

ANNUAL REPORT CERTIFICATION

Okanogan County
(Official Name of Government)

0146
MCAG No.

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

For the Fiscal Year Ended December 31, 2020

GOVERNMENT INFORMATION:

Official Mailing Address PO Box 1010 Okanogan WA 98840

Official Website Address www.okanogancounty.org

Official E-mail Address _____

Official Phone Number _____

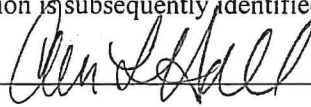
AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Cari L Hall, Auditor

Contact Phone Number (509) 422-7352

Contact E-mail Address chall@co.okanogan.wa.us

I certify 25 day of May, 2021, 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.

Audit Contact or Preparer Signature: 

Note 1 - Summary of Significant Accounting Policies

Okanogan County was incorporated on February 22, 1888 and operates under the laws of the state of Washington applicable to a fourth-class county with a commissioner form of government. Okanogan County is a general-purpose local government and provides the community, along with its component units (cemetery, flood control, irrigation, water, hospital, school districts, cities/towns), public safety, fire prevention, health and social services, street improvement, parks and recreation, weed and pest controls, and general administrative services. In addition, the County, at this time, owns and operates various sewer systems.

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

- Financial transactions are recognized on a cash basis of accounting as described below.
- 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 presented using classifications that are similar to the ending balance classification in GAAP.

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Permanent Funds

These funds account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs for the benefit of the government or its citizenry.

PROPRIETARY FUND TYPES:

Enterprise Funds

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

Internal Service Funds

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

FIDUCIARY FUND TYPES:

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

Pension (and Other Employee Benefit) Trust Funds

These funds are used to report fiduciary activities for pension and OPEB plans administered through trust.

Investment Trust Funds

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

Private-Purpose Trust Funds

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

Custodial Funds

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

B. Basis of Accounting and Measurement Focus

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

C. Cash and Investments

See Note 5 - *Deposits and Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5000 and an estimated useful life in excess of 1 year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 240 hours and is payable upon separation or retirement. Sick leave may be accumulated up to 960 hours. Upon separation or retirement employees do receive payment for unused sick leave over 700 hours accrued. Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 7 - *Debt Service Requirements*.

G. Restricted and Committed Portion of Ending Cash and Investments

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

Restrictions and commitments of Ending Cash and Investments consist of:

<u>Fund #</u>	<u>Fund Name</u>	<u>Amount</u>	<u>Purpose of Reserved Funds</u>
001	General Fund	1,013,943	Unspent specialized grant funds - Secretary of State Grants and CJTA passthrough
101	Veteran's Relief	83,762	For the relief of indigent veterans, their families, and the families of deceased indigent veterans (RCW 73.08)
102	Road Fund	5,605,074	For the construction, alteration, repair, improvement, or maintenance of county roads (RCW 36.82)
104	Mental Health	69,838	To provide or coordinate mental health community services (RCW 71.20)
105	Developmental Disabilities	69,972	To provide or coordinate community services for persons with developmental disabilities (RCW 71.20)
106	County Drug Control	30,503	Law enforcement drug control efforts/services (RCW 66.08)
107	Alcohol/Drug Abuse	2,674	Alcohol and/or drug abuse services (RCW 84.56)
108	Law Library	5,616	Law library services for the public (RCW 27.24)
110	Treasurer's O & M	88,787	Treasurer operations and maintenance fund (RCW 84.56)
111	Probation Services	122,274	Probation services (RCW 10.64)
113	BECCA Bill Impact Fund	27,242	Services provided under the family reconciliation act (truancy programs) (RCW 13.32A)
114	Path & Trails	37,581	Constructing, maintaining and improving of county bicycle paths, lanes, routes, etc. (RCW 36.82)
116	Flood Control	20,529	Maintaining and improving of county levy structures
117	OK CO Infrastructure Fund	1,180,536	Financing of public facilities serving economic development in rural counties (RCW 82.14.370)
120	TSC-911 Communications	443,362	911 emergency communications services (RCW 82.14B)
122	Sewer and Water	93,871	Maintaining/improving of county rural water systems

126	Stadium/Tourism Fund	634,563	Tourism and agricultural promotion (RCW 67.28)
129	Crime Victims' Compensation	108,076	Comprehensive services to victims and witnesses of all types of crime (RCW 7.68)
132	Drug Task Force	641,638	Expansion and improvement of controlled substances related law enforcement activity (RCW 69.50)
134	Capital Improvement Tax	1,249,925	Preserve, prevent the decline of, or extend the useful life of a capital project (RCW 82.46)
137	Title III Projects	73,980	For activities outlined in Title 16 USC Section 500
141	Affordable Housing Fund	223,084	Housing activities that serve extremely low and very low-income households in the county (RCW 36.22)
142	County Homeless	516,296	Homeless Housing programs and services including emergency shelters (RCW 36.22)
143	Therapeutic Court	512,356	For the operation of chemical dependency, mental health and therapeutic court programs/services (RCW 82.14)
144	REET/REVALV	173,087	Maintenance/operation of a revaluation system for property tax valuation and excise tax affidavits (RCW 82.45)
145	Boating Safety	7,066	For boating safety (RCW 88.02.650)
146	Liability and Property	72,390	Restricted in use by County Commissioners for the payment of liability and property insurance/deductible/claim
160	CJTA Sales Tax	570,597	Construction, operating, maintaining, remodeling, etc. of juvenile detention facilities and jails (RCW 82.14.350)
161	Emergency Communications	821,056	Financing, Acquisition, Construction, Equipping, Operating a emergency communications systems (RCW 82.14)
193	Jail Improvement Fund	39,764	For the improvement of the jail facility per agreement with funding source.
195	Trial Court Improvement	178,716	Fund improvements to superior and district court staffing, programs, facilities, or services (RCW 3.58)
402	Liberty Woodlands Sewer System	67,903	Sewer enterprise fund (RCW 36.94)
405	Solid Waste Enterprise	11,875,392	For the operation, closure, post-closure, financial and monitoring requirements for waste facilities (173-303 WA
406	Mazama WQPS	178,917	Sewer enterprise fund (RCW 36.94)
407	Conconully Sewer	171,357	Sewer enterprise fund (RCW 36.94)
408	Edelweiss Sewer System	60,276	Sewer enterprise fund (RCW 36.94)
410	Eastlake Utility Construction	3,950	Sewer Enterprise Fund (RCW 36.94)
423	Building Department	523,990	Resolution 89-2019
501	Equipment Rental & Revolving Fund	2,650,718	For the purchase, maintenance, and repair of county road department equipment (RCW 36.33A)
504	M.A.R.C. Fund	314,729	For ongoing preservation of historical documents of all county offices and departments (RCW 36.22)

Note 2 - Budget Compliance

Okanogan County adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level except the general (current expense) fund, where budget is adopted at the department level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end. Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

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

Fund/Department	Final Appropriated	Actual Expenditures	Variance
General Fund:			
001. Advanced Expenditures	\$13,726	\$1,669	\$12,057
002. County Agent	\$99,865	\$91,785	\$8,080
003. County Assessor	\$1,028,720	\$983,431	\$45,289
004. County Auditor	\$611,429	\$602,825	\$8,604

Fund/Department	Final Appropriated	Actual Expenditures	Variance
005. Planning	\$1,257,573	\$1,171,203	\$86,370
006. County Clerk	\$597,333	\$579,838	\$17,495
007. County Commissioners	\$661,477	\$637,333	\$24,144
008. County Coroner	\$144,936	\$144,583	\$353
009. Courthouse Maintenance	\$649,112	\$612,516	\$36,596
010. Disability Board	\$500	\$0	\$500
011. District Court	\$950,618	\$891,490	\$59,128
012. Equalization Board	\$3,402	\$2,743	\$659
013. County Jail	\$4,239,551	\$3,828,134	\$411,417
014. County Juvenile	\$1,919,764	\$1,737,884	\$181,880
015. Non-Departmental	\$6,190,947	\$4,672,262	\$1,518,685
016. County Prosecutor	\$1,530,748	\$1,440,738	\$90,010
017. County Sheriff	\$4,839,650	\$4,669,995	\$169,655
019. State Examiner	\$75,000	\$67,419	\$7,581
020. Superior Court	\$719,404	\$715,611	\$3,793
021. County Treasurer	\$528,845	\$511,332	\$17,513
022. Civil Service Commission	\$3,999	\$3,974	\$25
024. Communications	\$873,376	\$871,766	\$1,610
026. Central Services	\$367,388	\$324,809	\$42,579
027. Elections	\$316,336	\$313,494	\$2,842
028. Fairgrounds Facility Dept	\$159,137	\$126,208	\$32,929
Total General Fund	\$27,782,836	\$25,003,094	\$2,779,742
Fund/Department	Final Appropriated	Actual Expenditures	Variance
<u>Miscellaneous Funds:</u>			
101. Veteran's Fund	\$158,114	\$76,048	\$82,066
102. Road Fund	\$16,328,007	\$12,085,863	\$4,242,144
103. Noxious Weed	\$928,548	\$627,027	\$301,521
104. Mental Health	\$187,800	\$103,682	\$84,118
105. Developmental Disabilities	\$93,275	\$30,000	\$63,275
106. County Drug Control	\$59,742	\$0	\$59,742
107. Alcohol/Drug Control	\$30,000	\$20,000	\$10,000
108. Law Library	\$26,000	\$16,642	\$9,358
109. Jail Commissary	\$222,800	\$96,391	\$126,409
110. Treasurer's O & M	\$146,500	\$23,810	\$122,690
111. Probation Services	\$322,373	\$161,821	\$160,552

