ANNUAL REPORT CERTIFICATION

___________**Okanogan County**_________

_____**0146**____
MCAG No.

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

For the Fiscal Year Ended _**December 31, 2017**__

GOVERNMENT INFORMATION:

Official Mailing Address **PO Box 1010 Okanogan WA 98840**

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Official E-mail Address **ljohns@co.okanogan.wa.us**

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AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title **Cari L Hall, Finance Manager**

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

I certify __7_ day of ___**May**_____, 2018, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Audit Contact or Preparer Signature: Cari L Hall

Okanogan County
Notes to the Financial Statements
For the year ended December 31, 2017

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.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

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. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Permanent Funds

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

PROPRIETARY FUND TYPES:

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

Internal Service Funds

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

FIDUCIARY FUND TYPES:

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

Private-Purpose Trust Funds

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

Agency 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. Budgets

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	$11,050	$2,423	$8,627
002. County Agent	$86,250	$53,974	$32,276
003. County Assessor	$926,471	$919,137	$7,334
004. County Auditor	$518,816	$483,922	$34,894
005. Planning	$752,596	$720,229	$32,367
006. County Clerk	$543,492	$542,265	$1,227
007. County Commissioners	$666,201	$665,774	$427
008. County Coroner	$141,732	$140,040	$1,692
009. Courthouse Maintenance	$539,032	$513,980	$25,052
010. Disability Board	$500	$64	$436
011. District Court	$845,954	$818,191	$27,763
012. Equalization Board	$3,281	$1,748	$1,533
013. County Jail	$3,977,436	$3,889,186	$88,250
014. County Juvenile	$1,710,431	$1,684,482	$25,949
015. Non-Departmental	$5,162,080	$3,797,707	$1,364,373
016. County Prosecutor	$1,380,450	$1,331,773	$48,677
017. County Sheriff	$3,863,504	$3,786,095	$77,409
019. State Examiner	$58,000	$57,204	$796
020. Superior Court	$602,847	$601,764	$1,083
021. County Treasurer	$523,615	$507,029	$16,586
022. Civil Service Commission	$5,800	$4,318	$1,482
023. Building	$312,775	$311,055	$1,720
024. Communications	$763,000	$720,600	$42,400
026. Central Services	$263,834	$261,534	$2,300
027. Elections	$249,082	$228,291	$20,791
Total General Fund	**$23,908,229**	**$22,042,785**	**$1,865,444**

Fund/Department	Final Appropriated	Actual Expenditures	Variance
Miscellaneous Funds:			
101. Veteran's Fund	$82,204	$68,998	$13,206
102. Road Fund	$13,292,952	$11,839,435	$1,453,517
103. Noxious Weed	$697,760	$652,719	$45,041
104. Mental Health	$70,000	$40,508	$29,492
105.Developmental Disabilities	$60,000	$60,000	$0
106. County Drug Control	$40,000	$238	$39,762
107. Alcohol/Drug Control	$95,000	$95,000	$0
108. Law Library	$14,800	$14,346	$454
109. Jail Commissary	$96,435	$86,494	$9,941
110. Treasurer's O & M	$97,937	$77,012	$20,925
111. Probation Services	$147,826	$147,172	$654
112. County Fair	$203,820	$193,465	$10,355
113. Becca Bill	$55,635	$55,151	$484
114. Paths and Trails	$16,000	$16,000	$0
116. Flood Control	$15,510	$5,090	$10,420
117. Infrastructure	$687,400	$586,243	$101,157
119. Pest Control	$81,533	$78,989	$2,544
120.TSC-911 Communications	$2,033,123	$1,896,769	$136,354
121. Emergency Services	$197,248	$193,432	$3,816
122. Sewer & Water	$1,000	$643	$357
123. Solid Waste Closure	$2,394,195	$2,076,025	$318,170
124. Sheriff's Special Projects	$121,300	$24,365	$96,935
125. Park & Rec-Snowmobile	$59,030	$54,023	$5,007
126. Stadium Tourism	$614,080	$501,979	$112,101
127. Facilities	$534,600	$504,810	$29,790
129. Crime Victims' Comp.	$98,373	$89,062	$9,311
130. WSU Publication/Mtg.	$959	$553	$406
132. Drug Task Force	$353,852	$140,925	$212,927
134. Capital Improvement Tax	$809,447	$478,169	$331,278
136. Medical Ins. Reserve	$954	$0	$954
137. Title III Projects	$98,000	$34,551	$63,449
141. Affordable Housing	$38,000	$10,197	$27,803
142. County Homeless	$218,700	$229,504	($10,804)
143. Therapeutic Court Fund	$805,316	$760,235	$45,081
144. REET/REVALV	$6,000	$5,000	$1,000
145. Boating Safety	$16,692	$12,692	$4,000

Fund/Department	Final Appropriated	Actual Expenditures	Variance
195. Trial Court Improvement	$95,441	$59,324	$36,117
196. Equipment Reserve Fund	$138,228	$136,276	$1,952
197. Vehicle Reserve fund	$110,000	$0	$110,000
198. Current Expense Reserve	$780,711	$780,711	$0
199. Elections Reserve Fund	$0	$0	$0
402. Liberty Woodlands Sewer	$46,030	$43,319	$2,711
405. Solid Waste Enterprise	$3,699,500	$2,567,413	$1,132,087
406. Mazama Water Quality	$440	$4	$436
407. Conconully Lakes Sewer	$85,075	$74,236	$10,839
408. Edelweiss Sewer System	$13,845	$14,060	($215)
410. Eastlake Utility Construct.	$307,800	$306,946	$854
501. ER&R	$4,855,750	$3,986,784	$868,966
504. M.A.R.C.	$106,298	$73,478	$32,820
Total Miscellaneous Funds	**$34,394,799**	**$29,072,345**	**$5,322,454**

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

D. Cash and Investments

See Note 2, *Deposits and Investments.*

E. Capital Assets

Capital assets are assets with an initial individual cost of more than $5,000 and an estimated useful life in excess of 1 year. Capital assets and inventory are recorded as capital expenditures when purchased.

F. Compensated Absences

Vacation leave may be accumulated up to 30 days and is payable upon separation or retirement. Sick leave may be accumulated up to 960 hours. Upon separation or retirement employees do receive payment for unused sick leave for 25% of all sick leave hours over 700 hours accrued. Payments are recognized as expenditures when paid.

G. Long-Term Debt

See Note 5, *Debt Service Requirements.*

H. Reserved Portion of Ending Cash and Investments

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

Reservations of Ending Cash and Investments consist of:

Fund #	Fund Name	Amount	Purpose of Reserved Funds
101	Veteran's Relief	36,510	For the relief of indigent veterans, their families, and the families of deceased indigent veterans (RCW 73.08)
102	Road Fund	4,012,339	For the construction, alteration, repair, improvement, or maintenance of county roads (RCW 36.82)
104	Mental Health	117,071	To provide or coordinate mental health community services (RCW 71.20)
105	Developmental Disabilities	25,129	To provide or coordinate community services for persons with developmental disabilities (RCW 71.20)
106	County Drug Control	25,764	Law enforcement drug control efforts/services (RCW 66.08)
107	Alcohol/Drug Abuse	29,657	Alcohol and/or drug abuse services (RCW 84.56)
108	Law Library	9,082	Law library services for the public (RCW 27.24)
110	Treasurer's O & M	94,672	Treasurer operations and maintenance fund (RCW 84.56)
111	Probation Services	82,985	Probation services (RCW 10.64)
113	BECCA Bill Impact Fund	41,316	Services provided under the family reconciliation act (truancy programs) (RCW 13.32A)
114	Path & Trails	36,498	Constructing, maintaining and improving of county bicycle paths, lanes, routes, etc. (RCW 36.82)
117	OK CO Infrastructure Fund	870,050	Financing of public facilities serving economic development in rural counties (RCW 82.14.370)
120	TSC-911 Communications	274,963	911 emergency communications services (RCW 82.14B)
126	Stadium/Tourism Fund	285,778	Tourism and agricultural promotion (RCW 67.28)
129	Crime Victims' Compensation	14,538	Comprehensive services to victims and witnesses of all types of crime (RCW 7.68)
132	Drug Task Force	613,884	Expansion and improvement of controlled substances related law enforcement activity (RCW 69.50)
134	Capital Improvement Tax	507,983	Preserve, prevent the decline of, or extend the useful life of a capital project (RCW 82.46)
135	DSHS Timber Passthrough	3,008	Unspent specialized grant funds - internal committed (resolution 82-97)
137	Title III Projects	122,573	For activities under the Firewise Communities Program (Title 16USC Section 500)
141	Affordable Housing Fund	84,559	Housing activities that serve extremely low and very low-income households in the county (RCW 36.22)
142	County Homeless	98,259	Operating costs for emergency shelters and licensed overnight youth shelters (RCW 36.22)
143	Therapeutic Court Fund	281,026	For the operation or delivery of chemical dependency, mental health and therapeutic court programs/services (RCW 82.14)
144	REET/REVALV	169,097	Maintenance and operation of an annual revaluation system for property tax valuation and excise tax affidavits (RCW 82.45)
145	Boating Safety	1,088	For boating safety (RCW 88.02.650)
195	Trial Court Improvement	129,003	Fund improvements to superior and district court staffing, programs, facilities, or services (RCW 3.58)
402	Liberty Woodlands Sewer System	82,026	Sewer enterprise fund (RCW 36.94)
405	Solid Waste Enterprise	9,873,512	For the operation, closure, post-closure, financial and monitoring requirements for waste facilities (173-303 WAC)
406	Mazama WQPS	172,558	Sewer enterprise fund (RCW 36.94)

Fund #	Fund Name	Amount	Purpose of Reserved Funds
407	Conconully Sewer	124,276	Sewer enterprise fund (RCW 36.94)
408	Edelweiss Sewer System	60,653	Sewer enterprise fund (RCW 36.94)
410	Eastlake Utility Construction	7,900	Utility enterprise fund (RCW 36.94)
501	Equipment Rental & Revolving Fund	3,086,195	For the purchase, maintenance, and repair of county road department equipment (RCW 36.33A)
504	M.A.R.C. Fund	296,217	For ongoing preservation of historical documents of all county offices and departments (RCW 36.22)

Note 2 – Deposits and Investments

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

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

Investments are reported at original cost. Investments by type at December 31, 2017 are as follows:

Type of Investment	Okanogan County's own investments	Investments held by Okanogan County as an agent for other local governments, individuals or private organizations	Total
U.S. Government Securities/Money Market		59,362,594.75	59,362,594.75
L.G.I.P./State Pool	1,020,783.14		1,020,783.14
Time Value Investment	4,052,000.00		4,052,000.00
Hospital Dist #1 Registered Warrants		0.00	0.00
Hospital Dist #3 Registered Warrants		0.00	0.00
Hospital Dist #4 Registered Warrants		0.00	0.00
County Residual		337,405.25	337,405.25
Washington Federal Bank	20,213,724.88		20,213,724.88
Total	25,286,508.02	59,700,000.00	84,986,508.02

Note 3 - 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/after) the end of each month. Property tax revenues are recognized when cash is received by 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 2017 was $1.55049 per $1,000 on an assessed valuation of $3,950,076,026 for a total regular levy of $6,122,812.

Okanogan County is also authorized to levy for road construction and maintenance in unincorporated areas. This levy is subject to the same limitations as the levy for general government services. Okanogan County's road levy for 2017 was $1.262253 per $1,000 on an assessed valuation of $2,908,415,785 for a total road levy of $3,671,157.

Note 4 - Interfund Loans

The following table displays interfund loan activity during 2017:

Borrowing Fund	Lending Fund	Balance 1/1/2017	New Loans	Repayments	Balance 12/31/2017
001.000.000 Current Expense	123.000.000 Solid Waste Closure Reserve	0.00	2,000,000.00	1,333,334.00	666,666.00
127.000.000 Facilities	123.000.000 Solid Waste Closure Reserve	0.00	75,000.00	0.00	75,000.00
	TOTAL:	0.00	2,075,000.00	1,333,334.00	741,666.00

Note 5 – Debt Service Requirements

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the County and summarizes the County's debt transactions for year ended December 31, 2017.

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

	PRINCIPAL	INTEREST	TOTAL
2018	506,396.35	132,589.83	638,986.18
2019	516,396.35	123,598.66	639,995.01
2020	526,396.35	112,357.49	638,753.84
2021	536,396.35	100,816.32	637,212.67
2022	551,396.35	88,856.40	640,252.75
2023-2027	1,705,802.84	289,520.45	1,995,323.29
2028-2032	1,411,683.58	145,836.61	1,557,520.19
2033-2037	942,346.86	25,427.43	967,774.29
TOTAL	**6,696,815.03**	**1,019,003.19**	**7,715,818.22**

Debt Refunding

In 2017, Okanogan County does not have any Debt Refunding to report.

Debt Guarantees

In 2017, Okanogan County does not have any Debt Guarantees to report

Note 6 – 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, 2017, the Okanogan County's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	$ 612,397	% .101807	$ 4,830,821
PERS 2/3	$ 712,924	% .116722	$ 4,055,532
PSERS 2	$ 38,203	% .163736	$ 32,081
LEOFF 1		% .006427	($ 97,512)
LEOFF 2	$113,842.52	% .072064	($1,000,015)

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

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

Note 7 – 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 committeepersons 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 8 – 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 $68,777,099 in custodial deposits reported in the statement of *Fiduciary Fund Resources and Uses Arising from Cash Transactions* for the year ended December 31, 2017. In addition, these amounts are now required to be presented by fund type rather than by individual fund.

Note 9 - 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
- #136 – Medical Insurance Reserve Fund
- #196 – Equipment Reserve Fund
- #197 – Vehicle Reserve Fund
- #198 – Current Expense Reserve Fund
- #199 – Elections Equipment Reserve Fund

Road Fund #102 includes:
- #116 – County Flood Control Fund
- #122 – Sewer and Water Fund

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

2. The County 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	
001	$	750,000.00	198	$	750,000.00
001	$	30,710.84	198	$	30,710.84
001	$	0.03	136	$	0.03
196	$	62,000.00	001	$	62,000.00
196	$	30,000.00	001	$	30,000.00
199	$	30,000.00	001	$	30,000.00
	$	**902,710.87**		**$**	**902,710.87**

Solid Waste Fund Roll-Up

Fund #	Transfer In		Fund #	Transfer Out	
123	$	16,000.00	405	$	16,000.00
123	$	16,000.00	405	$	16,000.00
123	$	333,000.00	405	$	333,000.00
123	$	110,000.00	405	$	110,000.00
	$	**475,000.00**		**$**	**475,000.00**

GO Bond Fund Roll-Up

Fund #	Transfer In		Fund #	Transfer Out	
201	$	482.64	127	$	482.64
201	$	28,873.14	127	$	28,873.14
201	$	108,421.86	134	$	108,421.86
201	$	1,812.36	134	$	1,812.36
201	$	21,812.50	117	$	21,812.50
201	$	216,812.50	117	$	216,812.50
201	$	26,203.13	134	$	26,203.13
201	$	76,203.13	134	$	76,203.13
	$	**480,621.26**		**$**	**480,621.26**

3. The County utilizes a debt service fund (#201). This fund is used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest. However, in order to properly report the debt service transactions, the transfer transactions (see item #2) have been eliminated and the expenditure transactions have been indicated in each appropriate fund on the financial statements. The expenditure transactions are as follows:

Fund#	BARS code		Amount
134	5911870	$	50,000.00
134	5921880	$	52,406.26
117	5919570	$	195,000.00
117	5929580	$	43,625.00
127	5911970	$	28,390.50
127	5921980	$	965.28
134	5911870	$	106,609.50
134	5921880	$	3,624.72
		$	480,621.26

4. While compiling the information for this year's report, it was discovered that there was a miss calculation for LEOFF 1 on the 2016 Schedule 09 report. So the resulting report for this year indicates no activity, however, this was done to correct the miss calculation from 2016.

