

ANNUAL REPORT CERTIFICATION

Okanogan County
(Official Name of Government)

0146
MCAG No.

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

For the Fiscal Year Ended December 31, 2018

GOVERNMENT INFORMATION:

Official Mailing Address _____ PO Box 1010 Okanogan WA 98840 _____

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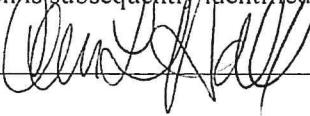
AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

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

Contact Phone Number _____ 509-422-7352 _____

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

I certify 20 day of May, 2019, 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: 

Okanogan County
Notes to the Financial Statements
For the year ended December 31, 2018

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, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

Debt Service Funds

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

Capital Projects Funds

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

Permanent Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

Internal Service Funds

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

FIDUCIARY FUND TYPES:

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

Investment Trust Funds

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

Private-Purpose Trust Funds

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

Custodial Funds

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

B. Basis of Accounting and Measurement Focus

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

C. Cash and Investments

See Note 3, *Deposits and Investments*.

D. 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.

E. 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.

F. Long-Term Debt

See Note 6, *Debt Service Requirements*.

G. 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. When expenditures that meet restrictions are incurred, the county intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments consist of:

<u>Fund #</u>	<u>Fund Name</u>	<u>Amount</u>	<u>Purpose of Reserved Funds</u>
001	General Fund	3,009	Unspent specialized grant funds - internal committed (resolution 82-97)
101	Veteran's Relief	50,927	For the relief of indigent veterans, their families, and the families of deceased indigent veterans (RCW 73.08)
102	Road Fund	4,184,376	For the construction, alteration, repair, improvement, or maintenance of county roads (RCW 36.82)
104	Mental Health	99,971	To provide or coordinate mental health community services (RCW 71.20)
105	Developmental Disabilities	38,879	To provide or coordinate community services for persons with developmental disabilities (RCW 71.20)
106	County Drug Control	23,543	Law enforcement drug control efforts/services (RCW 66.08)
107	Alcohol/Drug Abuse	129	Alcohol and/or drug abuse services (RCW 84.56)
108	Law Library	7,765	Law library services for the public (RCW 27.24)

<u>Fund #</u>	<u>Fund Name</u>	<u>Amount</u>	<u>Purpose of Reserved Funds</u>
111	Probation Services	90,170	Probation services (RCW 10.64)
113	BECCA Bill Impact Fund	46,968	Services provided under the family reconciliation act (truancy programs) (RCW 13.32A)
114	Path & Trails	38,781	Constructing, maintaining and improving of county bicycle paths, lanes, routes, etc. (RCW 36.82)
117	OK CO Infrastructure Fund	951,512	Financing of public facilities serving economic development in rural counties (RCW 82.14.370)
120	TSC-911 Communications	475,007	911 emergency communications services (RCW 82.14B)
126	Stadium/Tourism Fund	372,827	Tourism and agricultural promotion (RCW 67.28)
129	Crime Victims' Compensation	30,719	Comprehensive services to victims and witnesses of all types of crime (RCW 7.68)
132	Drug Task Force	629,143	Expansion and improvement of controlled substances related law enforcement activity (RCW 69.50)
134	Capital Improvement Tax	715,748	Preserve, prevent the decline of, or extend the useful life of a capital project (RCW 82.46)
137	Title III Projects	110,281	For activities under the Firewise Communities Program (Title 16USC Section 500)
141	Affordable Housing Fund	131,947	Housing activities that serve extremely low and very low-income households in the county (RCW 36.22)
142	County Homeless	175,379	Operating costs for emergency shelters and licensed overnight youth shelters (RCW 36.22)
143	Therapeutic Court Fund	312,833	For the operation or delivery of chemical dependency, mental health and therapeutic court programs/services (RCW 82.14)
144	REET/REVALV	181,070	Maintenance and operation of an annual revaluation system for property tax valuation and excise tax affidavits (RCW 82.45)
145	Boating Safety	4,189	For boating safety (RCW 88.02.650)
160	CJTA Sales Tax	293,327	financing, design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing and improvements of juvenile detention facilities and jails (RCW 82.14.350)
193	Jail Improvement Fund	29,171	For the improvement of the jail facility per agreement with funding source.
195	Trial Court Improvement	154,376	Fund improvements to superior and district court staffing, programs, facilities, or services (RCW 3.58)
402	Liberty Woodlands Sewer System	55,887	Sewer enterprise fund (RCW 36.94)
405	Solid Waste Enterprise	10,973,288	For the operation, closure, post-closure, financial and monitoring requirements for waste facilities (173-303 WAC)
406	Mazama WQPS	175,157	Sewer enterprise fund (RCW 36.94)
407	Conconully Sewer	96,821	Sewer enterprise fund (RCW 36.94)
408	Edelweiss Sewer System	54,046	Sewer enterprise fund (RCW 36.94)
501	Equipment Rental & Revolving Fund	2,661,060	For the purchase, maintenance, and repair of county road department equipment (RCW 36.33A)
504	M.A.R.C. Fund	380,843	For ongoing preservation of historical documents of all county offices and departments (RCW 36.22)
710	BERG TRUST	270,619	Trust Fund - Restricted in use

Note 2 – Budget Compliance

A. 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	\$3,315.04	\$7,734.96
002. County Agent	\$83,930	\$48,822.74	\$35,107.26
003. County Assessor	\$981,722	\$980,542.96	\$1,179.04
004. County Auditor	\$509,988	\$506,937.11	\$3,050.89
005. Planning	\$704,946	\$657,381.48	\$47,564.52
006. County Clerk	\$565,282	\$557,364.84	\$7,917.16
007. County Commissioners	\$639,828	\$637,445.43	\$2,382.57
008. County Coroner	\$134,842	\$125,752.91	\$9,089.09
009. Courthouse Maintenance	\$843,257	\$787,883.97	\$55,373.03
010. Disability Board	\$500	\$0.00	\$500.00
011. District Court	\$859,087	\$847,534.06	\$11,552.94
012. Equalization Board	\$2,145	\$1,995.72	\$149.28
013. County Jail	\$3,712,377	\$3,707,823.90	\$4,553.10
014. County Juvenile	\$1,804,299	\$1,628,509.36	\$175,789.64
015. Non-Departmental	\$3,845,026	\$3,317,737.02	\$527,288.98
016. County Prosecutor	\$1,415,423	\$1,390,865.09	\$24,557.91
017. County Sheriff	\$3,917,775	\$3,837,111.02	\$80,663.98
019. State Examiner	\$60,000	\$58,654.47	\$1,345.53
020. Superior Court	\$693,397	\$649,159.50	\$44,237.50
021. County Treasurer	\$524,528	\$514,695.65	\$9,832.35
022. Civil Service Commission	\$4,750	\$4,711.03	\$38.97
023. Building	\$321,732	\$316,712.66	\$5,019.34
024. Communications	\$816,285	\$780,143.26	\$36,141.74
026. Central Services	\$258,304	\$256,475.04	\$1,828.96
027. Elections	\$283,925	\$283,554.74	\$370.26
028. Fairgrounds Facility Dept	\$143,474	\$119,648.09	\$23,825.91
Total General Fund	\$23,137,872	\$22,020,777	\$1,117,095

Fund/Department	Final Appropriated	Actual Expenditures	Variance
<u>Miscellaneous Funds:</u>			
101. Veteran's Fund	\$118,270	\$68,284.42	\$49,985.58
102. Road Fund	\$20,839,417	\$13,950,286.94	\$6,889,130.06
103. Noxious Weed	\$797,036	\$545,614.87	\$251,421.13
104. Mental Health	\$155,350	\$101,289.21	\$54,060.79
105. Developmental Disabilities	\$105,497	\$30,000.00	\$75,497.00
106. County Drug Control	\$63,590	\$2,221.23	\$61,368.77
107. Alcohol/Drug Control	\$88,276	\$49,700.00	\$38,576.00
108. Law Library	\$23,524	\$12,859.05	\$10,664.95
109. Jail Commissary	\$177,000	\$105,595.52	\$71,404.48
110. Treasurer's O & M	\$206,500	\$59,627.08	\$146,872.92
111. Probation Services	\$252,812	\$153,798.53	\$99,013.47
112. County Fair	\$325,260	\$179,386.74	\$145,873.26
113. Becca Bill	\$81,481	\$55,010.19	\$26,470.81
114. Paths and Trails	\$50,270	\$16,000.00	\$34,270.00
116. Flood Control	\$15,008	\$3,267.49	\$11,740.51
117. Infrastructure	\$1,168,099	\$585,288.76	\$582,810.24
119. Pest Control	\$237,817	\$76,798.83	\$161,018.17
120. TSC-911 Communications	\$1,285,714	\$743,171.34	\$542,542.66
121. Emergency Services	\$272,651	\$181,362.78	\$91,288.22
122. Sewer & Water	\$92,300	\$146.64	\$92,153.36
123. Solid Waste Closure	\$11,504,166	\$235,307.39	\$11,268,858.61
124. Sheriff's Special Projects	\$109,800	\$24,678.27	\$85,121.73
125. Park & Rec-Snowmobile	\$130,942	\$50,839.61	\$80,102.39
126. Stadium Tourism	\$530,920	\$422,869.96	\$108,050.04
127. Facilities	\$122,900	\$47,674.34	\$75,225.66
129. Crime Victims' Comp.	\$116,212	\$91,102.86	\$25,109.14
130. WSU Publication/Mtg.	\$1,140	\$1,072.60	\$67.40
132. Drug Task Force	\$575,500	\$89,933.58	\$485,566.42
134. Capital Improvement Tax	\$895,860	\$254,214.02	\$641,645.98
137. Title III Projects	\$86,889	\$82,658.52	\$4,230.48
141. Affordable Housing	\$73,988	\$0.00	\$73,988.00
142. County Homeless	\$253,926	\$181,583.12	\$72,342.88
143. Therapeutic Court Fund	\$877,000	\$690,413.39	\$186,586.61
144. REET/REVALV	\$186,000	\$5,000.00	\$181,000.00
145. Boating Safety	\$13,000	\$8,863.07	\$4,136.93
160. CJTA Sales Tax	\$375,667	\$173,894.62	\$201,772.38
193. Jail Improvement Fund	\$33,000	\$3,828.65	\$29,171.35