Fund/Department	Final Appropriated	Actual Expenditures	Variance
112. County Fair	\$308,000	\$15,642	\$292,358
113. Becca Bill	\$89,639	\$69,365	\$20,274
114. Paths and Trails	\$56,115	\$18,000	\$38,115
116. Flood Control	\$17,040	\$815	\$16,225
117. Infrastructure	\$1,466,534	\$586,114	\$880,420
119. Pest Control	\$221,967	\$80,030	\$141,937
120.TSC-911 Communications	\$937,740	\$671,590	\$266,150
121. Emergency Services	\$412,053	\$244,247	\$167,806
122. Sewer & Water	\$94,101	\$141	\$93,960
123. Solid Waste Closure	\$12,120,751	\$276,180	\$11,844,571
124. Sheriff's Special Projects	\$231,212	\$111,898	\$119,314
125. Park & Rec-Snowmobile	\$128,818	\$54,937	\$73,881
126. Stadium Tourism	\$939,455	\$348,172	\$591,283
129. Crime Victims' Comp.	\$179,567	\$97,285	\$82,282
130. WSU Publication/Mtg.	\$1,642	\$365	\$1,277
132. Drug Task Force	\$698,227	\$112,428	\$585,799
134. Capital Improvement Tax	\$1,247,806	\$364,775	\$883,031
137. Title III Projects	\$243,362	\$104,104	\$139,258
141. Affordable Housing	\$174,000	\$25,000	\$149,000
142. County Homeless	\$418,450	\$148,884	\$269,566
143. Therapeutic Court Fund	\$1,042,164	\$672,899	\$369,265
144. REET/REVALV	\$193,000	\$12,500	\$180,500
145. BOATING SAFETY	\$17,100	\$6,673	\$10,427
146. LIABILITY/PROPERTY INSURANCE	\$513,000	\$449,974	\$63,026
160. CORRECTIONAL FACILITIES	\$1,105,754	\$739,041	\$366,713
161. EMERGENCY COMMUNICATIONS	\$765,060	\$195,587	\$569,473
193. JAIL IMPROVEMENT FUND	\$95,171	\$55,407	\$39,764
195. Trial Court Improvement	\$214,000	\$35,382	\$178,618
196. Equipment Reserve Fund	\$42,000	\$37,947	\$4,053
197. Vehicle Reserve fund	\$342,927	\$309,373	\$33,554
198. Current Expense Reserve	\$1,207,000	\$0	\$1,207,000
199. ELECTIONS RESERVE FUND	\$330,812	\$75,679	\$255,133
402. Liberty Woodlands Sewer	\$80,300	\$21,823	\$58,477
405. Solid Waste Enterprise	\$6,823,570	\$3,052,494	\$3,771,076
406. Mazama Water Quality	\$180,500	\$736	\$179,764
407. Conconully Lakes Sewer	\$196,200	\$55,598	\$140,602

Fund/Department	Final Appropriated	Actual Expenditures	Variance
408. Edelweiss Sewer System	\$64,800	\$9,633	\$55,167
410. Eastlake Utility Construct.	\$302,100	\$299,735.08	\$2,365
423. BUILDING	\$876,725	\$398,423	\$478,302
501. ER&R	\$6,540,740	\$3,091,764	\$3,448,976
504. M.A.R.C.	\$405,700	\$103,851	\$301,849
Total Miscellaneous Funds	\$59,828,261	\$26,161,732	\$33,666,529

Budgeted amounts are authorized to be transferred between departments; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by Okanogan County's Board of County Commissioners.

Note 3 – Component Unit(s), Joint Ventures, and Related Parties

One or more members of Okanogan County's Board of County Commissioners are voting board members or participants of the following boards and/or committees:

Tonasket Emergency Medical Service District	Eastlake Utility Construction (joint venture)
Oroville Emergency Medical Service District	Ageing and Adult Care
Methow Valley Emergency Medical Services	NCW Economic Development District
Okanogan County Public Health	WA State Timber Counties Association
Law Enforcement Officers Fire Fighters	Community Action Council
Water Planning Unit WRIAs	Economic Alliance
WA State Risk Pool	Lodging Tax Advisory Committee
Pest Board	Upper Columbia Salmon Recovery Board
Horticultural Board	WA State Association of Counties
Okanogan County Transportation Authority	Wildland Fire Advisory Committee
Okanogan County Council of Governments	Eastern WA Council of Governments
Community Aviation Revitalization Board	Snowmobile Advisory Committee
North East WA Counties (joint venture)	Council on Aging/Adult Care
Okanogan County Tourism Council	WSAC Legislative Steering Committee
Economic Development District	Okanogan County Noxious Weed Board

Note 4 – COVID-19 Pandemic

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of the deadly new virus known as COVID-19. In the months following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, cancelling public events, limiting public and private gatherings, and restricting business operations, travel and non-essential activities.

In order to reduce the spread of the virus and protect the health and safety of employees and customers, The Board of County Commissioners closed county offices in March to the public for in person services

except for some county offices which were allowed to remain open for short-designated amounts of time during the work week in order to comply with certain mandates of those particular offices. The estimated costs of these measures are \$750,000. In June 2020, the Board of County Commissioners re-opened county offices to the public as long as strict social distancing and personal protective equipment guidelines were in place.

For fiscal year 2020, the County has an estimated loss of \$300,000 in investment interest, an estimated loss of \$117,000 in rental income for fairgrounds facilities, an estimated loss of \$675,000 in fuel tax revenue in the road department and an estimated loss of \$23,000 in grant revenue. The length of time these measures will continue to be in place, and the full extent of the financial impact on Okanogan County is unknown at this time.

At this time, Okanogan County has no uncertainty regarding the county's ability to continue operating as it has been in the past and to realize its assets and settle its liabilities in the normal course of business.

Note 5 – Deposits and Investments

Investments are reported at original cost. Deposits and investments by type at December 31, 2020 are as follows:

Type of deposit or investment	Okanogan County's own deposits and investments	Deposits and investments held by the County as custodian for other local governments, individuals, or private organizations	Total
Washington Federal Bank	\$39,072,329	\$ 56,352,574.64	\$95,424,903.64
Umpqua Bank – Money Markets		43,600,000	43,600,000
US Bank – LGIP		1,072,457.17	1,072,457.17
US Bank – Safekeeping		6,345.36	6,345.36
County Petty Cash	15,250		15,250
North Cascades Bank–Revolving Funds	25,000		25,000
North Cascades Bank-Outside Trust Accts		139,039.83	139,039.83
Total	\$ 39,112,579	\$ 101,170,417	\$ 140,282,996

It is Okanogan County's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

Investments in the State Local Government Investment Pool (LGIP)

The Okanogan County Treasurer is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance

with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

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

Investments in Okanogan County Pool

Okanogan County is a voluntary participant in the Okanogan County Investment Pool, an external investment pool operated by the County Treasurer. The pool is not rated or registered with the SEC. Rather, oversight is provided by the County Finance Committee in accordance with RCW 36.48.070. The county reports its investment in the pool at fair value, which is the same as the value of the pool per share.