B. Extraordinary Events

Okanogan County suffered record setting widespread wildfires during 2014 and 2015 causing extensive damage throughout the county. Property tax refunds have been and continue to be processed for citizens who have been impacted by these fires. As of the date of the completion of this report, the following property tax refund amounts have been processed per the County's Treasurer's office:

Processed in 2015:

Carlton Complex Fire - $89,910.71 in property tax refunds
Okanogan Complex Fire - $32,840.68 in property tax refunds

Processed in 2016:

Carlton Complex Fire - $804.15 in property tax refunds
Okanogan Complex Fire - $22,456.85 in property tax refunds

Processed in 2017:

Carlton Complex Fire - $626.92 in property tax refunds
Okanogan Complex Fire - $448.32 in property tax refunds

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		Total for All Funds (Memo Only)	001 GENERAL	101 VETERANS RELIEF	102 ROAD
Beginning Cash and Investments					
30810	Reserved	23,287,316	100,229	22,982	4,984,627
30880	Unreserved	5,419,145	1,667,060	-	-
388 / 588	Net Adjustments	2,104	2,319	-	(508)
Revenues					
310	Taxes	15,614,076	9,129,231	80,364	3,773,679
320	Licenses and Permits	293,743	279,878	-	13,865
330	Intergovernmental Revenues	15,065,955	5,970,003	628	6,944,835
340	Charges for Goods and Services	11,240,885	3,508,017	-	64,940
350	Fines and Penalties	1,003,964	925,778	-	-
360	Miscellaneous Revenues	2,127,536	1,130,183	1,535	37,164
Total Revenues:		45,346,159	20,943,091	82,527	10,834,482
Expenditures					
510	General Government	9,317,840	8,870,794	-	-
520	Public Safety	12,665,506	11,062,673	-	-
530	Utilities	2,116,240	-	-	-
540	Transportation	11,701,437	-	-	9,312,040
550	Natural and Economic Environment	2,198,965	714,827	-	5,090
560	Social Services	1,121,204	402,354	68,998	-
570	Culture and Recreation	571,100	54,528	-	-
Total Expenditures:		39,692,292	21,105,175	68,998	9,317,130
Excess (Deficiency) Revenues over Expenditures:		5,653,867	(162,086)	13,529	1,517,353
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	527,559	-	-	16,000
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	101,850	3,836	-	-
381, 382, 395, 398	Other Resources	3,538,536	2,000,385	-	22,400
Total Other Increases in Fund Resources:		4,167,945	2,004,221	-	38,400
Other Decreases in Fund Resources					
594-595	Capital Expenditures	6,072,925	198,862	-	2,523,077
591-593, 599	Debt Service	789,544	-	-	-
597	Transfers-Out	527,559	173,527	-	4,606
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	2,400	-	-	-
581, 582	Other Uses	3,446,355	1,371,355	-	-
Total Other Decreases in Fund Resources:		10,838,783	1,743,744	-	2,527,683
Increase (Decrease) in Cash and Investments:		**(1,016,971)**	**98,391**	**13,529**	**(971,930)**
Ending Cash and Investments					
5081000	Reserved	21,936,471	3,009	36,510	4,012,189
5088000	Unreserved	5,755,123	1,864,992	-	-
Total Ending Cash and Investments		**27,691,594**	**1,868,001**	**36,510**	**4,012,189**

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		103 NOXIOUS WEED CONTROL	104 MENTAL HEALTH	105 DEVELOPMENT AL
Beginning Cash and Investments				
30810	Reserved	-	75,010	42,212
30880	Unreserved	111,754	-	-
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	81,936	18,469
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	209,882	633	143
340	Charges for Goods and Services	117,779	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	411,900	-	-
Total Revenues:		739,562	82,569	18,612
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	644,060	-	-
560	Social Services	-	-	60,000
570	Culture and Recreation	-	-	-
Total Expenditures:		644,060	-	60,000
Excess (Deficiency) Revenues over Expenditures:		95,501	82,569	(41,388)
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	24,305
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 382, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	-	24,305
Other Decreases in Fund Resources				
594-595	Capital Expenditures	8,659	-	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	40,508	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581, 582	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		8,659	40,508	-
Increase (Decrease) in Cash and Investments:		**86,842**	**42,061**	**(17,083)**
Ending Cash and Investments				
5081000	Reserved	-	117,071	25,129
5088000	Unreserved	198,596	-	-
Total Ending Cash and Investments		**198,596**	**117,071**	**25,129**

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		106 COUNTY DRUG CONTROL	107 ALCOHOL/DRUG ABUSE	108 LAW LIBRARY	109 JAIL COMMISSARY
Beginning Cash and Investments					
30810	Reserved	23,620	105,290	13,221	-
30880	Unreserved	-	-	-	119,262
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	3,164	-	-
340	Charges for Goods and Services	-	-	10,208	18,892
350	Fines and Penalties	2,382	-	-	-
360	Miscellaneous Revenues	-	-	-	78,106
Total Revenues:		2,382	3,164	10,208	96,998
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	238	-	-	78,608
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	95,000	-	-
570	Culture and Recreation	-	-	14,347	-
Total Expenditures:		238	95,000	14,347	78,608
Excess (Deficiency) Revenues over Expenditures:		2,144	(91,836)	(4,139)	18,390
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	16,203	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	16,203	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	7,886
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	-	7,886
Increase (Decrease) in Cash and Investments:		**2,144**	**(75,633)**	**(4,139)**	**10,504**
Ending Cash and Investments					
5081000	Reserved	25,764	29,657	9,082	-
5088000	Unreserved	-	-	-	129,765
Total Ending Cash and Investments		**25,764**	**29,657**	**9,082**	**129,765**

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		110 TREASURER'S O & M	111 PROBATION SERVICES	112 COUNTY FAIR
Beginning Cash and Investments				
30810	Reserved	108,697	52,267	-
30880	Unreserved	-	-	157,197
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	34,295
340	Charges for Goods and Services	(5,618)	177,890	99,406
350	Fines and Penalties	68,606	-	-
360	Miscellaneous Revenues	-	-	39,179
Total Revenues:		62,988	177,890	172,880
Expenditures				
510	General Government	77,013	-	-
520	Public Safety	-	147,172	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	193,466
Total Expenditures:		77,013	147,172	193,466
Excess (Deficiency) Revenues over Expenditures:		(14,025)	30,718	(20,586)
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	2,225
381, 382, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	-	2,225
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581, 582	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	-	-
Increase (Decrease) in Cash and Investments:		**(14,025)**	**30,718**	**(18,361)**
Ending Cash and Investments				
5081000	Reserved	94,672	82,985	-
5088000	Unreserved	-	-	138,836
Total Ending Cash and Investments		**94,672**	**82,985**	**138,836**

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		113 BECCA BILL IMPACT	114 PATH & TRAILS	117 OK CO INFRASTRUCTURE FUND	119 PEST CONTROL
Beginning Cash and Investments					
30810	Reserved	29,880	34,791	842,480	-
30880	Unreserved	-	-	-	159,917
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	607,404	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	66,588	17,530	-	530
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	177	6,409	62,587
Total Revenues:		66,588	17,707	613,813	63,117
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	55,151	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	104,100	78,989
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	40,000	-
Total Expenditures:		55,151	-	144,100	78,989
Excess (Deficiency) Revenues over Expenditures:		11,437	17,707	469,713	(15,872)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	239,225	-
597	Transfers-Out	-	16,000	202,918	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	16,000	442,143	-
Increase (Decrease) in Cash and Investments:		**11,437**	**1,707**	**27,570**	**(15,872)**
Ending Cash and Investments					
5081000	Reserved	41,316	36,498	870,050	-
5088000	Unreserved	-	-	-	144,045
Total Ending Cash and Investments		**41,316**	**36,498**	**870,050**	**144,045**

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		120 TCS-911 COMMUNICATIONS	121 EMERGENCY SERVICES	124 SHERIFF'S SPECIAL PROJECTS
Beginning Cash and Investments				
30810	Reserved	529,001	-	-
30880	Unreserved	-	112,759	101,776
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	365,773	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	1,260,122	45,631	11,123
340	Charges for Goods and Services	16,523	47,904	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	314	497	17,042
Total Revenues:		1,642,732	94,032	28,164
Expenditures				
510	General Government	-	-	-
520	Public Safety	815,408	193,433	24,365
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		815,408	193,433	24,365
Excess (Deficiency) Revenues over Expenditures:		827,324	(99,401)	3,800
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	70,307	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 382, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	70,307	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	1,081,362	-	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581, 582	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		1,081,362	-	-
Increase (Decrease) in Cash and Investments:		**(254,038)**	**(29,094)**	**3,800**
Ending Cash and Investments				
5081000	Reserved	274,963	-	-
5088000	Unreserved	-	83,665	105,575
Total Ending Cash and Investments		**274,963**	**83,665**	**105,575**

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		125 OKANOGAN CO PARKS &	126 STADIUM/TOURISM	127 FACILILTIES	129 CRIME VICTIMS COMPENSATIO
Beginning Cash and Investments					
30810	Reserved	-	318,466	-	5,930
30880	Unreserved	70,611	-	226,182	-
388 / 588	Net Adjustments	-	-	-	75
Revenues					
310	Taxes	-	469,291	28,873	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	45,817	-	-	64,939
340	Charges for Goods and Services	-	-	-	28,495
350	Fines and Penalties	-	-	-	2,697
360	Miscellaneous Revenues	240	-	109,871	1,539
Total Revenues:		46,057	469,291	138,744	97,671
Expenditures					
510	General Government	-	-	-	89,138
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	411,979	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	54,023	-	214,737	-
Total Expenditures:		54,023	411,979	214,737	89,138
Excess (Deficiency) Revenues over Expenditures:		(7,966)	57,312	(75,993)	8,532
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	90,000	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	-	-	75,000	-
Total Other Increases in Fund Resources:		-	-	165,000	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	260,505	-
591-593, 599	Debt Service	-	-	29,569	-
597	Transfers-Out	-	90,000	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	90,000	290,074	-
Increase (Decrease) in Cash and Investments:		**(7,966)**	**(32,688)**	**(201,067)**	**8,532**
Ending Cash and Investments					
5081000	Reserved	-	285,778	-	14,538
5088000	Unreserved	62,645	-	25,115	-
Total Ending Cash and Investments		**62,645**	**285,778**	**25,115**	**14,538**

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		132 DRUG TASK FORCE	134 CAPITAL IMPROVEMENT TAX	137 TITLE III PROJECTS
Beginning Cash and Investments				
30810	Reserved	582,294	463,141	156,522
30880	Unreserved	-	-	-
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	390,140	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	112,073	34,113	-
340	Charges for Goods and Services	29,000	-	-
350	Fines and Penalties	4,501	-	-
360	Miscellaneous Revenues	20,942	3,758	603
Total Revenues:		166,516	428,011	603
Expenditures				
510	General Government	-	-	-
520	Public Safety	140,926	-	34,551
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		140,926	-	34,551
Excess (Deficiency) Revenues over Expenditures:		25,590	428,011	(33,948)
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	6,000	95,000	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 382, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		6,000	95,000	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	264,365	-
591-593, 599	Debt Service	-	213,804	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581, 582	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	478,169	-
Increase (Decrease) in Cash and Investments:		**31,590**	**44,842**	**(33,948)**
Ending Cash and Investments				
5081000	Reserved	613,884	507,983	122,573
5088000	Unreserved	-	-	-
Total Ending Cash and Investments		**613,884**	**507,983**	**122,573**

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		141 AFFORDABLE HOUSING	142 COUNTY HOMELESS	143 THERAPEUTIC COURT	144 REET/REVALV
Beginning Cash and Investments					
30810	Reserved	10,197	135,237	370,204	156,730
30880	Unreserved	-	-	-	-
388 / 588	Net Adjustments	-	217	-	-
Revenues					
310	Taxes	-	-	668,915	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	17,366
340	Charges for Goods and Services	37,103	192,527	2,142	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	-
Total Revenues:		37,103	192,527	671,057	17,366
Expenditures					
510	General Government	-	-	165,094	5,000
520	Public Safety	-	-	100,289	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	10,197	229,722	-	-
560	Social Services	-	-	494,852	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		10,197	229,722	760,235	5,000
Excess (Deficiency) Revenues over Expenditures:		26,906	(37,195)	(89,178)	12,366
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	47,456	-	-	-
381, 382, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		47,456	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	-	-
Increase (Decrease) in Cash and Investments:		**74,362**	**(37,195)**	**(89,178)**	**12,366**
Ending Cash and Investments					
5081000	Reserved	84,559	98,259	281,026	169,097
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		**84,559**	**98,259**	**281,026**	**169,097**

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		145 BOATING SAFETY	195 TRIAL COURT IMPROVEMENT	402 LIBERTY WOODLANDS SEWER
Beginning Cash and Investments				
30810	Reserved	-	143,340	106,869
30880	Unreserved	-	-	-
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	11,560	37,518	-
340	Charges for Goods and Services	-	7,470	17,929
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	-	-	547
Total Revenues:		11,560	44,988	18,477
Expenditures				
510	General Government	-	37,322	-
520	Public Safety	12,692	-	-
530	Utilities	-	-	43,319
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		12,692	37,322	43,319
Excess (Deficiency) Revenues over Expenditures:		(1,132)	7,666	(24,843)
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	2,220	-	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 382, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		2,220	-	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	22,002	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581, 582	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	22,002	-
Increase (Decrease) in Cash and Investments:		**1,088**	**(14,336)**	**(24,843)**
Ending Cash and Investments				
5081000	Reserved	1,088	129,003	82,026
5088000	Unreserved	-	-	-
Total Ending Cash and Investments		**1,088**	**129,003**	**82,026**