195. Trial Court Improvement	\$153,559	\$20,418.02	\$133,140.98
196. Equipment Reserve Fund	\$88,500	\$24,761.93	\$63,738.07
197. Vehicle Reserve fund	\$138,319	\$137,567.20	\$751.80
198. Current Expense Reserve	\$677,491	\$0.00	\$677,491.00
199. Elections Reserve Fund	\$60,020	\$0.00	\$60,020.00
402. Liberty Woodlands Sewer	\$90,806	\$45,135.91	\$45,670.09
405. Solid Waste Enterprise	\$5,647,000	\$3,377,731.30	\$2,269,268.70
406. Mazama Water Quality	\$172,723	\$0.00	\$172,723.00
407. Conconully Lakes Sewer	\$205,700	\$125,752.90	\$79,947.10
408. Edelweiss Sewer System	\$74,544	\$21,872.63	\$52,671.37
410. Eastlake Utility Construct.	\$314,388	\$304,542.42	\$9,845.58
501. ER&R	\$7,488,000	\$4,753,760.47	\$2,734,239.53
504. M.A.R.C.	\$364,200	\$77,672.38	\$286,527.62
Total Miscellaneous Funds	\$57,718,032	\$28,172,859	\$29,545,173

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.

Note 3 – Deposits and Investments

It is the Okanogan County 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 and the Washington Public Deposit Protection Commission.

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

Investments are reported at original cost.

Investments by type at December 31, 2018 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		50,834,780.11	50,834,780.11
L.G.I.P./State Pool	1,039,428.76		1,039,428.76
Time Value Investment	3,998,526.34		3,998,526.34
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		6,165,219.89	6,165,219.89
Safekeeping - US Bank	6,517.11	0.00	6,517.11
Washington Federal Bank	22,578,772.41	0.00	22,578,772.41
Total	27,623,244.62	57,000,000.00	84,623,244.62

Note 4 - 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 2018 was \$1.568913 per \$1,000 on an assessed valuation of \$4,027,896,195 for a total regular levy of \$6,319,419.

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 2018 was \$1.382201 per \$1,000 on an assessed valuation of \$2,959,852,304 for a total road levy of \$4,091,111. The road levy for 2018 includes the Road Levy shift to Current Expense for \$600,000 according to RCW 84.52.043.

Note 5 - Interfund Loans

The following table displays interfund loan activity during 2018

Borrowing Fund	Lending Fund	Balance 1/1/2018	New Loans	Rewpayments	Balance 12/31/2018
001.000.000 Current Expense	123.000.000 Solid Waste Closure Reserve	666,666.00	0.00	333,334.00	333,332.00
127.000.000 Facilities	123.000.000 Solid Waste Closure Reserve	75,000.00	0.00	25,000.00	50,000.00
	TOTAL:	741,666.00	0.00	358,334.00	383,332.00

Note 6 – Debt Service Requirements

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the Okanogan County and summarizes the Okanogan County debt transactions for year ended December 31, 2018.

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

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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	556,396.35	75,271.50	631,667.85
2024-2028	1,428,743.21	254,414.25	1,683,157.46
2029-2033	1,416,683.57	117,938.54	1,534,622.11
2034-2036	658,010.15	13,160.20	671,170.35
TOTAL	6,190,418.68	886,413.36	7,076,832.04

Note 7 – Fiduciary Activities

Washington State law requires counties to act as a fiscal agent on behalf of special purpose districts. The resources collected and held for these districts in a custodial capacity were previously omitted from the financial statements. Starting in fiscal year 2017, counties are required to report the custodial amounts on their financial statements. This requirement resulted in addition of \$62,998,671.60 in custodial deposits reported in the statement of *Fiduciary Fund Resources and Uses Arising from Cash Transactions* for the year ended December 31, 2018. In addition, these amounts are now required to be presented by fund type rather than by individual fund.

Note 8 – OPEB Plans

Okanogan County has a postemployment benefit plan (OPEB) offered to LEOFF 1 retirees called LEOFF Health and Welfare Trust. We currently have 5 participants on the plan. The amount that Okanogan County has contributed to the plan in fiscal year 2018 is \$27,579.36.

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

LEOFF Health and Welfare Trust

Medical Benefits

Medicare Supplemental Plan -must be enrolled in Medicare Part A, Part B and Part D to be eligible

Benefits

Individual \$1,000; Family \$3,000. Waived for services covered by Medicare

Deductible

Coinsurance (after Ded)	Plan pays 80%; Member pays 20%. Waived for services covered by Medicare
Total Maximum Out of Pocket	\$3,000 per person - Waived for services covered by Medicare
Physician Office Visit	Pays balance after Medicare
Professional X-ray/ Lab	Pays balance after Medicare
Preventive Care	Pays balance after Medicare
Hospital Inpatient	Pays balance after Medicare
Emergency Room	Pays balance after Medicare
Acupuncture	Not Covered
Ambulance	Pays balance after Medicare
Chemical Dependency and Mental Health	Inpatient - Subject to Ded, then Covered at 80% Outpatient - \$25 copay \$25 copay up to maximum of 24 visits PCY or Balance after Medicare
Chiropractic Care	Pays balance after Medicare or Subject to Ded then Covered at 80% 130 visits PCY
Home Health	Pays balance after Medicare or Subject to Ded then Covered at 80% to 6 months per lifetime
Hospice	Not Covered
Naturopathy	Pays balance after Medicare
Inpatient Rehab & Cardiac Rehab	Pays balance after Medicare - up to \$3,000 for outpatient facility charges and 60 visits PCY for Outpatient Visits (Massage Therapy - not covered)
Outpatient Physical, Speech, & Occupational Therapy, & Cardiac Rehab Care and Massage Therapy	Pays balance after Medicare - Limited to 60 days PCY
Skilled Nursing Facility	One exam PCY subject to \$25 copay; Test: Covered in Full
Routine Hearing Exam	
<u>Prescription Drugs</u>	
Retail 30-day Supply	Not Covered
Mail Order 90-day Supply	Not Covered
<u>Vision</u>	
Exam	Pays balance after Medicare. Subject to \$25 copay if not covered by Medicare.
Hardware	Covered at 100% up to \$300 PCY

Note 9 – 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, 2018 (the measurement date of the plans), the county's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$ 702,987	.105171%	\$ 4,696,972
PERS 2/3	\$ 899,500	.116574%	\$ 1,990,397
PSERS 2	\$ 71,118	.269294%	\$ 3,337
LEOFF 1		.006393%	(\$ 116,065)
LEOFF 2	\$ 123,806.79	.071396%	(\$ 1,449,494)

LEOFF Plan 1

Okanogan County also participates in LEOFF Plan 1. The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

LEOFF Plan 2

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

Note 10 – 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 11 - Other Disclosures

A. Accounting and Reporting Changes

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

General Fund #001 Includes:

#130 – WSU Extension Office Fund
#135 – DSHS Timber Pass Through Fund
#196 – Equipment Reserve Fund
#197 – Vehicle Reserve Fund
#198 – Current Expense Reserve Fund
#199 – Elections Equipment Reserve Fund

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
199	\$ 13,000.00	001	\$ 13,000.00
196	\$ 40,000.00	001	\$ 40,000.00
198	\$ 550,000.00	001	\$ 550,000.00
197	\$ 64,037.00	001	\$ 102,537.00
197	\$ 12,500.00		
001	\$ 26,000.00		
	\$ 705,537.00		\$ 705,537.00

Solid Waste Fund Roll-Up

Fund #	Transfer In	Fund #	Transfer Out
405	235,000.00	123	235,000.00
123	345,000.00	405	825,000.00
123	345,000.00		
123	110,000.00		
123	25,000.00		
	\$ 1,060,000.00		\$ 1,060,000.00

GO Bond Fund Roll-Up

Fund #	Transfer In	Fund #	Transfer Out
201	234,725.00	117	234,725.00
201	99,718.76	134	99,718.76
	\$ 334,443.76		\$ 334,443.76

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	\$ 49,718.76
117	5919570	\$ 195,000.00
117	5929580	\$ 39,725.00
		\$ 334,443.76

4. In 2017, the County incorrectly reported Increases and Decreases in the Investment Trust Fund due to recording Additions and Deductions every month when investments matured and funds were re-invested, rather than reporting Additions and Deductions when investments were actually purchased or liquidated. This had no effect on the 2018 beginning cash and investments.