Custodial Credit Risk

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

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

Note 6 – External Investment Pool *(Counties Only)*

The External Investment Pool sponsored by the County was established in June 24, 1985. Revised Code of Washington (RCW) 36.29.022, 36.29.010, 36.29.020, authorize the County Treasurer to invest its surplus cash and any funds of municipal corporations which are not required for immediate expenditure and are in the custody or control of the county treasurer. The External Investment Pool's investments are invested pursuant to the Revised Code of Washington. Any credits or payments to pool participants are calculated and made in a manner as required by RCW 36.29.024.

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

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

The interest or other earnings of income from the funds of any municipal corporation of which the governing body has not taken any action pertaining to the investment of funds and that have been invested in accordance with state statutes, shall be deposited in the current expense fund of the county and may be used for general county purposes. The total amount of income from the External Investment Pool assigned to the County's general fund for the year was \$293,430.04. These investments made by the County Treasurer on behalf of the participants is involuntary participation in the County Treasurer's Investment Pool as they are required to be invested by statute.

29.25% of the County Treasurer's Pool consists of these involuntary participants. Voluntary participants in the County Treasurer's Pool include the County and Junior Districts. The deposits held for both involuntary and voluntary entities are included in the investment trust fund.

The Treasurer also maintains Individual Investment Accounts, as directed by external depositors, which are invested pursuant to the Revised Code of Washington. This investment activity occurs separately from the County's Pool and is reported in the Individual Investment Trust Fund in the amount of \$78,438,388.11. Income from the specific investments acquired for the individual municipalities, and changes in the value of those investments, affect only the municipality for which they are acquired, and are aggregated in the Individual Investment Fund.

Note 7 – Fiduciary Activities

Washington State law requires counties to act as a fiscal agent on behalf of special purpose districts. The resources collected and held for these districts in a custodial capacity were previously omitted from the financial statements. Starting in fiscal year 2017, counties are required to report the custodial amounts on their financial statements. This requirement resulted in addition of \$67,029,828 in custodial deposits reported in the statement of *Fiduciary Fund Resources and Uses Arising from Cash Transactions* for the year ended December 31, 2020. In addition, these amounts are now required to be presented by fund type rather than by individual fund.

Note 8 - Interfund Loans

The following table displays interfund loan activity during 2020:

Borrowing Fund	Lending Fund	Balance 1/1/2020	New Loans	Payments	Balance 12/31/2020
001.017.012 Current Expense - Sheriff	123.000.000 Solid Waste Closure Fund	\$ 0	\$ 276,180	\$ 92,060	\$ 184,124
127.000.000 Facilities changed to 001.028.000 Current Expense – Fairgrounds Facilities	123.000.000 Solid Waste Closure Fund	37,500	0	37,500	0
Totals		\$ 37,500	\$ 276,180	\$ 129,560	\$ 184,120

The 12/1/2019 interfund loan payment of \$12,500 was not paid until 1/2/2020 because the borrowing fund, Current Expense – Fairgrounds Facilities did not have enough budget to make the loan payment. On 6/1/2020 the June principal payment of \$12,500 and the December 2019 principal payment of \$12,500 for a total of \$25,000 was paid to pay off the interfund loan.

Note 9 – Long-Term Debt *(formerly Debt Service Requirements)*

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of Okanogan County and summarizes the county's debt transactions for year ended December 31, 2020.

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

Year	Principal	Interest	Total
2021	\$ 536,396.35	\$ 100,816.32	\$ 637,212.67
2022	551,396.35	88,856.40	640,252.75
2023	556,396.35	75,271.50	631,667.85
2024	316,396.35	61,511.57	377,907.92
2025	274,336.71	56,151.67	330,488.38
2026 - 2030	1,401,683.58	200,826.52	1,602,510.10
2031 - 2035	1,291,683.57	64,829.86	1,356,513.43
2036	219,336.72	2,193.37	221,530.09
Total	\$5,147,625.98	\$ 650,457.21	\$5,798,083.19

Note 10 – OPEB Plans

Okanogan County has a postemployment benefit plan (OPEB) offered to LEOFF 1 retirees called LEOFF Health and Welfare Trust. We currently have 5 participants on the plan. The amount that Okanogan County has contributed to the plan in fiscal year 2020 is \$30,744.40. Okanogan County's OPEB liability estimate for this plan utilizing the OSA tool is \$2,437,411 as of June 30, 2020.

The LEOFF 1 plan is administered by Alliant Employee Benefits and it is a defined benefit plan. The plan benefit terms are:

LEOFF Health and Welfare Trust

2020 Medical Benefits

Benefits

Deductible	Individual \$100; Family \$200. Waived for services covered by Medicare
Coinurance (after Ded)	Plan pays 90%; Member pays 10%.

Total Maximum Out of Pocket	\$1,100 per person - \$2,200 per Family
Physician Office Visit	\$10 copay
Professional X-ray/ Lab	Covered in Full
Preventive Care	Covered in Full
Hospital Inpatient	Subject to deductible, then covered at 90%
Emergency Room	\$100 copay per visit then subject to deductible then covered at 90%
Acupuncture	\$10 copay 24 visits PCY
Ambulance	Subject to deductible then covered at 90%
Chemical Dependency and Mental Health	Inpatient - Subject to Deductible, then Covered at 90% Outpatient - \$10 copay
Chiropractic Care	\$10 copay 24 visits PCY
Home Health	Subject to Deductible then Covered at 90% 130 visits PCY
Hospice	Subject to Deductible then Covered at 90% Limited to 6 months max per lifetime
Naturopathy	\$10 copay
Inpatient Rehab & Cardiac Rehab	Subject to Deductible then Covered at 90% up to 30 days PCY
Outpatient Physical, Speech, & Occupational Therapy, & Cardiac Rehab Care and Massage Therapy	Office setting – \$10 copay Limited to a max of 60 visits PCY
Skilled Nursing Facility	Subject to Deductible then covered at 90% - Limited to up to 60 days PCY
Routine Hearing Exam	One exam PCY subject to \$10 copay; Test: Covered in Full
Prescription Drugs	
Retail 30-day Supply	\$5/\$25/\$50
Mail Order 90-day Supply	\$10/\$50/\$100
Vision	
Exam	Under age 19 - \$10 copay (1 PCY); Age 19+: 1 exam PCY covered in full
Hardware	Under age 19: 1 pair glasses/frames/contacts covered at 100% PCY Age 19+ Covered at 100% up to \$300 PCY

In addition, Okanogan County also offers health insurance plans (Uniform Medical Plan) through the Public Employees' Benefit Board (PEBB) to current employees and retirees which is considered to be a postemployment benefit plan (OPEB). We currently have 129 current employees and 9 retirees on the plan. The Washington Office of the State Actuary (OSA) developed a tool for the purpose of estimating the retiree medical obligations for this plan. Okanogan County's OPEB liability estimate for this plan utilizing the OSA tool is \$7,258,737 as of June 30, 2020. For more information regarding the Uniform Medical Plans, please click on this link: <https://www.hca.wa.gov/assets/ump/ump-classic-pebb-coc-2020.pdf>

Note 11 – Pension Plans

A. State Sponsored Pension Plans

Substantially all Okanogan County's 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 (PERS) and the 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
P.O. Box 48380
Olympia, WA 98540-8380

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

At June 30, 2020 (the measurement date of the plans), the county's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$ 660,949	.091197%	\$ 3,219,747
PERS 2/3	\$ 976,250	.105972%	\$ 1,355,321
PSERS 2	\$ 85,569	.193735%	(\$ 26,658)
LEOFF 1		.006650%	(\$ 125,586)
LEOFF 2	\$ 122,837.81	.062794%	(\$ 1,280,906)
VFFRPF			
(Other)			

LEOFF Plan 1

Okanogan 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

Okanogan County also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension

Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

Note 12 - Property Tax

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

Property Tax Calendar

January 1	Taxes are levied and become an enforceable lien against properties.
February 14	Tax statements (bills) are mailed
April 30	First of two equal installment payments is due.
May 31	Assessed value of property established for next year's levy at 100% of market value.
October 31	Second installment is due.

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 tax is levied.

Okanogan County's regular levy for the year 2020 was \$1.4960218501 per \$1,000 on an assessed valuation of \$4,193,904,146 for a total regular levy of \$6,274,172.

Okanogan 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 Okanogan County's road levy for 2020 was \$1.4940818052 per \$1,000 on an assessed valuation of \$3,068,415,768 total road levy of \$4,584,464. This road levy for 2020 includes the Road Levy Shift to Current Expense for \$300,000, according to RCW 84.52.043.