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		405 SOLID WASTE ENTERPRISE	406 MAZAMA WQPS	407 CONCONULLY SEWER	408 EDELWEISS SEWER SYSTEM
Beginning Cash and Investments					
30810	Reserved	10,059,788	171,323	101,656	61,602
30880	Unreserved	2,692,627	-	-	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	41,081	-	-	-
340	Charges for Goods and Services	2,650,868	-	95,166	12,837
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	182,188	1,240	1,691	276
Total Revenues:		2,874,137	1,240	96,857	13,112
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	1,984,619	4	74,236	14,061
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		1,984,619	4	74,236	14,061
Excess (Deficiency) Revenues over Expenditures:		889,518	1,236	22,621	(948)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	48,333	-	-	-
381, 382, 395, 398	Other Resources	1,371,355	-	-	-
Total Other Increases in Fund Resources:		1,419,687	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	108,820	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	2,400	-	-	-
581, 582	Other Uses	2,075,000	-	-	-
Total Other Decreases in Fund Resources:		2,186,220	-	-	-
Increase (Decrease) in Cash and Investments:		**122,986**	**1,236**	**22,621**	**(948)**
Ending Cash and Investments					
5081000	Reserved	9,873,512	172,558	124,276	60,653
5088000	Unreserved	3,001,888	-	-	-
Total Ending Cash and Investments		**12,875,400**	**172,558**	**124,276**	**60,653**

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		410 EASTLAKE UTILITY CONSTRUCTIO	501 EQUIPMENT EQUIPMENT	504 M.A.R.C
Beginning Cash and Investments				
30810	Reserved	7,202	2,927,729	280,346
30880	Unreserved	-	-	-
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	82,451	-	53,929
340	Charges for Goods and Services	17,650	4,059,867	33,892
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	19	15,987	1,527
Total Revenues:		100,120	4,075,855	89,349
Expenditures				
510	General Government	-	-	73,479
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	2,389,397	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		-	2,389,397	73,479
Excess (Deficiency) Revenues over Expenditures:		100,120	1,686,457	15,869
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	207,524	-	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 382, 395, 398	Other Resources	-	69,396	-
Total Other Increases in Fund Resources:		207,524	69,396	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	1,597,387	-
591-593, 599	Debt Service	306,946	-	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581, 582	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		306,946	1,597,387	-
Increase (Decrease) in Cash and Investments:		**698**	**158,466**	**15,869**
Ending Cash and Investments				
5081000	Reserved	7,900	3,086,195	296,217
5088000	Unreserved	-	-	-
Total Ending Cash and Investments		**7,900**	**3,086,195**	**296,217**

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		710 BERG TRUST
Beginning Cash and Investments		
30810	Reserved	264,435
30880	Unreserved	-
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	2,016
Total Revenues:		2,016
Expenditures		
510	General Government	-
520	Public Safety	-
530	Utilities	-
540	Transportation	-
550	Natural and Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		-
Excess (Deficiency) Revenues over Expenditures:		2,016
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
386 / 389	Custodial Activities	-
381, 382, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		-
Other Decreases in Fund Resources		
594-595	Capital Expenditures	-
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
586 / 589	Custodial Activities	-
581, 582	Other Uses	-
Total Other Decreases in Fund Resources:		-
Increase (Decrease) in Cash and Investments:		**2,016**
Ending Cash and Investments		
5081000	Reserved	266,451
5088000	Unreserved	-
Total Ending Cash and Investments		**266,451**

Okanogan County
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		Total for All Funds (Memo Only)	Investment Trust	Private-Purpose Trust
308	Beginning Cash and Investments	72,254,297	48,718,604	720,121
388 & 588	Net Adjustments	-	-	-
310-390	Additions	836,234,765	608,115,398	(135,595)
510-590	Deductions	838,678,547	608,533,641	-
	Net Increase (Decrease) in Cash and Investments:	(2,443,782)	(418,242)	(135,594)
508	Ending Cash and Investments	69,810,515	48,300,361	584,526

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, 2017

		Custodial	External Investment Pool Fund
308	Beginning Cash and Investments	22,754,516	61,056
388 & 588	Net Adjustments	-	-
310-390	Additions	225,056,366	3,198,595
510-590	Deductions	226,933,815	3,211,090
	Net Increase (Decrease) in Cash and Investments:	(1,877,450)	(12,495)
508	Ending Cash and Investments	20,877,066	48,561

The accompanying notes are an integral part of this statement.

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OKANOGAN COUNTY

SCHEDULE OF DISBURSEMENT ACTIVITY

For Year Ended December 31, 2017

SCHEDULE 07

1	2	3	4	5	6	7	8	9	10
Fund No	Fund Title	Beginning Outstanding Items 01/01/2017	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items (3+4-5-6)	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2017 (4-6-8+9)
102.751.000	COUNTY ROAD-BOND FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
117.000.000	INFRASTRUCTURE - BOND FEE	0.00	600.00	600.00	0.00	0.00	0.00	0.00	600.00
127.000.000	AGRIPLEX - BOND FEE	0.00	213.29	213.29	0.00	0.00	0.00	0.00	213.29
134.000.000	CAPITAL IMPROVEMENTS TAX	0.00	1,163.29	1,163.29	0.00	0.00	0.00	0.00	1,163.29
201.000.000	GO BOND	0.00	480,621.26	480,621.26	0.00	0.00	0.00	0.00	480,621.26
405.100.000	SOLID WASTE - BOND FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410.000.000	EASTLAKE UTILITIES	0.00	306,946.08	306,946.08	0.00	0.00	0.00	0.00	306,946.08
630.000.001	DISPUTE RESOLUTION	0.00	4,575.00	4,575.00	0.00	0.00	0.00	0.00	4,575.00
630.000.002	FOREST FIRE PATROL	0.00	465,870.89	465,870.89	0.00	0.00	0.00	0.00	465,870.89
630.000.003	JUSTICE COURT SUSPENSE FUND	0.00	357,810.64	357,810.64	0.00	0.00	0.00	0.00	357,810.64
630.000.004	JUSTICE INFORMATION SYSTEM	0.00	69,637.44	69,637.44	0.00	0.00	0.00	0.00	69,637.44
630.000.005	REAL ESTATE EXCISE TAX	0.00	2,778,048.01	2,778,048.01	0.00	0.00	0.00	0.00	2,778,048.01
630.000.006	REGIONAL LIBRARY	0.00	1,407,545.61	1,407,545.61	0.00	0.00	0.00	0.00	1,407,545.61
630.000.007	ARCHIVE FEES	0.00	22,905.90	22,905.90	0.00	0.00	0.00	0.00	22,905.90
630.000.008	CERTIFIED COPY FEES	0.00	24,119.00	24,119.00	0.00	0.00	0.00	0.00	24,119.00
630.000.009	CRIME LAB FINES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
630.000.011	DOCUMENT PRESERVATION	0.00	16,872.00	16,872.00	0.00	0.00	0.00	0.00	16,872.00
630.000.012	EMS & TRAUMA CARE	0.00	13,531.76	13,531.76	0.00	0.00	0.00	0.00	13,531.76
630.000.014	MARRIAGE LICENSE FEES	0.00	3,375.00	3,375.00	0.00	0.00	0.00	0.00	3,375.00
630.000.015	SCHOOL SAFETY ZONE	0.00	265.09	265.09	0.00	0.00	0.00	0.00	265.09
630.000.016	BUILDING INSPECTION SURCHARGE	0.00	1,534.50	1,534.50	0.00	0.00	0.00	0.00	1,534.50
630.000.017	SURVEY FILING FEES	0.00	5,504.00	5,504.00	0.00	0.00	0.00	0.00	5,504.00
630.000.018	COURT APPELLATE FEES	0.00	3,500.26	3,500.26	0.00	0.00	0.00	0.00	3,500.26
630.000.019	AFFORDABLE HOUSING FOR ALL	0.00	26,995.20	26,995.20	0.00	0.00	0.00	0.00	26,995.20
630.000.020	VITAL RECORDS	0.00	12,743.00	12,743.00	0.00	0.00	0.00	0.00	12,743.00
630.000.021	MORTGAGE LENDING FRAUD PROSECUTION	0.00	991.95	991.95	0.00	0.00	0.00	0.00	991.95
630.000.025	HOME SECURITY FUND	0.00	109,661.23	109,661.23	0.00	0.00	0.00	0.00	109,661.23
630.000.026	FISH & WILDLIFE ENFORCE REWARD	0.00	12,075.27	12,075.27	0.00	0.00	0.00	0.00	12,075.27
630.000.027	DOMESTIC VIOLENCE PREVENTION	0.00	4,925.39	4,925.39	0.00	0.00	0.00	0.00	4,925.39
630.000.029	CONSERVATION DISTRICT	0.00	135,707.56	135,707.56	0.00	0.00	0.00	0.00	135,707.56
630.000.030	WASHINGTON AUTO THEFT PREVENT	0.00	27,019.22	27,019.22	0.00	0.00	0.00	0.00	27,019.22
630.000.031	TRAUMATIC BRAIN INJURY	0.00	5,350.48	5,350.48	0.00	0.00	0.00	0.00	5,350.48
630.000.032	WASHINGTON STATE HERITAGE CENTER	0.00	25,308.00	25,308.00	0.00	0.00	0.00	0.00	25,308.00
630.000.033	WASHINGTON STATE PATROL	0.00	4,216.85	4,216.85	0.00	0.00	0.00	0.00	4,216.85
630.000.034	JUDICIAL STABILIZATION TRUST	0.00	21,994.37	21,994.37	0.00	0.00	0.00	0.00	21,994.37
630.000.038	FISH & WILDLIFE EMERGENCY RESPONSE	4.89	82.94	56.07	0.00	31.76	0.00	0.00	82.94

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OKANOGAN COUNTY

SCHEDULE OF DISBURSEMENT ACTIVITY

For Year Ended December 31, 2017

SCHEDULE 07

1	2	3	4	5	6	7	8	9	10
Fund No	Fund Title	Beginning Outstanding Items 01/01/2017	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items (3+4-5-6)	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2017 (4-6-8+9)
630.000.039	HIGHWAY SAFETY	0.00	2,372.78	2,372.78	0.00	0.00	0.00	0.00	2,372.78
630.000.040	DEATH INVESTIGATIONS-TOXICOLOGY	0.00	1,559.50	1,559.50	0.00	0.00	0.00	0.00	1,559.50
630.000.041	STATE PATROL HIGHWAY	0.00	9,107.24	9,107.24	0.00	0.00	0.00	0.00	9,107.24
630.000.042	RECREATION ACCESS PASS	0.00	4,010.00	4,010.00	0.00	0.00	0.00	0.00	4,010.00
630.000.043	INTERVENTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
631.000.000	ACCOUNTS PAYABLE	1,197,032.36	31,732,597.93	30,987,032.37	552,736.95	1,389,860.97	0.00	0.00	31,179,860.98
632.000.000	PAYROLL ACCOUNT	800,598.58	23,447,019.60	23,383,155.02	0.00	864,463.16	0.00	0.00	23,447,019.60
640.000.000	OKANOGAN COUNTY TRANSIT AUTHORITY	0.00	2,534,212.27	2,534,212.27	0.00	0.00	0.00	0.00	2,534,212.27
652	SCHOOL DISTRICTS - GENERAL	6,936,237.88	114,148,860.94	114,833,256.62	97,063.61	6,154,778.59	0.00	0.00	114,051,797.33
652	SCHOOL DISTRICTS - BOND	0.00	3,256,478.19	3,256,478.19	0.00	0.00	0.00	0.00	3,256,478.19
652	SCHOOL DISTRICTS - BOND FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
652	SCHOOL DISTRICTS - BUILDING	130,841.02	6,064,643.62	5,739,133.10	2,670.10	453,681.44	0.00	0.00	6,061,973.52
652	SCHOOL DISTRICTS - A S B	76,387.35	873,480.75	869,570.52	10,516.42	69,781.16	0.00	0.00	862,964.33
652	SCHOOL DISTRICTS - TRANSP.	101,052.67	1,182,915.74	1,177,226.55	0.00	106,741.86	0.00	0.00	1,182,915.74
652	SCHOOL DISTRICT- TRUST/AGENCY	10,812.29	34,941.41	42,455.28	214.00	3,084.42	0.00	0.00	34,727.41
652	SCHOOL DISTRICT- DEBT SERVICE	0.00	4,894.00	4,894.00	0.00	0.00	0.00	0.00	4,894.00
652.050.001	FERRY JOINT SCHOOL J50 - GENERAL	0.00	8,557.99	8,557.99	0.00	0.00	0.00	0.00	8,557.99
652.050.002	FERRY JOINT SCHOOL J50 - BOND	0.00	0.34	0.34	0.00	0.00	0.00	0.00	0.34
652.075.001	DOUGLAS JOINT SCHOOL J75 - GENERAL	0.00	53,543.79	53,543.79	0.00	0.00	0.00	0.00	53,543.79
652.075.002	DOUGLAS JOINT SCHOOL J75 - BOND	0.00	10,414.01	10,414.01	0.00	0.00	0.00	0.00	10,414.01
652.075.006	DOUGLAS JOINT SCHOOL J75 CAPITAL PROJ	0.00	39,093.75	39,093.75	0.00	0.00	0.00	0.00	39,093.75
652.129.001	CHELAN JOINT SCHOOL J129 - GENERAL	0.00	6,626.26	6,626.26	0.00	0.00	0.00	0.00	6,626.26
652.129.002	CHELAN JOINT SCHOOL J129 - BOND	0.00	4.54	4.54	0.00	0.00	0.00	0.00	4.54
652.129.006	CHELAN JOINT SCHOOL J129 - CAPITAL PROJ	0.00	3,118.33	3,118.33	0.00	0.00	0.00	0.00	3,118.33
652.304.001	GRAND JOINT SCHOOL J304 - GENERAL	0.00	243,846.34	243,846.34	0.00	0.00	0.00	0.00	243,846.34
652.309.001	FERRY JOINT SCHOOL J309 - GENERAL	0.00	13,773.26	13,773.26	0.00	0.00	0.00	0.00	13,773.26
652.309.002	FERRY JOINT SCHOOL J309 - BOND	0.00	0.35	0.35	0.00	0.00	0.00	0.00	0.35
653.001.001	HOSPITAL DISTRICT # 1 - GENERAL *	567,633.70	14,623,090.37	14,803,524.24	9,266.10	377,933.73	0.00	0.00	14,613,824.27
653001.	HOPITAL DIST # 1 REGISTERED WRT INTERE	0.00	17,286.66	17,286.66	0.00	0.00	0.00	0.00	17,286.66
653.001.002	HOSPITAL DISTRICT # 1 - BOND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
653.003.001	HOSPITAL DISTRICT # 3 - GENERAL *	292,893.07	30,484,927.54	30,370,453.32	15,496.25	391,871.04	0.00	0.00	30,469,431.29
653.003.015	HOSPITAL DIST # 3 LTGO PLAN	0.00	712,351.61	712,351.61	0.00	0.00	0.00	0.00	712,351.61
653.003.002	HOSPITAL DISTRICT # 3 - BOND	0.00	855,960.32	855,960.32	0.00	0.00	0.00	0.00	855,960.32
653.003.002	HOSPITAL DISTRICT #3 - BOND FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
653.003.014	HOSPITAL DIST # 3 CONSTRUCTION	9,560.00	2,236,022.36	2,245,582.36	0.00	0.00	0.00	0.00	2,236,022.36
653.004.001	HOSPITAL DISTRICT # 4 GENERAL	236,259.23	17,686,453.86	17,614,896.62	5,521.94	302,294.53	0.00	0.00	17,680,931.92

