

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.

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.

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	995,578	Unspent specialized grant funds and funds committed by BOCC for a specific use
101	Veteran's Relief	110,013	For the relief of indigent veterans, their families, and the families of deceased indigent veterans (RCW 73.08)
102	Road Fund	5,044,868	For the construction, alteration, repair, improvement, or maintenance of county roads (RCW 36.82)
104	Mental Health	118,922	To provide or coordinate mental health community services (RCW 71.20)
105	Developmental Disabilities	119,484	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	25,001	Alcohol and/or drug abuse services (RCW 84.56)
108	Law Library	5,571	Law library services for the public (RCW 27.24)
110	Treasurer's O & M	85,920	Treasurer operations and maintenance fund (RCW 84.56)
111	Probation Services	108,641	Probation services (RCW 10.64)
113	BECCA Bill Impact Fund	11,317	Services provided under the family reconciliation act (truancy programs) (RCW 13.32A)
114	Path & Trails	29,185	Constructing, maintaining and improving of county bicycle paths, lanes, routes, etc. (RCW 36.82)
116	Flood Control	20,190	Maintaining and improving of county levy structures
117	OK CO Infrastructure Fund	1,495,047	Financing of public facilities serving economic development in rural counties (RCW 82.14.370)
120	TSC-911 Communications	439,954	911 emergency communications services (RCW 82.14B)
122	Sewer and Water	93,635	Maintaining/improving of county rural water systems
126	Stadium/Tourism Fund	818,097	Tourism and agricultural promotion (RCW 67.28)
129	Crime Victims' Compensation	123,487	Comprehensive services to victims and witnesses of all types of crime (RCW 7.68)
132	Drug Task Force	637,210	Expansion and improvement of controlled substances related law enforcement activity (RCW 69.50)
134	Capital Improvement Tax	1,791,997	Preserve, prevent the decline of, or extend the useful life of a capital project (RCW 82.46)
137	Title III Projects	132,853	For activities outlined in Title 16 USC Section 500
141	Affordable Housing Fund	240,782	Housing activities that serve extremely low and very low-income households in the county (RCW 36.22)
142	County Homeless	661,709	Homeless Housing programs and services including emergency shelters (RCW 36.22)

143	Therapeutic Court	711,806	For the operation of chemical dependency, mental health and therapeutic court programs/services (RCW 82.14)
144	REET/REVALV	155,701	Maintenance/operation of a revaluation system for property tax valuation and excise tax affidavits (RCW 82.45)
145	Boating Safety	23,547	For boating safety (RCW 88.02.650)
146	Liability and Property	197,542	Restricted in use by County Commissioners for the payment of liability and property insurance/deductible/claim
160	CJTA Sales Tax	1,020,598	Construction, operating, maintaining, remodeling, etc. of juvenile detention facilities and jails (RCW 82.14.350)
161	Emergency Communications	1,749,627	Financing, Acquisition, Construction, Equipping, Operating a emergency communications systems (RCW 82.14)
170	American Rescue Plan Act Fund	2,514,811	To remedy rising costs and falling revenues due to public health pandemic. Signed into law by the President
193	Jail Improvement Fund	34,333	For the improvement of the jail facility per agreement with funding source.
195	Trial Court Improvement	185,507	Fund improvements to superior and district court staffing, programs, facilities, or services (RCW 3.58)
402	Liberty Woodlands Sewer System	72,603	Sewer enterprise fund (RCW 36.94)
405	Solid Waste Enterprise	12,586,202	For the operation, closure, post-closure, financial and monitoring requirements for waste facilities (173-303 WA)
406	Mazama WQPS	179,081	Sewer enterprise fund (RCW 36.94)
407	Conconully Sewer	192,115	Sewer enterprise fund (RCW 36.94)
408	Edelweiss Sewer System	69,180	Sewer enterprise fund (RCW 36.94)
410	Eastlake Utility Construction	55,893	Sewer Enterprise Fund (RCW 36.94)
423	Building Department	602,319	Resolution 89-2019
501	Equipment Rental & Revolving Fund	3,400,695	For the purchase, maintenance, and repair of county road department equipment (RCW 36.33A)
174	M.A.R.C. Fund	397,077	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	\$3,188.41	\$10,537.59
002. County Agent	\$100,718	\$88,308.66	\$12,409.34
003. County Assessor	\$1,040,033	\$1,005,877.58	\$34,155.42
004. County Auditor	\$635,404	\$634,144.53	\$1,259.47
005. Planning	\$1,033,553	\$833,411.70	\$200,141.30
006. County Clerk	\$610,871	\$608,522.69	\$2,348.31
007. County Commissioners	\$727,490	\$699,532.89	\$27,957.11
008. County Coroner	\$151,863	\$141,382.87	\$10,480.13
009. Courthouse Maintenance	\$808,370	\$723,592.60	\$84,777.40

Fund/Department	Fund/Department	Fund/Department	Fund/Department
010. Disability Board	\$500	\$2.16	\$497.84
011. District Court	\$964,668	\$909,599.10	\$55,068.90
012. Equalization Board	\$1,408	\$1,230.12	\$177.88
013. County Jail	\$4,096,316	\$3,562,059.78	\$534,256.22
014. County Juvenile	\$1,972,503	\$1,683,653.80	\$288,849.20
015. Non-Departmental	\$3,309,486	\$3,254,884.61	\$54,601.39
016. County Prosecutor	\$1,703,901	\$1,583,177.39	\$120,723.61
017. County Sheriff	\$4,924,137	\$4,439,912.13	\$484,224.87
019. State Examiner	\$70,000	\$39,573.69	\$30,426.31
020. Superior Court	\$894,760	\$865,911.60	\$28,848.40
021. County Treasurer	\$548,994	\$538,787.96	\$10,206.04
022. Civil Service Commission	\$3,999	\$3,952.18	\$46.82
026. Central Services	\$380,672	\$379,990.10	\$681.90
027. Elections	\$359,118	\$273,603.54	\$85,514.46
028. Fairgrounds Dept	\$241,926	\$204,333.55	\$37,592.45
Total General Fund	\$24,594,416	\$22,478,633.64	\$2,115,782.36
Fund/Department	Final Appropriated	Actual Expenditures	Variance
<u>Miscellaneous Funds:</u>			
101. Veteran's Fund	\$175,000	\$77,256.87	\$97,743.13
102. Road Fund	\$20,000,086	\$13,043,951.18	\$6,956,134.82
103. Noxious Weed	\$971,635	\$478,380.60	\$493,254.40
104. Mental Health	\$155,500	\$46,582.63	\$108,917.37
105. Developmental Disabilities	\$128,500	\$0	\$128,500
106. County Drug Control	\$55,503	\$0	\$55,503
107. Alcohol/Drug Control	\$18,900	\$0	\$18,900
108. Law Library	\$18,500	\$18,161.15	\$338.85
109. Jail Commissary	\$220,850	\$94,830.64	\$126,019.36
110. Treasurer's O & M	\$151,500	\$46,324.14	\$105,175.86
111. Probation Services	\$232,263	\$146,934.94	\$85,328.06
112. County Fair	\$314,500	\$174,410.61	\$140,089.39
113. Becca Bill	\$66,944	\$53,172.43	\$13,771.57
114. Paths and Trails	\$52,150	\$25,000	\$27,150
116. Flood Control	\$20,100	\$5,751.46	\$14,348.54

Fund/Department	Final Appropriated	Actual Expenditures	Variance
117. Infrastructure	\$1,739,000	\$578,719.58	\$1,160,280.42
119. Pest Control	\$205,133	\$54,003.80	\$151,129.20
120.TSC-911 Communications	\$1,014,290	\$682,940.92	\$331,349.08
121. Emergency Services	\$455,166	\$279,217.97	\$175,948.03
122. Sewer & Water	\$93,600	\$321.20	\$93,278.80
123. Solid Waste Closure	\$12,780,542	\$150,000	\$12,630,542
124. Sheriff's Special Projects	\$350,872	\$78,351.41	\$272,520.59
125. Park & Rec-Snowmobile	\$130,845	\$50,395.78	\$80,449.22
126. Stadium Tourism	\$1,154,387	\$448,761.68	\$705,625.32
129. Crime Victims' Comp.	\$199,819	\$103,531.93	\$96,287.07
130. WSU Publication/Mtg.	\$1,843	\$410.05	\$1,432.95
132. Drug Task Force	\$750,709	\$162,678.82	\$588,030.18
134.Capital Improvement Tax	\$2,825,826	\$257,047.21	\$2,568,778.79
137. Title III Projects	\$142,691	\$5,983.50	\$136,707.50
141. Affordable Housing	\$302,000	\$141,643	\$160,357
142. County Homeless	\$774,450	\$253,281.42	\$521,168.58
143. Therapeutic Court Fund	\$1,120,368	\$774,339.62	\$346,028.38
144. REET/REVALV	\$193,000	\$37,400.30	\$155,599.70
145. BOATING SAFETY	\$16,390	\$8,274.76	\$8,115.24
146. LIABILITY/PROPERTY INSURANCE	\$520,000	\$394,847.04	\$125,152.96
160. CORRECTIONAL FACILITIES	\$1,259,000	\$526,267.43	\$732,732.57
161. EMERGENCY COMMUNICATIONS	\$2,394,314	\$1,225,953.02	\$1,168,360.98
170. AMERICAN RESCUE PLAN ACT FUND	\$8,190,000	\$1,587,792.51	\$6,602,207.49
193. JAIL IMPROVEMENT FUND	\$72,800	\$5,431.51	\$67,368.49
195. Trial Court Improvement	\$220,500	\$37,069.58	\$183,430.42
196. Equipment Reserve Fund	\$105,826	\$101,205.90	\$4,620.10
197. Vehicle Reserve fund	\$426,293	\$331,302.55	\$94,990.45
198. Current Expense Reserve	\$709,600	\$0	\$709,600
199. ELECTIONS RESERVE FUND	\$250,184	\$135,583.99	\$114,600.01
402. Liberty Woodlands Sewer	\$87,000	\$14,935.10	\$72,064.90

Fund/Department	Fund/Department	Fund/Department	Fund/Department	Final Ap
405. Solid Waste Enterprise	\$7,718,732	\$3,262,037.29	\$4,456,694.71	
406. Mazama Water Quality	\$180,740	\$13.12	\$180,726.88	
407. Conconully Lakes Sewer	\$256,200	\$75,121.46	\$181,078.54	
408. Edelweiss Sewer System	\$61,950	\$5,952.92	\$55,997.08	
410. Eastlake Utility Construct.	\$385,478	\$297,331.41	\$88,146.59	
423. BUILDING	\$896,825	\$490,926.97	\$405,898.03	
501. ER&R	\$5,815,000	\$3,785,673.50	\$2,029,326.50	
174. M.A.R.C.	\$291,000	\$53,141.98	\$237,858.02	
Total Miscellaneous Funds	\$76,674,304	\$30,608,646.88	\$46,065,657.12	

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
Oroville Emergency Medical Service District
Methow Valley Emergency Medical Services
Okanogan County Public Health
Law Enforcement Officers Fire Fighters
Water Planning Unit WRIAs
WA State Risk Pool
Pest Board
Horticultural Board
Okanogan County Transportation Authority
Okanogan County Council of Governments
Community Aviation Revitalization Board
North East WA Counties (joint venture)
Okanogan County Tourism Council
State Public Health Advisory Board
MRSC Board

Eastlake Utility Construction (joint venture)
Aging and Adult Care
NCW Economic Development District
WSAC Timber Counties Committee
Community Action Council
Economic Alliance
Lodging Tax Advisory Committee
Upper Columbia Salmon Recovery Board
WA State Association of Counties
Wildland Fire Advisory Committee
Eastern WA Council of Governments
Snowmobile Advisory Committee
Council on Aging/Adult Care
WSAC Legislative Steering Committee
Okanogan County Noxious Weed Board
Forest Health Collaborate

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.

In 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.

In fiscal year 2021, the County continued the safety measures put in place in 2020 and operations have continued uninterrupted throughout the fiscal year. The County continues to monitor the situation for any operational or financial effects and is ready to respond appropriately as needed. 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, 2021 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	\$48,252,596.00	\$ 103,761,435.35	\$152,014,031.35
WAFD – County Residual-Registered Warrants – Aeneas Lake Irrigation		189,939.85	189,939.85
US Bank – LGIP		1,073,722.45	1,073,722.45
US Bank – Safekeeping		6,345.60	6,345.60
County Petty Cash	15,050		15,050
North Cascades Bank–Revolving Funds	25,000		25,000
North Cascades Bank-Outside Trust Accts		415,091.75	415,091.75
Total	\$ 48,292,646	\$ 105,446,535	\$ 153,739,181

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 (3rd Tuesday) 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, 2021, 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 \$129,367.42. These investments made by the County Treasurer on behalf of the participants are involuntary participation in the County Treasurer's Investment Pool as they are required to be invested by statute.

34.42% of the County Treasurer's Pool consists of these involuntary participants. Voluntary participants in the County Treasurer's Pool include 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 \$68,537,139.40. 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 \$35,888,329 in custodial deposits reported in the statement of *Fiduciary Fund Resources and Uses Arising from Cash Transactions* for the year ended December 31, 2021. 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 2021:

Borrowing Fund	Lending Fund	Balance 1/1/2021	New Loans	Payments	Balance 12/31/2021
001.017.012 Current Expense - Sheriff	123.000.000 Solid Waste Closure Fund	\$ 184,124	\$ 0	\$ 92,060	\$ 92,060

Totals	\$ 184,120	\$ 0	\$ 92,060	\$ 92,060
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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, 2021.

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

Year	Principal	Interest	Total
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	279,336.72	51,002.04	330,338.76
2027 – 2031	1,406,683.57	173,465.94	1,580,419.51
2032 - 2036	1,226,683.58	43,381.77	1,270,065.35
Total	\$ 4,611,229.63	\$ 549,640.89	\$ 5,160,870.52

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 2021 is \$31,514.11. Okanogan County's OPEB liability estimate for this plan utilizing the OSA tool is \$2,824,418 as of June 30, 2021.

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

2021 Medical Benefits

Benefits

Deductible	Individual \$1000; Family \$3000. Waived for services covered by Medicare
Coinsurance (after Ded)	Plan pays 80%; Member pays 20%.
Total Maximum Out of Pocket	\$3,000 per person - \$7,150 per Family
Physician Office Visit	Pays balance after Medicare
Professional X-ray/ Lab	Pays balance after Medicare
Preventive Care	Pays balance after Medicare
Hospital Inpatient	Pays balance after Medicare
Emergency Room	Pays balance after Medicare
Acupuncture	Not covered
Ambulance	Pays balance after Medicare
Chemical Dependency and Mental Health	Inpatient - Subject to Deductible, then Covered at 80% Outpatient - \$25 copay

Chiropractic Care	\$25 copay 24 visits PCY
Home Health	Subject to Deductible then Covered at 80% 130 visits PCY
Hospice	Subject to Deductible then Covered at 80% Limited to 6 months max per lifetime
Naturopathy	Not covered
Inpatient Rehab & Cardiac Rehab	Pays balance after Medicare
Outpatient Physical, Speech, & Occupational Therapy, & Cardiac Rehab Care and Massage Therapy	Pays balance after Medicare - up to \$3,000 for outpatient and 60 visits PCY (Massage Therapy not covered)
Skilled Nursing Facility	Pays balance after Medicare – Limited to 60 days PCY
Routine Hearing Exam	One exam PCY subject to \$25 copay; Test: Covered in Full
Prescription Drugs	
Retail 30-day Supply	\$20/\$40/\$60
Mail Order 90-day Supply	\$40/\$50/\$120
Vision	
Exam	Pays balance after Medicare Subject to \$25 copay if not covered by Medicare
Hardware	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 135 current employees and 13 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 \$6,501,408 as of June 30, 2021. For more information regarding the Uniform Medical Plans, please click on this link: [Uniform Medical Plan \(UMP\) plans | Washington State Health Care Authority](#)

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, 2021 (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	\$ 742,410.81	.099668%	\$ 1,217,180
PERS 2/3	\$ 1,089,802	.115046%	(\$ 11,460,433)
PSERS 2	\$ 98,920	.202675%	(\$ 465,624)
LEOFF 1		.006824%	(\$ 233,760)
LEOFF 2	\$ 132,627.84	.066532%	(\$ 3,864,454)
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 2021 was \$1.4170735381 per \$1,000 on an assessed valuation of \$4,527,776,313 for a total regular levy of \$6,416,192.