Note 13 – Risk Management

Okanogan County is a member of the Washington Counties Risk Pool ("Pool"). The Washington Counties Risk Pool ("WCRP" or "Pool"), "Created by Counties for Counties" in August 1988, is an association of member counties independent of all other associations of which the counties are members. Its foundational agreement authorized the Pool's creation pursuant to Chapters 48.62 and 39.34 Revised Code of Washington ("RCW") "to provide member counties programs of joint self-insurance, joint purchasing of insurance, and joint contracting for or hiring of personnel to provide risk management, claims handling, and administrative services."

The WCRP is not an "insurer" (RCW 48.01.050) or an insurance company and is not subject to the special laws and rules that govern insurers and insurance companies. Washington's pools operate under the State's "pooling" laws and regulations, specifically RCW 48.62 and Washington Administrative Code ("WAC") 200-100. Pools are risk-sharing entities that must first be approved by and are thereafter overseen by and

report to the State Risk Manager. They are not regulated by the Office of the Insurance Commissioner. As public entities, pools are subject to annual audits by the State Auditor's Office.

The Pool is governed by a board of directors consisting of one director (and at least one alternate director) from each member county that represent their county and are appointed by their county's legislative authority. The Board of Directors, which includes both elected and appointed officials, meets at least three times each year with the Pool's Annual Meeting being held each summer. The Board's responsibilities include: a) determining the risk-sharing extent of the 3rd-party self-insured liability coverage by approving the insuring document (coverage form), b) selecting the reinsurance(s) to acquire and the excess insurance(s) to jointly-purchase or offer for "member option" purchase, c) approving the Pool's annual operating budget(s) and work program(s), and d) approving the members' deposit assessments and, when necessary, reassessments.

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

The Department of Enterprise Services, through the Risk Management Division, administers the Local Government Self-Insurance Program (LGSI). The program provides approval and oversight of joint self-insured local government property/liability programs under the provisions of Chapter 48.62 RCW and WAC 200-100. The most recently published examination reports are available for viewing at: <http://www.des.wa.gov/services/Risk/Self-Insurance/Pages/poolReports.aspx>.

The Pool is a cooperative program with joint liability amongst its participating members. Contingent liabilities occur when assets are not sufficient to cover liabilities. Deficits of the Pool resulting from any fiscal year are financed by reassessments (aka retroactive assessments) placed upon the deficient year's membership in proportion with the deposit assessments initially levied and collected.

The county budgets an amount annually to cover the self-insured portion of claims and adjusting expenses. No reserve funds are maintained for this purpose, and no accruals are made for estimated settlement values for open litigation. Insurance premiums are paid by each fund having separate insurable interests; most claims not covered by insurance are paid by the Current Expense Fund out of the Non-Departmental budget.

For more information on the Washington Counties Risk Pool including financial information, please visit <https://www.wcrp.info/>.

Note 14 – Other Disclosures

A. Accounting and Reporting Changes

1. The funds that are combined (otherwise known as "roll up") per BARS manual instructions into other funds are as follows:

General Fund #001 Includes:

#130 – WSU Extension Office Fund

#135 – DSHS Timber Pass Through Fund

#196 – Equipment Reserve Fund

#197 – Vehicle Reserve Fund
 #198 – Current Expense Reserve Fund
 #199 – Elections Equipment Reserve Fund

Solid Waste Fund #405 includes:
 #123 – Solid Waste Closure Reserve Fund

2. The County's combined (roll up) funds as noted in section 1 above necessitate the elimination of transfers in and out between combined funds in order to properly report revenue and expenditures. Because the net value of these transactions is zero, the elimination of these transactions has no material impact to the financial statements. The following transfer entries were eliminated from the financial statements:

General Fund Roll-Up

Fund #	Transfer In	Fund #	Transfer Out
196	10,000.00	001	10,000.00
196	23,000.00	001	23,000.00
197	27,088.00	001	27,088.00
197	276,180.00	001	276,180.00
199	10,000.00	001	10,000.00
\$ 346,268.00		\$ 346,268.00	

Solid Waste Fund Roll-Up

Fund #	Transfer In	Fund #	Transfer Out
123	9,154.00	405	9,154.00
123	50,000.00	405	50,000.00
123	75,000.00	405	75,000.00
123	270,000.00	405	270,000.00
\$ 404,154.00		\$ 404,154.00	

GO Bond Fund Roll-Up

Fund #	Transfer In	Fund #	Transfer Out
201	14,837.50	117	14,837.50
201	22,171.88	134	22,171.88
201	72,171.88	134	72,171.88
201	229,837.50	117	229,837.50
\$ 339,018.76		\$ 339,018.76	

3. The following transfer entries were eliminated in the general fund and allocated to the appropriate fund in order to properly report CARES Act revenue:

CARES Act Funding Reallocation			
Fund #	Transfer Out	Fund #	CARES Revenue
001	32,762.00	120	32,762.00
001	1,374.00	160	1,374.00
001	15,060.00	161	15,060.00
001	63,721.00	111	63,721.00
001	1,497.00	103	1,497.00
001	314,558.00	102	314,558.00
001	9,955.00	121	9,955.00
001	25,570.00	405	25,570.00
001	2,740.00	501	2,740.00
001	350.00	109	350.00
	<u>\$ 467,587.00</u>		<u>\$ 467,587.00</u>

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		Total for All Funds (Memo Only)	001 GENERAL FUND	101 VETERANS RELIEF	102 ROAD FUND
Beginning Cash and Investments					
308	Beginning Cash and Investments	33,349,351	2,921,461	54,354	5,003,298
388 / 588	Net Adjustments	36,777	2,517	-	95
Revenues					
310	Taxes	19,908,133	10,019,445	102,117	4,713,343
320	Licenses and Permits	400,366	58,623	-	28,687
330	Intergovernmental Revenues	17,966,245	9,021,273	1,840	7,642,173
340	Charges for Goods and Services	12,893,011	4,168,382	-	232,424
350	Fines and Penalties	877,569	850,381	-	-
360	Miscellaneous Revenues	2,069,596	1,308,497	1,500	52,918
Total Revenues:		54,114,920	25,426,601	105,457	12,669,545
Expenditures					
510	General Government	9,853,464	9,028,258	-	-
520	Public Safety	13,665,236	11,234,252	-	-
530	Utilities	2,384,129	-	-	-
540	Transportation	11,853,955	-	-	9,371,765
550	Natural/Economic Environment	2,879,835	1,719,630	-	-
560	Social Services	1,729,584	971,995	76,049	-
570	Culture and Recreation	289,771	162,550	-	-
Total Expenditures:		42,655,974	23,116,685	76,049	9,371,765
Excess (Deficiency) Revenues over Expenditures:		11,458,946	2,309,916	29,408	3,297,780
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	1,165,684	-	-	18,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	426,717	283,519	-	-
Total Other Increases in Fund Resources:		1,592,401	283,519	-	18,000
Other Decreases in Fund Resources					
594-595	Capital Expenditures	5,109,856	752,660	-	2,509,608
591-593, 599	Debt Service	639,754	-	-	-
597	Transfers-Out	1,165,684	609,840	-	204,491
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	409,602	133,422	-	-
Total Other Decreases in Fund Resources:		7,324,896	1,495,922	-	2,714,099
Increase (Decrease) in Cash and Investments:		5,726,451	1,097,513	29,408	601,681
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	30,003,163	246,280	83,762	5,605,074
50841	Committed	840,053	767,663	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	8,269,363	3,007,548	-	-
Total Ending Cash and Investments		39,112,579	4,021,491	83,762	5,605,074

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		103 NOXIOUS WEED	104 MENTAL HEALTH	105 DEVELOPMENT AL
Beginning Cash and Investments				
308	Beginning Cash and Investments	214,124	83,855	53,555
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	88,091	19,853
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	74,132	1,574	355
340	Charges for Goods and Services	142,844	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	428,405	-	-
Total Revenues:		645,381	89,665	20,208
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	627,026	-	-
560	Social Services	-	60,000	30,000
570	Culture and Recreation	-	-	-
Total Expenditures:		627,026	60,000	30,000
Excess (Deficiency) Revenues over Expenditures:		18,355	29,665	(9,792)
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	26,209
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	-	26,209
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	43,682	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	43,682	-
Increase (Decrease) in Cash and Investments:		18,355	(14,017)	16,417
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	69,838	69,972
50841	Committed	-	-	-
50851	Assigned	-	-	-
50891	Unassigned	232,479	-	-
Total Ending Cash and Investments		232,479	69,838	69,972