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OKANOGAN COUNTY

SCHEDULE OF DISBURSEMENT ACTIVITY

For Year Ended December 31, 2017

SCHEDULE 07

1	2	3	4	5	6	7	8	9	10
Fund No	Fund Title	Beginning Outstanding Items 01/01/2017	Issued During the Year	Redeemed During the Year	Canceled During the Year	Ending Outstanding Items (3+4-5-6)	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2017 (4-6-8+9)
653.004.002	HOSPITAL DISTRICT # 4 - BOND	0.00	993,360.39	993,360.39	0.00	0.00	0.00	0.00	993,360.39
653.004.002	HOSPITAL DISTRICT # 4 - BOND FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
653.004.017	HOSPITAL DIST # 4 LONG TERM CARE	65,330.71	3,592,705.85	3,615,140.05	586.74	42,309.77	0.00	0.00	3,592,119.11
653.004.014	HOSPITAL DIST # 4 CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
653.006.001	HOSPITAL DISTRICT # 6 - GENERAL	0.00	39,937.05	39,937.05	0.00	0.00	0.00	0.00	39,937.05
653.006.002	HOSPITAL DISTRICT # 6 - BOND	0.00	6.58	6.58	0.00	0.00	0.00	0.00	6.58
654.000.001	STATE SCHOOL	0.00	8,506,896.64	8,506,896.64	0.00	0.00	0.00	0.00	8,506,896.64
655.006.001	FIRE DIST # 6 - GENERAL/BOND	0.00	117,647.44	117,647.44	0.00	0.00	0.00	0.00	117,647.44
655.013.001	FIRE DIST # 13 - GENERAL	0.00	2,690.72	2,690.72	0.00	0.00	0.00	0.00	2,690.72
655.014.001	FIRE DIST # 14 - GENERAL	0.00	2,885.69	2,885.69	0.00	0.00	0.00	0.00	2,885.69
655.015.001	FIRE DIST # 15 - GENERAL	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00
655.015.002	FIRE DIST # 15 - BOND	0.00	102,407.50	102,407.50	0.00	0.00	0.00	0.00	102,407.50
656.020.000	TONASKET PARK & REC	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00	10,000.00
699.001.001	CITY OF BREWSTER	0.00	362,188.89	362,188.89	0.00	0.00	0.00	0.00	362,188.89
699.001.002	CITY OF BREWSTER BOND	0.00	0.27	0.27	0.00	0.00	0.00	0.00	0.27
699.001.019	CITY OF BREWSTER EMS	0.00	67,685.72	67,685.72	0.00	0.00	0.00	0.00	67,685.72
699.002.001	TOWN OF CONCONULLY	0.00	44,967.19	44,967.19	0.00	0.00	0.00	0.00	44,967.19
699.003.001	TOWN OF COULEE DAM	0.00	92,449.60	92,449.60	0.00	0.00	0.00	0.00	92,449.60
699.004.001	TOWN OF ELMER CITY	0.00	20,350.66	20,350.66	0.00	0.00	0.00	0.00	20,350.66
699.005.001	TOWN OF NESPELEM	0.00	9,890.72	9,890.72	0.00	0.00	0.00	0.00	9,890.72
699.006.001	CITY OF OKANOGAN	0.00	347,239.89	347,239.89	0.00	0.00	0.00	0.00	347,239.89
699.007.001	CITY OF OMAK	0.00	909,897.42	909,897.42	0.00	0.00	0.00	0.00	909,897.42
699.008.001	CITY OF OROVILLE	0.00	352,455.32	352,455.32	0.00	0.00	0.00	0.00	352,455.32
699.008.019	CITY OF OROVILLE EMS	0.00	26,951.49	26,951.49	0.00	0.00	0.00	0.00	26,951.49
699.009.001	CITY OF PATEROS	0.00	175,523.58	175,523.58	0.00	0.00	0.00	0.00	175,523.58
699.009.019	CITY OF PATEROS EMS	0.00	25,823.92	25,823.92	0.00	0.00	0.00	0.00	25,823.92
699.010.001	CITY OF TONASKET	0.00	178,522.84	178,522.84	0.00	0.00	0.00	0.00	178,522.84
699.011.001	TOWN OF TWISP	0.00	219,082.30	219,082.30	0.00	0.00	0.00	0.00	219,082.30
699.011.019	TOWN OF TWISP EMS	0.00	46,959.87	46,959.87	0.00	0.00	0.00	0.00	46,959.87
699.012.001	TOWN OF WINTHROP	0.00	203,882.15	203,882.15	0.00	0.00	0.00	0.00	203,882.15
699.012.002	TOWN OF WINTHROP BOND	0.00	52,603.85	52,603.85	0.00	0.00	0.00	0.00	52,603.85
699.012.019	TOWN OF WINTHROP EMS	0.00	51,901.85	51,901.85	0.00	0.00	0.00	0.00	51,901.85
699.013.001	TOWN OF RIVERSIDE	0.00	34,197.32	34,197.32	0.00	0.00	0.00	0.00	34,197.32
		10,424,643.75	273,244,988.84	272,818,728.05	694,072.11	10,156,832.43	0.00	0.00	272,550,916.73
	* REGISTERED WARRANTS								

Okanogan County
Schedule of Liabilities
For the Year Ended December 31, 2017

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	Advance Refunding 2003 LTGO	12/1/2023	1,505,000	-	195,000	1,310,000
251.11	QECB 2013	12/1/2033	975,000	-	50,000	925,000
251.11	Refinanced 1998 LTGO Bond	12/1/2017	135,000	-	135,000	-
	Total General Obligation Debt/Liabilities:		**2,615,000**	**-**	**380,000**	**2,235,000**
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences-County		1,094,250	33,500	-	1,127,750
259.12	Compensated Absences-Public Works		258,604	48,131	-	306,735
263.12	County Claims & Judgements		819	633,361	434,180	200,000
263.99	LEOFF 1 Retirees		2,567,066	-	-	2,567,066
252.11	PW-04-691-PRE-127 Eastside Osoyoos LK Sewer Utility	6/1/2024	336,476	-	42,060	294,416
252.11	PW-06-962-032 Eastside Osoyoos LK Sewer Utility	6/1/2036	4,386,733	-	219,337	4,167,396
259.12	Compensated Absences-Solid Waste		47,884	7,953	-	55,837
263.22	Public Works Landfills Closure Reserve		4,530,209	355,890	-	4,886,099
263.22	Public Works Landfills Post Closure Reserve		1,835,817	119,547	-	1,955,364
264.30	Pension Liability		12,449,290	-	3,530,856	8,918,434
	Total Revenue and Other (non G.O.) Debt/Liabilities:		**27,507,148**	**1,198,382**	**4,226,433**	**24,479,097**
	Total Liabilities:		**30,122,148**	**1,198,382**	**4,606,433**	**26,714,097**

MCAG 0146

OKANOGAN COUNTY
SCHEDULE OF CASH ACTIVITY
FOR YEAR ENDED DECEMBER 31, 2017

1	2	3	4	5	6	7
FUND NO.	FUND NAME	BEGINNING CASH AND INVESTMENT	RECEIPTS	TRANSFERS-IN	OTHER REVENUE	NETTED TRANSACTIONS
001.000.000	CURRENT EXPENSE	1,744,289.29	20,318,740.42	2,902,710.87	21,969.67	210,864.58
101.000.000	VETERANS' RELIEF	22,981.52	82,526.79	0.00	0.00	298.82
102.000.000	ROAD	4,984,426.54	11,181,862.37	16,000.00	324,359.26	341,066.45
103.000.000	NOXIOUS WEED	111,753.74	739,592.48	0.00	5,009.31	1,340.60
104.000.000	MENTAL HEALTH	75,010.12	82,568.79	0.00	0.00	329.22
105.000.000	DEVELOPMENTAL DISABILITIES	42,212.34	18,612.03	24,305.02	50,000.00	74.18
106.000.000	COUNTY DRUG CONTROL	18,619.69	2,382.44	0.00	0.00	0.00
107.000.000	ALCOHOL/DRUG ABUSE	105,289.85	3,164.17	16,203.35	0.00	0.00
108.000.000	LAW LIBRARY	13,220.97	10,208.16	0.00	0.00	0.00
109.000.000	JAIL COMMISSARY	119,261.61	96,997.87	0.00	583.92	0.00
110.000.000	TREASURER'S O & M	108,696.54	62,988.00	0.00	346.17	0.00
111.000.000	DISTRICT COURT PROBATION	52,267.39	177,890.12	0.00	0.00	0.00
112.000.000	COUNTY FAIR	156,996.63	175,104.82	0.00	0.00	956.00
113.000.000	BECCA BILL IMPACT FUND	29,880.03	66,587.90	0.00	1,153.53	0.00
114.000.000	PATHS & TRAILS	34,790.99	17,706.93	0.00	0.00	0.00
117.000.000	INFRASTRUCTURE FUND	842,479.54	613,813.17	238,625.00	0.00	0.00
119.000.000	PEST CONTROL	159,917.42	63,116.54	0.00	0.00	176.54
120.000.000	TSC-911 COMMUNICATION	529,000.71	1,643,058.13	0.00	7,797.04	326.00
121.000.000	EMERGENCY SERVICE DEPT.	112,759.48	94,031.54	70,307.00	2,325.22	0.00
124.000.000	SHERIFF'S SPECIAL PROJECTS	101,775.66	28,172.36	0.00	81.50	7.94
125.000.000	PARKS & RECREATION	70,610.69	46,057.21	0.00	3,138.40	0.00
126.000.000	STADIUM / TOURISM	318,466.23	469,291.38	0.00	0.00	0.00
127.000.000	FACILITIES FUND	226,182.26	143,487.09	194,355.78	0.00	7,278.77
129.000.000	CRIME VICTIMS' COMPENSATION	5,929.82	97,671.17	0.00	2,294.55	0.00
132.000.000	N C W DRUG TASK FORCE	572,293.99	166,516.01	6,000.00	1,650.21	1,367.72
134.000.000	CAPITAL IMPROVEMENTS TAX	463,140.79	436,909.30	307,640.48	0.00	8,898.45
137.000.000	FOREST ENVIRONMENTAL PROJ.	156,521.84	602.58	0.00	0.00	0.00
141.000.000	AFFORDABLE HOUSING	10,197.30	84,559.01	0.00	0.00	0.00
142.000.000	COUNTY HOMELESSNESS	135,236.82	192,526.68	0.00	2,762.66	0.00
143.000.000	THERAPEUTIC COURTS	370,204.44	671,285.01	0.00	47,162.78	228.32
144.000.000	REET/REVALUATION FUND	156,730.17	17,366.34	0.00	0.00	0.00
145.000.000	BOATING SAFETY	0.00	11,698.67	2,219.95	0.00	139.11
195.000.000	TRIAL COURT IMPROVEMENT FUND	143,340.04	44,987.53	0.00	0.00	0.00
402.000.000	LIBERTY WOODLANDS SEWER SYSTEM	106,869.02	18,476.75	0.00	0.00	0.00
405.000.000	SOLID WASTE	12,748,415.22	2,927,713.90	1,846,354.54	68,605.60	9,101.96
406.000.000	MAZAMA WQPS	171,323.08	1,239.53	0.00	0.00	0.00
407.000.000	CONCONULLY SEWER	101,655.53	128,902.83	0.00	0.00	32,046.12
408.000.000	SENIOR SEWER SYSTEMS	61,601.70	13,112.36	0.00	0.00	239.40
410.000.000	EASTLAKE UTILITY CONSTRUCTION	7,201.98	100,120.00	207,524.10	0.00	0.00
501.000.000	EQUIPMENT RENTAL & REVOLVING	2,927,528.72	4,204,156.90	0.00	17,537.30	58,906.01
503.000.000	ELECTION SERVICES	0.00	0.00	0.00	0.00	0.00
504.000.000	M A R C ENTERPRISE	280,346.33	89,348.76	0.00	1,358.26	0.00
	TOTAL COUNTY FUNDS	28,399,426.03	45,345,154.04	5,832,246.09	558,135.38	673,646.19
621.000.000	LUMBERING TRUST	117,997.13	899.52	0.00	0.00	0.00
622.001.000	TREASURER'S TAX TRUST	2,022.27	165.12	0.00	0.00	47,504.84
622.002.000	TREASURER'S TAX SALE TRUST	560,874.84	(124,604.34)	0.00	0.00	249,428.33
623.001.000	LEASEHOLD EXCISE TAX SUSPENSE	0.00	0.00	0.00	0.00	0.00
623.002.000	FOREST EXCISE TAX SUSPENSE	39,226.83	(12,054.97)	0.00	0.00	0.00
630.000.001	DISPUTE RESOLUTION CENTER	300.00	4,635.00	0.00	0.00	0.00
630.000.002	FOREST FIRE PATROL	6,464.64	466,277.09	0.00	0.00	1,073.06
630.000.003	JUSTICE COURT SUSPENSE	24,347.04	359,035.79	0.00	0.00	0.00
630.000.004	JUSTICE INFORMATION SYSTEMS	3,866.41	71,534.08	0.00	0.00	0.00
630.000.005	REAL ESTATE EXCISE TAX	27,508.24	2,798,595.01	0.00	0.00	0.00
630.000.006	REGIONAL LIBRARY	30,169.30	1,400,784.45	0.00	0.00	5,892.94
630.000.007	ARCHIVE FEES	1,510.00	23,252.90	0.00	0.00	0.00
630.000.008	CERTIFIED COPY FEES	1,984.00	24,703.00	0.00	0.00	0.00
630.000.011	DOCUMENT PRESERVATION	1,510.00	16,602.00	0.00	0.00	0.00
630.000.012	EMS & TRAUMA CARE	765.69	13,952.45	0.00	0.00	0.00
630.000.014	MARRIAGE LICENSE FEES	210.00	3,345.00	0.00	0.00	0.00
630.000.015	SCHOOL SAFETY ZONE	0.00	265.09	0.00	0.00	0.00
630.000.016	BLDG INSPECTION SURCHG	45.00	1,530.00	0.00	0.00	0.00
630.000.017	SURVEY FILING FEES	384.00	5,632.00	0.00	0.00	0.00
630.000.018	COURT APPELLATE FEES	500.04	3,000.22	0.00	0.00	0.00
630.000.019	AFFORDABLE HOUSING FOR ALL	2,432.00	26,619.00	0.00	0.00	0.00
630.000.020	VITAL RECORDS	1,154.00	13,308.00	0.00	0.00	0.00
630.000.021	MTG LENDING FRAUD PROSECUTION	102.60	969.15	0.00	0.00	0.00
630.000.025	HOME SECURITY FUND	9,920.00	108,293.07	0.00	0.00	0.00
630.000.026	FISH & WILDLIFE ENFORCE REWARD	570.51	12,067.96	0.00	0.00	0.00
630.000.027	DOMESTIC VIOLENCE PREVENTION ACCOUNT	402.03	4,581.56	0.00	0.00	0.00
630.000.029	CONSERVATION DISTRICT	1,431.47	135,701.80	0.00	0.00	406.20
630.000.030	WASHINGTON AUTO THEFT PREVENT AUTHORI	1,518.63	27,875.87	0.00	0.00	0.00
630.000.031	TRAUMATIC BRAIN INJURY ACCOUNT	299.92	5,523.72	0.00	0.00	0.00
630.000.032	WASHINGTON STATE HERITAGE CENTER ACCT	2,265.00	24,903.00	0.00	0.00	0.00
630.000.033	WASHINGTON STATE PATROL	452.27	3,923.96	0.00	0.00	0.00
630.000.034	JUDICIAL STABILIZATION TRUST ACCOUNT	1,604.68	22,384.56	0.00	0.00	0.00
630.000.038	FISH & WILDLIFE EMERGENCY RESPONSE	18.80	74.71	0.00	0.00	0.00
630.000.039	HIGHWAY SAFETY ACCOUNT	227.61	2,239.27	0.00	0.00	0.00
630.000.040	DEATH INVESTIGATIONS ACCOUNT	153.59	1,472.04	0.00	0.00	0.00
630.000.041	STATE PATROL HIGHWAY ACCOUNT	883.47	8,641.37	0.00	0.00	0.00
630.000.042	RECREATION ACCESS PASS	361.50	4,301.50	0.00	0.00	0.00
630.000.043	PROSTITUTION PREVENTION & INTERVENTION	0.00	0.00	0.00	0.00	0.00
710.000.000	BERG TRUST FUND	264,434.96	2,015.85	0.00	0.00	0.00
	TOTAL MISCELLANEOUS AGENCIES	1,107,918.47	5,462,445.80	0.00	0.00	304,305.37