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 2021 was \$1.4115919260 per \$1,000 on an assessed valuation of \$3,326,530,666 total road levy of \$4,695,703.83. This road levy for 2021 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	105,826.00	001	105,826.00
197	32,000.00	001	32,000.00
197	10,342.00	001	10,342.00
197	308,078.00	001	308,078.00
\$ 456,246.00		\$ 456,246.00	

Solid Waste Fund Roll-Up

Fund #	Transfer In	Fund #	Transfer Out
405	150,000.00	123	150,000.00
123	2,500.00	405	2,500.00
123	9,154.00	405	9,154.00
123	270,000.00	405	270,000.00
123	75,000.00	405	75,000.00
123	345,000.00	405	345,000.00
123	50,000.00	405	50,000.00
\$ 901,654.00		\$ 901,654.00	

GO Bond Fund Roll-Up

Fund #	Transfer In	Fund #	Transfer Out
201	243,225.00	117	243,225.00
201	96,656.26	134	96,656.26
\$ 339,881.26		\$ 339,881.26	

3. On February 25, 2021, the Washington State Supreme Court issued an opinion in *State of Washington v. Blake*, declaring that RCW 69.50.4013, Washington's simple possession of a controlled substance statute, violates the due process clause of the state and federal constitutions and is therefore unconstitutional. Because of this ruling, courts are required to vacate previous convictions and the State is required to refund payments that were made as a result of the now unconstitutional conviction. Okanogan County's Blake LFO pool allocation per the Washington Administrative Office of the Courts is currently \$212,565. The current proposed process will require the County Courts to submit a court order to the County Clerk who will initiate the payment and then submit to the State for reimbursement. At this time, the County does not have the information necessary to make an estimate of any potential liability or potential impact to the County.

Okanogan County

Schedule 01

For the year ended December 31, 2021

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	3089100	Unassigned Cash and Investments - Beginning	\$3,007,548
0146	001	GENERAL FUND	3084100	Committed Cash and Investments - Beginning	\$767,663
0146	001	GENERAL FUND	3083100	Restricted Cash and Investments - Beginning	\$246,280
0146	001	GENERAL FUND	3111000	Property Tax	\$6,271,180
0146	001	GENERAL FUND	3113000	Sale of Tax Title Property	\$2,682
0146	001	GENERAL FUND	3131100	Local Retail Sales and Use Tax	\$4,254,660
0146	001	GENERAL FUND	3131500	Special Purpose Sales and Use Tax	\$32,038
0146	001	GENERAL FUND	3137100	Criminal Justice Sales and Use Tax	\$633,539
0146	001	GENERAL FUND	3172000	Leasehold Excise Tax	\$32,754
0146	001	GENERAL FUND	3174000	Timber Excise Tax	\$24,350
0146	001	GENERAL FUND	3213000	Police and Protective	\$120
0146	001	GENERAL FUND	3217000	Amusements	\$1,025
0146	001	GENERAL FUND	3222000	Marriage Licenses	\$5,921
0146	001	GENERAL FUND	3229000	Other Non-Business Licenses and Permits	\$53,826
0146	001	GENERAL FUND	3311600	Federal Direct Grant from Department of Justice	\$494
0146	001	GENERAL FUND	3321523	Payment In-Lieu of Tax	\$2,782,158
0146	001	GENERAL FUND	3321560	Payment In-Lieu of Tax	\$1,061
0146	001	GENERAL FUND	3331400	Federal Indirect Grant from Department of Housing and Urban Development.	\$455,512
0146	001	GENERAL FUND	3332100	Federal Indirect Grant from Department of Treasury	\$192,304
0146	001	GENERAL FUND	3339300	Federal Indirect Grant from Department of Health and Human Services	\$186,953

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	3339700	Federal Indirect Grant from Department of Homeland Security	\$483,496
0146	001	GENERAL FUND	3340011	State Contribution to County Prosecutor's Salary	\$99,837
0146	001	GENERAL FUND	3340120	State Grant from Other Judicial Agencies	\$43,441
0146	001	GENERAL FUND	3340130	State Grant from State Patrol	\$2,244
0146	001	GENERAL FUND	3340210	State Grant from Department of Agriculture	\$185
0146	001	GENERAL FUND	3340310	State Grant from Department of Ecology	\$216,289
0146	001	GENERAL FUND	3340330	State Grant from Conservation Commission	\$117,369
0146	001	GENERAL FUND	3340420	State Grant from Department of Commerce	\$15,000
0146	001	GENERAL FUND	3340460	State Grant from Department of Social and Health Services	\$458,271
0146	001	GENERAL FUND	3340540	State Grant from Universities and Four-Year Colleges	\$15,000
0146	001	GENERAL FUND	3340690	State Grant from Other State Agencies	\$7,450
0146	001	GENERAL FUND	3350091	PUD Privilege Tax	\$502,607
0146	001	GENERAL FUND	3360098	City-County Assistance	\$1,012,441
0146	001	GENERAL FUND	3360120	Court Cost Reimbursement - LFO Collections	\$3,978
0146	001	GENERAL FUND	3360128	Counties - Public Defense Services	\$71,311
0146	001	GENERAL FUND	3360231	DNR PILT NAP/NRCA	\$12,853
0146	001	GENERAL FUND	3360251	Payment In-Lieu of Taxes - Game Lands	\$95,228
0146	001	GENERAL FUND	3360610	Criminal Justice - Counties	\$477,789
0146	001	GENERAL FUND	3360631	Adult Court Cost - Juvenile Offenders	\$2,906

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	3360642	Marijuana Excise Tax Distribution	\$48,846
0146	001	GENERAL FUND	3360651	DUI and Other Criminal Justice Assistance	\$10,792
0146	001	GENERAL FUND	3360692	Autopsy Cost	\$8,476
0146	001	GENERAL FUND	3360694	Liquor/Beer Excise Tax	\$81,730
0146	001	GENERAL FUND	3360695	Liquor Control Board Profits	\$99,008
0146	001	GENERAL FUND	3412100	Auditors' Filing and Recording Services	\$99,985
0146	001	GENERAL FUND	3412200	District/Municipal Court Civil Filing Services	\$10,455
0146	001	GENERAL FUND	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$35,593
0146	001	GENERAL FUND	3412500	Water Rights and Torrens Act Filing Services	\$421
0146	001	GENERAL FUND	3412600	Recording Surcharge - Affordable Housing	\$5,907
0146	001	GENERAL FUND	3412700	Recording Surcharge - Local Homeless Housing	\$25,354
0146	001	GENERAL FUND	3412800	District/Municipal Other Court Filing Services	\$778
0146	001	GENERAL FUND	3412900	Superior Court Other Filing Services	\$2,375
0146	001	GENERAL FUND	3413200	District/Municipal Court Records Services	\$13,605
0146	001	GENERAL FUND	3413300	District/Municipal Court - Administrative Fees	\$12,297
0146	001	GENERAL FUND	3413400	Superior Court Record Services	\$34,999
0146	001	GENERAL FUND	3413500	Other Statutory Certifying and Copy Fees	\$3,384
0146	001	GENERAL FUND	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$10,913
0146	001	GENERAL FUND	3413800	Records Search Fees	\$657
0146	001	GENERAL FUND	3414100	Assessors' Fees	\$4,613
0146	001	GENERAL FUND	3414200	Treasurers' Fees	\$110,524

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	3414300	Budgeting and Accounting Services	\$12,422
0146	001	GENERAL FUND	3414500	Election Services	\$36,826
0146	001	GENERAL FUND	3414800	Motor Vehicle License Fees	\$501,203
0146	001	GENERAL FUND	3414900	Court Services	\$38,054
0146	001	GENERAL FUND	3416200	Word Processing, Printing and Duplicating Services - Municipal/District Court	\$198
0146	001	GENERAL FUND	3416500	Word Processing, Printing and Duplicating Services - Superior Court	\$7,845
0146	001	GENERAL FUND	3417000	Sales of Merchandise	\$1,126
0146	001	GENERAL FUND	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$43,165
0146	001	GENERAL FUND	3419100	Election Candidate Filing Services	\$2,768
0146	001	GENERAL FUND	3419300	Custodial/Janitorial/Main tenance/Building Security Services	\$800
0146	001	GENERAL FUND	3419500	Legal Services	\$65,987
0146	001	GENERAL FUND	3419600	Personnel Services	\$200
0146	001	GENERAL FUND	3419700	Employee Benefit Program Services	\$31,434
0146	001	GENERAL FUND	3419900	Passport and Naturalization Services	\$10,535
0146	001	GENERAL FUND	3421000	Law Enforcement Services	\$732,912
0146	001	GENERAL FUND	3422100	Fire Protection and Emergency Medical Services	\$179
0146	001	GENERAL FUND	3423000	Detention and Correction Services	\$957,814
0146	001	GENERAL FUND	3425000	Disaster Preparation Services	\$1,909
0146	001	GENERAL FUND	3427000	Juvenile Services	\$775
0146	001	GENERAL FUND	3428000	Dispatch Services	\$82,038
0146	001	GENERAL FUND	3458300	Plan Checking Services	\$109,690
0146	001	GENERAL FUND	3458900	Other Planning and Development Services	\$89,308

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	3465000	Domestic Relations and Family Court Services	\$4,179
0146	001	GENERAL FUND	347900	Other Fees	\$5,500
0146	001	GENERAL FUND	3513000	Criminal Filing Fees	\$3,294
0146	001	GENERAL FUND	3515000	Investigative Fund Assessments	\$12
0146	001	GENERAL FUND	3518000	Crime Victim Penalty Assessments	\$3,755
0146	001	GENERAL FUND	3519000	Other Superior Court Penalties	\$4,705
0146	001	GENERAL FUND	3523000	Proof of Motor Vehicle Insurance	\$291
0146	001	GENERAL FUND	3531000	Traffic Infraction Penalties	\$174,951
0146	001	GENERAL FUND	3537000	Non-Traffic Infraction Penalties	\$4,404
0146	001	GENERAL FUND	3540000	Civil Parking Infraction Penalties	\$24
0146	001	GENERAL FUND	3552000	Driving Under Influence (DUI) Fines	\$37,052
0146	001	GENERAL FUND	3558000	Other Criminal Traffic Misdemeanor Fines	\$29,610
0146	001	GENERAL FUND	3569000	Other Criminal Non-Traffic Fines	\$17,039
0146	001	GENERAL FUND	3572100	Jury Demand Cost	\$3,162
0146	001	GENERAL FUND	3572300	Public Defense Cost	\$6,545
0146	001	GENERAL FUND	3572400	Law Enforcement Cost	\$601
0146	001	GENERAL FUND	3572500	Court Interpreter Cost	\$4,977
0146	001	GENERAL FUND	3572800	Miscellaneous Superior Court Cost Recoupments	\$4,943
0146	001	GENERAL FUND	3573300	Public Defense Cost	\$38,726
0146	001	GENERAL FUND	3573400	Law Enforcement Services	\$514
0146	001	GENERAL FUND	3573500	Court Interpreter Cost	\$85
0146	001	GENERAL FUND	3573700	District/Municipal Court Cost Recoupments	\$317
0146	001	GENERAL FUND	3590000	Non-Court Fines and Penalties	\$349,612
0146	001	GENERAL FUND	3611000	Investment Earnings	\$137,658
0146	001	GENERAL FUND	3614000	Other Interest	\$607,151

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	3620000	Rents and Leases	\$601,419
0146	001	GENERAL FUND	3670000	Contributions and Donations from Nongovernmental Sources	\$64
0146	001	GENERAL FUND	3691000	Sale of Surplus	\$17,666
0146	001	GENERAL FUND	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$108,309
0146	001	GENERAL FUND	3694000	Judgments and Settlements	\$1,086
0146	001	GENERAL FUND	3698000	Cash Adjustments	(\$62)
0146	001	GENERAL FUND	3699100	Miscellaneous Other, Operating	\$68,262
0146	101	VETERANS RELIEF	3083100	Restricted Cash and Investments - Beginning	\$83,762
0146	101	VETERANS RELIEF	3111000	Property Tax	\$100,800
0146	101	VETERANS RELIEF	3113000	Sale of Tax Title Property	\$43
0146	101	VETERANS RELIEF	3172000	Leasehold Excise Tax	\$528
0146	101	VETERANS RELIEF	3174000	Timber Excise Tax	\$394
0146	101	VETERANS RELIEF	3360231	DNR PILT NAP/NRCA	\$207
0146	101	VETERANS RELIEF	3360251	Payment In-Lieu of Taxes - Game Lands	\$1,535
0146	102	ROAD FUND	3083100	Restricted Cash and Investments - Beginning	\$5,605,074
0146	102	ROAD FUND	3111000	Property Tax	\$4,741,350
0146	102	ROAD FUND	3113000	Sale of Tax Title Property	\$2,030
0146	102	ROAD FUND	3172000	Leasehold Excise Tax	\$19,143
0146	102	ROAD FUND	3174000	Timber Excise Tax	\$25,090
0146	102	ROAD FUND	3215000	Public Utilities	\$6,188
0146	102	ROAD FUND	3219100	Franchise Fees and Royalties	\$8,260
0146	102	ROAD FUND	3224000	Street and Curb Permits	\$6,402
0146	102	ROAD FUND	3321068	Title I - Schools and Roads	\$646,984
0146	102	ROAD FUND	3321521	Taylor Grazing Leases	\$3,835
0146	102	ROAD FUND	3332000	Federal Indirect Grant from Department of Transportation	\$976,895

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	102	ROAD FUND	3340360	State Grant from Department of Transportation	\$57,323
0146	102	ROAD FUND	3340370	Rural Arterial Program (RAP)	\$1,282,312
0146	102	ROAD FUND	3340372	CAP & Move Ahead Programs	\$752,062
0146	102	ROAD FUND	3360075	Multimodal Transportation - Counties	\$158,995
0146	102	ROAD FUND	3360089	Motor Vehicle Fuel Tax - County Roads	\$3,301,296
0146	102	ROAD FUND	3360231	DNR PILT NAP/NRCA	\$9,730
0146	102	ROAD FUND	3360251	Payment In-Lieu of Taxes - Game Lands	\$72,088
0146	102	ROAD FUND	3417000	Sales of Merchandise	\$8,191
0146	102	ROAD FUND	3419700	Employee Benefit Program Services	\$58,250
0146	102	ROAD FUND	3441000	Roads/Streets Maintenance/Repair/Con struction Services	\$118,744
0146	102	ROAD FUND	3444000	Sales of Parts	\$152,361
0146	102	ROAD FUND	3620000	Rents and Leases	\$32,100
0146	102	ROAD FUND	3699100	Miscellaneous Other, Operating	\$19,119
0146	103	NOXIOUS WEED	3085100	Assigned Cash and Investments - Beginning	\$222,479
0146	103	NOXIOUS WEED	3085100	Assigned Cash and Investments - Beginning	\$10,000
0146	103	NOXIOUS WEED	3321069	Title II - Special Projects on Federal Land	\$14,513
0146	103	NOXIOUS WEED	3331500	Federal Indirect Grant from Department of Interior	\$21,669
0146	103	NOXIOUS WEED	3340690	State Grant from Other State Agencies	\$7,339
0146	103	NOXIOUS WEED	3360231	DNR PILT NAP/NRCA	\$18,535
0146	103	NOXIOUS WEED	3360251	Payment In-Lieu of Taxes - Game Lands	\$17,120
0146	103	NOXIOUS WEED	3451600	Weed Control Services	\$98,380
0146	103	NOXIOUS WEED	3685000	Special Assessments - Service	\$420,286