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		106 COUNTY DRUG CONTROL	107 ALCOHOL/DRU G ABUSE	108 LAW LIBRARY	109 JAIL COMMISSARY
Beginning Cash and Investments					
308	Beginning Cash and Investments	30,503	1,206	6,176	133,195
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	3,995	-	350
340	Charges for Goods and Services	-	-	10,082	27,137
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	60,635
Total Revenues:		-	3,995	10,082	88,122
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	96,390
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	20,000	-	-
570	Culture and Recreation	-	-	16,642	-
Total Expenditures:		-	20,000	16,642	96,390
Excess (Deficiency) Revenues over Expenditures:		-	(16,005)	(6,560)	(8,268)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	17,473	6,000	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	17,473	6,000	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	-	-
Increase (Decrease) in Cash and Investments:		-	1,468	(560)	(8,268)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	30,503	2,674	5,616	-
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	124,927
Total Ending Cash and Investments		30,503	2,674	5,616	124,927

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		110 TREASURERS O&M	111 PROBATION SERVICES	112 COUNTY FAIR
Beginning Cash and Investments				
308	Beginning Cash and Investments	88,359	95,781	145,426
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	63,721	34,470
340	Charges for Goods and Services	588	124,593	2,860
350	Fines and Penalties	23,650	-	-
360	Miscellaneous Revenues	-	-	79
Total Revenues:		24,238	188,314	37,409
Expenditures				
510	General Government	23,810	-	-
520	Public Safety	-	161,821	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	15,642
Total Expenditures:		23,810	161,821	15,642
Excess (Deficiency) Revenues over Expenditures:		428	26,493	21,767
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	-	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	-	-
Increase (Decrease) in Cash and Investments:		428	26,493	21,767
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	88,787	122,274	-
50841	Committed	-	-	-
50851	Assigned	-	-	-
50891	Unassigned	-	-	167,193
Total Ending Cash and Investments		88,787	122,274	167,193

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		113 BECCA BILL IMPACT FUND	114 PATHS & TRAILS	116 FLOOD CONTROL	117 OK CO INFRASTRUCTURE FUND
Beginning Cash and Investments					
308	Beginning Cash and Investments	26,280	39,595	21,277	1,039,013
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	713,263
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	70,328	15,881	-	8,500
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	105	67	5,873
Total Revenues:		70,328	15,986	67	727,636
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	69,366	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	815	89,583
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	40,000
Total Expenditures:		69,366	-	815	129,583
Excess (Deficiency) Revenues over Expenditures:		962	15,986	(748)	598,053
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	244,975
597	Transfers-Out	-	18,000	-	211,555
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	18,000	-	456,530
Increase (Decrease) in Cash and Investments:		962	(2,014)	(748)	141,523
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	27,242	37,581	20,529	1,180,536
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		27,242	37,581	20,529	1,180,536

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		119 PEST CONTROL	120 TSC-911 COMMUNICATI ONS	121 EMERGENCY SERVICES
Beginning Cash and Investments				
308	Beginning Cash and Investments	139,332	453,324	146,436
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	391,589	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	249,880	32,585
340	Charges for Goods and Services	-	19,697	56,402
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	71,849	461	-
Total Revenues:		71,849	661,627	88,987
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	671,589	244,247
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	80,031	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		80,031	671,589	244,247
Excess (Deficiency) Revenues over Expenditures:		(8,182)	(9,962)	(155,260)
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	92,318
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	-	92,318
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	-	-
Increase (Decrease) in Cash and Investments:		(8,182)	(9,962)	(62,942)
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	443,362	-
50841	Committed	-	-	-
50851	Assigned	-	-	-
50891	Unassigned	131,150	-	83,494
Total Ending Cash and Investments		131,150	443,362	83,494

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		122 SEWER AND WATER	124 SHERIFFS SPECIAL PROJECTS	125 OKANOGAN CO PARKS &	126 STADIUM/TOUR ISM FUND
Beginning Cash and Investments					
308	Beginning Cash and Investments	93,536	121,585	79,394	412,059
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	570,676
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	12,541	44,511	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	476	18,234	202	-
Total Revenues:		476	30,775	44,713	570,676
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	39,621	-	-
530	Utilities	141	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	348,172
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	54,937	-
Total Expenditures:		141	39,621	54,937	348,172
Excess (Deficiency) Revenues over Expenditures:		335	(8,846)	(10,224)	222,504
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	78,116	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	78,116	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	72,279	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	72,279	-	-
Increase (Decrease) in Cash and Investments:		335	(3,009)	(10,224)	222,504
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	93,871	-	-	634,563
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	118,576	69,170	-
Total Ending Cash and Investments		93,871	118,576	69,170	634,563

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		129 CRIME VICTIMS COMPENSATIO	132 DRUG TASK FORCE	134 CAPITAL IMPROVEMENT TAX FUND
Beginning Cash and Investments				
308	Beginning Cash and Investments	55,687	613,615	874,662
388 / 588	Net Adjustments	-	-	34,040
Revenues				
310	Taxes	-	-	671,689
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	96,619	107,765	29,408
340	Charges for Goods and Services	51,348	23,700	-
350	Fines and Penalties	1,707	1,831	-
360	Miscellaneous Revenues	-	854	4,901
Total Revenues:		149,674	134,150	705,998
Expenditures				
510	General Government	97,285	-	-
520	Public Safety	-	112,427	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		97,285	112,427	-
Excess (Deficiency) Revenues over Expenditures:		52,389	21,723	705,998
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	6,300	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	6,300	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	269,731
591-593, 599	Debt Service	-	-	95,044
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	-	364,775
Increase (Decrease) in Cash and Investments:		52,389	28,023	341,223
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	108,076	641,638	1,249,925
50841	Committed	-	-	-
50851	Assigned	-	-	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		108,076	641,638	1,249,925

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		137 TITLE III PROJECTS	141 AFFORDABLE HOUSING FUND	142 COUNTY HOMELESS	143 THERAPEUTIC COURT FUND
Beginning Cash and Investments					
308	Beginning Cash and Investments	112,405	131,424	307,585	392,967
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	56,482	-	781,294
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	65,134	-	-	-
340	Charges for Goods and Services	-	60,178	357,595	1,169
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	545	-	-	-
Total Revenues:		65,679	116,660	357,595	782,463
Expenditures					
510	General Government	-	-	-	152,218
520	Public Safety	25,988	-	-	108,448
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	14,578	-	-
560	Social Services	-	10,422	148,884	412,234
570	Culture and Recreation	-	-	-	-
Total Expenditures:		25,988	25,000	148,884	672,900
Excess (Deficiency) Revenues over Expenditures:		39,691	91,660	208,711	109,563
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	9,826
Total Other Increases in Fund Resources:		-	-	-	9,826
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	78,116	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		78,116	-	-	-
Increase (Decrease) in Cash and Investments:		(38,425)	91,660	208,711	119,389
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	73,980	223,084	516,296	512,356
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		73,980	223,084	516,296	512,356

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		144 REET/REVALV	145 BOATING SAFETY	146 LIABILITY AND PROPERTY
Beginning Cash and Investments				
308	Beginning Cash and Investments	168,328	2,905	19,164
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	17,259	10,833	-
340	Charges for Goods and Services	-	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	-	-	-
Total Revenues:		17,259	10,833	-
Expenditures				
510	General Government	5,000	-	449,974
520	Public Safety	-	6,672	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		5,000	6,672	449,974
Excess (Deficiency) Revenues over Expenditures:		12,259	4,161	(449,974)
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	503,200
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	-	503,200
Other Decreases in Fund Resources				
594-595	Capital Expenditures	7,500	-	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		7,500	-	-
Increase (Decrease) in Cash and Investments:		4,759	4,161	53,226
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	173,087	7,066	-
50841	Committed	-	-	72,390
50851	Assigned	-	-	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		173,087	7,066	72,390

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		160 CORRECTIONAL FACILITIES	161 EMERGENCY COMMUNICATI	193 JAIL IMPROVEMENT FUND	195 TRIAL COURT IMPROVEMENT
Beginning Cash and Investments					
308	Beginning Cash and Investments	502,282	-	62,171	170,208
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	778,707	1,001,584	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	28,650	15,060	33,000	36,272
340	Charges for Goods and Services	-	-	-	7,618
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	-
Total Revenues:		807,357	1,016,644	33,000	43,890
Expenditures					
510	General Government	-	-	-	35,382
520	Public Safety	490,898	38,804	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		490,898	38,804	-	35,382
Excess (Deficiency) Revenues over Expenditures:		316,459	977,840	33,000	8,508
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	248,144	156,784	55,407	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		248,144	156,784	55,407	-
Increase (Decrease) in Cash and Investments:		68,315	821,056	(22,407)	8,508
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	570,597	821,056	39,764	178,716
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		570,597	821,056	39,764	178,716