SCHEDULE 11

MCAG 0146

OKANOGAN COUNTY
SCHEDULE OF CASH ACTIVITY
FOR YEAR ENDED DECEMBER 31, 2017

SCHE

		8	9	10	11	12	13
FUND NO.	FUND NAME	TOTAL INCREASE	DISBURSEMENTS	TRANSFERS OUT	OTHER EXPENDITURES	TOTAL DECREASE	ENDING CASH AND INVESTMENT
001.000.000	CURRENT EXPENSE	23,032,556.38	0.00	23,142,709.11	0.00	22,931,844.53	1,845,001.14
101.000.000	VETERANS' RELIEF	82,227.97	0.00	68,998.28	0.00	68,699.46	36,510.03
102.000.000	ROAD	11,181,155.18	0.00	12,494,508.96	0.00	12,153,442.51	4,012,139.21
103.000.000	NOXIOUS WEED	743,261.19	0.00	657,759.28	0.00	656,418.68	198,596.25
104.000.000	MENTAL HEALTH	82,239.57	0.00	40,508.37	0.00	40,179.15	117,070.54
105.000.000	DEVELOPMENTAL DISABILITIES	92,842.87	0.00	110,000.00	0.00	109,925.82	25,129.39
106.000.000	COUNTY DRUG CONTROL	2,382.44	0.00	238.24	0.00	238.24	20,763.89
107.000.000	ALCOHOL/DRUG ABUSE	19,367.52	0.00	95,000.00	0.00	95,000.00	29,657.37
108.000.000	LAW LIBRARY	10,208.16	0.00	14,346.84	0.00	14,346.84	9,082.29
109.000.000	JAIL COMMISSARY	97,581.79	0.00	87,078.02	0.00	87,078.02	129,765.38
110.000.000	TREASURER'S O & M	63,334.17	0.00	77,359.03	0.00	77,359.03	94,671.68
111.000.000	DISTRICT COURT PROBATION	177,890.12	0.00	147,172.26	0.00	147,172.26	82,985.25
112.000.000	COUNTY FAIR	174,148.82	0.00	193,465.51	0.00	192,509.51	138,635.94
113.000.000	BECCA BILL IMPACT FUND	67,741.43	0.00	56,305.00	0.00	56,305.00	41,316.46
114.000.000	PATHS & TRAILS	17,706.93	0.00	16,000.00	0.00	16,000.00	36,497.92
117.000.000	INFRASTRUCTURE FUND	852,438.17	239,225.00	585,643.11	0.00	824,868.11	870,049.60
119.000.000	PEST CONTROL	62,940.00	0.00	78,988.98	0.00	78,812.44	144,044.98
120.000.000	TSC-911 COMMUNICATION	1,650,529.17	0.00	1,904,892.59	0.00	1,904,566.59	274,963.29
121.000.000	EMERGENCY SERVICE DEPT.	166,663.76	0.00	195,757.93	0.00	195,757.93	83,665.31
124.000.000	SHERIFF'S SPECIAL PROJECTS	28,245.92	0.00	24,454.56	0.00	24,446.62	105,574.96
125.000.000	PARKS & RECREATION	49,195.61	0.00	57,161.54	0.00	57,161.54	62,644.76
126.000.000	STADIUM / TOURISM	469,291.38	0.00	501,979.15	0.00	501,979.15	285,778.46
127.000.000	FACILITIES FUND	330,564.10	29,569.07	509,340.66	0.00	531,630.96	25,115.40
129.000.000	CRIME VICTIMS' COMPENSATION	99,965.72	0.00	91,357.24	0.00	91,357.24	14,538.30
132.000.000	N C W DRUG TASK FORCE	172,798.50	0.00	142,575.90	0.00	141,208.18	603,884.31
134.000.000	CAPITAL IMPROVEMENTS TAX	735,651.33	213,803.77	485,904.29	0.00	690,809.61	507,982.51
137.000.000	FOREST ENVIRONMENTAL PROJ.	602.58	0.00	34,551.38	0.00	34,551.38	122,573.04
141.000.000	AFFORDABLE HOUSING	84,559.01	0.00	10,197.30	0.00	10,197.30	84,559.01
142.000.000	COUNTY HOMELESSNESS	195,289.34	0.00	232,267.39	0.00	232,267.39	98,258.77
143.000.000	THERAPEUTIC COURTS	718,219.47	0.00	807,626.59	0.00	807,398.27	281,025.64
144.000.000	REET/REVALUATION FUND	17,366.34	0.00	5,000.00	0.00	5,000.00	169,096.51
145.000.000	BOATING SAFETY	13,779.51	0.00	12,831.11	0.00	12,692.00	1,087.51
195.000.000	TRIAL COURT IMPROVEMENT FUND	44,987.53	0.00	59,324.11	0.00	59,324.11	129,003.46
402.000.000	LIBERTY WOODLANDS SEWER SYSTEM	18,476.75	0.00	43,319.34	0.00	43,319.34	82,026.43
405.000.000	SOLID WASTE	4,833,572.08	0.00	4,717,288.83	0.00	4,708,186.87	12,873,800.43
406.000.000	MAZAMA WQPS	1,239.53	0.00	4.40	0.00	4.40	172,558.21
407.000.000	CONCONULLY SEWER	96,856.71	0.00	106,282.49	0.00	74,236.37	124,275.87
408.000.000	SENIOR SEWER SYSTEMS	12,872.96	0.00	14,060.85	0.00	13,821.45	60,653.21
410.000.000	EASTLAKE UTILITY CONSTRUCTION	307,644.10	306,946.08	0.00	0.00	306,946.08	7,900.00
501.000.000	EQUIPMENT RENTAL & REVOLVING	4,162,788.19	0.00	4,063,227.76	0.00	4,004,321.75	3,085,995.16
503.000.000	ELECTION SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
504.000.000	M A R C ENTERPRISE	90,707.02	0.00	74,836.83	0.00	74,836.83	296,216.52
	TOTAL COUNTY FUNDS	51,061,889.32	789,543.92	51,960,323.23	0.00	52,076,220.96	27,385,094.39
621.000.000	LUMBERING TRUST	899.52	0.00	0.00	0.00	0.00	118,896.65
622.001.000	TREASURER'S TAX TRUST	(47,339.72)	0.00	0.00	0.00	(47,504.84)	2,187.39
622.002.000	TREASURER'S TAX SALE TRUST	(374,032.67)	0.00	0.00	0.00	(249,428.33)	436,270.50
623.001.000	LEASEHOLD EXCISE TAX SUSPENSE	0.00	0.00	0.00	0.00	0.00	0.00
623.002.000	FOREST EXCISE TAX	(12,054.97)	0.00	0.00	0.00	0.00	27,171.86
630.000.001	DISPUTE RESOLUTION CENTER	4,635.00	4,575.00	0.00	0.00	4,575.00	360.00
630.000.002	FOREST FIRE PATROL	465,204.03	465,870.89	0.00	0.00	464,797.83	6,870.84
630.000.003	JUSTICE COURT SUSPENSE	359,035.79	357,810.64	0.00	0.00	357,810.64	25,572.19
630.000.004	JUSTICE INFORMATION SYSTEMS	71,534.08	69,637.44	0.00	0.00	69,637.44	5,763.05
630.000.005	REAL ESTATE EXCISE TAX	2,798,595.01	2,778,048.01	0.00	0.00	2,778,048.01	48,055.24
630.000.006	REGIONAL LIBRARY	1,394,891.51	1,407,545.61	0.00	0.00	1,401,652.67	23,408.14
630.000.007	ARCHIVE FEES	23,252.90	22,905.90	0.00	0.00	22,905.90	1,857.00
630.000.008	CERTIFIED COPY FEES	24,703.00	24,119.00	0.00	0.00	24,119.00	2,568.00
630.000.011	DOCUMENT PRESERVATION	16,602.00	16,872.00	0.00	0.00	16,872.00	1,240.00
630.000.012	EMS & TRAUMA CARE	13,952.45	13,531.76	0.00	0.00	13,531.76	1,186.38
630.000.014	MARRIAGE LICENSE FEES	3,345.00	3,375.00	0.00	0.00	3,375.00	180.00
630.000.015	SCHOOL SAFETY ZONE	265.09	265.09	0.00	0.00	265.09	0.00
630.000.016	BLDG INSPECTION SURCHG	1,530.00	1,534.50	0.00	0.00	1,534.50	40.50
630.000.017	SURVEY FILING FEES	5,632.00	5,504.00	0.00	0.00	5,504.00	512.00
630.000.018	COURT APPELLATE FEES	3,000.22	3,500.26	0.00	0.00	3,500.26	0.00
630.000.019	AFFORDABLE HOUSING FOR ALL	26,619.00	26,995.20	0.00	0.00	26,995.20	2,055.80
630.000.020	VITAL RECORDS	13,308.00	12,743.00	0.00	0.00	12,743.00	1,719.00
630.000.021	MTG LENDING FRAUD PROSECUTION	969.15	991.95	0.00	0.00	991.95	79.80
630.000.025	HOME SECURITY FUND	108,293.07	109,661.23	0.00	0.00	109,661.23	8,551.84
630.000.026	FISH & WILDLIFE ENFORCE REWARD	12,067.96	12,075.27	0.00	0.00	12,075.27	563.20
630.000.027	DOMESTIC VIOLENCE PREVENTION ACCOUNT	4,581.56	4,925.39	0.00	0.00	4,925.39	58.20
630.000.029	CONSERVATION DISTRICT	135,295.60	135,707.56	0.00	0.00	135,301.36	1,425.71
630.000.030	WASHINGTON AUTO THEFT PREVENT AUTHORI	27,875.87	27,019.22	0.00	0.00	27,019.22	2,375.28
630.000.031	TRAUMATIC BRAIN INJURY ACCOUNT	5,523.72	5,350.48	0.00	0.00	5,350.48	473.16
630.000.032	WASHINGTON STATE HERITAGE CENTER ACCT	24,903.00	25,308.00	0.00	0.00	25,308.00	1,860.00
630.000.033	WASHINGTON STATE PATROL	3,923.96	4,216.85	0.00	0.00	4,216.85	159.38
630.000.034	JUDICIAL STABILIZATION TRUST ACCOUNT	22,384.56	21,994.37	0.00	0.00	21,994.37	1,994.87
630.000.038	FISH & WILDLIFE EMERGENCY RESPONSE	74.71	82.94	0.00	0.00	82.94	10.57
630.000.039	HIGHWAY SAFETY ACCOUNT	2,239.27	2,372.78	0.00	0.00	2,372.78	94.10
630.000.040	DEATH INVESTIGATIONS ACCOUNT	1,472.04	1,559.50	0.00	0.00	1,559.50	66.13
630.000.041	STATE PATROL HIGHWAY ACCOUNT	8,641.37	9,107.24	0.00	0.00	9,107.24	417.60
630.000.042	RECREATION ACCESS PASS	4,301.50	4,010.00	0.00	0.00	4,010.00	653.00
630.000.043	PROSTITUTION PREVENTION & INTERVENTION	0.00	0.00	0.00	0.00	0.00	0.00
710.000.000	BERG TRUST FUND	2,015.85	0.00	0.00	0.00	0.00	266,450.81
	TOTAL MISCELLANEOUS AGENCIES	5,158,140.43	5,579,216.08	0.00	0.00	5,274,910.71	991,148.19