The original and restated 2018 balances are as follows:

Balance	Original	Restated
Additions - 310 - 390	601,614,661	9,141,232
Deductions - 510 - 590	606,439,531	13,969,563

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		Total for All Funds (Memo Only)	001 GENERAL FUND	101 VETERANS RELIEF	102 ROAD
Beginning Cash and Investments					
30810	Reserved	21,936,471	3,009	36,510	4,012,189
30880	Unreserved	5,755,124	1,864,993	-	-
388 / 588	Net Adjustments	(6,855)	(5,015)	-	(1,840)
Revenues					
310	Taxes	16,971,304	9,494,467	80,849	4,152,329
320	Licenses and Permits	332,378	310,919	-	21,458
330	Intergovernmental Revenues	17,531,017	6,370,587	852	9,759,899
340	Charges for Goods and Services	11,860,012	3,515,535	-	89,720
350	Fines and Penalties	987,405	925,761	-	-
360	Miscellaneous Revenues	2,611,076	1,447,088	1,000	70,694
Total Revenues:		50,293,191	22,064,357	82,701	14,094,100
Expenditures					
510	General Government	9,405,862	8,972,833	-	-
520	Public Safety	12,134,194	10,506,273	-	-
530	Utilities	2,369,909	-	-	-
540	Transportation	12,803,250	-	-	9,704,507
550	Natural and Economic Environment	1,946,832	651,058	-	3,267
560	Social Services	1,104,701	486,872	68,284	-
570	Culture and Recreation	486,274	180,843	-	-
Total Expenditures:		40,251,020	20,797,880	68,284	9,707,774
Excess (Deficiency) Revenues over Expenditures:		10,042,172	1,266,477	14,417	4,386,326
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	421,609	43,031	-	26,000
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	56,036	5,600	-	-
381, 382, 395,	Other Resources	403,646	8,029	-	7,627
Total Other Increases in Fund Resources:		881,291	56,660	-	33,627
Other Decreases in Fund Resources					
594-595	Capital Expenditures	6,712,671	153,709	-	4,241,359
591-593, 599	Debt Service	647,088	7,152	-	-
597	Transfers-Out	421,609	90,458	-	4,568
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	16,267	50,000	-	-
581, 582	Other Uses	381,094	381,094	-	-
Total Other Decreases in Fund Resources:		8,178,729	682,413	-	4,245,927
Increase (Decrease) in Cash and Investments:		2,744,734	640,725	14,417	174,026
Ending Cash and Investments					
5081000	Reserved	23,839,196	3,009	50,927	4,184,376
5088000	Unreserved	6,590,277	2,500,702	-	-
Total Ending Cash and Investments		30,429,473	2,503,710	50,927	4,184,376

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		103 NOXIOUS WEED CONTROL	104 MENTAL HEALTH	105 DEVELOPMENT AL
Beginning Cash and Investments				
30810	Reserved	-	117,071	25,129
30880	Unreserved	198,596	-	-
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	83,315	18,779
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	51,121	875	197
340	Charges for Goods and Services	101,393	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	420,956	-	-
Total Revenues:		573,469	84,190	18,976
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	511,254	-	-
560	Social Services	-	60,000	30,000
570	Culture and Recreation	-	-	-
Total Expenditures:		511,254	60,000	30,000
Excess (Deficiency) Revenues over Expenditures:		62,216	24,190	(11,024)
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	24,774
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 382, 395,	Other Resources	-	-	-
398		-	-	-
Total Other Increases in Fund Resources:		-	-	24,774
Other Decreases in Fund Resources				
594-595	Capital Expenditures	34,361	-	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	41,289	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581, 582	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		34,361	41,289	-
Increase (Decrease) in Cash and Investments:		27,855	(17,099)	13,750
Ending Cash and Investments				
5081000	Reserved	-	99,971	38,879
5088000	Unreserved	226,451	-	-
Total Ending Cash and Investments		226,451	99,971	38,879

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		106 COUNTY DRUG CONTROL	107 ALCOHOL/DRU G ABUSE	108 LAW LIBRARY	109 JAIL COMMISSARY
Beginning Cash and Investments					
30810	Reserved	25,764	29,657	9,082	-
30880	Unreserved	-	-	-	129,765
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	3,656	-	-
340	Charges for Goods and Services	-	-	11,541	25,022
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	90,130
Total Revenues:		-	3,656	11,541	115,151
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	2,221	-	-	105,596
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	49,700	-	-
570	Culture and Recreation	-	-	12,859	-
Total Expenditures:		2,221	49,700	12,859	105,596
Excess (Deficiency) Revenues over Expenditures:		(2,221)	(46,044)	(1,318)	9,556
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	16,516	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395,	Other Resources	-	-	-	-
398		-	-	-	-
Total Other Increases in Fund Resources:		-	16,516	-	-
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:		(2,221)	(29,528)	(1,318)	9,556
Ending Cash and Investments					
5081000	Reserved	23,543	129	7,765	-
5088000	Unreserved	-	-	-	139,321
Total Ending Cash and Investments		23,543	129	7,765	139,321

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		110 TREASURER'S O & M	111 PROBATION SERVICES	112 COUNTY FAIR
Beginning Cash and Investments				
30810	Reserved	94,672	82,985	-
30880	Unreserved	-	-	138,836
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	34,682
340	Charges for Goods and Services	1,199	160,983	102,742
350	Fines and Penalties	55,185	-	-
360	Miscellaneous Revenues	-	-	31,875
Total Revenues:		56,384	160,983	169,299
Expenditures				
510	General Government	59,627	-	-
520	Public Safety	-	153,799	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	179,387
Total Expenditures:		59,627	153,799	179,387
Excess (Deficiency) Revenues over Expenditures:		(3,243)	7,184	(10,088)
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,	Other Resources	-	-	-
398		-	-	-
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:		(3,243)	7,184	(10,088)
Ending Cash and Investments				
5081000	Reserved	91,429	90,170	-
5088000	Unreserved	-	-	128,748
Total Ending Cash and Investments		91,429	90,170	128,748

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		113 BECCA BILL IMPACT	114 PATH & TRAILS	117 OK CO INFRASTRUCT URE FUND	119 PEST CONTROL
Beginning Cash and Investments					
30810	Reserved	41,316	36,498	870,050	-
30880	Unreserved	-	-	-	144,045
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	653,435	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	60,662	17,932	-	180
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	352	13,316	78,745
Total Revenues:		60,662	18,284	666,751	78,925
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	55,010	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	100,000	76,799
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	40,000	-
Total Expenditures:		55,010	-	140,000	76,799
Excess (Deficiency) Revenues over Expenditures:		5,652	18,284	526,751	2,126
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,	Other Resources	-	-	-	-
398		-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	235,025	-
597	Transfers-Out	-	16,000	210,264	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	16,000	445,289	-
Increase (Decrease) in Cash and Investments:		5,652	2,284	81,462	2,126
Ending Cash and Investments					
5081000	Reserved	46,968	38,781	951,512	-
5088000	Unreserved	-	-	-	146,171
Total Ending Cash and Investments		46,968	38,781	951,512	146,171

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		120 TCS-911 COMMUNICATI ONS	121 EMERGENCY SERVICES	124 SHERIFF'S SPECIAL PROJECTS
Beginning Cash and Investments				
30810	Reserved	274,963	-	-
30880	Unreserved	-	83,665	105,575
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	368,444	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	561,993	93,562	9,801
340	Charges for Goods and Services	12,303	49,019	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	475	-	14,033
Total Revenues:		943,215	142,582	23,835
Expenditures				
510	General Government	-	-	-
520	Public Safety	675,334	181,363	24,678
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		675,334	181,363	24,678
Excess (Deficiency) Revenues over Expenditures:		267,881	(38,782)	(844)
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	74,158	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 382, 395,	Other Resources	-	-	-
398		-	-	-
Total Other Increases in Fund Resources:		-	74,158	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	67,837	-	-
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:		67,837	-	-
Increase (Decrease) in Cash and Investments:		200,044	35,376	(844)
Ending Cash and Investments				
5081000	Reserved	475,007	-	-
5088000	Unreserved	-	119,042	104,732
Total Ending Cash and Investments		475,007	119,042	104,732

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		125 OKANOGAN CO PARKS &	126 STADIUM/TOUR ISM	127 FACILITIES	129 CRIME VICTIMS COMPENSATIO
Beginning Cash and Investments					
30810	Reserved	-	285,778	-	14,538
30880	Unreserved	62,645	-	25,115	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	509,919	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	64,526	-	-	73,893
340	Charges for Goods and Services	-	-	-	30,333
350	Fines and Penalties	-	-	-	3,057
360	Miscellaneous Revenues	682	-	22,559	-
Total Revenues:		65,207	509,919	22,559	107,283
Expenditures					
510	General Government	-	-	-	91,103
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	422,870	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	50,840	-	22,345	-
Total Expenditures:		50,840	422,870	22,345	91,103
Excess (Deficiency) Revenues over Expenditures:		14,368	87,049	214	16,180
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,	Other Resources	-	-	-	-
398		-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	12,918	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	12,412	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	25,330	-
Increase (Decrease) in Cash and Investments:		14,368	87,049	(25,116)	16,180
Ending Cash and Investments					
5081000	Reserved	-	372,827	-	30,719
5088000	Unreserved	77,013	-	-	-
Total Ending Cash and Investments		77,013	372,827	-	30,719

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		132 DRUG TASK FORCE	134 CAPITAL IMPROVEMENT TAX	137 TITLE III PROJECTS
Beginning Cash and Investments				
30810	Reserved	613,884	507,983	122,573
30880	Unreserved	-	-	-
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	421,621	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	20,918	32,485	68,888
340	Charges for Goods and Services	6,600	-	-
350	Fines and Penalties	3,401	-	-
360	Miscellaneous Revenues	67,973	7,873	1,479
Total Revenues:		98,893	461,979	70,367
Expenditures				
510	General Government	-	-	-
520	Public Safety	89,934	-	82,659
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		89,934	-	82,659
Excess (Deficiency) Revenues over Expenditures:		8,958	461,979	(12,292)
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	6,300	-	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 382, 395,	Other Resources	-	-	-
398		-	-	-
Total Other Increases in Fund Resources:		6,300	-	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	153,845	-
591-593, 599	Debt Service	-	100,369	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581, 582	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	254,214	-
Increase (Decrease) in Cash and Investments:		15,258	207,765	(12,292)
Ending Cash and Investments				
5081000	Reserved	629,143	715,748	110,281
5088000	Unreserved	-	-	-
Total Ending Cash and Investments		629,143	715,748	110,281