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		402 LIBERTY WOODLANDS SEWER	405 SOLID WASTE ENTERPRISE	406 MAZAMA WQPS
Beginning Cash and Investments				
308	Beginning Cash and Investments	71,317	15,660,875	178,686
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	110,669	-
340	Charges for Goods and Services	18,159	3,136,244	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	250	93,578	966
Total Revenues:		18,409	3,340,491	966
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	21,823	2,296,199	735
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		21,823	2,296,199	735
Excess (Deficiency) Revenues over Expenditures:		(3,414)	1,044,292	231
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	133,372	-
Total Other Increases in Fund Resources:		-	133,372	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	352,141	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	276,180	-
Total Other Decreases in Fund Resources:		-	628,321	-
Increase (Decrease) in Cash and Investments:		(3,414)	549,343	231
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	67,903	11,875,392	178,917
50841	Committed	-	-	-
50851	Assigned	-	-	-
50891	Unassigned	-	4,334,826	-
Total Ending Cash and Investments		67,903	16,210,218	178,917

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		407 CONCONULLY SEWER	408 EDELWEISS SEWER SYSTEM	410 EASTLAKE UTILITY CONSTRUCTIO	423 BUILDING DEPARTMENT
Beginning Cash and Investments					
308	Beginning Cash and Investments	127,829	53,876	-	422,154
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	313,056
330	Intergovernmental Revenues	-	-	80,429	-
340	Charges for Goods and Services	98,607	15,866	7,200	183,665
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	519	167	10	1,517
Total Revenues:		99,126	16,033	87,639	498,238
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	364,713
530	Utilities	55,598	9,633	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		55,598	9,633	-	364,713
Excess (Deficiency) Revenues over Expenditures:		43,528	6,400	87,639	133,525
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	216,046	2,022
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	216,046	2,022
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	33,711
591-593, 599	Debt Service	-	-	299,735	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	299,735	33,711
Increase (Decrease) in Cash and Investments:		43,528	6,400	3,950	101,836
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	171,357	60,276	3,950	523,990
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		171,357	60,276	3,950	523,990

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		501 EQUIPMENT RENTAL &	504 MARC FUND	710 BERG TRUST FUND
Beginning Cash and Investments				
308	Beginning Cash and Investments	1,427,467	314,342	276,278
388 / 588	Net Adjustments	125	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	2,740	54,298	-
340	Charges for Goods and Services	4,096,712	49,941	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	15,440	-	1,548
Total Revenues:		4,114,892	104,239	1,548
Expenditures				
510	General Government	-	61,537	-
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	2,482,190	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		2,482,190	61,537	-
Excess (Deficiency) Revenues over Expenditures:		1,632,702	42,702	1,548
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	200,000	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		200,000	-	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	609,576	42,315	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		609,576	42,315	-
Increase (Decrease) in Cash and Investments:		1,223,126	387	1,548
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	2,650,718	314,729	277,826
50841	Committed	-	-	-
50851	Assigned	-	-	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		2,650,718	314,729	277,826

Okanogan County
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		Total for All Funds (Memo Only)	Investment Trust	Private-Purpose Trust
308	Beginning Cash and Investments	58,959,221	39,193,799	925,968
388 & 588	Net Adjustments	-	-	-
310-390	Additions	333,133,129	27,846,098	1,865,149
510-590	Deductions	290,921,933	10,068	2,236,773
	Net Increase (Decrease) in Cash and Investments:	42,211,196	27,836,030	(371,624)
508	Ending Cash and Investments	101,170,417	67,029,828	554,345

The accompanying notes are an integral part of this statement.

Okanogan County
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		Custodial
308	Beginning Cash and Investments	18,839,454
388 & 588	Net Adjustments	-
310-390	Additions	303,421,882
510-590	Deductions	288,675,092
	Net Increase (Decrease) in Cash and Investments:	14,746,790
508	Ending Cash and Investments	33,586,244

The accompanying notes are an integral part of this statement.

SCHEDULE SUMMARY OF BANK RECONCILIATION
For the Fiscal Year ended December 31, 2020

CASH BARS Schedule 06 Instructions [Link](#)

Bank & Investment Account name	FROM BANK STATEMENTS						
	Beginning Bank Balance	Deposits		Withdrawals		Ending Bank Balance	
		Receipts	Inter-bank transfers In	Disbursements	Inter-bank transfers out		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
WAFD-Treasurer Main Checking**5537	\$ 11,959,935	\$ 1,321,768,054	\$ 122,858,154	\$ 1,272,306,249	\$ 158,665,189	\$ 25,614,705	
WAFD-Money Market Account	\$ 20,080,959	\$ -	\$ 121,123,825	\$ 21,704	\$ 75,000,000	\$ 66,183,080	
Umpqua Bank Money Market Investments	\$ 52,400,000	\$ -	\$ 839,447,717	\$ 347,717	\$ 847,900,000	\$ 43,600,000	
TVI Investments	\$ 4,044,534	\$ -	\$ 133,027	\$ 133,027	\$ 4,044,534	\$ 0	
State Pool Acct-LGIP	\$ 1,065,798	\$ 6,801	\$ -	\$ -	\$ -	\$ 1,072,599	
US Bank Safekeeping Account	\$ 6,342	\$ 3	\$ 4,177,561	\$ -	\$ 4,177,561	\$ 6,345	
County Petty Cash	\$ 15,250	\$ -	\$ -	\$ -	\$ -	\$ 15,250	
North Cascade Bank-Revolving Funds	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000	
North Cascade Bank-Outside Trust Acct	\$ 329,455	\$ -	\$ 2,046,357	\$ 2,236,773	\$ -	\$ 139,040	
Bank Totals	\$ 89,927,272	\$ 1,321,774,859	\$ 1,089,786,641	\$ 1,275,045,469	\$ 1,089,787,283	\$ 136,656,019	

RECONCILING ITEMS											
Beginning Deposits in Transit (8)	\$	4,770,055	\$	(4,770,055)							
Year-end Deposits in Transit (9)			\$	5,335,093							\$
Beginning Outstanding & Open Period Items (10)	\$	(2,388,757)			\$	(2,388,757)					\$
Year-end Outstanding & Open Period Items (11)					\$	1,708,117					\$
NSF Checks (12)											
Cancellation of unredeemed checks/warrants (13)			\$	(396)							
Interfund transactions (14)			\$	(933,181,230)							
Netted Transactions (15)					\$	(933,181,230)					
Authorized balance of revolving, petty cash and change funds (16)											
Other Reconciling Items, net (17)	\$	36,777									+/-
Reconciling Items Totals	\$	2,418,074	\$	(932,616,588)							\$
					\$	(933,861,871)					\$
											3,626,976

		FROM GENERAL LEDGER							
		Beginning Cash & Investment Balance		Revenues & Other Increases		Expenditures & Other Decreases		Ending Cash & Investment Balance	
		(19)		(20)		(21)		(22)	
C4/C5 or Trial Balance Totals (18)		\$	92,345,349	\$	388,840,450			\$	340,902,803
Unreconciled Variance (23)		\$	(2)	\$	317,821			\$	280,795
								\$	140,282,996
								\$	(1)

**Okanogan County
Schedule of Liabilities
For the Year Ended December 31, 2020**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	ADVANCE REFUNDING 2003 LTGO	12/1/2023	910,000	-	215,000	695,000
251.11	QECB 2013	12/1/2033	825,000	-	50,000	775,000
Total General Obligation Debt/Liabilities:			1,735,000	-	265,000	1,470,000
Revenue and Other (non G.O.) Debt/Liabilities						
252.11	PW-04-691-PRE-127 EASTSIDE OSOYOOS LK SEWER UTILITY	6/1/2024	210,296	-	42,060	168,236
252.11	PW-06-962-032 EASTSIDE OSOYOOS LK SEWER UTILITY	6/1/2036	3,728,722	-	219,337	3,509,385
259.12	COMPENSATED ABSENCES - COUNTY		1,152,410	877,541	737,551	1,292,400
259.12	COMPENSATED ABSENCES - PUBLIC WORKS		317,842	388,855	297,697	409,000
259.12	COMPENSATED ABSENCES - SOLID WASTE		65,882	76,081	62,981	78,982
263.12	COUNTY CLAIMS & JUDGMENTS		14,605,485	37,363	14,642,848	-
263.22	PUBLIC WORKS LANDFILLS CLOSURE RESERVE		5,612,604	273,107	-	5,885,711
263.22	PUBLIC WORKS LANDFILLS POST CLOSURE RESERVE		2,201,389	76,243	-	2,277,632
263.52	MAHINDRA TRACTOR-OKANOGAN TRUCK & TRACTOR-CAPITAL LEASE	8/1/2022	21,455	-	7,151	14,304
264.30	PENSION LIABILITY		5,048,362	-	473,294	4,575,068
264.40	LEOFF 1 RETIREES		2,407,833	323,492	-	2,731,325
264.40	OPEB LIABILITIES		5,279,495	1,979,242	-	7,258,737
Total Revenue and Other (non G.O.) Debt/Liabilities:			40,651,775	4,031,924	16,482,919	28,200,780
Total Liabilities:			42,386,775	4,031,924	16,747,919	29,670,780