1 FUND NO.	2 FUND NAME	3 BEGINNING CASH AND INVESTMENT	4 RECEIPTS	5 TRANSFERS-IN	6 OTHER REVENUE	7 NETTED TRANSACTIONS
640.000.000	OK COUNTY TRANSPORTATION AUTHORITY	210,596.00	2,544,438.33	0.00	0.00	0.00
	TOTAL TRANSPORTATION AUTHORITY	210,596.00	2,544,438.33	0.00	0.00	0.00
652.000.001	SCHOOL DISTRICTS - GENERAL	25,654,683.16	117,056,648.74	100,000.00	0.00	40,349.52
652.000.002	SCHOOL DISTRICTS - BONDS/REF BONDS	1,425,275.79	2,754,596.92	560,860.80	0.00	9,158.76
652.000.004	SCHOOL DISTRICTS - ASB	1,026,486.54	937,466.17	0.00	0.00	0.00
652.000.005	SCHOOL DISTRICTS - TRANSPORTATION	843,463.84	1,135,692.63	305,750.00	0.00	1,467.75
652.000.006	SCHOOL DISTRICTS - BUILDING	21,854,060.42	1,835,647.44	1,404,058.33	0.00	5,959.59
652.000.009	SCHOOL DISTRICTS-TRUST/AGENCY	147,172.68	35,621.47	0.00	0.00	0.00
652.000.010	SCHOOL DISTRICTS - PERMANENT	5,216.84	39.28	0.00	0.00	0.00
	TOTAL SCHOOL DISTRICTS	50,956,359.27	123,755,712.65	2,370,669.13	0.00	56,935.62
653.001.001	HOSPITAL DISTRICT NO. 1 - GENERAL	28,653.31	16,202,874.07	0.00	0.00	5,396.53
653.001.002	HOSPITAL DISTRICT NO. 1 - BOND	659.38	0.92	25,474.00	0.00	0.00
	TOTAL HOSPITAL DISTRICT NO. 1	29,312.69	16,202,874.99	25,474.00	0.00	5,396.53
653.003.001	HOSPITAL DISTRICT NO. 3 - GENERAL	1,677,562.65	30,722,336.54	0.00	0.00	2,542.12
653.003.002	HOSPITAL DISTRICT NO. 3 - BOND	48,678.57	380,681.36	529,993.46	0.00	1,407.58
653.003.014	HOSPITAL DISTRICT NO.3-CONSTRUCTION	3,463,738.76	6,907.59	0.00	0.00	0.00
653.003.015	HOSPITAL DISTRICT NO 3-LTGO PLAN	0.00	2,025,173.95	0.00	0.00	0.00
	TOTAL HOSPITAL DISTRICT NO. 3	5,189,979.98	33,135,099.44	529,993.46	0.00	3,949.70
653.004.001	HOSPITAL DISTRICT NO. 4 - GENERAL	3,838,789.67	18,336,928.52	0.00	0.00	1,888.32
653.004.002	HOSPITAL DISTRICT NO. 4 - REF BOND	552,500.58	898,555.05	216,000.00	0.00	3,569.70
653.004.014	HOSPITAL DISTRICT NO. 4 - CONSTRUCTION	1,539,346.29	11,526.77	0.00	0.00	0.00
653.004.017	HOSPITAL DISTRICT NO. 4 - LONG TERM CARE	446,062.15	3,665,000.00	0.00	0.00	0.00
	TOTAL HOSPITAL DISTRICT NO. 4	6,376,698.69	22,912,010.34	216,000.00	0.00	5,458.02
653.006.001	HOSPITAL DISTRICT NO. 6 - GENERAL	715.89	39,781.41	0.00	0.00	162.58
653.006.002	HOSPITAL DISTRICT NO. 6 - BOND	0.19	8.98	0.00	0.00	0.00
	TOTAL HOSPITAL DISTRICT NO. 6	716.08	39,790.39	0.00	0.00	162.58
	TOTAL HOSPITAL DISTRICTS	11,596,707.44	72,289,775.16	771,467.46	0.00	14,966.83
654.000.001	STATE SUPPORT OF SCHOOLS - PT 1	101,036.78	8,477,739.67	0.00	0.00	34,850.04
654.000.002	STATE SCHOOL REFUND	0.00	0.00	0.00	0.00	0.00
	TOTAL STATE SCHOOL	101,036.78	8,477,739.67	0.00	0.00	34,850.04
655.001.001	FIRE DISTRICT NO. 1 - EXPENSE	320,367.97	88,031.37	0.00	0.00	350.79
655.001.008	FIRE DISTRICT NO. 1 - RESERVE	43,353.40	329.80	0.00	0.00	0.00
655.002.001	FIRE DISTRICT NO. 2 - EXPENSE	106,879.78	11,003.49	0.00	6,892.88	37.87
655.003.001	FIRE DISTRICT NO. 3 - EXPENSE	853,291.56	232,657.46	0.00	0.00	995.49
655.004.001	FIRE DISTRICT NO. 4 - EXPENSE	379,862.95	174,427.35	0.00	0.00	502.50
655.006.001	FIRE DISTRICT NO. 6 - EXPENSE	464,713.55	1,015,352.81	0.00	591.68	21,327.39
655.007.001	FIRE DISTRICT NO. 7 - EXPENSE	255,866.58	31,699.64	0.00	671.58	272.16
655.008.001	FIRE DISTRICT NO. 8 - EXPENSE	109,260.79	43,205.01	0.00	0.00	221.47
655.009.001	FIRE DISTRICT NO. 9 - EXPENSE	68,210.63	29,589.97	0.00	0.00	432.32
655.010.001	FIRE DISTRICT NO. 10 - EXPENSE	29,501.52	18,837.10	0.00	0.00	279.48
655.011.001	FIRE DISTRICT NO. 11 - EXPENSE	43,098.49	48,286.87	0.00	0.00	159.22
655.012.001	FIRE DISTRICT NO. 12 - EXPENSE	63,125.50	17,380.92	0.00	0.00	194.00
655.012.008	FIRE DISTRICT NO. 12- RESERVE	34.35	0.00	0.00	0.00	0.00
655.013.001	FIRE ISTRICT NO. #J13 EXPENSE	43.82	2,683.40	0.00	0.00	10.51
655.014.001	FIRE DISTRICT NO. #J14 EXPENSE	46.15	2,878.10	0.00	0.00	11.33
655.015.001	FIRE DISTRICT NO. #15 EXPENSE	314,235.19	446,254.43	20,000.00	0.00	985.95
655.015.002	FIRE DISTRICT NO. #15 BOND	76,654.40	104,046.20	0.00	0.00	317.01
655.015.008	FIRE DISTRICT NO. #15 RESERVE	96,731.59	698.43	0.00	0.00	0.00
655.015.018	FIRE DISTRICT NO. #15 AMBULANCE	378,764.80	1,744,747.54	0.00	910.69	6,894.52
655.016.001	FIRE DISTRICT NO. #16 EXPENSE	67,718.73	61,122.58	0.00	5,425.00	343.31
	TOTAL FIRE DISTRICTS	3,671,761.75	4,073,232.47	20,000.00	14,491.83	33,335.34
656.010.000	COULEE AREA PARKS & RECREATION	3,578.37	31,179.00	0.00	0.00	0.00
656.020.000	TONASKET PARKS & RECREATION	46,236.54	65,542.82	0.00	0.00	189.63
	TOTAL PARKS & RECREATION	49,814.91	96,721.82	0.00	0.00	189.63
657.050.000	OROVILLE RURAL E M S D	231,132.38	114,252.21	0.00	0.00	463.92
657.060.000	TONASKET RURAL EMSD	228,385.22	208,999.24	0.00	0.00	1,106.98
657.070.000	METHOW VALLEY RURAL EMSD	132,987.69	648,966.04	0.00	0.00	2,274.88
	TOTAL EMERGENCY SERVICE DISTRICTS-RURAI	592,505.29	972,217.49	0.00	0.00	3,845.78
658.001.001	CEMETERY DISTRICT NO. 1 - EXPENSE	5,912.68	17,597.11	0.00	0.00	70.08
658.002.001	CEMETERY DISTRICT NO. 2 - EXPENSE	10,459.55	33,772.52	0.00	0.00	120.65
658.003.001	CEMETERY DISTRICT NO. 3 - EXPENSE	58,426.07	15,889.92	0.00	0.00	43.63
658.004.001	CEMETERY DISTRICT NO. 4 -EXPENSE	28,445.86	45,640.30	563.13	0.00	126.00
658.004.003	CEMETERY DISTRICT NO. 4 - SPECIAL	167.39	1.36	0.00	0.00	0.00
658.004.016	CEMETERY DISTRICT NO. 4 - ENDOWMENT	74,498.31	861.77	0.00	0.00	0.00
658.004.017	CEMETERY DISTRICT NO. 4 - COLUMBARIUM	3,166.95	23.86	0.00	0.00	0.00
	TOTAL CEMETERY DISTRICTS	181,076.81	113,786.84	563.13	0.00	360.36
659.001.001	COMMUNICATION T.V. DISTRICT NO. 1 - EXPENS	89,322.44	84,872.07	0.00	214.49	409.28
659.002.001	METHOW VALLEY COMMUN. TV DIST. 2 - EXPEN	225,592.36	81,849.11	0.00	0.00	80.00
	TOTAL TELEVISION DISTRICTS	314,914.80	166,721.18	0.00	214.49	489.28
670.051.000	PUBLIC HEALTH DISTRICT - EXPENSE	66,180.51	1,070,363.84	0.00	78.76	4,745.00
670.058.000	PUBLIC HEALTH DISTRICT - RESERVE	45,000.00	0.00	0.00	0.00	0.00

FUND NO.	FUND NAME	8 TOTAL INCREASE	9 DISBURSEMENTS	10 TRANSFERS OUT	11 OTHER EXPENDITURES	12 TOTAL DECREASE	13 ENDING CASH AND INVESTMENT
640.000.000	OK COUNTY TRANSPORTATION AUTHORITY	2,544,438.33	2,534,212.27	0.00	0.00	2,534,212.27	220,822.06
	TOTAL TRANSPORTATION AUTHORITY	2,544,438.33	2,534,212.27	0.00	0.00	2,534,212.27	220,822.06
652.000.001	SCHOOL DISTRICTS - GENERAL	117,116,299.22	115,159,604.26	1,790,533.99	0.00	116,909,788.73	25,861,193.65
652.000.002	SCHOOL DISTRICTS - BONDS/REF BONDS	3,306,298.96	3,271,791.43	0.00	0.00	3,262,632.67	1,468,942.08
652.000.004	SCHOOL DISTRICTS - ASB	937,466.17	869,570.52	0.00	0.00	869,570.52	1,094,382.19
652.000.005	SCHOOL DISTRICTS - TRANSPORTATION	1,439,974.88	1,177,226.55	55,678.10	0.00	1,231,436.90	1,052,001.82
652.000.006	SCHOOL DISTRICTS - BUILDING	3,233,746.18	5,781,345.18	524,457.04	0.00	6,299,842.63	18,787,963.97
652.000.009	SCHOOL DISTRICTS-TRUST/AGENCY	35,621.47	42,455.28	0.00	0.00	42,455.28	140,338.87
652.000.010	SCHOOL DISTRICTS - PERMANENT	39.28	0.00	0.00	0.00	0.00	5,256.12
	TOTAL SCHOOL DISTRICTS	126,069,446.16	126,301,993.22	2,370,669.13	0.00	128,615,726.73	48,410,078.70
653.001.001	HOSPITAL DISTRICT NO. 1 - GENERAL	16,197,477.54	14,820,810.90	25,474.00	0.00	14,840,888.37	1,385,242.48
653.001.002	HOSPITAL DISTRICT NO. 1 - BOND	25,474.92	0.00	0.00	0.00	0.00	26,134.30
	TOTAL HOSPITAL DISTRICT NO. 1	16,222,952.46	14,820,810.90	25,474.00	0.00	14,840,888.37	1,411,376.78
653.003.001	HOSPITAL DISTRICT NO. 3 - GENERAL	30,719,794.42	30,370,453.32	529,993.46	0.00	30,897,904.66	1,499,452.41
653.003.002	HOSPITAL DISTRICT NO. 3 - BOND	909,267.24	855,960.32	0.00	0.00	854,552.74	103,393.07
653.003.014	HOSPITAL DISTRICT NO.3-CONSTRUCTION	6,907.59	2,245,582.36	0.00	0.00	2,245,582.36	1,225,063.99
653.003.015	HOSPITAL DISTRICT NO 3-LTGO PLAN	2,025,173.95	712,351.61	0.00	0.00	712,351.61	1,312,822.34
	TOTAL HOSPITAL DISTRICT NO. 3	33,661,143.20	34,184,347.61	529,993.46	0.00	34,710,391.37	4,140,731.81
653.004.001	HOSPITAL DISTRICT NO. 4 - GENERAL	18,335,040.20	17,614,896.62	216,000.00	0.00	17,829,008.30	4,344,821.57
653.004.002	HOSPITAL DISTRICT NO. 4 - REF BOND	1,110,985.35	993,360.39	0.00	0.00	989,790.69	673,695.24
653.004.014	HOSPITAL DISTRICT NO. 4 - CONSTRUCTION	11,526.77	0.00	0.00	0.00	0.00	1,550,873.06
653.004.017	HOSPITAL DISTRICT NO. 4 - LONG TERM CARE	3,665,000.00	3,615,140.05	0.00	0.00	3,615,140.05	495,922.10
	TOTAL HOSPITAL DISTRICT NO. 4	23,122,552.32	22,223,397.06	216,000.00	0.00	22,433,939.04	7,065,311.97
653.006.001	HOSPITAL DISTRICT NO. 6 - GENERAL	39,618.83	39,937.05	0.00	0.00	39,774.47	560.25
653.006.002	HOSPITAL DISTRICT NO. 6 - BOND	8.98	6.58	0.00	0.00	6.58	2.59
	TOTAL HOSPITAL DISTRICT NO. 6	39,627.81	39,943.63	0.00	0.00	39,781.05	562.84
	TOTAL HOSPITAL DISTRICTS	73,046,275.79	71,268,499.20	771,467.46	0.00	72,024,999.83	12,617,983.40
654.000.001	STATE SUPPORT OF SCHOOLS - PT 1	8,442,889.63	8,506,896.64	0.00	0.00	8,472,046.60	71,879.81
654.000.002	STATE SCHOOL REFUND	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL STATE SCHOOL	8,442,889.63	8,506,896.64	0.00	0.00	8,472,046.60	71,879.81
655.001.001	FIRE DISTRICT NO. 1 - EXPENSE	87,680.58	0.00	51,668.99	0.00	51,318.20	356,730.35
655.001.008	FIRE DISTRICT NO. 1 - RESERVE	329.80	0.00	0.00	0.00	0.00	43,683.20
655.002.001	FIRE DISTRICT NO. 2 - EXPENSE	17,858.50	0.00	19,916.74	0.00	19,878.87	104,859.41
655.003.001	FIRE DISTRICT NO. 3 - EXPENSE	231,661.97	0.00	187,315.29	0.00	186,319.80	898,633.73
655.004.001	FIRE DISTRICT NO. 4 - EXPENSE	173,924.85	0.00	129,738.67	0.00	129,236.17	424,551.63
655.006.001	FIRE DISTRICT NO. 6 - EXPENSE	994,617.10	117,647.44	1,010,891.72	0.00	1,107,211.77	352,118.88
655.007.001	FIRE DISTRICT NO. 7 - EXPENSE	32,099.04	0.00	140,446.06	0.00	140,173.88	147,791.74
655.008.001	FIRE DISTRICT NO. 8 - EXPENSE	42,983.54	0.00	17,806.35	0.00	17,584.88	134,659.45
655.009.001	FIRE DISTRICT NO. 9 - EXPENSE	29,157.65	0.00	30,407.76	0.00	29,975.44	67,392.84
655.010.001	FIRE DISTRICT NO. 10 - EXPENSE	18,557.62	0.00	16,495.48	0.00	16,216.00	31,843.14
655.011.001	FIRE DISTRICT NO. 11 - EXPENSE	48,127.65	0.00	51,213.06	0.00	51,053.84	40,172.30
655.012.001	FIRE DISTRICT NO. 12 - EXPENSE	17,186.92	0.00	38,338.09	0.00	38,144.09	42,168.33
655.012.008	FIRE DISTRICT NO. 12- RESERVE	0.00	0.00	0.00	0.00	0.00	34.35
655.013.001	FIRE ISTRICT NO. #J13 EXPENSE	2,672.89	2,690.72	0.00	0.00	0.00	34.35
655.014.001	FIRE DISTRICT NO. #J14 EXPENSE	2,866.77	2,885.69	0.00	0.00	2,680.21	36.50
655.015.001	FIRE DISTRICT NO. #15 EXPENSE	465,268.48	10,000.00	463,698.31	0.00	2,874.36	38.56
655.015.002	FIRE DISTRICT NO. #15 BOND	103,729.19	102,407.50	0.00	0.00	472,712.36	306,791.31
655.015.008	FIRE DISTRICT NO. #15 RESERVE	698.43	0.00	20,000.00	0.00	102,090.49	78,293.10
655.015.018	FIRE DISTRICT NO. #15 AMBULANCE	1,738,763.71	0.00	1,908,757.13	0.00	20,000.00	77,430.02
655.016.001	FIRE DISTRICT NO. #16 EXPENSE	66,204.27	0.00	76,812.85	0.00	1,901,862.61	215,665.90
						76,469.54	57,453.46
	TOTAL FIRE DISTRICTS	4,074,388.96	235,631.35	4,163,506.50	0.00	4,365,802.51	3,380,348.20
656.010.000	COULEE AREA PARKS & RECREATION	31,179.00	0.00	29,317.40	0.00	29,317.40	5,439.97
656.020.000	TONASKET PARKS & RECREATION	65,353.19	10,000.00	31,604.45	0.00	41,414.82	70,174.91
	TOTAL PARKS & RECREATION	96,532.19	10,000.00	60,921.85	0.00	70,732.22	75,614.88
657.050.000	OROVILLE RURAL E M S D	113,788.29	0.00	129,160.84	0.00	128,716.92	216,203.75
657.060.000	TONASKET RURAL EMSD	207,892.26	0.00	202,094.60	0.00	200,987.62	235,289.86
657.070.000	METHOW VALLEY RURAL EMSD	646,691.16	0.00	659,046.00	0.00	656,771.12	122,907.73
	TOTAL EMERGENCY SERVICE DISTRICTS-RURAI	968,371.71	0.00	990,321.44	0.00	986,475.66	574,401.34
658.001.001	CEMETERY DISTRICT NO. 1 - EXPENSE	17,527.03	0.00	18,000.00	0.00	17,929.92	5,509.79
658.002.001	CEMETERY DISTRICT NO. 2 - EXPENSE	33,651.87	0.00	31,753.33	0.00	31,632.68	12,478.74
658.003.001	CEMETERY DISTRICT NO. 3 - EXPENSE	15,846.29	0.00	26,879.49	0.00	26,835.86	47,436.50
658.004.001	CEMETERY DISTRICT NO. 4 -EXPENSE	46,077.43	0.00	60,597.23	0.00	60,471.23	14,052.06
658.004.003	CEMETERY DISTRICT NO. 4 - SPECIAL	1.36	0.00	1.36	0.00	1.36	167.39
658.004.016	CEMETERY DISTRICT NO. 4 - ENDOWMENT	861.77	0.00	561.77	0.00	561.77	74,798.31
658.004.017	CEMETERY DISTRICT NO. 4 - COLUMBARIUM	23.86	0.00	0.00	0.00	0.00	3,190.81
	TOTAL CEMETERY DISTRICTS	113,989.61	0.00	137,793.18	0.00	137,432.82	157,633.60
659.001.001	COMMUNICATION T.V. DISTRICT NO. 1 - EXPENS	84,677.28	0.00	93,917.86	0.00	93,508.58	80,491.14
659.002.001	METHOW VALLEY COMMUN. TV DIST. 2 - EXPEN	81,769.11	0.00	108,754.66	0.00	108,674.66	198,686.81
	TOTAL TELEVISION DISTRICTS	166,446.39	0.00	202,672.52	0.00	202,183.24	279,177.95
670.051.000	PUBLIC HEALTH DISTRICT - EXPENSE	1,065,697.60	0.00	1,042,799.87	0.00	1,038,054.87	93,823.24
670.058.000	PUBLIC HEALTH DISTRICT - RESERVE	0.00	0.00	0.00	0.00	0.00	45,000.00