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		141 AFFORDABLE HOUSING	142 COUNTY HOMELESS	143 THERAPEUTIC COURT	144 REET/REVALV
Beginning Cash and Investments					
30810	Reserved	84,559	98,259	281,026	169,097
30880	Unreserved	-	-	-	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	720,926	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	16,973
340	Charges for Goods and Services	47,388	258,703	1,295	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	-
Total Revenues:		47,388	258,703	722,221	16,973
Expenditures					
510	General Government	-	-	179,208	5,000
520	Public Safety	-	-	101,361	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	181,583	-	-
560	Social Services	-	-	409,844	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	181,583	690,413	5,000
Excess (Deficiency) Revenues over Expenditures:		47,388	77,120	31,808	11,973
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,	Other Resources	-	-	-	-
398		-	-	-	-
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:		47,388	77,120	31,808	11,973
Ending Cash and Investments					
5081000	Reserved	131,947	175,379	312,833	181,070
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		131,947	175,379	312,833	181,070

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		145 BOATING SAFETY	160 CJTA SALES TAX	193 JAIL IMPROVEMENT
Beginning Cash and Investments				
30810	Reserved	1,088	-	-
30880	Unreserved	-	-	-
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	467,222	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	11,964	-	33,000
340	Charges for Goods and Services	-	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	-	-	-
Total Revenues:		11,964	467,222	33,000
Expenditures				
510	General Government	-	-	-
520	Public Safety	8,863	143,276	3,829
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		8,863	143,276	3,829
Excess (Deficiency) Revenues over Expenditures:		3,101	323,946	29,171
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,	Other Resources	-	-	-
398		-	-	-
Total Other Increases in Fund Resources:		-	-	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	30,619	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581, 582	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	30,619	-
Increase (Decrease) in Cash and Investments:		3,101	293,327	29,171
Ending Cash and Investments				
5081000	Reserved	4,189	293,327	29,171
5088000	Unreserved	-	-	-
Total Ending Cash and Investments		4,189	293,327	29,171

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		195 TRIAL COURT IMPROVEMENT	402 LIBERTY WOODLANDS SEWER	405 SOLID WASTE ENTERPRISE	406 MAZAMA WQPS
Beginning Cash and Investments					
30810	Reserved	129,003	82,026	9,873,512	172,558
30880	Unreserved	-	-	3,001,888	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	37,123	-	72,402	-
340	Charges for Goods and Services	8,667	18,440	3,065,476	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	556	213,116	2,599
Total Revenues:		45,790	18,996	3,350,995	2,599
Expenditures					
510	General Government	20,418	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	45,136	2,143,415	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		20,418	45,136	2,143,415	-
Excess (Deficiency) Revenues over Expenditures:		25,372	(26,140)	1,207,579	2,599
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	16,000	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	50,436	-
381, 382, 395,	Other Resources	-	-	381,594	-
398		-	-	-	-
Total Other Increases in Fund Resources:		-	-	448,030	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	393,624	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	16,000	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	409,624	-
Increase (Decrease) in Cash and Investments:		25,372	(26,140)	1,245,985	2,599
Ending Cash and Investments					
5081000	Reserved	154,376	55,887	10,973,288	175,157
5088000	Unreserved	-	-	3,148,098	-
Total Ending Cash and Investments		154,376	55,887	14,121,387	175,157

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		407 CONCONULLY SEWER	408 EDELWEISS SEWER SYSTEM	410 EASTLAKE UTILITY CONSTRUCTIO
Beginning Cash and Investments				
30810	Reserved	124,276	60,653	7,900
30880	Unreserved	-	-	-
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	81,777
340	Charges for Goods and Services	96,746	14,957	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	1,552	308	34
Total Revenues:		98,298	15,265	81,811
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	159,486	21,873	-
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		159,486	21,873	-
Excess (Deficiency) Revenues over Expenditures:		(61,188)	(6,608)	81,811
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	214,831
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 382, 395,	Other Resources	-	-	-
398		-	-	-
Total Other Increases in Fund Resources:		-	-	214,831
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	-
591-593, 599	Debt Service	-	-	304,542
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	(33,733)	-	-
581, 582	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		(33,733)	-	304,542
Increase (Decrease) in Cash and Investments:		(27,455)	(6,608)	(7,900)
Ending Cash and Investments				
5081000	Reserved	96,821	54,046	-
5088000	Unreserved	-	-	-
Total Ending Cash and Investments		96,821	54,046	-

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		501 EQUIPMENT EQUIPMENT	504 M.A.R.C	710 BERG TRUST
Beginning Cash and Investments				
30810	Reserved	3,086,195	296,217	266,451
30880	Unreserved	-	-	-
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	51,068	-
340	Charges for Goods and Services	4,202,717	39,231	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	119,512	-	4,168
Total Revenues:		4,322,229	90,299	4,168
Expenditures				
510	General Government	-	77,672	-
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	3,098,743	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		3,098,743	77,672	-
Excess (Deficiency) Revenues over Expenditures:		1,223,486	12,627	4,168
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	6,396	-	-
Total Other Increases in Fund Resources:		6,396	-	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	1,655,017	-	-
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:		1,655,017	-	-
Increase (Decrease) in Cash and Investments:		(425,135)	12,627	4,168
Ending Cash and Investments				
5081000	Reserved	2,661,060	308,843	270,619
5088000	Unreserved	-	-	-
Total Ending Cash and Investments		2,661,060	308,843	270,619

Okanogan County
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		Total for All Funds (Memo Only)	Investment Trust	Private-Purpose Trust
308	Beginning Cash and Investments	69,810,515	48,165,496	719,391
388 & 588	Net Adjustments	-	-	-
310-390	Additions	275,181,800	9,141,232	1,781,255
510-590	Deductions	281,196,177	13,969,563	1,848,328
	Net Increase (Decrease) in Cash and Investments:	(6,014,377)	(4,828,331)	(67,074)
508	Ending Cash and Investments	63,796,137	43,337,164	652,318

Okanogan County
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		Custodial	External Investment Pool Fund
308	Beginning Cash and Investments	20,877,067	48,561
388 & 588	Net Adjustments	-	-
310-390	Additions	260,971,936	3,287,378
510-590	Deductions	262,096,263	3,282,023
	Net Increase (Decrease) in Cash and Investments:	(1,124,329)	5,355
508	Ending Cash and Investments	19,752,739	53,916

OKANOGAN COUNTY										SCHEDULE OF DISBURSEMENT ACTIVITY		SCHEDULE OF DISBURSEMENT ACTIVITY			
		For Year Ended December 31, 2018				For Year Ended December 31, 2018				For Year Ended December 31, 2018				For Year Ended December 31, 2018	
1	2	3	4	5	6	7	8	9	10						
Fund No.	Fund Title	Beginning Outstanding Items 01/01/2018	Issued During the Year	Redeemed During the Year	Canceled During the Year	Outstanding Items 3+4-5-6)	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2018 (4-6-8-9)						
117,000,000	INFRASTRUCTURE - BOND FEE	0.00	300,000	300,000	0.00	0.00	0.00	0.00	0.00						
134,000,000	CAPITAL IMPROVEMENTS TAX	0.00	650,000	650,000	0.00	0.00	0.00	0.00	0.00						
201,000,000	GO BOND	0.00	334,443.76	334,443.76	0.00	0.00	0.00	0.00	0.00						
410,000,000	EASTLAKE UTILITIES	0.00	304,542.42	304,542.42	0.00	0.00	0.00	0.00	0.00						
630,000,001	DISPUTE RESOLUTION	0.00	5,710.00	5,260.00	0.00	450.00	0.00	0.00	0.00						
630,000,002	FOREST FIRE PATROL	0.00	468,236.21	468,236.21	0.00	0.00	0.00	0.00	0.00						
630,000,003	JUSTICE COURT SUSPENSE FUND	0.00	418,925.21	418,925.21	0.00	0.00	0.00	0.00	0.00						
630,000,004	JUSTICE INFORMATION SYSTEM	0.00	96,270.06	96,270.06	0.00	0.00	0.00	0.00	0.00						
630,000,005	REAL ESTATE EXCISE TAX	0.00	3,094,753.64	3,094,753.64	0.00	0.00	0.00	0.00	0.00						
630,000,006	REGIONAL LIBRARY	0.00	1,429,704.68	1,429,704.68	0.00	0.00	0.00	0.00	0.00						
630,000,007	ARCHIVE FEES	0.00	24,570.00	24,570.00	0.00	0.00	0.00	0.00	0.00						
630,000,008	CERTIFIED COPY FEES	0.00	26,277.00	26,277.00	0.00	0.00	0.00	0.00	0.00						
630,000,009	CRIME LAB FINES	0.00	9.81	9.81	0.00	0.00	0.00	0.00	0.00						
630,000,011	DOCUMENT PRESERVATION	0.00	16,381.00	16,381.00	0.00	0.00	0.00	0.00	0.00						
630,000,012	EMS & TRAUMA CARE	0.00	18,892.65	18,892.65	0.00	0.00	0.00	0.00	0.00						
630,000,014	MARRIAGE LICENSE FEES	0.00	2,745.00	2,745.00	0.00	0.00	0.00	0.00	0.00						
630,000,016	BUILDING INSPECTION SURCHARGE	0.00	1,823.50	1,823.50	0.00	0.00	0.00	0.00	0.00						
630,000,017	SURVEY FILING FEES	0.00	7,168.00	7,168.00	0.00	0.00	0.00	0.00	0.00						
630,000,018	COURT APPELLATE FEES	0.00	1,000.04	1,000.04	0.00	0.00	0.00	0.00	0.00						
630,000,019	AFFORDABLE HOUSING FOR ALL	0.00	26,896.40	26,896.40	0.00	0.00	0.00	0.00	0.00						
630,000,020	VITAL RECORDS	0.00	15,026.00	15,026.00	0.00	0.00	0.00	0.00	0.00						
630,000,021	MORTGAGE LENDING FRAUD PROSECUTION	0.00	995.05	995.05	0.00	0.00	0.00	0.00	0.00						
630,000,025	HOME SECURITY FUND	0.00	127,388.64	127,388.64	0.00	0.00	0.00	0.00	0.00						
630,000,026	FISH & WILDLIFE ENFORCE REWARD	0.00	8,203.17	8,203.17	0.00	0.00	0.00	0.00	0.00						
630,000,027	DOMESTIC VIOLENCE PREVENTION	0.00	3,789.69	3,789.69	0.00	0.00	0.00	0.00	0.00						
630,000,029	CONSERVATION DISTRICT	0.00	136,776.41	136,776.41	0.00	0.00	0.00	0.00	0.00						
630,000,030	WASHINGTON AUTO THEFT PREVENT	0.00	37,821.48	37,821.48	0.00	0.00	0.00	0.00	0.00						
630,000,031	TRAUMATIC BRAIN INJURY	0.00	7,525.51	7,525.51	0.00	0.00	0.00	0.00	0.00						
630,000,032	WASHINGTON STATE HERITAGE CENTER	0.00	24,573.00	24,573.00	0.00	0.00	0.00	0.00	0.00						
630,000,033	WASHINGTON STATE PATROL	0.00	3,874.60	3,874.60	0.00	0.00	0.00	0.00	0.00						
630,000,034	JUDICIAL STABILIZATION TRUST	0.00	25,549.98	25,549.98	0.00	0.00	0.00	0.00	0.00						
630,000,038	FISH & WILDLIFE EMERGENCY RESPONSE	31.76	103.11	124.48	0.00	10.39	0.00	0.00	0.00						
630,000,039	HIGHWAY SAFETY	0.00	3,162.01	3,162.01	0.00	0.00	0.00	0.00	0.00						
630,000,040	DEATH INVESTIGATIONS-TOXICOLOGY	0.00	1,541.84	1,541.84	0.00	0.00	0.00	0.00	0.00						
630,000,041	STATE PATROL HIGHWAY	0.00	9,465.57	9,465.57	0.00	0.00	0.00	0.00	0.00						
630,000,042	RECREATION ACCESS PASS	0.00	4,484.50	4,484.50	0.00	0.00	0.00	0.00	0.00						
630,000,045	LANDLORD MITIGATION PROGRAM	0.00	3,920.46	3,920.46	0.00	0.00	0.00	0.00	0.00						
631,000,000	ACCOUNTS PAYABLE	1,389,380.97	30,609,166.93	30,726,074.78	22,081.58	1,250,871.54	0.00	0.00	0.00						