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	103	NOXIOUS WEED	3699100	Miscellaneous Other, Operating	\$97
0146	104	MENTAL HEALTH	3083100	Restricted Cash and Investments - Beginning	\$69,838
0146	104	MENTAL HEALTH	3111000	Property Tax	\$93,165
0146	104	MENTAL HEALTH	3113000	Sale of Tax Title Property	\$40
0146	104	MENTAL HEALTH	3172000	Leasehold Excise Tax	\$488
0146	104	MENTAL HEALTH	3174000	Timber Excise Tax	\$364
0146	104	MENTAL HEALTH	3360231	DNR PILT NAP/NRCA	\$191
0146	104	MENTAL HEALTH	3360251	Payment In-Lieu of Taxes - Game Lands	\$1,418
0146	105	DEVELOPMENTAL DISABILITIES	3083100	Restricted Cash and Investments - Beginning	\$69,972
0146	105	DEVELOPMENTAL DISABILITIES	3111000	Property Tax	\$21,007
0146	105	DEVELOPMENTAL DISABILITIES	3172000	Leasehold Excise Tax	\$110
0146	105	DEVELOPMENTAL DISABILITIES	3174000	Timber Excise Tax	\$82
0146	105	DEVELOPMENTAL DISABILITIES	3360231	DNR PILT NAP/NRCA	\$43
0146	105	DEVELOPMENTAL DISABILITIES	3360251	Payment In-Lieu of Taxes - Game Lands	\$320
0146	106	COUNTY DRUG CONTROL	3083100	Restricted Cash and Investments - Beginning	\$30,503
0146	107	ALCOHOL/DRUG ABUSE	3083100	Restricted Cash and Investments - Beginning	\$2,674
0146	107	ALCOHOL/DRUG ABUSE	3360695	Liquor Control Board Profits	\$3,694
0146	108	LAW LIBRARY	3083100	Restricted Cash and Investments - Beginning	\$5,616
0146	108	LAW LIBRARY	3412200	District/Municipal Court Civil Filing Services	\$3,367
0146	108	LAW LIBRARY	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$6,749
0146	109	JAIL COMMISSARY	3085100	Assigned Cash and Investments - Beginning	\$124,927
0146	109	JAIL COMMISSARY	3417000	Sales of Merchandise	\$30,016
0146	109	JAIL COMMISSARY	3620000	Rents and Leases	\$57,478

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	109	JAIL COMMISSARY	3699100	Miscellaneous Other, Operating	\$464
0146	110	TREASURERS O&M	3083100	Restricted Cash and Investments - Beginning	\$88,787
0146	110	TREASURERS O&M	3414200	Treasurers' Fees	\$892
0146	110	TREASURERS O&M	3590000	Non-Court Fines and Penalties	\$42,565
0146	111	PROBATION SERVICES	3083100	Restricted Cash and Investments - Beginning	\$122,274
0146	111	PROBATION SERVICES	3423000	Detention and Correction Services	\$133,302
0146	112	COUNTY FAIR	3085100	Assigned Cash and Investments - Beginning	\$167,193
0146	112	COUNTY FAIR	3360211	County Fair Funds	\$3,000
0146	112	COUNTY FAIR	3474000	Event Admission Fees	\$67,324
0146	112	COUNTY FAIR	3620000	Rents and Leases	\$34,064
0146	112	COUNTY FAIR	3670000	Contributions and Donations from Nongovernmental Sources	\$2,740
0146	112	COUNTY FAIR	3698000	Cash Adjustments	\$100
0146	112	COUNTY FAIR	3699100	Miscellaneous Other, Operating	\$508
0146	113	BECCA BILL IMPACT FUND	3083100	Restricted Cash and Investments - Beginning	\$27,242
0146	113	BECCA BILL IMPACT FUND	3340120	State Grant from Other Judicial Agencies	\$37,248
0146	114	PATHS & TRAILS	3083100	Restricted Cash and Investments - Beginning	\$37,581
0146	114	PATHS & TRAILS	3360098	City-County Assistance	\$16,589
0146	114	PATHS & TRAILS	3611000	Investment Earnings	\$15
0146	116	FLOOD CONTROL	3083100	Restricted Cash and Investments - Beginning	\$20,529
0146	116	FLOOD CONTROL	3441000	Roads/Streets Maintenance/Repair/Construction Services	\$5,404
0146	116	FLOOD CONTROL	3611000	Investment Earnings	\$9
0146	117	OK CO INFRASTRUCTURE FUND	3083100	Restricted Cash and Investments - Beginning	\$1,180,536
0146	117	OK CO INFRASTRUCTURE FUND	3131800	Rural County Sales and Use Tax	\$891,996

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	117	OK CO INFRASTRUCTURE FUND	3611000	Investment Earnings	\$1,234
0146	119	PEST CONTROL	3085100	Assigned Cash and Investments - Beginning	\$131,150
0146	119	PEST CONTROL	3611000	Investment Earnings	\$89
0146	119	PEST CONTROL	3670000	Contributions and Donations from Nongovernmental Sources	\$4,053
0146	119	PEST CONTROL	3685000	Special Assessments - Service	\$60,565
0146	120	TSC-911 COMMUNICATIONS	3083100	Restricted Cash and Investments - Beginning	\$443,362
0146	120	TSC-911 COMMUNICATIONS	3136300	Enhanced 911 - Switched Access Lines Sales and Use Tax	\$58,101
0146	120	TSC-911 COMMUNICATIONS	3136400	Enhanced 911 - Radio Access Lines Sales and Use Tax	\$316,163
0146	120	TSC-911 COMMUNICATIONS	3136500	Enhanced 911 - Interconnected Voice over Internet Protocol Service Lines Sales and Use Tax	\$27,950
0146	120	TSC-911 COMMUNICATIONS	3340180	State Grant from Military Department	\$272,756
0146	120	TSC-911 COMMUNICATIONS	3428000	Dispatch Services	\$4,332
0146	120	TSC-911 COMMUNICATIONS	3614000	Other Interest	\$229
0146	121	EMERGENCY SERVICES	3085100	Assigned Cash and Investments - Beginning	\$83,494
0146	121	EMERGENCY SERVICES	3339700	Federal Indirect Grant from Department of Homeland Security	\$100,968
0146	121	EMERGENCY SERVICES	3425000	Disaster Preparation Services	\$106,684
0146	122	SEWER AND WATER	3083100	Restricted Cash and Investments - Beginning	\$93,871
0146	122	SEWER AND WATER	3611000	Investment Earnings	\$85
0146	124	SHERIFFS SPECIAL PROJECTS	3085100	Assigned Cash and Investments - Beginning	\$118,576
0146	124	SHERIFFS SPECIAL PROJECTS	3331600	Federal Indirect Grant from Department of Justice	\$7,448

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	124	SHERIFFS SPECIAL PROJECTS	3332000	Federal Indirect Grant from Department of Transportation	\$34,015
0146	124	SHERIFFS SPECIAL PROJECTS	3350401	2022-2023 biennium one-time allocations	\$186,402
0146	124	SHERIFFS SPECIAL PROJECTS	3421000	Law Enforcement Services	\$5,000
0146	124	SHERIFFS SPECIAL PROJECTS	3670000	Contributions and Donations from Nongovernmental Sources	\$14,643
0146	125	OKANOGAN CO PARKS & RECREATION	3085100	Assigned Cash and Investments - Beginning	\$69,170
0146	125	OKANOGAN CO PARKS & RECREATION	3340240	State Grant from Parks and Recreation Commission	\$61,653
0146	125	OKANOGAN CO PARKS & RECREATION	3611000	Investment Earnings	\$41
0146	126	STADIUM/TOURISM FUND	3083100	Restricted Cash and Investments - Beginning	\$634,563
0146	126	STADIUM/TOURISM FUND	3133100	Hotel/Motel Sales and Use Tax	\$632,296
0146	129	CRIME VICTIMS COMPENSATION	3083100	Restricted Cash and Investments - Beginning	\$108,076
0146	129	CRIME VICTIMS COMPENSATION	3331100	Federal Indirect Grant from Department of Commerce	\$36,413
0146	129	CRIME VICTIMS COMPENSATION	3331600	Federal Indirect Grant from Department of Justice	\$15,458
0146	129	CRIME VICTIMS COMPENSATION	3340420	State Grant from Department of Commerce	\$19,989
0146	129	CRIME VICTIMS COMPENSATION	3419800	County Crime Victim and Witness Programs Services	\$44,218
0146	129	CRIME VICTIMS COMPENSATION	3569000	Other Criminal Non-Traffic Fines	\$2,468
0146	129	CRIME VICTIMS COMPENSATION	3699100	Miscellaneous Other, Operating	\$396
0146	132	DRUG TASK FORCE	3083100	Restricted Cash and Investments - Beginning	\$641,638
0146	132	DRUG TASK FORCE	3331600	Federal Indirect Grant from Department of Justice	\$120,824

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	132	DRUG TASK FORCE	3421000	Law Enforcement Services	\$27,700
0146	132	DRUG TASK FORCE	3515000	Investigative Fund Assessments	\$522
0146	132	DRUG TASK FORCE	3590000	Non-Court Fines and Penalties	\$828
0146	132	DRUG TASK FORCE	3611000	Investment Earnings	\$157
0146	132	DRUG TASK FORCE	3699100	Miscellaneous Other, Operating	\$1,921
0146	134	CAPITAL IMPROVEMENT TAX FUND	3083100	Restricted Cash and Investments - Beginning	\$1,249,925
0146	134	CAPITAL IMPROVEMENT TAX FUND	3183400	REET 1 - First Quarter Percent	\$770,227
0146	134	CAPITAL IMPROVEMENT TAX FUND	3322120	ARRA Bonds Interest Subsidy Payment	\$27,468
0146	134	CAPITAL IMPROVEMENT TAX FUND	3611000	Investment Earnings	\$1,399
0146	134	CAPITAL IMPROVEMENT TAX FUND	3614000	Other Interest	\$26
0146	137	TITLE III PROJECTS	3083100	Restricted Cash and Investments - Beginning	\$73,980
0146	137	TITLE III PROJECTS	3321070	Title III - County Projects	\$64,756
0146	137	TITLE III PROJECTS	3611000	Investment Earnings	\$101
0146	141	AFFORDABLE HOUSING FUND	3083100	Restricted Cash and Investments - Beginning	\$223,084
0146	141	AFFORDABLE HOUSING FUND	3132700	Affordable and Supportive Housing Sales and Use Tax	\$91,999
0146	141	AFFORDABLE HOUSING FUND	3412600	Recording Surcharge - Affordable Housing	\$67,342
0146	142	COUNTY HOMELESS	3083100	Restricted Cash and Investments - Beginning	\$516,296
0146	142	COUNTY HOMELESS	3412700	Recording Surcharge - Local Homeless Housing	\$398,694
0146	143	THERAPEUTIC COURT FUND	3083100	Restricted Cash and Investments - Beginning	\$512,356
0146	143	THERAPEUTIC COURT FUND	3131400	Chemical Dependency/Mental Health Services Sales and Use Tax	\$973,569
0146	143	THERAPEUTIC COURT FUND	3423000	Detention and Correction Services	\$220

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	144	REET/REVALV	3083100	Restricted Cash and Investments - Beginning	\$173,087
0146	144	REET/REVALV	3360097	Real Estate and Property Tax Administration	\$20,014
0146	145	BOATING SAFETY	3083100	Restricted Cash and Investments - Beginning	\$7,066
0146	145	BOATING SAFETY	3360084	Vessel Registration Fees	\$24,756
0146	146	LIABILITY AND PROPERTY INSURANCE FUND	3084100	Committed Cash and Investments - Beginning	\$72,390
0146	160	CORRECTIONAL FACILITIES	3083100	Restricted Cash and Investments - Beginning	\$570,597
0146	160	CORRECTIONAL FACILITIES	3137200	Juvenile Correction Facilities Sales and Use Tax	\$970,987
0146	160	CORRECTIONAL FACILITIES	3331000	Federal Indirect Grant from Department of Agriculture	\$5,282
0146	161	EMERGENCY COMMUNICATIONS	3083100	Restricted Cash and Investments - Beginning	\$821,056
0146	161	EMERGENCY COMMUNICATIONS	3131600	Emergency Communications Sales and Use Tax	\$1,933,385
0146	161	EMERGENCY COMMUNICATIONS	3428000	Dispatch Services	\$215,487
0146	161	EMERGENCY COMMUNICATIONS	3620000	Rents and Leases	\$5,652
0146	170	AMERICAN RESCUE PLAN ACT FUND	3339500	Federal Indirect Grant from Executive Office of the President	\$4,102,604
0146	193	JAIL IMPROVEMENT FUND	3083100	Restricted Cash and Investments - Beginning	\$39,764
0146	195	TRIAL COURT IMPROVEMENT	3083100	Restricted Cash and Investments - Beginning	\$178,716
0146	195	TRIAL COURT IMPROVEMENT	3340690	State Grant from Other State Agencies	\$36,248
0146	195	TRIAL COURT IMPROVEMENT	3412200	District/Municipal Court Civil Filing Services	\$7,613
0146	402	LIBERTY WOODLANDS SEWER	3083100	Restricted Cash and Investments - Beginning	\$67,903
0146	402	LIBERTY WOODLANDS SEWER	3435000	Sewer/Reclaimed Water Sales and Services	\$19,595
0146	402	LIBERTY WOODLANDS SEWER	3611000	Investment Earnings	\$39

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	405	SOLID WASTE ENTERPRISE	3085100	Assigned Cash and Investments - Beginning	\$4,334,826
0146	405	SOLID WASTE ENTERPRISE	3083100	Restricted Cash and Investments - Beginning	\$11,875,392
0146	405	SOLID WASTE ENTERPRISE	3437000	Solid Waste Sales and Services	\$3,510,518
0146	405	SOLID WASTE ENTERPRISE	3611000	Investment Earnings	\$12,672
0146	405	SOLID WASTE ENTERPRISE	3620000	Rents and Leases	\$10
0146	405	SOLID WASTE ENTERPRISE	3691000	Sale of Surplus	\$170,000
0146	405	SOLID WASTE ENTERPRISE	3698000	Cash Adjustments	(\$19)
0146	405	SOLID WASTE ENTERPRISE	3699100	Miscellaneous Other, Operating	(\$35)
0146	406	MAZAMA WQPS	3083100	Restricted Cash and Investments - Beginning	\$178,917
0146	406	MAZAMA WQPS	3611000	Investment Earnings	\$177
0146	407	CONCONULLY SEWER	3083100	Restricted Cash and Investments - Beginning	\$171,357
0146	407	CONCONULLY SEWER	3435000	Sewer/Reclaimed Water Sales and Services	\$95,776
0146	407	CONCONULLY SEWER	3611000	Investment Earnings	\$104
0146	408	EDELWEISS SEWER SYSTEM	3083100	Restricted Cash and Investments - Beginning	\$60,276
0146	408	EDELWEISS SEWER SYSTEM	3435000	Sewer/Reclaimed Water Sales and Services	\$14,818
0146	408	EDELWEISS SEWER SYSTEM	3611000	Investment Earnings	\$40
0146	410	EASTLAKE UTILITY CONSTRUCTION	3083100	Restricted Cash and Investments - Beginning	\$3,950
0146	410	EASTLAKE UTILITY CONSTRUCTION	3370000	Local Grants, Entitlements and Other Payments	\$79,755
0146	410	EASTLAKE UTILITY CONSTRUCTION	3435000	Sewer/Reclaimed Water Sales and Services	\$99,325
0146	410	EASTLAKE UTILITY CONSTRUCTION	3611000	Investment Earnings	\$30
0146	423	BUILDING DEPARTMENT	3083100	Restricted Cash and Investments - Beginning	\$523,990
0146	423	BUILDING DEPARTMENT	3221000	Buildings, Structures and Equipment	\$350,075