1 FUND NO.	2 FUND NAME	3 BEGINNING CASH AND INVESTMENT	4 RECEIPTS	5 TRANSFERS-IN	6 OTHER REVENUE	7 NETTED TRANSACTIONS
670.059.000	PUBLIC HEALTH DISTRICT - EMERGENCY	15,000.00	0.00	0.00	0.00	0.00
	TOTAL PUBLIC HEALTH DISTRICT	126,180.51	1,070,363.84	0.00	78.76	4,745.00
683.001.001	AENEAS LAKE IRRIGATION - EXPENSE	155,626.59	256,903.11	0.00	0.00	0.00
683.002.001	ALTA VISTA IRRIGATION - EXPENSE	47,099.08	25,040.26	0.00	0.00	517.62
683.003.001	BREWSTER FLAT IRRIGATION - EXPENSE	237,636.33	487,456.68	0.00	340.00	907.97
683.003.017	BREWSTER FLAT IRRIGATION - CONTRACT	31,249.22	8,919.26	0.00	0.00	18.53
683.004.001	HELENSDALE IRRIGATION - EXPENSE	85,536.83	27,407.39	15,000.00	0.00	75.00
683.004.022	HELENSDALE IRRIGATION - WATER TRUST	211,630.03	1,503.52	0.00	0.00	0.00
683.005.001	METHOW-OKANOGAN RECLAMATION - EXP.	29,940.34	33,337.81	0.00	0.00	0.00
683.006.001	METHOW VALLEY IRRIGATION - EXPENSE	325,311.45	131,300.19	0.00	0.00	400.00
683.006.024	METHOW VALLEY IRRIGATION - RESTITUTION	0.00	0.00	0.00	0.00	947.00
683.007.001	OKANOGAN IRRIGATION - EXPENSE	375,356.09	877,758.86	273,608.56	0.00	0.00
683.007.002	OKANOGAN IRRIGATION - BOND	334.91	0.00	0.00	0.00	0.00
683.007.008	OKANOGAN IRRIGATION - EMERGENCY RESERV	374,633.29	2,859.85	0.00	0.00	0.00
683.007.020	OKANOGAN IRRIGATION - BOND RESERVE	0.00	0.00	0.00	0.00	0.00
683.007.021	OKANOGAN IRRIGATION - CAPITAL	366,202.98	1,515.54	150,958.91	0.00	0.00
683.007.022	OKANOGAN IRRIGATION - SALMON CRK WATER	71,104.31	290.14	0.00	0.00	0.00
683.008.001	PATEROS IRRIGATION - EXPENSE	31,306.83	17,533.52	0.00	0.00	0.00
683.009.001	WHITESTONE RECLAMATION - EXPENSE	80,025.41	248,757.49	0.00	83.12	23,798.71
683.009.017	WHITESTONE RECLAMATION - CONTRACT	31,949.83	21,194.81	0.00	0.00	2,034.34
683.009.019	WHITESTONE RECLAMATION - EMERGENCY	52,142.14	396.88	0.00	0.00	0.00
683.009.024	WHITESTONE RECLAMATION - BLUE LAKE	228,155.74	1,736.58	0.00	0.00	0.00
683.010.001	WOLF CREEK RECLAMATION - EXPENSE	1,578.86	26,352.47	22,000.00	202.27	0.00
683.010.014	WOLF CREEK RECLAMATION - CONSTRUCTION	49,720.03	17,623.94	0.00	0.00	0.00
683.011.001	WELLS RANCH IRRIGATION - EXPENSE	179,312.85	211,456.30	0.00	0.00	0.00
683.011.017	WELLS RANCH IRRIGATION - CONTRACT	4,568.53	36,141.61	0.00	0.00	0.00
	TOTAL IRRIGATION DISTRICTS	2,970,421.67	2,435,486.21	461,567.47	625.39	28,699.17
683.015.001	RIVERSIDE FLOOD CONTROL	24,572.04	2,909.13	0.00	0.00	23.92
683.016.001	NINE MILE FLOOD CONTROL	668.46	0.00	0.00	0.00	0.00
683.017.001	LAKE OSOYOOS WATER DISTRICT	33.78	0.00	0.00	0.00	0.00
	TOTAL DIKING/FLOOD CONTROL/WATER	25,274.28	2,909.13	0.00	0.00	23.92
699.001.001	CITY OF BREWSTER - GENERAL	5,508.81	360,463.78	0.00	0.00	1,264.24
699.001.002	CITY OF BREWSTER - BOND	0.00	0.27	0.00	0.00	0.00
699.002.001	TOWN OF CONCONULLY - GENERAL	553.67	45,435.77	0.00	0.00	154.03
699.003.001	CITY OF COULEE DAM - GENERAL	1,527.55	91,911.02	0.00	0.00	338.05
699.004.001	TOWN OF ELMER CITY - GENERAL	296.95	20,293.03	0.00	0.00	81.80
699.005.001	TOWN OF NESPELEM - GENERAL	144.71	9,862.61	0.00	0.00	39.84
699.006.001	CITY OF OKANOGAN - GENERAL	5,669.04	346,261.60	0.00	0.00	1,221.08
699.007.001	CITY OF OMAK - GENERAL	16,717.30	905,896.82	0.00	0.00	3,313.93
699.008.001	CITY OF OROVILLE - GENERAL	13,432.77	342,998.80	0.00	0.00	1,218.52
699.009.001	CITY OF PATEROS - EXPENSE	1,968.30	176,274.83	0.00	0.00	560.63
699.010.001	TOWN OF TONASKET - GENERAL	3,654.77	178,324.45	0.00	0.00	623.27
699.011.001	TOWN OF TWISP - GENERAL	4,328.29	218,522.34	0.00	0.00	746.21
699.012.001	TOWN OF WINTHROP - GENERAL	2,882.45	208,541.69	0.00	0.00	712.91
699.012.002	TOWN OF WINTHROP - BOND	779.05	52,446.54	0.00	0.00	211.98
699.013.001	TOWN OF RIVERSIDE - GENERAL	440.26	34,110.88	0.00	0.00	120.75
	TOTAL TOWNS/CITIES	57,903.92	2,991,344.43	0.00	0.00	10,607.24
699.001.019	BREWSTER EMS-CITY	967.20	67,506.90	0.00	0.00	270.31
699.008.019	OROVILLE CITY EMSD	407.02	26,862.94	0.00	0.00	109.38
699.009.019	PATEROS EMS-CITY	362.38	25,761.91	0.00	0.00	102.50
699.011.019	TWISP CITY EMSD	676.76	46,834.14	0.00	0.00	187.61
699.012.019	WINTHROP CITY E M S D	739.17	51,769.23	0.00	0.00	207.40
	TOTAL EMS FOR TOWNS/CITIES	3,152.53	218,735.12	0.00	0.00	877.20
	GRAND TOTAL	100,365,050.46	270,016,784.18	9,456,513.28	573,545.85	1,167,876.97

FUND NO.	FUND NAME	8 TOTAL INCREASE	9 DISBURSEMENTS	10 TRANSFERS OUT	11 OTHER EXPENDITURES	12 TOTAL DECREASE	13 ENDING CASH AND INVESTMENT
670.059.000	PUBLIC HEALTH DISTRICT - EMERGENCY	0.00	0.00	0.00	0.00	0.00	15,000.00
	TOTAL PUBLIC HEALTH DISTRICT	1,065,697.60	0.00	1,042,799.87	0.00	1,038,054.87	153,823.24
683.001.001	AENEAS LAKE IRRIGATION - EXPENSE	256,903.11	0.00	343,449.88	0.00	343,449.88	69,079.82
683.002.001	ALTA VISTA IRRIGATION - EXPENSE	24,522.64	0.00	27,447.69	0.00	26,930.07	44,691.65
683.003.001	BREWSTER FLAT IRRIGATION - EXPENSE	486,888.71	0.00	509,616.55	0.00	508,708.58	215,816.46
683.003.017	BREWSTER FLAT IRRIGATION - CONTRACT	8,900.73	0.00	0.00	0.00	(18.53)	40,168.48
683.004.001	HELENSDALE IRRIGATION - EXPENSE	42,332.39	0.00	34,835.72	0.00	34,760.72	93,108.50
683.004.022	HELENSDALE IRRIGATION - WATER TRUST	1,503.52	0.00	15,000.00	0.00	15,000.00	198,133.55
683.005.001	METHOW-OKANOGAN RECLAMATION - EXP.	33,337.81	0.00	38,337.59	0.00	38,337.59	24,940.56
683.006.001	METHOW VALLEY IRRIGATION - EXPENSE	130,900.19	0.00	115,367.82	0.00	114,967.82	341,243.82
683.006.024	METHOW VALLEY IRRIGATION - RESTITUTION	(947.00)	0.00	0.00	0.00	(947.00)	0.00
683.007.001	OKANOGAN IRRIGATION - EXPENSE	1,151,367.42	0.00	1,078,950.09	0.00	1,078,950.09	447,773.42
683.007.002	OKANOGAN IRRIGATION - BOND	0.00	0.00	334.91	0.00	334.91	0.00
683.007.008	OKANOGAN IRRIGATION - EMERGENCY RESERV	2,859.85	0.00	9,556.56	0.00	9,556.56	367,936.58
683.007.020	OKANOGAN IRRIGATION - BOND RESERVE	0.00	0.00	0.00	0.00	0.00	0.00
683.007.021	OKANOGAN IRRIGATION - CAPITAL	152,474.45	0.00	228,772.00	0.00	228,772.00	289,905.43
683.007.022	OKANOGAN IRRIGATION - SALMON CRK WATER	290.14	0.00	35,280.00	0.00	35,280.00	36,114.45
683.008.001	PATEROS IRRIGATION - EXPENSE	17,533.52	0.00	27,289.63	0.00	27,289.63	21,550.72
683.009.001	WHITESTONE RECLAMATION - EXPENSE	225,041.90	0.00	194,533.62	0.00	170,734.91	134,332.40
683.009.017	WHITESTONE RECLAMATION - CONTRACT	19,160.47	0.00	18,614.52	0.00	16,580.18	34,530.12
683.009.019	WHITESTONE RECLAMATION - EMERGENCY	396.88	0.00	0.00	0.00	0.00	52,539.02
683.009.024	WHITESTONE RECLAMATION - BLUE LAKE	1,736.58	0.00	0.00	0.00	0.00	229,892.32
683.010.001	WOLF CREEK RECLAMATION - EXPENSE	48,554.74	0.00	46,191.82	0.00	46,191.82	3,941.78
683.010.014	WOLF CREEK RECLAMATION - CONSTRUCTION	17,623.94	0.00	28,562.82	0.00	28,562.82	38,781.15
683.011.001	WELLS RANCH IRRIGATION - EXPENSE	211,456.30	0.00	147,670.62	0.00	147,670.62	243,098.53
683.011.017	WELLS RANCH IRRIGATION - CONTRACT	36,141.61	0.00	35,458.79	0.00	35,458.79	5,251.35
	TOTAL IRRIGATION DISTRICTS	2,868,979.90	0.00	2,935,270.63	0.00	2,906,571.46	2,932,830.11
683.015.001	RIVERSIDE FLOOD CONTROL	2,885.21	0.00	385.00	0.00	361.08	27,096.17
683.016.001	NINE MILE FLOOD CONTROL	0.00	0.00	0.00	0.00	0.00	668.46
683.017.001	LAKE OSOYOOS WATER DISTRICT	0.00	0.00	0.00	0.00	0.00	33.78
	TOTAL DIKING/FLOOD CONTROL/WATER	2,885.21	0.00	385.00	0.00	361.08	27,798.41
699.001.001	CITY OF BREWSTER - GENERAL	359,199.54	362,188.89	0.00	0.00	360,924.65	3,783.70
699.001.002	CITY OF BREWSTER - BOND	0.27	0.27	0.00	0.00	0.27	0.00
699.002.001	TOWN OF CONCONULLY - GENERAL	45,281.74	44,967.19	0.00	0.00	44,813.16	1,022.25
699.003.001	CITY OF COULEE DAM - GENERAL	91,572.97	92,449.60	0.00	0.00	92,111.55	988.97
699.004.001	TOWN OF ELMER CITY - GENERAL	20,211.23	20,350.66	0.00	0.00	20,268.86	239.32
699.005.001	TOWN OF NESPELEM - GENERAL	9,822.77	9,890.72	0.00	0.00	9,850.88	116.60
699.006.001	CITY OF OKANOGAN - GENERAL	345,040.52	347,239.89	0.00	0.00	346,018.81	4,690.75
699.007.001	CITY OF OMAK - GENERAL	902,582.89	909,897.42	0.00	0.00	906,583.49	12,716.70
699.008.001	CITY OF OROVILLE - GENERAL	341,780.28	352,455.32	0.00	0.00	351,236.80	3,976.25
699.009.001	CITY OF PATEROS - EXPENSE	175,714.20	175,523.58	0.00	0.00	174,962.95	2,719.55
699.010.001	TOWN OF TONASKET - GENERAL	177,701.18	178,522.84	0.00	0.00	177,899.57	3,456.38
699.011.001	TOWN OF TWISP - GENERAL	217,776.13	219,082.30	0.00	0.00	218,336.09	3,768.33
699.012.001	TOWN OF WINTHROP - GENERAL	207,828.78	203,882.15	0.00	0.00	203,169.24	7,541.99
699.012.002	TOWN OF WINTHROP - BOND	52,234.56	52,603.85	0.00	0.00	52,391.87	621.74
699.013.001	TOWN OF RIVERSIDE - GENERAL	33,990.13	34,197.32	0.00	0.00	34,076.57	353.82
	TOTAL TOWNS/CITIES	2,980,737.19	3,003,252.00	0.00	0.00	2,992,644.76	45,996.35
699.001.019	BREWSTER EMS-CITY	67,236.59	67,685.72	0.00	0.00	67,415.41	788.38
699.008.019	OROVILLE CITY EMSD	26,753.56	26,951.49	0.00	0.00	26,842.11	318.47
699.009.019	PATEROS EMS-CITY	25,659.41	25,823.92	0.00	0.00	25,721.42	300.37
699.011.019	TWISP CITY EMSD	46,646.53	46,959.87	0.00	0.00	46,772.26	551.03
699.012.019	WINTHROP CITY E M S D	51,561.83	51,901.85	0.00	0.00	51,694.45	606.55
	TOTAL TOWNS	217,857.92	219,322.85	0.00	0.00	218,445.65	2,564.80
	GRAND TOTAL	278,878,966.34	218,448,567.53	64,636,130.81	0.00	281,916,821.37	97,327,195.43