Okanogan County

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)

For Fiscal Year ended December 31, 2020

Grantor	Program Title	Identification Number	Amount
State Grant from Department of Ecology	STATE GRANT FROM DEPARTMENT OF ECOLOGY	SWMCLCP-1921-OKCOSO-00035	5,172
	STATE GRANT FROM DEPARTMENT OF ECOLOGY	WRSRPPG-2018-OKANPD-00038	336,460
	STATE GRANT FROM DEPARTMENT OF ECOLOGY	WRFA-1719-OKANPD-00001	29,730
	STATE GRANT FROM DEPARTMENT OF ECOLOGY	W2RLSWFA-1719-OKCOPW-00046	34,072
	STATE GRANT FROM DEPARTMENT OF ECOLOGY	WSMLSWFA-2019-OKCOPW-00085	17,736
	STATE GRANT FROM DEPARTMENT OF ECOLOGY	WQAIP-2020-OCNWCB-00025	24,715
Sub-total:			447,885
State Grant from Department of Social and Health Services	STATE GRANT FROM DEPARTMENT OF SOCIAL AND HEALTH SERVICES	1763-59054	238,011
	STATE GRANT FROM DEPARTMENT OF SOCIAL AND HEALTH SERVICES	2110-80580	6,618
	STATE GRANT FROM DEPARTMENT OF SOCIAL AND HEALTH SERVICES	1963-59055	50,958
	STATE GRANT FROM DEPARTMENT OF SOCIAL AND HEALTH SERVICES	1763-93772	50,957

Grantor	Program Title	Identificaton Number	Amount
	STATE GRANT FROM DEPARTMENT OF SOCIAL AND HEALTH SERVICES	K3965	29,497
	STATE GRANT FROM DEPARTMENT OF SOCIAL AND HEALTH SERVICES	2110-80580	88,668
	Sub-total: 464,709		
State Grant from Other Judicial Agencies			
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	IAA21450	26,771
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	IAA20082	26,771
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	NONE	2,530
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	NONE	607
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	NONE	1,327
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	IAA21486	30,884
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	IAA20049	30,884
	Sub-total: 119,774		
1/2 County Prosecutor's Salary			
	1/2 COUNTY PROSECUTOR'S SALARY	NONE	97,665
	Sub-total: 97,665		
State Grant from Department of Transportation			

Grantor	Program Title	Identification Number	Amount
Rural Arterial Program (RAP)	STATE GRANT FROM DEPARTMENT OF TRANSPORTATION	GCB3065	21,864
	Sub-total: 21,864		
	RURAL ARTERIAL PROGRAM (RAP)	2417-01	574,388
	RURAL ARTERIAL PROGRAM (RAP)	2417-02	2,362
	RURAL ARTERIAL PROGRAM (RAP)	2418-01	607,721
	RURAL ARTERIAL PROGRAM (RAP)	2416-03	55,808
	RURAL ARTERIAL PROGRAM (RAP)	2419-01	24,711
	RURAL ARTERIAL PROGRAM (RAP)	2419-02	6,323
	Sub-total: 1,271,313		
	County Arterial Preservation Program (CAPP)		
State Grant from Secretary of State	COUNTY ARTERIAL PRESERVATION PROGRAM (CAPP)	NONE	535,658
	Sub-total: 535,658		
	State Grant from Military Department		
State Grant from Secretary of State	STATE GRANT FROM SECRETARY OF STATE	IG-6896	25,200
	STATE GRANT FROM SECRETARY OF STATE	IG-6893	27,020
	Sub-total: 52,220		
State Grant from Military Department	STATE GRANT FROM MILITARY DEPARTMENT	E21-029	144,685

Grantor	Program Title	Identification Number	Amount
State Grant from Parks and Recreation Commission	STATE GRANT FROM MILITARY DEPARTMENT	E20-023	98,241
			Sub-total: 242,926
	STATE GRANT FROM PARKS AND RECREATION COMMISSION	WR315-174 REPAIRS	6,969
	STATE GRANT FROM PARKS AND RECREATION COMMISSION	WR315-166 SNOWPARKS	13,662
	STATE GRANT FROM PARKS AND RECREATION COMMISSION	WR315-174 GROOMING	37,577
			Sub-total: 58,208
State Grant from Department of Commerce	STATE GRANT FROM DEPARTMENT OF COMMERCE	S19-790A0-176	15,000
	STATE GRANT FROM DEPARTMENT OF COMMERCE	21-31101-522	27,959
			Sub-total: 42,959
	STATE GRANT FROM CONSERVATION COMMISSION	K2017-VSP	114,502
			Sub-total: 114,502
			Grand total: 3,469,683

Okanogan County

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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			
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via STATE OF WASHINGTON DEPARTMENT OF COMMERCE)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	20-62210-011	3,541	-	3,541		3,541	
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via STATE OF WASHINGTON DEPARTMENT OF COMMERCE)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	19-62210-011	44,340	-	44,340		44,340	
			Total CFDA 14.228:	71,881	-	71,881		47,880	
BUREAU OF LAND MANAGEMENT, INTERIOR, DEPARTMENT OF THE (via STATE OF WASHINGTON DEPARTMENT OF AGRICULTURE)	Invasive and Noxious Plant Management	15.230	K3049	10,500	-	10,500		-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via STATE OF WASHINGTON DEPARTMENT OF COMMERCE)	Crime Victim Assistance	16.575	20-31102-522	31,411	-	31,411		-	3
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via STATE OF WASHINGTON DEPARTMENT OF COMMERCE)	Crime Victim Assistance	16.575	21-31101-522	1,879	-	1,879		-	3
			Total CFDA 16.575:	33,290	-	33,290		-	

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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		
OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via THE SUPPORT CENTER)	Violence Against Women Formula Grants	16.588	F18-31103-084	4,915	-	4,915	-	3
OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via THE SUPPORT CENTER)	Violence Against Women Formula Grants	16.588	F19-31103-083	12,725	-	12,725	-	3
			Total CFDA 16.588:	17,640	-	17,640	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	State Criminal Alien Assistance Program	16.606	2020-AP-BX- 1268	-	14,093	14,093	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607	NONE	-	2,960	2,960	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via STATE OF WASHINGTON DEPARTMENT OF COMMERCE)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F17-31440-009	69,914	-	69,914	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via STATE OF WASHINGTON DEPARTMENT OF COMMERCE)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F17-31440-209	48,947	-	48,947	-	
			Total CFDA 16.738:	118,861	-	118,861	-	
OJP BUREAU OF JUSTICE ASSISTANCE, JUSTICE, DEPARTMENT OF (via WASHINGTON STATE PATROL)	Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	K14498	2,506	-	2,506	-	

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via STATE OF WASHINGTON DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	LA-9192	22,175	-	22,175	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via STATE OF WASHINGTON DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	LA-9437	6,201	-	6,201	-	3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via STATE OF WASHINGTON DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	LA-9782	10,427	-	10,427	-	3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via STATE OF WASHINGTON DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	LA-9783	20,576	-	20,576	-	3
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via STATE OF WASHINGTON DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	LA-9810	499,135	-	499,135	-	3

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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, TRANSPORTATION, DEPARTMENT OF (via STATE OF WASHINGTON DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	LA-9920	38,366	-	38,366	-	
		Total CFDA 20.205:		596,880	-	596,880	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF	Federal Lands Access Program	20.224	6905672040011	-	23,918	23,918	-	
		Total Highway Planning and Construction Cluster:		596,880	23,918	620,798	-	
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WASHINGTON STATE TRAFFIC SAFETY)	State and Community Highway Safety	20.600	NONE	2,587	-	2,587	-	
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WASHINGTON STATE TRAFFIC SAFETY)	State and Community Highway Safety	20.600	NONE	5,059	-	5,059	-	
		Total Highway Safety Cluster:		7,646	-	7,646	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via WA STATE DEPARTMENT OF COMMERCE)	COVID 19 - Coronavirus Relief Fund	21.019	20-6541C-024	2,438,128	-	2,438,128	1,689,705	

