other			\$343	\$16,435.00	STP(R)	\$2,541	\$0	\$0	\$0	\$2,541		
9	1307	Open	County Wide Bridge and rail upgrade							Other			\$404	\$16,435.00	STP(R)	\$2,991	\$0	\$0	\$0	\$2,991		
10	1308	Open	West Curlew Lake Culvert Replacement	02030	Road Name: West Curlew Lake From: 7.98 To: 8.00					Other			\$515	\$16,435.00	STP(R)	\$3,812	\$0	\$0	\$0	\$3,812		
11	1402	Open	Inchellum HWY	00030	Road Name: Inchellum Highway From: 21.81 To: 23.45					3R	Mar 22, 2017		\$394	\$1,800,000.00	RAP	\$3,941	\$0	\$0	\$0	\$3,941		
12	1502	Open	Curve Signing Upgrade							Safety			\$1,159	\$30,879.00	HSIP	\$8,582	\$0	\$0	\$0	\$8,582		
13	1501	Open	Enhanced Pavement Surface Treatment							Safety			\$3,497	\$43,232.00	HSIP	\$25,902	\$0	\$0	\$0	\$25,902		
14	1503	Open	Safety Data Collection							Safety			\$2,075	\$31,500.00	HSIP	\$15,370	\$0	\$0	\$0	\$15,370		

C.A.R.S.

(1)	(2)	(3)	(4)	(5)					(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	
Annual Program Item No.	C.R.P. No.	Project Status	Project Name	Road #	Road Segment Information				Completed Length(mi.)	Project Type Code	County Forces Project Announcement	County Forces Project Closure	Sources of Funds				Estimated Expenditures Dollars				Grand Total (All 595)	Notes and Comments
					Road Name	BMP	EMP	FFC					County Road Funds	Other Funds		Right of Way (595.20)	Construction					
														Amount	Program Source		PE & CE (595.10)	Contract	County Forces			
15	1504	Open	SilverCreek Road Sec. 1	00670	Road Name: Silver Creek From: 0.0 To: 3.44	0.00	51.01	07	2R				\$148	\$648,000.00	RAP	\$1,480	\$0	\$0	\$0	\$1,480		
16	1505	Open	Boulder Creek Road Sec. 1	06020	Road Name: Boulder Creek From: 0.0 To: 2.75	0.00	22.85	07	3R				\$1,633	\$1,710,000.00	RAP	\$16,326	\$0	\$0	\$0	\$16,326		
													\$407,009	\$10,847,995		\$330,058	\$0	\$2,408,553	\$160,012	\$2,898,623		

MCAG No. 0113

Ferry County
(City/County/District)

Schedule 19

Labor Relations Consultant(s)
For the Year Ended December 31, 2016

Has your government engaged labor relations consultants? ___ Yes X No

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

Name of firm:
Name of consultant:
Business address:
Amount paid to consultant during fiscal year:
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) Maximum compensation allowed Duration of services Services provided