SCHEDULE OF DISBURSEMENT ACTIVITY										SCHEDULE 07
For Year Ended December 31, 2018										
1	2	3	4	5	6	7	8	9	10	
Fund No	Fund Title	Beginning Outstanding Items 01/01/2018	Issued During the Year	Redeemed During the Year	Canceled During the Year	Outstanding Items 5-6)	Prior Year Open Period Items	Current Year Open Period Items	Disbursements 12/31/2018 (4-6+8+9)	
632.000.000.000 PAYROLL ACCOUNT	864,463.16	24,425,207.62	24,501,714.23	22,227.24	765,729.31	0.00	0.00	0.00	24,402,980.38	
640.000.000 OKANOGAN COUNTY TRANSIT AUTHORITY	0.00	2,694,738.89	2,694,738.89	0.00	0.00	0.00	0.00	0.00	2,694,738.89	
652 SCHOOL DISTRICTS - GENERAL	6,154,778.59	123,102,796.37	120,706,304.78	812,930.19	7,738,339.99	0.00	0.00	0.00	122,289,866.18	
652 SCHOOL DISTRICTS - BOND	0.00	3,250,144.27	3,250,144.27	0.00	0.00	0.00	0.00	0.00	3,250,144.27	
652 SCHOOL DISTRICTS - BOND FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
652 SCHOOL DISTRICTS - BUILDING	453,681.44	17,843,744.33	16,545,602.97	80,499.49	1,671,323.31	0.00	0.00	0.00	17,763,244.84	
652 SCHOOL DISTRICTS - A S B	69,781.16	928,053.20	912,377.33	2,681.80	82,775.23	0.00	0.00	0.00	925,371.40	
652 SCHOOL DISTRICTS - TRANSP.	106,741.86	881,442.09	988,183.95	0.00	(0.00)	0.00	0.00	0.00	881,442.09	
652 SCHOOL DISTRICT-TRUST/AGENCY	3,084.42	50,186.60	44,237.34	1,848.68	7,185.00	0.00	0.00	0.00	48,337.92	
652 SCHOOL DISTRICT-DEBT SERVICE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
652.050.001 FERRY JOINT SCHOOL J50 - GENERAL	0.00	8,551.07	8,551.07	0.00	0.00	0.00	0.00	0.00	8,551.07	
652.050.002 FERRY JOINT SCHOOL J50 - BOND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
652.075.001 DOUGLAS JOINT SCHOOL J75 - GENERAL	0.00	57,893.49	57,893.49	0.00	0.00	0.00	0.00	0.00	57,893.49	
652.075.002 DOUGLAS JOINT SCHOOL J75 - BOND	0.00	61,162.23	61,162.23	0.00	0.00	0.00	0.00	0.00	61,162.23	
652.075.006 DOUGLAS JOINT SCHOOL J75 CAPITAL PROJ	0.00	1,843.43	1,843.43	0.00	0.00	0.00	0.00	0.00	1,843.43	
652.129.001 CHELAN JOINT SCHOOL J129 - GENERAL	0.00	6,968.59	6,968.59	0.00	0.00	0.00	0.00	0.00	6,968.59	
652.129.002 CHELAN JOINT SCHOOL J129 - BOND	0.00	1.45	1.45	0.00	0.00	0.00	0.00	0.00	1.45	
652.129.006 CHELAN JOINT SCHOOL J129 - CAPITAL PROJ	0.00	3,216.93	3,216.93	0.00	0.00	0.00	0.00	0.00	3,216.93	
652.304.001 GRAND JOINT SCHOOL J304 - GENERAL	0.00	260,985.98	260,985.98	0.00	0.00	0.00	0.00	0.00	260,985.98	
652.309.001 FERRY JOINT SCHOOL J309 - GENERAL	0.00	13,764.68	13,764.68	0.00	0.00	0.00	0.00	0.00	13,764.68	
652.309.002 FERRY JOINT SCHOOL J309 - BOND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
653.001.001 HOSPITAL DISTRICT # 1 - GENERAL	377,933.73	15,482,326.08	15,540,983.32	8,448.83	310,827.66	0.00	0.00	0.00	15,473,877.25	
653.001.001 HOSPITAL DISTRICT # 1 - GENERAL/BOND	0.00	8,459.97	8,459.97	0.00	0.00	0.00	0.00	0.00	8,459.97	
653.001.002 HOSPITAL DISTRICT # 1 - BOND	0.00	153,117.91	153,117.91	0.00	0.00	0.00	0.00	0.00	153,117.91	
653.003.001 HOSPITAL DISTRICT # 3 - GENERAL	391,871.04	31,681,657.89	31,463,435.89	16,926.48	593,166.56	0.00	0.00	0.00	31,664,731.41	
653.003.015 HOSPITAL DIST # 3 LTGO PLAN	0.00	459,082.21	459,082.21	0.00	0.00	0.00	0.00	0.00	459,082.21	
653.003.002 HOSPITAL DISTRICT # 3 - BOND	0.00	855,534.55	855,534.55	0.00	0.00	0.00	0.00	0.00	855,534.55	
653.003.002 HOSPITAL DISTRICT #3 - BOND FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
653.003.014 HOSPITAL DIST # 3 CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
653.004.001 HOSPITAL DISTRICT # 4 GENERAL	302,294.53	17,917,143.42	17,920,191.01	5,856.51	293,390.43	0.00	0.00	0.00	17,911,286.91	
653.004.002 HOSPITAL DISTRICT # 4 - BOND	0.00	911,128.54	911,128.54	0.00	0.00	0.00	0.00	0.00	911,128.54	
653.004.002 HOSPITAL DISTRICT # 4 - BOND FEE	0.00	0.00	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	42,309.77	3,876,747.58	3,905,261.15	61.89	13,734.31	0.00	0.00	0.00	3,876,685.69	
653.004.014 HOSPITAL DIST # 4 CONSTRUCTION	0.00	0.00	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	44,309.97	44,309.97	0.00	0.00	0.00	0.00	0.00	44,309.97	
653.006.002 HOSPITAL DISTRICT # 6 - BOND	0.00	3.01	3.01	0.00	0.00	0.00	0.00	0.00	3.01	
654.000.001 STATE SCHOOL PART 1	0.00	8,839,199.74	8,839,199.74	0.00	0.00	0.00	0.00	0.00	8,839,199.74	
654.000.003 STATE SCHOOL PART 2	0.00	4,217,111.42	4,217,111.42	0.00	0.00	0.00	0.00	0.00	4,217,111.42	