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	423	BUILDING DEPARTMENT	3229000	Other Non-Business Licenses and Permits	\$270
0146	423	BUILDING DEPARTMENT	3458300	Plan Checking Services	\$213,407
0146	423	BUILDING DEPARTMENT	3699100	Miscellaneous Other, Operating	\$1,504
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	3083100	Restricted Cash and Investments - Beginning	\$2,650,718
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	3442000	Sales of Road Materials	\$218,827
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	3443000	Repair Services	\$1,867
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	3444000	Sales of Parts	\$51,500
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	3480000	Internal Service Funds Sales and Services	\$4,074,434
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	3611000	Investment Earnings	\$843
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	3691000	Sale of Surplus	\$16,700
0146	174	MARC FUND	3083100	Restricted Cash and Investments - Beginning	\$314,729
0146	174	MARC FUND	3360411	Centennial Document Preservation	\$79,443
0146	174	MARC FUND	3412100	Auditors' Filing and Recording Services	\$11,103
0146	174	MARC FUND	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$21,893
0146	174	MARC FUND	3417000	Sales of Merchandise	\$23,051
0146	621	LUMBERING TRUST	3083100	Restricted Cash and Investments - Beginning	\$123,973
0146	710	BERG TRUST FUND	3083100	Restricted Cash and Investments - Beginning	\$277,826
0146	710	BERG TRUST FUND	3611000	Investment Earnings	\$284
0146	601	INVESTMENT FUNDS JD	3083100	Restricted Cash and Investments - Beginning	\$67,029,828
0146	622	TREASURER TAX/SALE TRUST	3083100	Restricted Cash and Investments - Beginning	\$265,615
0146	623	FOREST EXCISE TAX SUSPENSE	3083100	Restricted Cash and Investments - Beginning	\$25,717
0146	624	OUTSIDE TRUST ACCOUNTS	3083100	Restricted Cash and Investments - Beginning	\$139,040

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	630	AGENCY FUNDS	3083100	Restricted Cash and Investments - Beginning	\$240,597
0146	640	TRANSPORTATION AUTHORITY	3083100	Restricted Cash and Investments - Beginning	\$285,324
0146	652	SCHOOL DISTRICTS	3083100	Restricted Cash and Investments - Beginning	\$9,119,698
0146	653	HOSPITAL DISTRICTS	3083100	Restricted Cash and Investments - Beginning	\$20,194,492
0146	654	STATE SCHOOL	3083100	Restricted Cash and Investments - Beginning	\$185,557
0146	655	FIRE DISTRICTS	3083100	Restricted Cash and Investments - Beginning	\$1,671,823
0146	656	PARK AND RECREATION DISTRICTS	3083100	Restricted Cash and Investments - Beginning	\$68,353
0146	657	EMERGENCY SERVICE DISTRICTS - RURAL	3083100	Restricted Cash and Investments - Beginning	\$450,884
0146	658	CEMETERY DISTRICTS	3083100	Restricted Cash and Investments - Beginning	\$58,240
0146	659	TELEVISION/COMMUNICATION DISTRICTS	3083100	Restricted Cash and Investments - Beginning	\$254,159
0146	670	PUBLIC HEALTH DISTRICT	3083100	Restricted Cash and Investments - Beginning	\$575,719
0146	683	IRRIGATION DISTRICTS	3083100	Restricted Cash and Investments - Beginning	\$384,827
0146	684	LAKE MANAGEMENT DISTRICTS	3083100	Restricted Cash and Investments - Beginning	\$17,503
0146	698	TOWNS/CITIES	3083100	Restricted Cash and Investments - Beginning	\$79,068
0146	001	GENERAL FUND	5089100	Unassigned Cash and Investments - Ending	\$4,625,792
0146	001	GENERAL FUND	5083100	Restricted Cash and Investments - Ending	\$173,716
0146	001	GENERAL FUND	5084100	Committed Cash and Investments - Ending	\$821,862
0146	001	GENERAL FUND	5112040	Advisory Services	\$5,460
0146	001	GENERAL FUND	5113040	Official Publication Services	\$3,014
0146	001	GENERAL FUND	5116010	Legislative Activities	\$358,312
0146	001	GENERAL FUND	5116020	Legislative Activities	\$121,275
0146	001	GENERAL FUND	5116030	Legislative Activities	\$2,416
0146	001	GENERAL FUND	5116040	Legislative Activities	\$51,868
0146	001	GENERAL FUND	5122110	Superior Court	\$504,592

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	5122120	Superior Court	\$109,442
0146	001	GENERAL FUND	5122130	Superior Court	\$80,408
0146	001	GENERAL FUND	5122140	Superior Court	\$113,123
0146	001	GENERAL FUND	5123010	County Clerk	\$408,716
0146	001	GENERAL FUND	5123020	County Clerk	\$181,016
0146	001	GENERAL FUND	5123030	County Clerk	\$6,728
0146	001	GENERAL FUND	5123040	County Clerk	\$11,521
0146	001	GENERAL FUND	5124010	District Court	\$633,416
0146	001	GENERAL FUND	5124020	District Court	\$225,307
0146	001	GENERAL FUND	5124030	District Court	\$20,032
0146	001	GENERAL FUND	5124040	District Court	\$30,845
0146	001	GENERAL FUND	5131010	Executive Office	\$395,649
0146	001	GENERAL FUND	5131020	Executive Office	\$154,652
0146	001	GENERAL FUND	5131030	Executive Office	\$14,260
0146	001	GENERAL FUND	5131040	Executive Office	\$197,065
0146	001	GENERAL FUND	5142010	Financial Services	\$825,970
0146	001	GENERAL FUND	5142020	Financial Services	\$365,884
0146	001	GENERAL FUND	5142030	Financial Services	\$10,318
0146	001	GENERAL FUND	5142040	Financial Services	\$131,149
0146	001	GENERAL FUND	5143010	Recording Services	\$61,255
0146	001	GENERAL FUND	5143020	Recording Services	\$31,703
0146	001	GENERAL FUND	5144010	Election Services	\$83,432
0146	001	GENERAL FUND	5144020	Election Services	\$35,292
0146	001	GENERAL FUND	5144030	Election Services	\$893
0146	001	GENERAL FUND	5144040	Election Services	\$123,548
0146	001	GENERAL FUND	5148110	Licensing	\$64,298
0146	001	GENERAL FUND	5148120	Licensing	\$35,581
0146	001	GENERAL FUND	5149010	Voters Registration Services	\$28,318
0146	001	GENERAL FUND	5149020	Voters Registration Services	\$14,898
0146	001	GENERAL FUND	5149030	Voters Registration Services	\$279
0146	001	GENERAL FUND	5149040	Voters Registration Services	\$3,989

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	5153110	Internal Legal Services - Advice	\$786,110
0146	001	GENERAL FUND	5153120	Internal Legal Services - Advice	\$283,032
0146	001	GENERAL FUND	5153130	Internal Legal Services - Advice	\$8,736
0146	001	GENERAL FUND	5153140	Internal Legal Services - Advice	\$286,948
0146	001	GENERAL FUND	5158010	Child Support Enforcement	\$146,860
0146	001	GENERAL FUND	5158020	Child Support Enforcement	\$58,520
0146	001	GENERAL FUND	5158030	Child Support Enforcement	\$1,898
0146	001	GENERAL FUND	5158040	Child Support Enforcement	\$13,309
0146	001	GENERAL FUND	5159140	General Indigent Defense	\$1,230,629
0146	001	GENERAL FUND	5176040	Workers' Compensation Services	\$20,264
0146	001	GENERAL FUND	5177040	Unemployment Compensation	\$4,444
0146	001	GENERAL FUND	5181010	Personnel Services	\$136,344
0146	001	GENERAL FUND	5181020	Personnel Services	\$47,564
0146	001	GENERAL FUND	5181030	Personnel Services	\$352
0146	001	GENERAL FUND	5181040	Personnel Services	\$104,684
0146	001	GENERAL FUND	5183010	Maintenance/Security/Insurance/Janitorial Services	\$193,438
0146	001	GENERAL FUND	5183020	Maintenance/Security/Insurance/Janitorial Services	\$107,047
0146	001	GENERAL FUND	5183030	Maintenance/Security/Insurance/Janitorial Services	\$66,087
0146	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$331,396
0146	001	GENERAL FUND	5188010	Information Technology Services	\$271,606
0146	001	GENERAL FUND	5188020	Information Technology Services	\$94,914

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	5188030	Information Technology Services	\$72,456
0146	001	GENERAL FUND	5188040	Information Technology Services	\$112,294
0146	001	GENERAL FUND	5211010	Administration	\$262,482
0146	001	GENERAL FUND	5211020	Administration	\$104,734
0146	001	GENERAL FUND	5211030	Administration	\$148,478
0146	001	GENERAL FUND	5211040	Administration	\$214,830
0146	001	GENERAL FUND	5212010	Police Operations	\$2,363,562
0146	001	GENERAL FUND	5212020	Police Operations	\$995,027
0146	001	GENERAL FUND	5212030	Police Operations	\$750
0146	001	GENERAL FUND	5212040	Police Operations	\$82,556
0146	001	GENERAL FUND	5214040	Training	\$5,475
0146	001	GENERAL FUND	5215030	Facilities	\$1,130
0146	001	GENERAL FUND	5215040	Facilities	\$1,382
0146	001	GENERAL FUND	5231010	Administration	\$97,611
0146	001	GENERAL FUND	5231020	Administration	\$33,001
0146	001	GENERAL FUND	5231030	Administration	\$79,395
0146	001	GENERAL FUND	5231040	Administration	\$111,172
0146	001	GENERAL FUND	5232030	Monitoring of Prisoners	\$1,473
0146	001	GENERAL FUND	5234040	Training	\$6,730
0146	001	GENERAL FUND	5235030	Facilities	\$2,632
0146	001	GENERAL FUND	5235040	Facilities	\$14,177
0146	001	GENERAL FUND	5236010	Care and Custody of Prisoners	\$1,999,194
0146	001	GENERAL FUND	5236020	Care and Custody of Prisoners	\$1,054,190
0146	001	GENERAL FUND	5239010	Food Services	\$91,667
0146	001	GENERAL FUND	5239020	Food Services	\$64,317
0146	001	GENERAL FUND	5239030	Food Services	\$6,709
0146	001	GENERAL FUND	5270010	Juvenile Services	\$1,181,804
0146	001	GENERAL FUND	5270020	Juvenile Services	\$495,668
0146	001	GENERAL FUND	5270030	Juvenile Services	\$4,409
0146	001	GENERAL FUND	5270040	Juvenile Services	\$1,772
0146	001	GENERAL FUND	5280030	Dispatch Services	\$9,074
0146	001	GENERAL FUND	5280040	Dispatch Services	\$40,735

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	5586010	Planning	\$429,316
0146	001	GENERAL FUND	5586020	Planning	\$170,230
0146	001	GENERAL FUND	5586030	Planning	\$7,195
0146	001	GENERAL FUND	5586040	Planning	\$215,180
0146	001	GENERAL FUND	5620040	Public Health Services	\$145,000
0146	001	GENERAL FUND	5630010	Coroner/Medical Examiner	\$79,872
0146	001	GENERAL FUND	5630020	Coroner/Medical Examiner	\$17,458
0146	001	GENERAL FUND	5630030	Coroner/Medical Examiner	\$12,220
0146	001	GENERAL FUND	5630040	Coroner/Medical Examiner	\$31,832
0146	001	GENERAL FUND	5654040	Homeless Services	\$444,143
0146	001	GENERAL FUND	5655040	Domestic Violence	\$542
0146	001	GENERAL FUND	5660040	Chemical Dependency Services	\$2,054
0146	001	GENERAL FUND	5690030	Aging and Disability Services	\$7,500
0146	001	GENERAL FUND	5712010	Educational and Recreational Activities	\$27,063
0146	001	GENERAL FUND	5712020	Educational and Recreational Activities	\$13,720
0146	001	GENERAL FUND	5712030	Educational and Recreational Activities	\$3,639
0146	001	GENERAL FUND	5712040	Educational and Recreational Activities	\$44,296
0146	001	GENERAL FUND	5754010	Fairgrounds and Convention Centers	\$81,879
0146	001	GENERAL FUND	5754020	Fairgrounds and Convention Centers	\$34,006
0146	001	GENERAL FUND	5754030	Fairgrounds and Convention Centers	\$15,258
0146	001	GENERAL FUND	5754040	Fairgrounds and Convention Centers	\$73,191
0146	101	VETERANS RELIEF	5083100	Restricted Cash and Investments - Ending	\$110,013
0146	101	VETERANS RELIEF	5652010	Veterans Services	\$40,944
0146	101	VETERANS RELIEF	5652020	Veterans Services	\$18,614
0146	101	VETERANS RELIEF	5652030	Veterans Services	\$5,615

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	101	VETERANS RELIEF	5652040	Veterans Services	\$12,084
0146	102	ROAD FUND	5083100	Restricted Cash and Investments - Ending	\$5,044,868
0146	102	ROAD FUND	5423010	Roadway	\$628,263
0146	102	ROAD FUND	5423020	Roadway	\$264,395
0146	102	ROAD FUND	5423030	Roadway	\$1,358,632
0146	102	ROAD FUND	5423040	Roadway	\$1,460,204
0146	102	ROAD FUND	5424010	Drainage	\$72,467
0146	102	ROAD FUND	5424020	Drainage	\$32,822
0146	102	ROAD FUND	5424030	Drainage	\$67,606
0146	102	ROAD FUND	5424040	Drainage	\$132,929
0146	102	ROAD FUND	5425010	Structures	\$41,033
0146	102	ROAD FUND	5425020	Structures	\$17,314
0146	102	ROAD FUND	5425030	Structures	\$20,178
0146	102	ROAD FUND	5425040	Structures	\$46,316
0146	102	ROAD FUND	5426410	Traffic Control Devices	\$94,806
0146	102	ROAD FUND	5426420	Traffic Control Devices	\$38,169
0146	102	ROAD FUND	5426430	Traffic Control Devices	\$204,847
0146	102	ROAD FUND	5426440	Traffic Control Devices	\$65,798
0146	102	ROAD FUND	5426610	Snow and Ice Control	\$331,295
0146	102	ROAD FUND	5426620	Snow and Ice Control	\$158,582
0146	102	ROAD FUND	5426630	Snow and Ice Control	\$59,677
0146	102	ROAD FUND	5426640	Snow and Ice Control	\$1,140,900
0146	102	ROAD FUND	5426710	Street Cleaning	\$42,599
0146	102	ROAD FUND	5426720	Street Cleaning	\$17,519
0146	102	ROAD FUND	5426730	Street Cleaning	\$102,506
0146	102	ROAD FUND	5427010	Roadside	\$126,597
0146	102	ROAD FUND	5427020	Roadside	\$55,743
0146	102	ROAD FUND	5427030	Roadside	\$147,401
0146	102	ROAD FUND	5427040	Roadside	\$137,140
0146	102	ROAD FUND	5428010	Ancillary Operations	\$34,480
0146	102	ROAD FUND	5428020	Ancillary Operations	\$15,201
0146	102	ROAD FUND	5428030	Ancillary Operations	\$6,149
0146	102	ROAD FUND	5428040	Ancillary Operations	\$89,679