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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		
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via STATE OF WASHINGTON ADMINISTRATOR OF THE COURTS)	COVID 19 - Coronavirus Relief Fund	21.019	NONE	2,403	-	2,403	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via STATE OF WASHINGTON ADMINISTRATOR OF THE COURTS)	COVID 19 - Coronavirus Relief Fund	21.019	NONE	10,318	-	10,318	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via WA STATE DEPARTMENT OF COMMERCE)	COVID 19 - Coronavirus Relief Fund	21.019	NONE	314,558	-	314,558	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via WA STATE DEPARTMENT OF COMMERCE)	COVID 19 - Coronavirus Relief Fund	21.019	NONE	1,497	-	1,497	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via WA STATE DEPARTMENT OF COMMERCE)	COVID 19 - Coronavirus Relief Fund	21.019	NONE	350	-	350	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via WA STATE DEPARTMENT OF COMMERCE)	COVID 19 - Coronavirus Relief Fund	21.019	NONE	63,721	-	63,721	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via WA STATE DEPARTMENT OF COMMERCE)	COVID 19 - Coronavirus Relief Fund	21.019	NONE	32,762	-	32,762	-	

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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			
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via WA STATE DEPARTMENT OF COMMERCE)	COVID 19 - Coronavirus Relief Fund	21.019	NONE	9,955	-	9,955		-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via WA STATE DEPARTMENT OF COMMERCE)	COVID 19 - Coronavirus Relief Fund	21.019	NONE	1,374	-	1,374		-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via STATE OF WASHINGTON ADMINISTRATOR OF THE COURTS)	COVID 19 - Coronavirus Relief Fund	21.019	NONE	20,134	-	20,134		-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via WA STATE DEPARTMENT OF COMMERCE)	COVID 19 - Coronavirus Relief Fund	21.019	NONE	15,060	-	15,060		-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via WA STATE DEPARTMENT OF COMMERCE)	COVID 19 - Coronavirus Relief Fund	21.019	NONE	25,570	-	25,570		-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via WA STATE DEPARTMENT OF COMMERCE)	COVID 19 - Coronavirus Relief Fund	21.019	NONE	2,740	-	2,740		-	
Total CFDA 21.019:				2,938,570	-	2,938,570		1,689,705	
ELECTION ASSISTANCE COMMISSION, ELECTION ASSISTANCE COMMISSION (via WASHINGTON STATE SECRETARY OF STATE)	2018 HAVA Election Security Grants	90.404	IG-6943	26,019	-	26,019		-	

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

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		
ELECTION ASSISTANCE COMMISSION, ELECTION ASSISTANCE COMMISSION (via WASHINGTON STATE SECRETARY OF STATE)	2018 HAVA Election Security Grants	90.404	IG-6896	32,525	-	32,525	-	
			Total CFDA 90.404:	58,544	-	58,544	-	
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WASHINGTON STATE DEPARTMENT OF SOCIAL AND HEALTH SERVICES)	Child Support Enforcement	93.563	2110-80580	227,561	-	227,561	-	2,3
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WASHINGTON STATE MILITARY DEPARTMENT)	Hazard Mitigation Grant	97.039	D20-021	26,117	-	26,117	-	3
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WASHINGTON STATE MILITARY DEPARTMENT)	Hazard Mitigation Grant	97.039	D20-026	25,408	-	25,408	-	3
			Total CFDA 97.039:	51,525	-	51,525	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WASHINGTON STATE MILITARY DEPARTMENT)	Emergency Management Performance Grants	97.042	E20-145	20,297	-	20,297	-	3

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WASHINGTON STATE MILITARY DEPARTMENT)	Homeland Security Grant Program	97.067	E19-204	65,503	-	65,503	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WASHINGTON STATE MILITARY DEPARTMENT)	Homeland Security Grant Program	97.067	E20-201	98,251	-	98,251	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WASHINGTON STATE MILITARY DEPARTMENT)	Homeland Security Grant Program	97.067	E20-088	7,612	-	7,612	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WASHINGTON STATE MILITARY DEPARTMENT)	Homeland Security Grant Program	97.067	E21-047	13,654	-	13,654	-	
Total CFDA 97.067:				185,020	-	185,020	-	
Total Federal Awards Expended:				4,347,401	769,493	5,116,894	1,763,573	

The accompanying notes are an integral part of this schedule.

MCAG NO. 0146 Okanogan County

Schedule 19

**Labor Relations Consultant(S)
For the Year Ended December 31, 2020**

Has your government engaged labor relations consultants? ☐ Yes ☒ 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

_____ Okanogan County _____

Schedule 20

Sales and Use Tax for Public Facilities – Rural Counties
For the Year Ended December 31, 2020

Total Sales and Use Tax Proceeds (BARS Code 3131800) \$ 713,262.88 _ <u>plus</u> Unspent Proceeds from Previous Periods \$ 2,236,747.12 _____					
(1) Public Facilities Project	(2) Plan Containing the Project	(3) Total Expenditures for the Project	(4) Amount of Sales and Use Tax Spent on the Project	(5) Estimated Number of Businesses Created/Retained by the Project	(6) Estimated Number of Jobs Created/Retained by the Project
Economic Alliance	Resolution 54-2008 RCW 81.14.370 Support staffing and overhead for the designated Associate Development Organization providing Economic Development Services to Okanogan County	\$100,000	\$83,333.34	Created – 7 Retained – 243	Created – 9 Retained - 608
Omak Stampede/City of Omak	Resolution 307-2012 6 Year Capital Facilities Plan. Economic development and parks and recreation elements of the City of Omak comprehensive plan; Omak Capital Facilities Plan	\$8,128,020	\$40,000	1	2
		\$	\$		

Okanogan County

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

1. Self-Insurance Program Manager: _____ Tanya Craig _____
2. Manager Phone: _____ 509-422-7104 _____
3. Manager Email: _____ tcrraig@co.okanogan.wa.us _____
4. How do you insure property and liability risks, if at all?
 - a. Formal self-insurance program for some or all perils/risks
 - b. ☐ Belong to a public entity risk pool
 - c. ☐ Purchase private insurance
 - d. ☐ Retain risk internally without a self-insurance program (i.e., risk assumption)
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. ☐ Self-insure some or all benefits
 - b. ☐ Belong to a public entity risk pool
 - c. ☐ All benefits provided by health insurance company or HMO
 - d. ☐ Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
 - a. ☐ Self-insured (“Reimbursable”)
 - b. ☐ Belong to a public entity risk pool
 - c. ☐ Pay taxes to the Department of Employment Security (“Taxable”)
 - d. ☐ Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
 - a. ☐ Self-insured (“Reimbursable”)
 - b. ☐ Belong to a public entity risk pool
 - c. ☐ Pay premiums to the Department of Labor and Industries
 - d. ☐ Not applicable – no employees
8. How do you participate in the Washington Paid Family & Medical Leave Program?
 - a. ☐ Self-insured (“Voluntary Plan”) for one or both program benefits
 - b. ☐ Pay premiums to the State’s program for both benefits

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

If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government's self-insured risks and copy the table below as needed.

	<u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u>			
	<i>Unemployment – Current Expense</i>	<i>Unemployment – Public Works</i>	<i>Automobile</i>	
Self-Insurance as a <i>formal</i> program?	<u>No</u>	<u>No</u>	<u>No</u>	
If yes, do other governments participate?				
If yes, please list participating governments.				
Self-Insure as part of a joint program?	<u>No</u>	<u>No</u>	<u>No</u>	
Does a Third-Party Administrator manage claims?	<u>No</u>	<u>No</u>	<u>No</u>	
If no, does an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.)	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>	
Has program had a claims audit in last three years?	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	
Are program resources sufficient to cover expenses?	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	
Does an actuary estimate program liability?	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	
Number of claims paid during the period?	<u>20</u>	<u>10</u>	<u>18</u>	
Total amount of paid claims during the period?	<u>\$36,389.71</u>	<u>\$34,732.39</u>	<u>\$13,883.32</u>	
Total amount of recoveries during the period?				

Provide any other information necessary to explain answers to the Schedule 21 questions above.