MCAG 0146

OKANOGAN COUNTY										SCHEDULE 07	
SCHEDULE OF DISBURSEMENT ACTIVITY											
For Year Ended December 31, 2018											
Fund No	Fund Title	Beginning Outstanding Items 01/01/2018	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 12/31/2018 (4-6-8+9)		
655.006.001	FIRE DIST # 6 - GENERAL/BOND	0.00	173,069.74	173,069.74	0.00	0.00	0.00	0.00	0.00	173,069.74	
655.013.001	FIRE DIST # 13 - GENERAL	0.00	2,658.22	2,658.22	0.00	0.00	0.00	0.00	0.00	2,658.22	
655.014.001	FIRE DIST # 14 - GENERAL	0.00	2,933.09	2,933.09	0.00	0.00	0.00	0.00	0.00	2,933.09	
655.015.001	FIRE DIST # 15 - GENERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
655.015.002	FIRE DIST # 15 - BOND	0.00	99,182.50	99,182.50	0.00	0.00	0.00	0.00	0.00	99,182.50	
656.020.000	TONASKET PARK & REC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
699.001.001	CITY OF BREWSTER	0.00	363,602.92	363,602.92	0.00	0.00	0.00	0.00	0.00	363,602.92	
699.001.002	CITY OF BREWSTER BOND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
699.001.019	CITY OF BREWSTER EMS	0.00	68,703.52	68,703.52	0.00	0.00	0.00	0.00	0.00	68,703.52	
699.002.001	TOWN OF CONCONULLY	0.00	47,237.83	47,237.83	0.00	0.00	0.00	0.00	0.00	47,237.83	
699.003.001	TOWN OF COULEE DAM	0.00	111,145.63	111,145.63	0.00	0.00	0.00	0.00	0.00	111,145.63	
699.004.001	TOWN OF ELMER CITY	0.00	20,945.05	20,945.05	0.00	0.00	0.00	0.00	0.00	20,945.05	
699.005.001	TOWN OF NESPELEM	0.00	9,729.26	9,729.26	0.00	0.00	0.00	0.00	0.00	9,729.26	
699.006.001	CITY OF OKANOGAN	0.00	346,978.58	346,978.58	0.00	0.00	0.00	0.00	0.00	346,978.58	
699.007.001	CITY OF OMAK	0.00	935,491.10	935,491.10	0.00	0.00	0.00	0.00	0.00	935,491.10	
699.008.001	CITY OF OROVILLE	0.00	347,807.39	347,807.39	0.00	0.00	0.00	0.00	0.00	347,807.39	
699.008.019	CITY OF OROVILLE EMS	0.00	26,889.88	26,889.88	0.00	0.00	0.00	0.00	0.00	26,889.88	
699.009.001	CITY OF PATEROS	0.00	189,023.47	189,023.47	0.00	0.00	0.00	0.00	0.00	189,023.47	
699.009.019	CITY OF PATEROS EMS	0.00	26,479.37	26,479.37	0.00	0.00	0.00	0.00	0.00	26,479.37	
699.010.001	CITY OF TONASKET	0.00	188,220.56	188,220.56	0.00	0.00	0.00	0.00	0.00	188,220.56	
699.011.001	TOWN OF TWISP	0.00	223,356.48	223,356.48	0.00	0.00	0.00	0.00	0.00	223,356.48	
699.011.019	TOWN OF TWISP EMS	0.00	47,667.81	47,667.81	0.00	0.00	0.00	0.00	0.00	47,667.81	
699.012.001	TOWN OF WINTHROP	0.00	212,022.23	212,022.23	0.00	0.00	0.00	0.00	0.00	212,022.23	
699.012.002	TOWN OF WINTHROP BOND	0.00	37,817.38	37,817.38	0.00	0.00	0.00	0.00	0.00	37,817.38	
699.012.019	TOWN OF WINTHROP EMS	0.00	53,694.01	53,694.01	0.00	0.00	0.00	0.00	0.00	53,694.01	
699.013.001	TOWN OF RIVERSIDE	0.00	34,791.42	34,791.42	0.00	0.00	0.00	0.00	0.00	34,791.42	
		10,156,832.43	298,908,638.28	295,364,104.29	973,562.69	12,727,803.73	0.00	0.00	0.00	297,935,075.59	

**Okanogan County
Schedule of Liabilities
For the Year Ended December 31, 2018**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	ADVANCE REFUNDING 2003 LTGO	12/1/2023	1,310,000	-	195,000	1,115,000
251.11	QECD 2013	12/1/2033	925,000	-	50,000	875,000
	Total General Obligation Debt/Liabilities:		2,235,000	-	245,000	1,990,000
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	COMPENSATED ABSENCES - COUNTY		1,127,750	1,091,847	1,131,107	1,088,490
259.12	COMPENSATED ABSENCES - PUBLIC WORKS		306,735	208,924	190,025	325,634
263.12	COUNTY CLAIMS & JUDGEMENTS		200,000	12,069,819	233,512	12,036,307
264.40	LEOFF 1 RETIREES		2,567,066	-	2,247	2,564,819
252.11	PW-04-691-PRE-127 EASTSIDE OSOYOOS LK SEWER UTILITY	6/1/2024	294,416	-	42,060	252,356
252.11	PW-06-692-032 EASTSIDE OSOYOOS LK SEWER UTILITY	6/1/2036	4,167,396	-	219,337	3,948,059
259.12	COMPENSATED ABSENCES - SOLID WASTE		55,837	34,248	25,163	64,922
263.22	PUBLIC WORKS LANDFILLS CLOSURE RESERVE		4,886,099	407,144	307	5,292,936
263.22	PUBLIC WORKS LANDFILLS POST CLOSURE RESERVE		1,955,364	150,858	-	2,106,222
264.30	PENSION LIABILITY		8,918,434	-	2,227,728	6,690,706
263.52	MAHINDRA TRACTOR - CAPITAL LEASE	8/1/2022	-	35,757	7,151	28,606
	Total Revenue and Other (non G.O.) Debt/Liabilities:		24,479,097	13,998,597	4,078,637	34,399,057
	Total Liabilities:		26,714,097	13,998,597	4,323,637	36,389,057