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	102	ROAD FUND	5429010	Maintenance Administration and Overhead	\$498,785
0146	102	ROAD FUND	5429020	Maintenance Administration and Overhead	\$191,200
0146	102	ROAD FUND	5429040	Maintenance Administration and Overhead	\$113,499
0146	102	ROAD FUND	5431010	Management	\$105,923
0146	102	ROAD FUND	5431020	Management	\$28,092
0146	102	ROAD FUND	5431040	Management	\$23,620
0146	102	ROAD FUND	5433010	General Services	\$662,104
0146	102	ROAD FUND	5433020	General Services	\$447,515
0146	102	ROAD FUND	5433030	General Services	\$181,602
0146	102	ROAD FUND	5433040	General Services	\$246,554
0146	102	ROAD FUND	5435010	Facilities	\$14,260
0146	102	ROAD FUND	5435020	Facilities	\$6,540
0146	102	ROAD FUND	5435030	Facilities	\$30,628
0146	102	ROAD FUND	5435040	Facilities	\$168,083
0146	102	ROAD FUND	5442010	Engineering	\$35,430
0146	102	ROAD FUND	5442020	Engineering	\$12,614
0146	102	ROAD FUND	5442030	Engineering	\$214
0146	102	ROAD FUND	5442040	Engineering	\$507
0146	102	ROAD FUND	5444010	Planning	\$128,442
0146	102	ROAD FUND	5444020	Planning	\$46,711
0146	102	ROAD FUND	5444030	Planning	\$728
0146	102	ROAD FUND	5444040	Planning	\$66,761
0146	103	NOXIOUS WEED	5085100	Assigned Cash and Investments - Ending	\$322,037
0146	103	NOXIOUS WEED	5085100	Assigned Cash and Investments - Ending	\$30,000
0146	103	NOXIOUS WEED	5536010	Weed Control	\$198,576
0146	103	NOXIOUS WEED	5536020	Weed Control	\$85,084
0146	103	NOXIOUS WEED	5536030	Weed Control	\$9,344
0146	103	NOXIOUS WEED	5536040	Weed Control	\$185,377
0146	104	MENTAL HEALTH	5083100	Restricted Cash and Investments - Ending	\$118,922

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	105	DEVELOPMENTAL DISABILITIES	5083100	Restricted Cash and Investments - Ending	\$119,484
0146	106	COUNTY DRUG CONTROL	5083100	Restricted Cash and Investments - Ending	\$30,503
0146	107	ALCOHOL/DRUG ABUSE	5083100	Restricted Cash and Investments - Ending	\$25,001
0146	108	LAW LIBRARY	5083100	Restricted Cash and Investments - Ending	\$5,571
0146	108	LAW LIBRARY	5722040	Library Services	\$18,161
0146	109	JAIL COMMISSARY	5085100	Assigned Cash and Investments - Ending	\$118,053
0146	109	JAIL COMMISSARY	5236010	Care and Custody of Prisoners	\$52,453
0146	109	JAIL COMMISSARY	5236020	Care and Custody of Prisoners	\$24,690
0146	109	JAIL COMMISSARY	5236030	Care and Custody of Prisoners	\$6,754
0146	109	JAIL COMMISSARY	5236040	Care and Custody of Prisoners	\$10,935
0146	110	TREASURERS O&M	5083100	Restricted Cash and Investments - Ending	\$85,920
0146	110	TREASURERS O&M	5142010	Financial Services	\$12,787
0146	110	TREASURERS O&M	5142020	Financial Services	\$5,971
0146	110	TREASURERS O&M	5142030	Financial Services	\$2,504
0146	110	TREASURERS O&M	5142040	Financial Services	\$25,062
0146	111	PROBATION SERVICES	5083100	Restricted Cash and Investments - Ending	\$108,641
0146	111	PROBATION SERVICES	5233010	Probation and Parole Services	\$101,373
0146	111	PROBATION SERVICES	5233020	Probation and Parole Services	\$40,396
0146	111	PROBATION SERVICES	5233030	Probation and Parole Services	\$387
0146	111	PROBATION SERVICES	5233040	Probation and Parole Services	\$4,779
0146	112	COUNTY FAIR	5085100	Assigned Cash and Investments - Ending	\$100,519
0146	112	COUNTY FAIR	5737030	County Fairs	\$2,261
0146	112	COUNTY FAIR	5737040	County Fairs	\$172,150
0146	113	BECCA BILL IMPACT FUND	5083100	Restricted Cash and Investments - Ending	\$11,317

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	113	BECCA BILL IMPACT FUND	5270010	Juvenile Services	\$35,261
0146	113	BECCA BILL IMPACT FUND	5270020	Juvenile Services	\$17,658
0146	113	BECCA BILL IMPACT FUND	5270040	Juvenile Services	\$2,321
0146	114	PATHS & TRAILS	5083100	Restricted Cash and Investments - Ending	\$29,185
0146	116	FLOOD CONTROL	5083100	Restricted Cash and Investments - Ending	\$20,190
0146	116	FLOOD CONTROL	5533010	Flood Control	\$2,094
0146	116	FLOOD CONTROL	5533020	Flood Control	\$479
0146	116	FLOOD CONTROL	5533040	Flood Control	\$3,179
0146	117	OK CO INFRASTRUCTURE FUND	5083100	Restricted Cash and Investments - Ending	\$1,495,047
0146	117	OK CO INFRASTRUCTURE FUND	5587040	Economic Development	\$110,000
0146	117	OK CO INFRASTRUCTURE FUND	5710040	Educational and Recreational Activities	\$40,000
0146	119	PEST CONTROL	5085100	Assigned Cash and Investments - Ending	\$145,454
0146	119	PEST CONTROL	5542010	Nuisance Control	\$7,812
0146	119	PEST CONTROL	5542020	Nuisance Control	\$2,595
0146	119	PEST CONTROL	5542030	Nuisance Control	\$60
0146	119	PEST CONTROL	5542040	Nuisance Control	\$43,537
0146	120	TSC-911 COMMUNICATIONS	5083100	Restricted Cash and Investments - Ending	\$439,954
0146	120	TSC-911 COMMUNICATIONS	5280010	Dispatch Services	\$339,411
0146	120	TSC-911 COMMUNICATIONS	5280020	Dispatch Services	\$177,061
0146	120	TSC-911 COMMUNICATIONS	5280030	Dispatch Services	\$5,788
0146	120	TSC-911 COMMUNICATIONS	5280040	Dispatch Services	\$160,682
0146	121	EMERGENCY SERVICES	5085100	Assigned Cash and Investments - Ending	\$101,741
0146	121	EMERGENCY SERVICES	5256010	Disaster Preparedness	\$127,306
0146	121	EMERGENCY SERVICES	5256020	Disaster Preparedness	\$35,398
0146	121	EMERGENCY SERVICES	5256030	Disaster Preparedness	\$19,769

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	121	EMERGENCY SERVICES	5256040	Disaster Preparedness	\$96,745
0146	122	SEWER AND WATER	5083100	Restricted Cash and Investments - Ending	\$93,635
0146	122	SEWER AND WATER	5350040	Sewer/Reclaimed Water Utilities	\$321
0146	124	SHERIFFS SPECIAL PROJECTS	5085100	Assigned Cash and Investments - Ending	\$296,054
0146	124	SHERIFFS SPECIAL PROJECTS	5213010	Crime Prevention	\$7,447
0146	124	SHERIFFS SPECIAL PROJECTS	5213020	Crime Prevention	\$958
0146	124	SHERIFFS SPECIAL PROJECTS	5212030	Police Operations	\$18,305
0146	124	SHERIFFS SPECIAL PROJECTS	5212040	Police Operations	\$13,709
0146	124	SHERIFFS SPECIAL PROJECTS	5213030	Crime Prevention	\$6,058
0146	124	SHERIFFS SPECIAL PROJECTS	5213040	Crime Prevention	\$4,942
0146	124	SHERIFFS SPECIAL PROJECTS	5214030	Training	\$1,694
0146	124	SHERIFFS SPECIAL PROJECTS	5214040	Training	\$9,039
0146	124	SHERIFFS SPECIAL PROJECTS	5211030	Administration	\$676
0146	124	SHERIFFS SPECIAL PROJECTS	5211040	Administration	\$881
0146	125	OKANOGAN CO PARKS & RECREATION	5085100	Assigned Cash and Investments - Ending	\$80,469
0146	125	OKANOGAN CO PARKS & RECREATION	5769010	Other Park Facilities	\$23,874
0146	125	OKANOGAN CO PARKS & RECREATION	5769020	Other Park Facilities	\$5,238
0146	125	OKANOGAN CO PARKS & RECREATION	5769030	Other Park Facilities	\$6,779
0146	125	OKANOGAN CO PARKS & RECREATION	5769040	Other Park Facilities	\$14,505
0146	126	STADIUM/TOURISM FUND	5083100	Restricted Cash and Investments - Ending	\$818,097
0146	126	STADIUM/TOURISM FUND	5573030	Tourism	\$99
0146	126	STADIUM/TOURISM FUND	5573040	Tourism	\$448,663

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	129	CRIME VICTIMS COMPENSATION	5083100	Restricted Cash and Investments - Ending	\$123,487
0146	129	CRIME VICTIMS COMPENSATION	5157010	Crime Victim and Witness Program	\$66,409
0146	129	CRIME VICTIMS COMPENSATION	5157020	Crime Victim and Witness Program	\$33,810
0146	129	CRIME VICTIMS COMPENSATION	5157030	Crime Victim and Witness Program	\$430
0146	129	CRIME VICTIMS COMPENSATION	5157040	Crime Victim and Witness Program	\$2,883
0146	132	DRUG TASK FORCE	5083100	Restricted Cash and Investments - Ending	\$637,210
0146	132	DRUG TASK FORCE	5212010	Police Operations	\$42,675
0146	132	DRUG TASK FORCE	5212020	Police Operations	\$15,302
0146	132	DRUG TASK FORCE	5212030	Police Operations	\$17,600
0146	132	DRUG TASK FORCE	5212040	Police Operations	\$36,826
0146	134	CAPITAL IMPROVEMENT TAX FUND	5083100	Restricted Cash and Investments - Ending	\$1,791,997
0146	137	TITLE III PROJECTS	5083100	Restricted Cash and Investments - Ending	\$132,853
0146	137	TITLE III PROJECTS	5223040	Fire Prevention and Investigation	\$5,102
0146	141	AFFORDABLE HOUSING FUND	5083100	Restricted Cash and Investments - Ending	\$240,782
0146	141	AFFORDABLE HOUSING FUND	5593040	Property Development	\$91,643
0146	141	AFFORDABLE HOUSING FUND	5654040	Homeless Services	\$50,000
0146	142	COUNTY HOMELESS	5083100	Restricted Cash and Investments - Ending	\$661,709
0146	142	COUNTY HOMELESS	5644040	Mental Health Services	\$253,281
0146	143	THERAPEUTIC COURT FUND	5083100	Restricted Cash and Investments - Ending	\$711,806
0146	143	THERAPEUTIC COURT FUND	5122110	Superior Court	\$4,554
0146	143	THERAPEUTIC COURT FUND	5122120	Superior Court	\$1,937
0146	143	THERAPEUTIC COURT FUND	5122130	Superior Court	\$1,753
0146	143	THERAPEUTIC COURT FUND	5122140	Superior Court	\$114,227

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	143	THERAPEUTIC COURT FUND	5159140	General Indigent Defense	\$4,033
0146	143	THERAPEUTIC COURT FUND	5159110	General Indigent Defense	\$19,893
0146	143	THERAPEUTIC COURT FUND	5159120	General Indigent Defense	\$6,834
0146	143	THERAPEUTIC COURT FUND	5123010	County Clerk	\$6,760
0146	143	THERAPEUTIC COURT FUND	5123020	County Clerk	\$3,643
0146	143	THERAPEUTIC COURT FUND	5148940	Other Financial and Recording Services	\$8,900
0146	143	THERAPEUTIC COURT FUND	5212030	Police Operations	\$1,158
0146	143	THERAPEUTIC COURT FUND	5214040	Training	\$5,296
0146	143	THERAPEUTIC COURT FUND	5270010	Juvenile Services	\$58,811
0146	143	THERAPEUTIC COURT FUND	5270020	Juvenile Services	\$21,244
0146	143	THERAPEUTIC COURT FUND	5270030	Juvenile Services	\$2,431
0146	143	THERAPEUTIC COURT FUND	5270040	Juvenile Services	\$1,505
0146	143	THERAPEUTIC COURT FUND	5660040	Chemical Dependency Services	\$511,361
0146	144	REET/REVALV	5083100	Restricted Cash and Investments - Ending	\$155,701
0146	144	REET/REVALV	5142040	Financial Services	\$37,400
0146	145	BOATING SAFETY	5083100	Restricted Cash and Investments - Ending	\$23,547
0146	145	BOATING SAFETY	5217010	Traffic Policing	\$3,946
0146	145	BOATING SAFETY	5217020	Traffic Policing	\$509
0146	145	BOATING SAFETY	5217030	Traffic Policing	\$3,327
0146	145	BOATING SAFETY	5217040	Traffic Policing	\$493
0146	146	LIABILITY AND PROPERTY INSURANCE FUND	5084100	Committed Cash and Investments - Ending	\$197,542
0146	146	LIABILITY AND PROPERTY INSURANCE FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$394,847

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	160	CORRECTIONAL FACILITIES	5083100	Restricted Cash and Investments - Ending	\$1,020,598
0146	160	CORRECTIONAL FACILITIES	5231030	Administration	\$130
0146	160	CORRECTIONAL FACILITIES	5231040	Administration	\$8,641
0146	160	CORRECTIONAL FACILITIES	5235030	Facilities	\$53,001
0146	160	CORRECTIONAL FACILITIES	5235040	Facilities	\$150,721
0146	160	CORRECTIONAL FACILITIES	5239030	Food Services	\$107,054
0146	160	CORRECTIONAL FACILITIES	5270030	Juvenile Services	\$33,697
0146	160	CORRECTIONAL FACILITIES	5270040	Juvenile Services	\$117,908
0146	161	EMERGENCY COMMUNICATIONS	5083100	Restricted Cash and Investments - Ending	\$1,749,627
0146	161	EMERGENCY COMMUNICATIONS	5280010	Dispatch Services	\$509,563
0146	161	EMERGENCY COMMUNICATIONS	5280020	Dispatch Services	\$217,300
0146	161	EMERGENCY COMMUNICATIONS	5280030	Dispatch Services	\$15,414
0146	161	EMERGENCY COMMUNICATIONS	5280040	Dispatch Services	\$405,997
0146	170	AMERICAN RESCUE PLAN ACT FUND	5083100	Restricted Cash and Investments - Ending	\$2,514,811
0146	170	AMERICAN RESCUE PLAN ACT FUND	5737030	County Fairs	\$9,553
0146	193	JAIL IMPROVEMENT FUND	5083100	Restricted Cash and Investments - Ending	\$34,333
0146	193	JAIL IMPROVEMENT FUND	5235040	Facilities	\$5,432
0146	195	TRIAL COURT IMPROVEMENT	5083100	Restricted Cash and Investments - Ending	\$185,507
0146	195	TRIAL COURT IMPROVEMENT	5122130	Superior Court	\$5,309
0146	195	TRIAL COURT IMPROVEMENT	5122140	Superior Court	\$5,713
0146	402	LIBERTY WOODLANDS SEWER	5083100	Restricted Cash and Investments - Ending	\$72,603

