

Exhibit A – Summary of Accounts

County Accounts - SNOHD

1. Cash
 - a. Inflows
 - i. Transfers from the District's depository account
 - ii. Sale of investments
 - b. Outflows
 - i. Transfers to the District's disbursement account to cover checks issued
 - ii. Purchase of investments
2. Investments
 - a. Inflows
 - i. Purchase of investments
 - ii. Interest income
 - b. Outflows
 - i. Sale of investments

District's Accounts at Bank of America

1. Depository
 - a. Inflows
 - i. District revenue deposits
 - ii. Deposit of disbursement check to cover payroll EFTs
 - b. Outflows
 - i. Transfers to the Sno County cash to cover County transfer to disbursement checks issued
 - ii. Transfer to Sno County cash to purchase investments
 - iii. Payroll EFTs
 - iv. Bank & Merchant (credit card) Fees
2. Disbursements
 - a. Inflows
 - i. Transfers from County cash to cover issued checks for A/P & Payroll
 - b. Outflows
 - i. Accounts Payable checks
 - ii. Payroll check written to SNOHD and deposited to the depository account to cover Payroll EFTs which come out of the depository account