MCAG 0146	OKANOGAN COUNTY	SCHEDULE OF CASH ACTIVITY	FOR YEAR ENDED DECEMBER 31, 2018	MCAG 0146	SCHEDULE 11	MCAG 0146	SCHEDULE OF CASH ACTIVITY	FOR YEAR ENDED DECEMBER 31, 2018	MCAG 0146	SCHEDULE 11	MCAG 0146		
1	2	3	4	5	6	7	8	9	10	11	12	13	
FUND NO.	FUND NAME	BEGINNING CASH AND INVESTMENT	RECEIPTS	TRANSFERS IN	OTHER	NETTED	FUND NO.	FUND NAME	TOTAL INCREASE	DISBURSEMENTS	TRANSFERS OUT	OTHER EXPENDITURES	DISCHARGE
001,000,000 CURRENT EXPENSE	1,945,001,14	22,864,540,69	748,567,37	29,721,95	23,172,74	001,000,000 CURRENT EXPENSE	001,000,000 VETERANS RELIEF	22,801,061,04	0.00	22,807,134,33	0.00	0.00	2,480,10,21
102,000,000 VETERANS RELIEF	4,02,139,11	14,188,57,55	26,000,00	527,44	975,95	102,000,000 ROAD	82,44,425	14,142,175,63	0.00	68,284,42	0.00	0.00	52,765,60
103,000,000 NOxious WEED	98,556,55	573,50,31	0.00	0.00	975,95	103,000,000 NOxious WEED	13,737,224,83	0.00	13,737,224,83	0.00	0.00	1,969,385,43	
104,000,000 MENTAL HEALTH	117,070,34	84,190,09	0.00	0.00	275,13	104,000,000 MENTAL HEALTH	55,653,87	0.00	55,653,87	0.00	0.00	4,184,25,61	
105,000,000 DEVELOPMENTAL DISABILITIES	25,129,19	16,976,46	24,773,34	0.00	62,02	105,000,000 DEVELOPMENTAL DISABILITIES	101,269,21	0.00	101,014,08	0.00	0.00	226,450,69	
106,000,000 COUNTY DRUG CONTROL	29,763,69	0.00	0.00	0.00	0.00	106,000,000 COUNTY DRUG CONTROL	30,000,000	0.00	30,000,000	0.00	0.00	99,871,42	
107,000,000 ALCOHOL/DRUG ABUSE	129,657,77	16,515,07	16,515,07	0.00	0.00	107,000,000 ALCOHOL/DRUG ABUSE	43,686,00	0.00	43,686,00	0.00	0.00	38,789,41	
108,000,000 LAW LIBRARY	9,082,39	11,154,30	0.00	1,233,19	0.00	108,000,000 LAW LIBRARY	12,771,90	0.00	12,771,90	0.00	0.00	2,222,23	
109,000,000 JAIL COMMISSARY	129,765,38	115,151,37	0.00	0.00	119,000,000 JAIL COMMISSARY	115,151,37	0.00	115,151,37	0.00	0.00	14,092,24		
110,000,000 TREASURER'S O.A.M.	94,671,68	56,380,00	0.00	0.00	110,000,000 TREASURER'S O.A.M.	56,380,00	0.00	56,380,00	0.00	0.00	105,595,52		
111,000,000 DISTRICT COURT PROBATION	82,985,15	160,923,39	0.00	0.00	111,000,000 DISTRICT COURT PROBATION	99,627,08	0.00	99,627,08	0.00	0.00	91,248,60		
112,000,000 COUNTY FAIR	138,635,14	174,798,70	0.00	0.00	125,660,000 COUNTY FAIR	138,798,53	0.00	138,798,53	0.00	0.00	90,70,11		
113,000,000 BECCA BILL IMPACT FUND	41,216,46	60,662,05	0.00	0.00	113,000,000 BECCA BILL IMPACT FUND	113,000,000 BECCA BILL IMPACT FUND	0.00	113,000,000 BECCA BILL IMPACT FUND	0.00	0.00	128,447,60		
114,000,000 PATHS & TRAILS	36,497,92	18,285,51	0.00	0.00	114,000,000 PATHS & TRAILS	60,662,05	0.00	60,662,05	0.00	0.00	55,010,19		
115,000,000 INFRASTRUCTURE FUND	670,049,60	666,750,78	0.00	0.00	115,000,000 INFRASTRUCTURE FUND	234,725,51	0.00	234,725,51	0.00	0.00	16,000,00		
116,000,000 PEST CONTROL	144,044,98	144,044,98	0.00	0.00	116,000,000 PEST CONTROL	901,475,78	0.00	901,475,78	0.00	0.00	38,781,43		
117,000,000 TSC-911 COMMUNICATION	274,965,29	94,219,49	0.00	0.00	117,000,000 TSC-911 COMMUNICATION	76,859,38	0.00	76,859,38	0.00	0.00	76,017,76		
118,000,000 EMERGENCY SERVICE DEPT.	83,665,31	142,581,60	74,150,00	0.00	118,000,000 EMERGENCY SERVICE DEPT.	94,375,49	0.00	94,375,49	0.00	0.00	146,710,69		
119,000,000 SHERIFF'S SPECIAL PROJECTS	105,567,16	23,907,76	0.00	0.00	119,000,000 SHERIFF'S SPECIAL PROJECTS	216,730,50	0.00	216,730,50	0.00	0.00	47,007,44		
120,000,000 PARKS & RECREATION	65,207,40	0.00	0.00	0.00	120,000,000 PARKS & RECREATION	23,834,86	0.00	23,834,86	0.00	0.00	119,442,13		
121,000,000 STADIUM TOURISM	255,718,46	509,915,94	0.00	0.00	121,000,000 STADIUM TOURISM	50,839,61	0.00	50,839,61	0.00	0.00	194,731,55		
122,000,000 FACILITIES FUND	261,025,64	22,958,94	0.00	0.00	122,000,000 FACILITIES FUND	126,000,000 STADIUM TOURISM	0.00	126,000,000 STADIUM TOURISM	0.00	0.00	50,939,61		
123,000,000 CRIME VICTIMS COMPENSATION	14,539,30	107,129,60	0.00	0.00	123,000,000 CRIME VICTIMS COMPENSATION	98,532,05	0.00	98,532,05	0.00	0.00	42,869,96		
124,000,000 N.C. DRUG TASK FORCE	603,883,64	6,300,00	0.00	0.00	124,000,000 N.C. DRUG TASK FORCE	102,630,10	0.00	102,630,10	0.00	0.00	91,311,62		
125,000,000 FOREST ENVIRONMENTAL PROJ.	507,985,25	61,972,25	99,716,66	0.00	125,000,000 FOREST ENVIRONMENTAL PROJ.	561,510,51	0.00	561,510,51	0.00	0.00	619,443,37		
126,000,000 AFFORDABLE HOUSING	122,570,04	70,366,00	0.00	0.00	126,000,000 AFFORDABLE HOUSING	137,860,00	0.00	137,860,00	0.00	0.00	74,747,28		
127,000,000 COUNTY HOMELESSNESS	84,550,01	47,387,52	0.00	0.00	127,000,000 COUNTY HOMELESSNESS	47,387,52	0.00	47,387,52	0.00	0.00	110,281,41		
128,000,000 THE BARBIETIC COURTS	143,000,000 THE BARBIETIC COURTS	269,710,77	269,710,75	0.00	0.00	143,000,000 THE BARBIETIC COURTS	167,000,000 COUNTY HOMELESSNESS	0.00	167,000,000 COUNTY HOMELESSNESS	0.00	0.00	154,735,57	
129,000,000 REIFICATION FUND	169,065,51	16,972,69	0.00	0.00	129,000,000 REIFICATION FUND	2,500,00	0.00	2,500,00	0.00	0.00	45,047,79		
130,000,000 BOATING SAFETY	145,000,000 BOATING SAFETY	116,662,20	0.00	0.00	130,000,000 BOATING SAFETY	116,662,20	0.00	116,662,20	0.00	0.00	112,328,84		
131,000,000 CAPITAL TAX FUND	467,221,71	467,221,71	0.00	0.00	131,000,000 CAPITAL TAX FUND	707,10	0.00	707,10	0.00	0.00	40,780,54		
132,000,000 JAIL IMPROVEMENT FUND	0.00	33,000,00	0.00	0.00	132,000,000 JAIL IMPROVEMENT FUND	124,000,00	0.00	124,000,00	0.00	0.00	36,177,45		
133,000,000 TRIAL COURT IMPROVEMENT FUND	129,000,46	402,000,00	0.00	0.00	133,000,000 TRIAL COURT IMPROVEMENT FUND	39,000,00	0.00	39,000,00	0.00	0.00	28,337,09		
134,000,000 ESTATE TAX FUND	3,905,995,16	4,337,180,91	81,810,06	0.00	134,000,000 ESTATE TAX FUND	47,71	0.00	47,71	0.00	0.00	30,426,65		
135,000,000 SOLID WASTE SYSTEM	296,210,52	18,598,20	18,598,20	0.00	0.00	135,000,000 SOLID WASTE SYSTEM	494,000,000 EQUIPMENT RENTAL & REVOLVING M.A.R.C. ENTERPRISE	0.00	494,000,000 EQUIPMENT RENTAL & REVOLVING M.A.R.C. ENTERPRISE	0.00	0.00	2,660,58,65	
136,000,000 TOTAL COUNTY FUNDS	21,395,084,39	3,412,228,03	1,457,09,56	24,00	0.00	136,000,000 TOTAL COUNTY FUNDS	5,382,715,53	0.00	5,382,715,53	0.00	0.00	30,842,90	
137,000,000 LUMBERING TRUST	165,000,000 MAFIA WARS	172,558,21	599,335,29	0.00	0.00	137,000,000 LUMBERING TRUST	2,500,00	0.00	2,500,00	0.00	0.00	14,119,76,54	
138,000,000 CONDOMINIUMS	124,275,00	33,737,76	0.00	0.00	138,000,000 CONDOMINIUMS	34,769,78	0.00	34,769,78	0.00	0.00	2,596,24		
139,000,000 JUSTICE INFORMATION SYSTEMS	60,655,21	33,021,24	17,000,00	0.00	139,000,000 JUSTICE INFORMATION SYSTEMS	19,795,78	0.00	19,795,78	0.00	0.00	15,559,59		
140,000,000 EASTLAKE UTILITY CONSTRUCTION	7,900,00	214,831,36	0.00	0.00	140,000,000 EASTLAKE UTILITY CONSTRUCTION	410,000,000 EASTLAKE UTILITY CONSTRUCTION	0.00	410,000,000 EASTLAKE UTILITY CONSTRUCTION	0.00	0.00	96,321,24		
141,000,000 TRIAL COURT FUND	3,905,995,16	4,337,180,91	81,810,06	0.00	141,000,000 TRIAL COURT FUND	501,000,000 EQUIPMENT RENTAL & REVOLVING M.A.R.C. ENTERPRISE	0.00	501,000,000 EQUIPMENT RENTAL & REVOLVING M.A.R.C. ENTERPRISE	0.00	0.00	54,046,04		
142,000,000 REGIONAL LIBRARY	296,210,52	2,129,05	1,457,09,59	0.00	0.00	142,000,000 REGIONAL LIBRARY	4,857,36,13	0.00	4,857,36,13	0.00	0.00	3,000,00	
143,000,000 ARCHIVE FEES	2,568,00	25,985,00	0.00	0.00	143,000,000 ARCHIVE FEES	2,538,00	0.00	2,538,00	0.00	0.00	2,538,00		
144,000,000 CRIME LAB FEES	0.00	630,000,000 CERTIFIED COPY FEES	2,567,00	0.00	144,000,000 CRIME LAB FEES	630,000,000 CERTIFIED COPY FEES	0.00	630,000,000 CERTIFIED COPY FEES	0.00	0.00	2,567,00		
145,000,000 DOCUMENT PRESERVATION	124,000,00	16,453,65	2,187,39	0.00	145,000,000 DOCUMENT PRESERVATION	24,431,01	0.00	24,431,01	0.00	0.00	12,025,71		
146,000,000 JUSTICE INFORMATION SYSTEMS	436,270,00	72,500,00	7,727,50	0.00	146,000,000 JUSTICE INFORMATION SYSTEMS	62,000,000 JUSTICE INFORMATION SYSTEMS	0.00	62,000,000 JUSTICE INFORMATION SYSTEMS	0.00	0.00	36,000,59		
147,000,000 LEASEHOLD EXCISE TAX SUSPENSE	0.00	0.00	0.00	0.00	147,000,000 LEASEHOLD EXCISE TAX SUSPENSE	62,000,000 LEASEHOLD EXCISE TAX SUSPENSE	0.00	62,000,000 LEASEHOLD EXCISE TAX SUSPENSE	0.00	0.00	36,000,59		
148,000,000 FOREST FIRE PATROL	25,572,19	417,558,76	5,763,05	0.00	148,000,000 FOREST FIRE PATROL	62,000,000 FOREST FIRE PATROL	0.00	62,000,000 FOREST FIRE PATROL	0.00	0.00	4,943,03		
149,000,000 JUSTICE INFORMATION SYSTEMS	14,200,00	1,188,38	18,521,72	0.00	149,000,000 JUSTICE INFORMATION SYSTEMS	14,200,00	0.00	14,200,00	0.00	0.00	12,025,71		
150,000,000 MARRIAGE LICENSE FEES	160,000,00	1,985,80	1,725,00	0.00	150,000,000 MARRIAGE LICENSE FEES	1,985,80	0.00	1,985,80	0.00	0.00	980,00		
151,000,000 HOME SECURITY FUND	8,551,84	129,955,94	0.00	0.00	151,000,000 HOME SECURITY FUND	129,955,94	0.00	129,955,94	0.00	0.00	56,55,05		
152,000,000 BLDG INSPECTION SURCHG	49,50	1,056,00	1,272,20	0.00	152,000,000 BLDG INSPECTION SURCHG	51,00	0.00	51,00	0.00	0.00	24,57,00		
153,000,000 SURVEY FILING FEES	630,000,000 CERTIFIED COPY FEES	2,567,00	0.00	0.00	153,000,000 SURVEY FILING FEES	630,000,000 CERTIFIED COPY FEES	0.00	630,000,000 CERTIFIED COPY FEES	0.00	0.00	10,93,00		
154,000,000 CRIMINAL APPELLATE FEES	0.00	0.00	0.00	0.00	154,000,000 CRIMINAL APPELLATE FEES	6,976,00	0.00	6,976,00	0.00	0.00	7,168,00		
155,000,000 DOCUMENT PRESERVATION	124,000,00	16,453,65	2,187,39	0.00	155,000,000 DOCUMENT PRESERVATION	16,439,00	0.00	16,439,00	0.00	0.00	12,025,71		
156,000,000 EMS & TRAUMA CARE	630,000,000 JUSTICE INFORMATION SYSTEMS	436,270,00	72,500,00	0.00	156,000,000 EMS & TRAUMA CARE	630,000,000 JUSTICE INFORMATION SYSTEMS	0.00	630,000,000 JUSTICE INFORMATION SYSTEMS	0.00	0.00	3,781,00		
157,000,000 MARRIAGE LICENSE FEES	160,000,00	1,985,80	1,725,00	0.00	157,000,000 MARRIAGE LICENSE FEES	1,985,80	0.00	1,985,80	0.00	0.00	12,025,71		
158,000,000 HOME SECURITY FUND	8,551,84	129,955,94	0.00	0.00	158,000,000 HOME SECURITY FUND	129,955,94	0.00	129,955,94	0.00	0.00	56,55,05		
159,000,000 FISH & WILDLIFE ENFORCEMENT REWARD	49,50	1,056,00	1,272,20										