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	402	LIBERTY WOODLANDS SEWER	5350010	Sewer/Reclaimed Water Utilities	\$5,751
0146	402	LIBERTY WOODLANDS SEWER	5350020	Sewer/Reclaimed Water Utilities	\$2,422
0146	402	LIBERTY WOODLANDS SEWER	5350030	Sewer/Reclaimed Water Utilities	\$14
0146	402	LIBERTY WOODLANDS SEWER	5350040	Sewer/Reclaimed Water Utilities	\$6,748
0146	405	SOLID WASTE ENTERPRISE	50851	Assigned Cash and Investments - Ending	\$4,905,816
0146	405	SOLID WASTE ENTERPRISE	5083100	Restricted Cash and Investments - Ending	\$12,586,202
0146	405	SOLID WASTE ENTERPRISE	5370010	Solid Waste Utilities	\$756,839
0146	405	SOLID WASTE ENTERPRISE	5370020	Solid Waste Utilities	\$362,741
0146	405	SOLID WASTE ENTERPRISE	5370030	Solid Waste Utilities	\$86,105
0146	405	SOLID WASTE ENTERPRISE	5370040	Solid Waste Utilities	\$1,200,884
0146	406	MAZAMA WQPS	5083100	Restricted Cash and Investments - Ending	\$179,081
0146	406	MAZAMA WQPS	5340040	Water Utilities	\$13
0146	407	CONCONULLY SEWER	5083100	Restricted Cash and Investments - Ending	\$192,115
0146	407	CONCONULLY SEWER	5350010	Sewer/Reclaimed Water Utilities	\$6,018
0146	407	CONCONULLY SEWER	5350020	Sewer/Reclaimed Water Utilities	\$2,480
0146	407	CONCONULLY SEWER	5350030	Sewer/Reclaimed Water Utilities	\$4,804
0146	407	CONCONULLY SEWER	5350040	Sewer/Reclaimed Water Utilities	\$61,820
0146	408	EDELWEISS SEWER SYSTEM	5083100	Restricted Cash and Investments - Ending	\$69,180
0146	408	EDELWEISS SEWER SYSTEM	5350010	Sewer/Reclaimed Water Utilities	\$1,125
0146	408	EDELWEISS SEWER SYSTEM	5350020	Sewer/Reclaimed Water Utilities	\$478
0146	408	EDELWEISS SEWER SYSTEM	5350040	Sewer/Reclaimed Water Utilities	\$4,350
0146	410	EASTLAKE UTILITY CONSTRUCTION	5083100	Restricted Cash and Investments - Ending	\$55,893

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	423	BUILDING DEPARTMENT	5083100	Restricted Cash and Investments - Ending	\$602,319
0146	423	BUILDING DEPARTMENT	5242010	Inspections, Permits, Certificates and Licenses	\$288,803
0146	423	BUILDING DEPARTMENT	5242020	Inspections, Permits, Certificates and Licenses	\$114,533
0146	423	BUILDING DEPARTMENT	5242030	Inspections, Permits, Certificates and Licenses	\$12,107
0146	423	BUILDING DEPARTMENT	5242040	Inspections, Permits, Certificates and Licenses	\$28,092
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5085100	Assigned Cash and Investments - Ending	\$3,400,695
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5482040	Pits, Quarries and Asphalt Plants	\$413,060
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5483010	Mechanical Shops	\$99,042
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5483020	Mechanical Shops	\$41,492
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5483030	Mechanical Shops	\$27,650
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5483040	Mechanical Shops	\$42,351
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5484010	Parts Stores	\$100,155
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5484020	Parts Stores	\$52,616
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5484030	Parts Stores	\$315
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5484040	Parts Stores	\$27,082
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5486010	Equipment Rental Services	\$303,378
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5486020	Equipment Rental Services	\$157,159
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5486030	Equipment Rental Services	\$1,540,025
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5486040	Equipment Rental Services	\$159,821
0146	174	MARC FUND	5083100	Restricted Cash and Investments - Ending	\$397,077
0146	174	MARC FUND	5143010	Recording Services	\$10,810
0146	174	MARC FUND	5143020	Recording Services	\$5,595

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	174	MARC FUND	5143030	Recording Services	\$3,172
0146	174	MARC FUND	5143040	Recording Services	\$33,566
0146	621	LUMBERING TRUST	5083100	Restricted Cash and Investments - Ending	\$124,099
0146	710	BERG TRUST FUND	5083100	Restricted Cash and Investments - Ending	\$278,110
0146	601	INVESTMENT FUNDS JD	5083100	Restricted Cash and Investments - Ending	\$68,537,139
0146	622	TREASURER TAX/SALE TRUST	5083100	Restricted Cash and Investments - Ending	\$476,487
0146	623	FOREST EXCISE TAX SUSPENSE	5083100	Restricted Cash and Investments - Ending	\$5,389
0146	624	OUTSIDE TRUST ACCOUNTS	5083100	Restricted Cash and Investments - Ending	\$415,092
0146	630	AGENCY FUNDS	5083100	Restricted Cash and Investments - Ending	\$235,450
0146	640	TRANSPORTATION AUTHORITY	5083100	Restricted Cash and Investments - Ending	\$349,385
0146	652	SCHOOL DISTRICTS	5083100	Restricted Cash and Investments - Ending	\$10,271,054
0146	653	HOSPITAL DISTRICTS	5083100	Restricted Cash and Investments - Ending	\$18,327,398
0146	654	STATE SCHOOL	5083100	Restricted Cash and Investments - Ending	\$287,646
0146	655	FIRE DISTRICTS	5083100	Restricted Cash and Investments - Ending	\$4,071,376
0146	656	PARK AND RECREATION DISTRICTS	5083100	Restricted Cash and Investments - Ending	\$55,998
0146	657	EMERGENCY SERVICE DISTRICTS - RURAL	5083100	Restricted Cash and Investments - Ending	\$566,130
0146	658	CEMETERY DISTRICTS	5083100	Restricted Cash and Investments - Ending	\$61,577
0146	659	TELEVISION/COMMUNICATION DISTRICTS	5083100	Restricted Cash and Investments - Ending	\$267,300
0146	670	PUBLIC HEALTH DISTRICT	5083100	Restricted Cash and Investments - Ending	\$661,280
0146	683	IRRIGATION DISTRICTS	5083100	Restricted Cash and Investments - Ending	\$577,841
0146	684	LAKE MANAGEMENT DISTRICTS	5083100	Restricted Cash and Investments - Ending	\$63,874
0146	698	TOWNS/CITIES	5083100	Restricted Cash and Investments - Ending	\$92,020

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	3881000	Prior Period Adjustment (s)	(\$26,413)
0146	001	GENERAL FUND	3899000	Holding and Clearing Account Transactions	\$7,700
0146	001	GENERAL FUND	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$56,920
0146	001	GENERAL FUND	3952000	Compensation for Loss/Impairment of Capital Assets (Cash Basis Only)	\$543
0146	102	ROAD FUND	3970000	Transfers-In	\$25,000
0146	105	DEVELOPMENTAL DISABILITIES	3970000	Transfers-In	\$27,950
0146	107	ALCOHOL/DRUG ABUSE	3970000	Transfers-In	\$18,633
0146	108	LAW LIBRARY	3970000	Transfers-In	\$8,000
0146	119	PEST CONTROL	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$3,600
0146	121	EMERGENCY SERVICES	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$4,440
0146	121	EMERGENCY SERVICES	3970000	Transfers-In	\$85,373
0146	124	SHERIFFS SPECIAL PROJECTS	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$7,440
0146	124	SHERIFFS SPECIAL PROJECTS	3970000	Transfers-In	\$881
0146	132	DRUG TASK FORCE	3970000	Transfers-In	\$6,300
0146	146	LIABILITY AND PROPERTY INSURANCE FUND	3970000	Transfers-In	\$520,000
0146	405	SOLID WASTE ENTERPRISE	3812000	Interfund Loan Repayment Received	\$99,037
0146	410	EASTLAKE UTILITY CONSTRUCTION	3970000	Transfers-In	\$170,164
0146	423	BUILDING DEPARTMENT	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$4,000
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$171,480
0146	621	LUMBERING TRUST	3896000	Custodial Type Interest Earnings	\$127

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	601	INVESTMENT FUNDS JD	3893000	Custodial Type Collections	\$2,037,679
0146	622	TREASURER TAX/SALE TRUST	3893000	Custodial Type Collections	\$193,880
0146	623	FOREST EXCISE TAX SUSPENSE	3893000	Custodial Type Collections	(\$20,328)
0146	624	OUTSIDE TRUST ACCOUNTS	3893000	Custodial Type Collections	\$2,081,225
0146	630	AGENCY FUNDS	3893000	Custodial Type Collections	\$8,087,888
0146	640	TRANSPORTATION AUTHORITY	3893000	Custodial Type Collections	\$3,726,819
0146	652	SCHOOL DISTRICTS	3893000	Custodial Type Collections	\$198,435,761
0146	652	SCHOOL DISTRICTS	3893000	Custodial Type Collections	(\$728,841)
0146	653	HOSPITAL DISTRICTS	3893000	Custodial Type Collections	\$95,345,709
0146	653	HOSPITAL DISTRICTS	3893000	Custodial Type Collections	(\$1,308,743)
0146	654	STATE SCHOOL	3893000	Custodial Type Collections	\$16,056,331
0146	655	FIRE DISTRICTS	3893000	Custodial Type Collections	\$8,323,856
0146	655	FIRE DISTRICTS	3893000	Custodial Type Collections	\$391,266
0146	656	PARK AND RECREATION DISTRICTS	3893000	Custodial Type Collections	\$72,937
0146	657	EMERGENCY SERVICE DISTRICTS - RURAL	3893000	Custodial Type Collections	\$1,135,384
0146	658	CEMETERY DISTRICTS	3893000	Custodial Type Collections	\$142,154
0146	658	CEMETERY DISTRICTS	3893000	Custodial Type Collections	\$1,776
0146	659	TELEVISION/COMMUNICATION DISTRICTS	3893000	Custodial Type Collections	\$303,965
0146	659	TELEVISION/COMMUNICATION DISTRICTS	3893000	Custodial Type Collections	(\$96)
0146	670	PUBLIC HEALTH DISTRICT	3893000	Custodial Type Collections	\$3,137,019
0146	683	IRRIGATION DISTRICTS	3893000	Custodial Type Collections	\$3,741,467

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	683	IRRIGATION DISTRICTS	3893000	Custodial Type Collections	\$137,326
0146	684	LAKE MANAGEMENT DISTRICTS	3893000	Custodial Type Collections	\$46,662
0146	698	TOWNS/CITIES	3893000	Custodial Type Collections	\$3,554,304
0146	001	GENERAL FUND	594756060	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$27,800
0146	001	GENERAL FUND	5812000	Interfund Loan Repayments	\$99,037
0146	001	GENERAL FUND	5850000	Special or Extraordinary Items	\$125,184
0146	001	GENERAL FUND	5881000	Prior Period Adjustment (s)	(\$6,853)
0146	001	GENERAL FUND	5941260	Capital Expenditures/Expenses - Judicial Services	\$58,347
0146	001	GENERAL FUND	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$45,792
0146	001	GENERAL FUND	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$29,530
0146	001	GENERAL FUND	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$413,555
0146	001	GENERAL FUND	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$11,491
0146	001	GENERAL FUND	5947370	Capital Expenditures/Expenses - Cultural and Community Activities	\$3,600
0146	001	GENERAL FUND	5970000	Transfers-Out	\$619,673
0146	102	ROAD FUND	5951060	Capital Expenditures/Expenses - Engineering	\$341,310
0146	102	ROAD FUND	5952060	Capital Expenditures/Expenses - Right-Of-Way	\$493

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	102	ROAD FUND	5959060	Capital Expenditures/Expenses - Construction Administration and Overhead	\$2,676,633
0146	102	ROAD FUND	5970000	Transfers-Out	\$4,453
0146	104	MENTAL HEALTH	5970000	Transfers-Out	\$46,583
0146	113	BECCA BILL IMPACT FUND	5881000	Prior Period Adjustment (s)	(\$2,069)
0146	114	PATHS & TRAILS	5970000	Transfers-Out	\$25,000
0146	117	OK CO INFRASTRUCTURE FUND	5881000	Prior Period Adjustment (s)	(\$477)
0146	117	OK CO INFRASTRUCTURE FUND	5929580	Interest and Other Debt Service Cost - Roads/Streets and Related Infrastructure	\$300
0146	117	OK CO INFRASTRUCTURE FUND	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$220,000
0146	117	OK CO INFRASTRUCTURE FUND	5929580	Interest and Other Debt Service Cost - Roads/Streets and Related Infrastructure	\$23,225
0146	117	OK CO INFRASTRUCTURE FUND	5943260	Capital Expenditures/Expenses - Television/Cable Utilities	\$19,960
0146	117	OK CO INFRASTRUCTURE FUND	5970000	Transfers-Out	\$165,711
0146	124	SHERIFFS SPECIAL PROJECTS	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$14,645
0146	132	DRUG TASK FORCE	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$50,276
0146	134	CAPITAL IMPROVEMENT TAX FUND	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$41,656
0146	134	CAPITAL IMPROVEMENT TAX FUND	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$109,895

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	134	CAPITAL IMPROVEMENT TAX FUND	594126060	Capital Expenditures/Expenses - Judicial Services	\$49,796
0146	134	CAPITAL IMPROVEMENT TAX FUND	5911870	Debt Repayment - Centralized/General Services	\$55,000
0146	134	CAPITAL IMPROVEMENT TAX FUND	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$700
0146	137	TITLE III PROJECTS	5970000	Transfers-Out	\$881
0146	160	CORRECTIONAL FACILITIES	5942360	Capital Expenditures/Expenses - Detention/Correction Services	\$40,473
0146	160	CORRECTIONAL FACILITIES	5942760	Capital Expenditures/Expenses - Juvenile Services	\$14,642
0146	161	EMERGENCY COMMUNICATIONS	5942860	Capital Expenditures/Expenses - Dispatch Services	\$77,679
0146	170	AMERICAN RESCUE PLAN ACT FUND	5941260	Capital Expenditures/Expenses - Judicial Services	\$1,578,240
0146	195	TRIAL COURT IMPROVEMENT	5941260	Capital Expenditures/Expenses - Judicial Services	\$26,048
0146	405	SOLID WASTE ENTERPRISE	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$103,814
0146	410	EASTLAKE UTILITY CONSTRUCTION	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$261,396
0146	410	EASTLAKE UTILITY CONSTRUCTION	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$35,935
0146	423	BUILDING DEPARTMENT	5942460	Capital Expenditures/Expenses - Protective Inspection Services	\$47,392
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$821,528
0146	601	INVESTMENT FUNDS JD	5893000	Custodial Type Remittances	\$530,368