** 4.8.4.30 This schedule must be prepared for all funds, including special perpose kistrict agency funds that are not presented in the financial statements. The presentation of payroll/claims clearing funds is optional, but is not recommended since clearing funds duplicate cash activity already reported in other funds.

Fund 631.000.000 Accounts Payable Claims Clearing $1,389,860.97 has been removed from this report.

Fund 632.000.000 Payroll Claims Clearing $864,463.16 has been removed from this report.

Okanogan County

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)

For Fiscal Year ended December 31, 2017

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Social and Health Services			
	STATE GRANT - DEPARTMENT OF SOCIAL AND HEALTH SERVICES	1763-96308	210,621
	STATE GRANT - DEPARTMENT OF SOCIAL AND HEALTH SERVICES	1763-93772	98,732
	STATE GRANT - DEPARTMENT OF SOCIAL AND HEALTH SERVICES	1761-98796	2,835
	STATE GRANT - DEPARTMENT OF SOCIAL AND HEALTH SERVICES	2110-80580	65,578
	STATE GRANT - DEPARTMENT OF SOCIAL AND HEALTH SERVICES	NONE	1,500
	STATE GRANT - DEPARTMENT OF SOCIAL AND HEALTH SERVICES	2110-80580	6,931
		Sub-total:	**386,197**
1/2 County Prosecutor's Salary			
	1/2 COUNTY PROSECUTOR SALARY	NONE	83,488
		Sub-total:	**83,488**
State Grant from Department of Ecology			
	STATE GRANT - DEPARTMENT OF ECOLOGY	NONE	530
	STATE GRANT - DEPARTMENT OF ECOLOGY	W2RCLP-1517-OKCOSO-00021	20,703

Grantor	Program Title	Identificaton Number	Amount
	STATE GRANT - DEPARTMENT OF ECOLOGY	SPREG-2017-OKCDREN-00058	530
	STATE GRANT - DEPARTMENT OF ECOLOGY	WR2CPG-1517-OKCOPW-00072	11,175
	STATE GRANT - DEPARTMENT OF ECOLOGY	WQAIP 2017 OCNWCB 00009	45,499
		Sub-total:	**78,436**
State Grant from Parks and Recreation Commission			
	STATE GRANT - PARKS AND RECREATION COMMISSION	WR 315-166 SNOWPARKS	12,117
	STATE GRANT - PARKS AND RECREATION COMMISSION	WR 315-174 GROOMING	25,053
	STATE GRANT - PARKS AND RECREATION COMMISSION	POST-SEASON REPAIRS	12,449
		Sub-total:	**49,620**
State Grant from Department of Commerce			
	STATE GRANT - DEPARTMENT OF COMMERCE	S17-31102-522	21,117
	STATE GRANT - DEPARTMENT OF COMMERCE	S18-31102-522	28,173
		Sub-total:	**49,289**
State Grant from Conservation Commission			
	STATE GRANT - CONSERVATION COMMISSION	K1623	21,120
	STATE GRANT - CONSERVATION COMMISSION	K1820	35,736

Grantor	Program Title	Identificaton Number	Amount
	STATE GRANT - HUMAN RIGHTS COMMISSION	ILA OKANOGAN CD	128,685
		Sub-total:	**185,542**
State Grant from Military Department			
	STATE GRANT - MILITARY DEPARTMENT	E16-090	857,967
	STATE GRANT - MILITARY DEPARTMENT	E18-009	489,790
	STATE GRANT - MILITARY DEPARTMENT	E17-025	68,402
	STATE GRANT - MILITARY DEPARTMENT	E18-028	156,687
		Sub-total:	**1,572,847**
County Arterial Preservation Program (CAPP)			
	STATE GRANT - COUNTY ARTERIAL PRESERVATION PROGRAM	NONE	531,494
		Sub-total:	**531,494**
State Grant from Other Judicial Agencies			
	STATE GRANT - OTHER JUDICAL AGENCIES	IAA18129	67,237
	STATE GRANT - OTHER JUDICAL AGENCIES	IAA18092	48,342
		Sub-total:	**115,578**
State Grant from Department of Enterprise Services			
	STATE GRANT - DEPARTMENT OF ENTERPRISE SERVICES	NONE	28

Grantor	Program Title	Identificaton Number	Amount
		Sub-total:	**28**
State Grant from Department of Transportation			
	STATE GRANT - DEPARTMENT OF TRANSPORTATION	GCB 1964	28,985
		Sub-total:	**28,985**
Rural Arterial Program (RAP)			
	STATE GRANT - RURAL ARTERIAL PROGRAM	2413-01	670,316
	STATE GRANT - RURAL ARTERIAL PROGRAM	2415-01	1,905
	STATE GRANT - RURAL ARTERIAL PROGRAM	2416-04	155,290
	STATE GRANT - RURAL ARTERIAL PROGRAM	2416-03	429
		Sub-total:	**827,942**
		Grand total:	**3,909,445**

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Passed through to Subrecipients	Note
Child Nutrition Cluster								
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via State of Washington Superintendent of Schools)	National School Lunch Program	10.555	159859	16,365	-	16,365	-	
		Total Child Nutrition Cluster:		**16,365**	**-**	**16,365**	-	
Forest Service Schools and Roads Cluster								
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF	Schools and Roads - Grants to States	10.665	None-Title III	-	34,551	34,551	34,551	
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF	Schools and Roads - Grants to States	10.665	None-Road	-	90,080	90,080	-	
	Total Forest Service Schools and Roads Cluster:			**-**	**124,631**	**124,631**	34,551	
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, COMMERCE, DEPARTMENT OF (via Upper Columbia Salmon Recovery Board)	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438	09-1588N	8,198	-	8,198	-	
Office of 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	16-62210-011	78,587	-	78,587	78,587	
Office of 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	16-62210-029	33,600	-	33,600	33,600	

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Passed through to Subrecipients	Note
Office of 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	17-62210-011	15,127	-	15,127	15,127	
Office of 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	15-62210-035	788,985	-	788,985	788,985	
			Total CFDA 14.228:	**916,299**	**-**	**916,299**	916,299	
OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via The Support Center)	Violence Against Women Formula Grants	16.588	F16-31103-082-SHERSPEC	3,259	-	3,259	-	
OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via The Support Center)	Violence Against Women Formula Grants	16.588	F16-31103-082-CRIMEVICTIM	21,828	-	21,828	-	
			Total CFDA 16.588:	**25,086**	**-**	**25,086**	-	
Bureau of Justice Assistance, JUSTICE, DEPARTMENT OF (via Wa State Department of Commerce)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F16-31440-012	106,418	-	106,418	-	
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-8486	62,749	-	62,749	-	

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Passed through to Subrecipients	Note
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-8061	107	-	107	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-8787	29,087	-	29,087	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-8804	618,684	-	618,684	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-8805	260,934	-	260,934	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-8677	151	-	151	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-8986	9,900	-	9,900	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-9192	223,231	-	223,231	-	

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Passed through to Subrecipients	Note
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-9083	500,000	-	500,000	-	
	Total Highway Planning and Construction Cluster:			**1,704,845**	**-**	**1,704,845**	-	
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Traffic Safety)	State and Community Highway Safety	20.600	None	3,959	-	3,959	-	
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Traffic Safety)	State and Community Highway Safety	20.600	None	9,134	-	9,134	-	
		Total Highway Safety Cluster:		**13,093**	**-**	**13,093**	-	
PIPELINE AND HAZARDOUS MATERIALS SAFETY ADMINISTRATON, TRANSPORTATION, DEPARTMENT OF (via WA State Military Department)	Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	E17-047	1,250	-	1,250	-	
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-PROS	126,629	-	126,629	-	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, 2017

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Passed through to Subrecipients	Note
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-CLERK	40,193	-	40,193	-	3
			Total CFDA 93.563:	**166,822**	**-**	**166,822**	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PA-10-WA-4243-PW-00047	257,774	-	257,774	-	2
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Homeland Security Grant Program	97.067	E17-181	80,003	-	80,003	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Homeland Security Grant Program	97.067	E16-072	30,507	-	30,507	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Homeland Security Grant Program	97.067	E16-076	16,342	-	16,342	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Homeland Security Grant Program	97.067	E17-149	24,001	-	24,001	-	

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Passed through to Subrecipients	Note
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Homeland Security Grant Program	97.067	E16-183	65,258	-	65,258	-	
			Total CFDA 97.067:	**216,110**	**-**	**216,110**	**-**	
			Total Federal Awards Expended:	**3,432,260**	**124,631**	**3,556,891**	**950,850**	

The accompanying notes are an integral part of this schedule.

Okanogan County

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Note 1 – Basis of Accounting

This schedule is prepared on the same basis of accounting as Okanogan County's financial statements. Okanogan County uses the cash basis of accounting. This basis of accounting recognizes revenues only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by law.

Note 2 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including Okanogan County's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Indirect Cost Rate

Okanogan County has elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Schedule 20

______Okanogan County_____
(County)

Sales and Use Tax for Public Facilities – Rural Counties
For the Year Ended December 31, 2017

1
Total Sales and Use Tax Proceeds (BARS Code 3131800) ___$607,404.34____ plus Unspent Proceeds from Previous Periods $_$842,479.54_

(1) Public Facilities Project	(2) Plan Containing the Project	(3) Total Expenditures for the Project	(4) Amount of Sales and Use Tax Spent on the Project	(5) Estimated Number of Businesses Created/Retained by the Project	(6) Estimated Number of Jobs Created/Retained by the Project
Economic Alliance	Resolution 54-2008 RCW 81.14.370 Support staffing and overhead for the designated Associate Development Organization providing Economic Development Services to Okanogan County	$201,000	$104,100.08	Created-7 Retained-33	Created-20 Retained-64
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	$5,128,020	$40,000	Created-0 Retained-1	Created -100 Retained-100

MCAG No. <u>0146</u> **Schedule 21**

<u>Okanogan County</u>

Local Government Risk Assumption
For the Year Ended December 31, 2017

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. Self-insure some or all risks**
   - b. Belong to a public entity risk pool
   - c. Purchase private insurance
   - d. No insurance

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 insure other risks and obligations, if any? **Auto**
   - a. **Self-insure some or all other** risks
   - b. Belong to a public entity risk pool
   - c. Purchase private insurance
   - d. Not applicable – have no other insurable risks

<u>If the answer to any of the above questions is (a), then answer the rest of the form in relation to the government's self-insured risks</u>.

<u>If NOT, STOP, the local government does not need to complete the rest of this Schedule</u>.

9. Does the local government self-insure any risks as an individual program? (no)

   i. If answered YES, does the local government allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city.

      If so, list the other entity or entities: ______________________________

10. Does the local government self-insure any risks as a joint program? (yes)

    i. If answered YES, list the other member(s): __WA Counties Risk Pool______

11. Are any claims administered by contract with a third-party administrator? (yes)

12. Did the local government (or its third party administrator, if applicable) receive a claims audit within the last three years? (yes)

13. Were the program's revenues sufficient to cover the program's expenses? (yes)

14. Did the program use an actuary to determine its liabilities? (yes)

15. For each type of self-insured risk, describe the risk, the number of claims received during the period, the number of claims paid during the period and the amount of claims paid in the following table:

EXAMPLE

Description of Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Reimbursable Unemployment Claims for Current Expense	7	7	$16,508.49
Reimbursable Unemployment Claims for Public Works	13	13	$37,665.00
Automobile	4	4	$11,937.08