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	624	OUTSIDE TRUST ACCOUNTS	5893000	Custodial Type Remittances	\$1,805,173
0146	630	AGENCY FUNDS	5893000	Custodial Type Remittances	\$8,093,035
0146	640	TRANSPORTATION AUTHORITY	5893000	Custodial Type Remittances	\$3,662,758
0146	652	SCHOOL DISTRICTS	5893000	Custodial Type Remittances	\$196,555,564
0146	653	HOSPITAL DISTRICTS	5893000	Custodial Type Remittances	\$95,904,060
0146	654	STATE SCHOOL	5893000	Custodial Type Remittances	\$15,954,243
0146	655	FIRE DISTRICTS	5893000	Custodial Type Remittances	\$6,315,569
0146	656	PARK AND RECREATION DISTRICTS	5893000	Custodial Type Remittances	\$85,291
0146	657	EMERGENCY SERVICE DISTRICTS - RURAL	5893000	Custodial Type Remittances	\$1,020,137
0146	658	CEMETERY DISTRICTS	5893000	Custodial Type Remittances	\$140,593
0146	659	TELEVISION/COMMUNIC ATION DISTRICTS	5893000	Custodial Type Remittances	\$290,728
0146	670	PUBLIC HEALTH DISTRICT	5893000	Custodial Type Remittances	\$3,051,457
0146	683	IRRIGATION DISTRICTS	5893000	Custodial Type Remittances	\$3,685,779
0146	684	LAKE MANAGEMENT DISTRICTS	5893000	Custodial Type Remittances	\$292
0146	698	TOWNS/CITIES	5893000	Custodial Type Remittances	\$3,541,352
0146	622	TREASURER TAX/SALE TRUST	5893000	Custodial Type Remittances	(\$16,992)
0146	001	GENERAL FUND	5947570	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$7,151

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		Total for All Funds (Memo Only)	001 GENERAL FUND	101 VETERANS RELIEF	102 ROAD FUND
Beginning Cash and Investments					
308	Beginning Cash and Investments	39,112,579	4,021,491	83,762	5,605,074
388 / 588	Net Adjustments	(17,014)	(19,560)	-	-
Revenues					
310	Taxes	22,922,510	11,251,203	101,765	4,787,613
320	Licenses and Permits	432,087	60,892	-	20,850
330	Intergovernmental Revenues	20,206,222	7,505,029	1,742	7,261,520
340	Charges for Goods and Services	13,025,111	3,108,727	-	337,546
350	Fines and Penalties	731,002	684,619	-	-
360	Miscellaneous Revenues	2,401,473	1,541,553	-	51,219
Total Revenues:		59,718,405	24,152,023	103,507	12,458,748
Expenditures					
510	General Government	10,643,658	9,824,856	-	-
520	Public Safety	13,083,630	9,476,136	-	-
530	Utilities	2,502,913	-	-	-
540	Transportation	12,985,205	-	-	10,021,059
550	Natural/Economic Environment	2,010,463	821,921	-	-
560	Social Services	1,632,520	740,621	77,257	-
570	Culture and Recreation	585,573	293,052	-	-
Total Expenditures:		43,443,962	21,156,586	77,257	10,021,059
Excess (Deficiency) Revenues over Expenditures:		16,274,443	2,995,437	26,250	2,437,689
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	862,301	-	-	25,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	355,160	65,163	-	-
Total Other Increases in Fund Resources:		1,217,461	65,163	-	25,000
Other Decreases in Fund Resources					
594-595	Capital Expenditures	6,570,090	597,266	-	3,018,436
591-593, 599	Debt Service	638,212	-	-	-
597	Transfers-Out	862,301	619,673	-	4,453
585	Special or Extraordinary Items	125,184	125,184	-	-
581, 582, 589	Other Uses	99,037	99,037	-	-
Total Other Decreases in Fund Resources:		8,294,824	1,441,160	-	3,022,889
Increase (Decrease) in Cash and Investments:		9,197,080	1,619,440	26,250	(560,200)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	33,146,612	173,716	110,013	5,044,868
50841	Committed	1,019,404	821,862	-	-
50851	Assigned	9,500,838	-	-	-
50891	Unassigned	4,625,792	4,625,792	-	-
Total Ending Cash and Investments		48,292,646	5,621,370	110,013	5,044,868

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		103 NOXIOUS WEED	104 MENTAL HEALTH	105 DEVELOPMENT AL
Beginning Cash and Investments				
308	Beginning Cash and Investments	232,479	69,838	69,972
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	94,057	21,199
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	79,176	1,609	363
340	Charges for Goods and Services	98,380	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	420,383	-	-
Total Revenues:		597,939	95,666	21,562
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	478,381	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		478,381	-	-
Excess (Deficiency) Revenues over Expenditures:		119,558	95,666	21,562
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	27,950
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	-	27,950
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	46,583	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	46,583	-
Increase (Decrease) in Cash and Investments:		119,558	49,083	49,512
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	118,922	119,484
50841	Committed	-	-	-
50851	Assigned	352,037	-	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		352,037	118,922	119,484

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		106 COUNTY DRUG CONTROL	107 ALCOHOL/DRUG ABUSE	108 LAW LIBRARY	109 JAIL COMMISSARY
Beginning Cash and Investments					
308	Beginning Cash and Investments	30,503	2,674	5,616	124,927
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	3,694	-	-
340	Charges for Goods and Services	-	-	10,116	30,016
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	57,942
Total Revenues:		-	3,694	10,116	87,958
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	94,832
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	18,161	-
Total Expenditures:		-	-	18,161	94,832
Excess (Deficiency) Revenues over Expenditures:		-	3,694	(8,045)	(6,874)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	18,633	8,000	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	18,633	8,000	-
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:		-	22,327	(45)	(6,874)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	30,503	25,001	5,571	-
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	118,053
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		30,503	25,001	5,571	118,053

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		110 TREASURERS O&M	111 PROBATION SERVICES	112 COUNTY FAIR
Beginning Cash and Investments				
308	Beginning Cash and Investments	88,787	122,274	167,193
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	3,000
340	Charges for Goods and Services	892	133,302	67,324
350	Fines and Penalties	42,565	-	-
360	Miscellaneous Revenues	-	-	37,412
Total Revenues:		43,457	133,302	107,736
Expenditures				
510	General Government	46,324	-	-
520	Public Safety	-	146,935	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	174,411
Total Expenditures:		46,324	146,935	174,411
Excess (Deficiency) Revenues over Expenditures:		(2,867)	(13,633)	(66,675)
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:		(2,867)	(13,633)	(66,675)
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	85,920	108,641	-
50841	Committed	-	-	-
50851	Assigned	-	-	100,519
50891	Unassigned	-	-	-
Total Ending Cash and Investments		85,920	108,641	100,519

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		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	27,242	37,581	20,529	1,180,536
388 / 588	Net Adjustments	2,069	-	-	477
Revenues					
310	Taxes	-	-	-	891,996
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	37,248	16,589	-	-
340	Charges for Goods and Services	-	-	5,404	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	15	9	1,234
Total Revenues:		37,248	16,604	5,413	893,230
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	55,240	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	5,752	110,000
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	40,000
Total Expenditures:		55,240	-	5,752	150,000
Excess (Deficiency) Revenues over Expenditures:		(17,992)	16,604	(339)	743,230
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	-	-	-	19,960
591-593, 599	Debt Service	-	-	-	243,525
597	Transfers-Out	-	25,000	-	165,711
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	25,000	-	429,196
Increase (Decrease) in Cash and Investments:		(17,992)	(8,396)	(339)	314,034
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	11,317	29,185	20,190	1,495,047
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		11,317	29,185	20,190	1,495,047

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		119 PEST CONTROL	120 TSC-911 COMMUNICATI ONS	121 EMERGENCY SERVICES
Beginning Cash and Investments				
308	Beginning Cash and Investments	131,150	443,362	83,494
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	402,214	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	272,756	100,968
340	Charges for Goods and Services	-	4,332	106,684
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	64,707	229	-
Total Revenues:		64,707	679,531	207,652
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	682,942	279,218
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	54,004	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		54,004	682,942	279,218
Excess (Deficiency) Revenues over Expenditures:		10,703	(3,411)	(71,566)
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	85,373
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	3,600	-	4,440
Total Other Increases in Fund Resources:		3,600	-	89,813
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:		14,303	(3,411)	18,247
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	439,954	-
50841	Committed	-	-	-
50851	Assigned	145,454	-	101,741
50891	Unassigned	-	-	-
Total Ending Cash and Investments		145,454	439,954	101,741

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		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	93,871	118,576	69,170	634,563
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	632,296
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	227,865	61,653	-
340	Charges for Goods and Services	-	5,000	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	85	14,643	41	-
Total Revenues:		85	247,508	61,694	632,296
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	63,709	-	-
530	Utilities	321	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	448,762
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	50,396	-
Total Expenditures:		321	63,709	50,396	448,762
Excess (Deficiency) Revenues over Expenditures:		(236)	183,799	11,298	183,534
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	881	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	7,440	-	-
Total Other Increases in Fund Resources:		-	8,321	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	14,645	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	14,645	-	-
Increase (Decrease) in Cash and Investments:		(236)	177,475	11,298	183,534
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	93,635	-	-	818,097
50841	Committed	-	-	-	-
50851	Assigned	-	296,054	80,469	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		93,635	296,054	80,469	818,097

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		129 CRIME VICTIMS COMPENSATIO	132 DRUG TASK FORCE	134 CAPITAL IMPROVEMENT TAX FUND
Beginning Cash and Investments				
308	Beginning Cash and Investments	108,076	641,638	1,249,925
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	770,227
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	71,860	120,824	27,468
340	Charges for Goods and Services	44,218	27,700	-
350	Fines and Penalties	2,468	1,350	-
360	Miscellaneous Revenues	396	2,078	1,425
Total Revenues:		118,942	151,952	799,120
Expenditures				
510	General Government	103,532	-	-
520	Public Safety	-	112,403	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		103,532	112,403	-
Excess (Deficiency) Revenues over Expenditures:		15,410	39,549	799,120
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	-	50,276	159,691
591-593, 599	Debt Service	-	-	97,356
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	50,276	257,047
Increase (Decrease) in Cash and Investments:		15,410	(4,427)	542,073
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	123,487	637,210	1,791,997
50841	Committed	-	-	-
50851	Assigned	-	-	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		123,487	637,210	1,791,997

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		137 TITLE III PROJECTS	141 AFFORDABLE HOUSING FUND	142 COUNTY HOMELESS	143 THERAPEUTIC COURT FUND
Beginning Cash and Investments					
308	Beginning Cash and Investments	73,980	223,084	516,296	512,356
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	91,999	-	973,569
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	64,756	-	-	-
340	Charges for Goods and Services	-	67,342	398,694	220
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	101	-	-	-
Total Revenues:		64,857	159,341	398,694	973,789
Expenditures					
510	General Government	-	-	-	172,534
520	Public Safety	5,102	-	-	90,445
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	91,643	-	-
560	Social Services	-	50,000	253,281	511,361
570	Culture and Recreation	-	-	-	-
Total Expenditures:		5,102	141,643	253,281	774,340
Excess (Deficiency) Revenues over Expenditures:		59,755	17,698	145,413	199,449
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	881	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		881	-	-	-
Increase (Decrease) in Cash and Investments:		58,874	17,698	145,413	199,449
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	132,853	240,782	661,709	711,806
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		132,853	240,782	661,709	711,806

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		144 REET/REVALV	145 BOATING SAFETY	146 LIABILITY AND PROPERTY
Beginning Cash and Investments				
308	Beginning Cash and Investments	173,087	7,066	72,390
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	20,014	24,756	-
340	Charges for Goods and Services	-	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	-	-	-
Total Revenues:		20,014	24,756	-
Expenditures				
510	General Government	37,400	-	394,847
520	Public Safety	-	8,275	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		37,400	8,275	394,847
Excess (Deficiency) Revenues over Expenditures:		(17,386)	16,481	(394,847)
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	520,000
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	-	520,000
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:		(17,386)	16,481	125,153
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	155,701	23,547	-
50841	Committed	-	-	197,542
50851	Assigned	-	-	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		155,701	23,547	197,542

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		160 CORRECTIONAL FACILITIES	161 EMERGENCY COMMUNICATI	170 AMERICAN RESCUE PLAN ACT FUND	174 MARC FUND
Beginning Cash and Investments					
308	Beginning Cash and Investments	570,597	821,056	-	314,729
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	970,987	1,933,385	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	5,282	-	4,102,604	79,443
340	Charges for Goods and Services	-	215,487	-	56,047
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	5,652	-	-
Total Revenues:		976,269	2,154,524	4,102,604	135,490
Expenditures					
510	General Government	-	-	-	53,143
520	Public Safety	471,152	1,148,274	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	9,553	-
Total Expenditures:		471,152	1,148,274	9,553	53,143
Excess (Deficiency) Revenues over Expenditures:		505,117	1,006,250	4,093,051	82,347
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	55,115	77,679	1,578,240	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		55,115	77,679	1,578,240	-
Increase (Decrease) in Cash and Investments:		450,002	928,571	2,514,811	82,347
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,020,598	1,749,627	2,514,811	397,077
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		1,020,598	1,749,627	2,514,811	397,077

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		193 JAIL IMPROVEMENT FUND	195 TRIAL COURT IMPROVEMENT	402 LIBERTY WOODLANDS SEWER
Beginning Cash and Investments				
308	Beginning Cash and Investments	39,764	178,716	67,903
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	36,248	-
340	Charges for Goods and Services	-	7,613	19,595
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	-	-	39
Total Revenues:		-	43,861	19,634
Expenditures				
510	General Government	-	11,022	-
520	Public Safety	5,432	-	-
530	Utilities	-	-	14,935
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		5,432	11,022	14,935
Excess (Deficiency) Revenues over Expenditures:		(5,432)	32,839	4,699
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	-	26,048	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	26,048	-
Increase (Decrease) in Cash and Investments:		(5,432)	6,791	4,699
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	34,333	185,507	72,603
50841	Committed	-	-	-
50851	Assigned	-	-	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		34,333	185,507	72,603

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		405 SOLID WASTE ENTERPRISE	406 MAZAMA WQPS	407 CONCONULLY SEWER	408 EDELWEISS SEWER SYSTEM
Beginning Cash and Investments					
308	Beginning Cash and Investments	16,210,218	178,917	171,357	60,276
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	3,510,518	-	95,776	14,818
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	182,628	177	104	40
Total Revenues:		3,693,146	177	95,880	14,858
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	2,406,569	13	75,122	5,953
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		2,406,569	13	75,122	5,953
Excess (Deficiency) Revenues over Expenditures:		1,286,577	164	20,758	8,905
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	99,037	-	-	-
Total Other Increases in Fund Resources:		99,037	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	103,814	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		103,814	-	-	-
Increase (Decrease) in Cash and Investments:		1,281,800	164	20,758	8,905
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	12,586,202	179,081	192,115	69,180
50841	Committed	-	-	-	-
50851	Assigned	4,905,816	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		17,492,018	179,081	192,115	69,180

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		410 EASTLAKE UTILITY CONSTRUCTIO	423 BUILDING DEPARTMENT	501 EQUIPMENT RENTAL &
Beginning Cash and Investments				
308	Beginning Cash and Investments	3,950	523,990	2,650,718
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	350,345	-
330	Intergovernmental Revenues	79,755	-	-
340	Charges for Goods and Services	99,325	213,407	4,346,628
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	30	1,504	17,543
Total Revenues:		179,110	565,256	4,364,171
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	443,535	-
530	Utilities	-	-	-
540	Transportation	-	-	2,964,146
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		-	443,535	2,964,146
Excess (Deficiency) Revenues over Expenditures:		179,110	121,721	1,400,025
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	170,164	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	4,000	171,480
Total Other Increases in Fund Resources:		170,164	4,000	171,480
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	47,392	821,528
591-593, 599	Debt Service	297,331	-	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		297,331	47,392	821,528
Increase (Decrease) in Cash and Investments:		51,943	78,329	749,977
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	55,893	602,319	-
50841	Committed	-	-	-
50851	Assigned	-	-	3,400,695
50891	Unassigned	-	-	-
Total Ending Cash and Investments		55,893	602,319	3,400,695

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		710 BERG TRUST FUND
Beginning Cash and Investments		
308	Beginning Cash and Investments	277,826
388 / 588	Net Adjustments	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	284
Total Revenues:		284
Expenditures		
510	General Government	-
520	Public Safety	-
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		-
Excess (Deficiency) Revenues over Expenditures:		284
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:		284
Ending Cash and Investments		
50821	Nonspendable	-
50831	Restricted	278,110
50841	Committed	-
50851	Assigned	-
50891	Unassigned	-
Total Ending Cash and Investments		278,110

Okanogan County
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		Total for All Funds (Memo Only)	Investment Trust	Private-Purpose Trust
308	Beginning Cash and Investments	101,170,417	67,029,828	554,345
388 & 588	Net Adjustments	-	-	-
310-390	Additions	344,895,527	2,037,679	2,254,904
510-590	Deductions	340,619,407	530,368	1,788,181
	Net Increase (Decrease) in Cash and Investments:	4,276,120	1,507,311	466,723
508	Ending Cash and Investments	105,446,535	68,537,139	1,021,067

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, 2021

		Custodial
308	Beginning Cash and Investments	33,586,244
388 & 588	Net Adjustments	-
310-390	Additions	340,602,944
510-590	Deductions	338,300,858
	Net Increase (Decrease) in Cash and Investments:	2,302,086
508	Ending Cash and Investments	35,888,329

The accompanying notes are an integral part of this statement.

**Okanogan County
Schedule of Liabilities
For the Year Ended December 31, 2021**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	ADVANCE REFUNDING 2003 LTGO	12/1/2023	695,000	-	220,000	475,000
251.11	QECB 2013	12/1/2033	775,000	-	55,000	720,000
Total General Obligation Debt/Liabilities:			1,470,000	-	275,000	1,195,000
Revenue and Other (non G.O.) Debt/Liabilities						
252.11	PW-04-691-PRE-127 EASTSIDE OSOYOOS LK SEWER UTILITY	6/1/2024	168,236	-	42,060	126,176
252.11	PW-06-962-032 EASTSIDE OSOYOOS LK SEWER UTILITY	6/1/2036	3,509,385	-	219,337	3,290,048
259.12	COMPENSATED ABSENCES - COUNTY		1,292,400	919,765	1,029,610	1,182,555
259.12	COMPENSATED ABSENCES - PUBLIC WORKS		409,000	373,257	464,555	317,702
259.12	COMPENSATED ABSENCES - SOLID WASTE		78,982	99,471	77,609	100,844
263.12	COUNTY CLAIMS & JUDGMENTS		-	14,692	14,692	-
263.22	PUBLIC WORKS LANDFILLS CLOSURE RESERVE		5,885,711	275,566	-	6,161,277
263.22	PUBLIC WORKS LANDFILLS POST CLOSURE RESERVE		2,277,632	77,226	-	2,354,858
263.52	MAHINDRA TRACTOR-OKANOGAN TRUCK & TRACTOR-CAPITAL LEASE	8/1/2022	14,304	-	7,151	7,153
264.30	PENSION LIABILITY		4,575,068	-	3,357,888	1,217,180
264.40	LEOFF 1 RETIREES		2,731,325	93,093	-	2,824,418
264.40	OPEB LIABILITIES		7,258,737	-	757,329	6,501,408
263.52	MAINTENANCE/FAIRGROUNDS - 1996 DUMP TRUCK	10/1/2023	-	10,000	3,600	6,400
Total Revenue and Other (non G.O.) Debt/Liabilities:			28,200,780	1,863,070	5,973,831	24,090,019
Total Liabilities:			29,670,780	1,863,070	6,248,831	25,285,019

Okanogan County

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)

For Fiscal Year ended December 31, 2021

Grantor	Program Title	Identification Number	Amount
State Grant from Department of Social and Health Services	State Grant - Department of Social and Health Services	1763-59054	205,594
	State Grant - Department of Social and Health Services	1963-59055	84,919
	State Grant - Department of Social and Health Services	2110-80580	84,971
	State Grant - Department of Social and Health Services	2163-21949	16,985
	State Grant - Department of Social and Health Services	K3965	12,365
Sub-total:			404,834
State Grant from Department of Commerce			
	State Grant - Department of Commerce	22-31101-522	30,000
	State Grant - Department of Commerce	S19-790A0-176	40,000
Sub-total:			70,000
Rural Arterial Program (RAP)			
	State Grant - County Road Administration Board	2416-06	1,142,579
	State Grant - County Road Administration Board	2417-02	20,294

Grantor	Program Title	Identification Number	Amount
State Grant from Parks and Recreation Commission	State Grant - County Road Administration Board	2418-01	45,005
	State Grant - County Road Administration Board	2419-01	37,096
	State Grant - County Road Administration Board	2419-02	8,923
	Sub-total: 1,253,897		
State Grant from Department of Ecology	State Grant - Parks and Recreation Commission	WR 315-174 GROOMING	39,375
	State Grant - Parks and Recreation Commission	WR 315-174 REPAIRS	1,430
	State Grant - Parks and Recreation Commission	WR315-166 SNOWPARKS	17,517
	Sub-total: 58,322		
State Grant from Other Judicial Agencies	State Grant - Department of Ecology	WRFA-1719-OKANPD-00001	20,794
	State Grant - Department of Ecology	WRSRPPG-2018-OKANPD-00038	39,580
	State Grant - Department of Ecology	SWMLSWFA-2021-OKCOPW-00054	56,063
	State Grant - Department of Ecology	WQAIP-2020-OCNWCB-00025	12,600
	Sub-total: 129,037		

Grantor	Program Title	Identification Number	Amount
	State Grant from Other Judicial Agencies	NONE	7,498
	State Grant from Other Judicial Agencies	IAA22142	22,362
	State Grant from Other Judicial Agencies	IAA05880	3,600
	State Grant from Other Judicial Agencies	IAA21450	20,876
	State Grant from Other Judicial Agencies	IAA21486	27,329
	State Grant from Other Judicial Agencies	IAA22106	23,820
		Sub-total:	105,485
CAP & Move Ahead Programs			
	State Grant - County Road Administration Board	NONE	752,062
		Sub-total:	752,062
State Grant from Conservation Commission			
	State Grant - Conservation Commission	K2017-VSP	67,091
	State Grant - Conservation Commission	K2217-VSP	37,338
		Sub-total:	104,429
State Contribution to County Prosecutor's Salary			
	State Contribution - 1/2 County Prosecutor Salary	NONE	99,837
		Sub-total:	99,837
State Grant from Other State Agencies			
	State Grant - Other State Agencies	NONE	14,789
		Sub-total:	14,789

Grantor	Program Title	Identification Number	Amount
State Grant from Military Department			
	State Grant - Military Department	E22-029	147,038
	State Grant - Military Department	E21-029	117,306
		Sub-total:	264,344
State Grant from Department of Transportation			
	State Grant - Department of Transportation	GCB3065	56,148
		Sub-total:	56,148
State Grant from Universities and Four-Year Colleges			
	State Grant - University of Washington	BPO53978	22,500
		Sub-total:	22,500
		Grand total:	3,335,684

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Note
				From Pass- Through Awards	From Direct Awards	Passed through to Subrecipients	
Child Nutrition Cluster							
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via State of WA Superintendent of Public Instruction)	National School Lunch Program	10.555	159859	4,422	-	4,422	-
				4,422	-	4,422	
Forest Service Schools and Roads Cluster							
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF (via WA State Treasurer)	Schools and Roads - Grants to States	10.665	NONE	5,984	-	5,984	5,102
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF (via WA State Treasurer)	Schools and Roads - Grants to States	10.665	20-DG- 11061700-002	14,513	-	14,513	-
				20,497	-	20,497	3
Assistant Secretary for Community Planning and Development, Housing and Urban Development, Department of (via WA State Department of Commerce)							
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA State Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	19-62210-036	194,671	-	194,671	191,671
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA State Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	20-62210-011	74,570	-	74,570	71,945

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	ALN 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 WA State Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	20-62210-0119	77,618	-	77,618	75,475	
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA State Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	21-62210-011	13,176	-	13,176	12,039	
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA State Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	19-62210-011	95,128	-	95,128	93,728	
Total CFDA 14.228:				455,163	-	455,163	444,857	
BUREAU OF LAND MANAGEMENT, INTERIOR, DEPARTMENT OF THE (via WA State Department of Agriculture)	Invasive and Noxious Plant Management	15.230	K3301	12,935	-	12,935	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA State Department of Commerce)	Crime Victim Assistance	16.575	21-31101-522	26,296	-	26,296	-	3
OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via The Support Center)	Violence Against Women Formula Grants	16.588	F18-31103-084	6,413	-	6,413	-	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, 2021

Federal Agency (Pass-Through Agency)	Federal Program	ALN 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	F19-31103-083	26,910	-	26,910	-	3
			Total CFDA 16.588:	33,323	-	33,323	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607	None	-	3,245	3,245	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA State Department of Commerce)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F18-31440-008	57,767	-	57,767	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA State Department of Commerce)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F17-31440-209	64,212	-	64,212	-	
			Total CFDA 16.738:	121,979	-	121,979	-	
OJP BUREAU OF JUSTICE ASSISTANCE, JUSTICE, DEPARTMENT OF (via WA State Patrol)	Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	K14498	2,244	-	2,244	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA State Office of Public Defense)	Edward Byrne Memorial Competitive Grant Program	16.751	GRT21011	50,000	-	50,000	50,000	

Highway Planning and Construction Cluster

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	ALN 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 WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-9192	690	-	690	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-9437	448,401	-	448,401	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-9782	11,211	-	11,211	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-9783	252,735	-	252,735	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-9920	869,873	-	869,873	-	
Total Highway Planning and Construction Cluster:				1,582,910	-	1,582,910	-	
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Traffic Safety)	State and Community Highway Safety	20.600	NONE	32,408	-	32,408	-	
Total Highway Safety Cluster:				32,408	-	32,408	-	

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	ALN 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	16,233	-	16,233	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via State of Washington Administrator of the Courts)	COVID 19 - Coronavirus Relief Fund	21.019	S243S245S360	266,189	-	266,189	-	
Total CFDA 21.019:				282,422	-	282,422	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via US Department of Treasury)	COVID-19 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	NONE	1,578,240	-	1,578,240	-	
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Social and Health Services)	Child Support Enforcement	93.563	2110-80580	202,898	-	202,898	-	2,3
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Emergency Management Performance Grants	97.042	E21-156	27,896	-	27,896	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Fire Management Assistance Grant	97.046	F21-027	2,301	-	2,301	-	

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	ALN 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 WA State Military Department)	Homeland Security Grant Program	97.067	E19-204	177,682	-	177,682	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Homeland Security Grant Program	97.067	E20-201	52,703	-	52,703	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Homeland Security Grant Program	97.067	E21-204	86,769	-	86,769	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Homeland Security Grant Program	97.067	E20-088	16,903	-	16,903	-	
Total CFDA 97.067:				334,057	-	334,057		
Total Federal Awards Expended:				4,769,991	3,245	4,773,236	499,960	

The accompanying notes are an integral part of this schedule.

Okanogan County

**Local Government Risk Assumption
For the Year Ended December 31, 2021**

1. Self-Insurance Program Manager: Tanya Craig
2. Manager Phone: 509-422-7104
3. Manager Email: tcraig@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
 - c. Not Applicable – No Employees

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.

	Please list the title of the self-insurance program or type of risk covered by self-insurance:			
	Unemployment – Current Expense	Unemployment – Public Works	Automobile	
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>7</u>	<u>10</u>	<u>8</u>	
Total amount of paid claims during the period?	<u>\$4,443.67</u>	<u>\$11,189.40</u>	<u>\$2,112.04</u>	
Total amount of recoveries during the period?				

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

SCHEDULE SUMMARY OF BANK RECONCILIATION
For the Fiscal Year ended December 31, 2021

CASH BARS Schedule 06 Instructions [Link](#)

Bank & Investment Account name	Beginning Bank Balance (2)	FROM BANK STATEMENTS				Ending Bank Balance (7)
		Deposits		Withdrawals		
(1)		Receipts (3)	Inter-bank transfers In (4)	Disbursements (5)	Inter-bank transfers out (6)	
WAFD-Treasurer Main Checking **5537	\$ 25,614,705	\$ 648,316,949	\$ 197,069,153	\$ 589,335,218	\$ 265,877,680	\$ 15,787,909
WAFD-Money Market Account	\$ 66,183,080	\$ 191,112	\$ 135,000,763	\$ -	\$ 66,000,000	\$ 135,374,955
Umpqua Bank Money Market Investments	\$ 43,600,000	\$ -	\$ -	\$ 43,600,000	\$ -	\$ -
TVI Investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State Pool Acct-LGIP	\$ 1,072,599	\$ 1,123	\$ -	\$ -	\$ -	\$ 1,073,722
US Bank Safekeeping Account	\$ 6,345	\$ 0	\$ -	\$ -	\$ -	\$ 6,345
County Petty Cash	\$ 15,250	\$ -	\$ -	\$ -	\$ 200	\$ 15,050
North Cascade Bank-Revolving Funds	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
North Cascade Bank-Outside Trust Acct	\$ 139,040	\$ -	\$ 2,081,225	\$ 1,805,173	\$ -	\$ 415,092
Bank Totals	\$ 136,656,019	\$ 648,509,184	\$ 334,151,141	\$ 634,740,391	\$ 331,877,880	\$ 152,698,074

RECONCILING ITEMS	
Beginning Deposits in Transit (8)	\$ 5,335,093
Year-end Deposits in Transit (9)	\$ 2,062,921
Beginning Outstanding & Open Period Items (10)	\$ (1,708,117)
Year-end Outstanding & Open Period Items (11)	
NSF Checks (12)	\$ (82,372)
Cancellation of unredeemed checks/warrants (13)	\$ (2,071)
Interfund transactions (14)	\$ (243,303,358)
Netted Transactions (15)	
Authorized balance of revolving, petty cash and change funds (16)	
Other Reconciling Items, net (17)	
Reconciling Items Totals	\$ 3,626,976
	\$ (246,659,973)
	\$ 17,014
	\$ 1,058,120

FROM GENERAL LEDGER			
Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)	Expenditures & Other Decreases (21)	Ending Cash & Investment Balance (22)
\$ 140,282,996	\$ 405,831,393	\$ 392,358,193	\$ 153,756,196
C4/C5 or Trial Balance Totals (18)	\$ (1)	\$ (1,689,834)	\$ (3)
Unreconciled Variance (23)			

MCAG NO. 0146 Okanogan County
(City/County/District)

Schedule 19

Labor Relations Consultant(S)
For the Year Ended December 31, 2021

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

Total Sales and Use Tax Proceeds (BARS Code 3131800) \$ 891,995.89 plus Unspent Proceeds from Previous Periods \$ 2,072,532.01					
(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 RCW81.14.370 Support staffing and overhead Associate Development Organization providing Economic Development Services to Okanogan County	\$ 110,000	\$ 109,999.74	Created – 15 Retained - 81	Created – 58 Retained - 218
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	Created – 0 Retained -1	Created – 100 Retained -100
			Schedule 20		

Okanogan County

Sales and Use Tax for Public Facilities – Rural Counties
For the Year Ended December 31, 2021