1	2	3	4	5	6	7	8	9	10	11	12	13
FUND NO.	FUND NAME	BEGINNING CASH AND INVESTMENT	TRANSFERS IN RECEIPTS	NETTED REVENUE	TRANSACTIONS	FUND NO.	FUND NAME	TOTAL INCREASE	DISBURSEMENTS	TRANSFERS OUT	OTHER EXPENDITURES	ENDING CASH AND INVESTMENT
\$830,000.045 LANDLORD MITIGATION PROGRAM		4,573.68	0.00	0.00	0.00	650,000.045 LANDLORD MITIGATION PROGRAM	4,573.68	3,920.46	0.00	0.00	3,920.46	653.22
710,000.000 BERG TRUST FUND		4,168.31	0.00	0.00	0.00	710,000.000 BERG TRUST FUND	4,168.31	0.00	0.00	0.00	0.00	270,191.13
TOTAL MISCELLANEOUS AGENCIES		5,892,175.13	0.00	0.00	31,033.68	710,000.000 TOTAL MISCELLANEOUS AGENCIES	5,861,141.44	6,053,564.22	0.00	0.00	6,022,530.53	939,159.10
640,000.000 OK COUNTY TRANSPORTATION AUTHORITY	TOTAL TRANSPORTATION AUTHORITY	220,822.06	0.00	0.00	0.00	640,000.000 OK COUNTY TRANSPORTATION AUTHORITY	2,278,875.40	2,278,875.40	0.00	0.00	0.00	2,278,875.40
652,000.001 SCHOOL DISTRICTS - GENERAL		13,069,528.74	0.00	0.00	0.00	652,000.001 SCHOOL DISTRICTS - GENERAL	13,069,519.33	8,116,540.07	0.00	0.00	0.00	2,274,588.57
652,000.002 SCHOOL DISTRICTS - BONDS/REF BONDS		1,689,940.66	0.00	0.00	0.00	652,000.002 SCHOOL DISTRICTS - BONDS/REF BONDS	1,689,931.53	1,051,448.59	0.00	0.00	0.00	27,569,713.73
652,000.003 SCHOOL DISTRICTS - ASB		1,094,362.19	0.00	0.00	0.00	652,000.003 SCHOOL DISTRICTS - ASB	1,093,967.36	3,311,307.95	0.00	0.00	0.00	1,659,040.63
652,000.005 SCHOOL DISTRICTS - TRANSPORTATION		1,052,001.82	0.00	0.00	0.00	652,000.005 SCHOOL DISTRICTS - TRANSPORTATION	1,018,641.29	912,377.33	0.00	0.00	0.00	1,195,277.33
652,000.006 SCHOOL DISTRICTS - BUILDINGS		18,287,965.77	2,621,876.74	7,616,641.97	0.00	5,966.88	988,161.95	56,678.11	0.00	0.00	0.00	1,227,980.59
652,000.009 SCHOOL DISTRICTS - TRUSTAGENCY		140,338.76	37,670.35	0.00	0.00	652,000.009 SCHOOL DISTRICTS - TRUSTAGENCY	10,123,684.57	16,580,663.33	412,161.26	0.00	0.00	10,182,006.71
652,000.010 SCHOOL DISTRICTS - PERMANENT		5,256.12	81.95	0.00	0.00	652,000.010 SCHOOL DISTRICTS - PERMANENT	81.95	44,231.34	0.00	0.00	0.00	44,231.34
TOTAL SCHOOL DISTRICTS		48,410,078.00	138,255,721.70	8,384,398.44	0.00	47,960.80	146,821,134	18,884,398.44	0.00	0.00	0.00	5,348.07
653,001.001 HOSPITAL DISTRICT NO. 1 - GENERAL		1,395,242.46	14,930,203.55	0.00	0.00	653,001.001 HOSPITAL DISTRICT NO. 1 - GENERAL	14,925,530.90	15,549,443.29	152,844.00	0.00	0.00	15,697,514.74
653,001.002 HOSPITAL DISTRICT NO. 1 - BOND		26,132.30	0.00	0.00	0.00	653,001.002 HOSPITAL DISTRICT NO. 1 - BOND	150,844.00	153,111.91	0.00	0.00	0.00	153,111.91
TOTAL HOSPITAL DISTRICT NO. 1		1,411,376.78	14,930,203.45	152,844.00	0.00	4,672.55	150,876,371.90	152,844.00	0.00	0.00	0.00	25,869.03
653,003.001 HOSPITAL DISTRICT NO. 3 - GENERAL		1,499,452.41	32,146,131.29	0.00	0.00	653,003.001 HOSPITAL DISTRICT NO. 3 - GENERAL	32,144,006.73	31,463,435.69	4,966,623.88	0.00	0.00	3,957,933.21
653,003.002 HOSPITAL DISTRICT NO. 3 - BOND		103,390.97	30,870.88	0.00	0.00	653,003.002 HOSPITAL DISTRICT NO. 3 - BOND	882,608.00	655,534.55	0.00	0.00	0.00	1,685,223.93
653,003.014 HOSPITAL DISTRICT NO. 3-CONSTRUCTION		1,255,061.99	30,786.69	0.00	0.00	653,003.014 HOSPITAL DISTRICT NO. 3-CONSTRUCTION	10,386.69	0.00	0.00	0.00	0.00	131,832.93
653,003.015 HOSPITAL DISTRICT NO. 3		1,312,823.24	9,652,000.00	0.00	0.00	653,003.015 HOSPITAL DISTRICT NO. 3	9,633,000.00	2,923,000.00	3,905,261.50	0.00	0.00	9,660,955.20
TOTAL HOSPITAL DISTRICT NO. 3		4,140,718.11	35,553,253.93	4,966,628.88	0.00	3,241.32	30,046,636.49	32,778,052.65	4,966,623.88	0.00	0.00	3,915,533.09
653,004.001 HOSPITAL DISTRICT NO. 4 - GENERAL		4,344,821.57	17,755,933.66	0.00	0.00	653,004.001 HOSPITAL DISTRICT NO. 4 - GENERAL	17,755,715.00	17,920,191.01	416,000.00	0.00	0.00	16,134,619.50
653,004.002 HOSPITAL DISTRICT NO. 4 - REF BOND		713,695.24	788,089.64	0.00	0.00	653,004.002 HOSPITAL DISTRICT NO. 4 - REF BOND	1,051,390.76	1,051,390.76	0.00	0.00	0.00	3,784,214.22
653,004.012 HOSPITAL DISTRICT NO. 4 - CONSTRUCTION		1,870.60	24,380.59	0.00	0.00	653,004.012 HOSPITAL DISTRICT NO. 4 - CONSTRUCTION	24,380.59	0.00	0.00	0.00	0.00	1,575,533.65
653,004.017 HOSPITAL DISTRICT NO. 4 - LONG TERM CARE		405,921.10	3,303,000.00	0.00	0.00	653,004.017 HOSPITAL DISTRICT NO. 4 - LONG TERM CARE	3,303,000.00	3,905,261.50	22,912,777.00	0.00	0.00	9,660,955.20
TOTAL HOSPITAL DISTRICT NO. 4		7,065,311.97	21,951,055.71	4,16,000.00	0.00	4,275.21	12,722.00	22,736,580.70	416,000.00	0.00	0.00	6,229,833.98
653,006.001 HOSPITAL DISTRICT NO. 6 - GENERAL		569.25	44,286.45	0.00	0.00	653,006.001 HOSPITAL DISTRICT NO. 6 - GENERAL	44,286.45	0.00	0.00	0.00	0.00	44,167.25
653,006.002 HOSPITAL DISTRICT NO. 6 - BOND		569.59	44,286.87	0.00	0.00	653,006.002 HOSPITAL DISTRICT NO. 6 - BOND	44,286.87	0.00	0.00	0.00	0.00	3,01.00
TOTAL HOSPITAL DISTRICT NO. 6		569.84	44,286.87	0.00	0.00	12,617,983.40	69,428,795.96	1,065,461.88	0.00	0.00	0.00	567.73
TOTAL HOSPITAL DISTRICTS												
654,000.001 STATE SUPPORT OF SCHOOLS - PT 1		71,678.81	8,826,065.31	0.00	0.00	654,000.001 STATE SUPPORT OF SCHOOLS - PT 1	8,826,065.31	8,839,199.74	0.00	0.00	0.00	56,745.38
654,000.002 STATE SUPPORT OF SCHOOLS - PT 2		0.00	4,240,520.00	0.00	0.00	654,000.002 STATE SUPPORT OF SCHOOLS - PT 2	4,240,520.00	4,217,111.42	0.00	0.00	0.00	24,408.00
TOTAL STATE SCHOOL		71,678.81	13,066,585.81	0.00	0.00	39,044.30	1,027,351.51	11,056,311.16	0.00	0.00	0.00	15,017,276.86
655,001.001 FIRE DISTRICT NO. 1 - EXPENSE		256,739.25	88,920.80	0.00	0.00	655,001.001 FIRE DISTRICT NO. 1 - EXPENSE	292.60	88,638.20	0.00	0.00	0.00	120,241.20
655,001.002 FIRE DISTRICT NO. 1 - RESERVE		43,689.20	67,678.62	0.00	0.00	655,001.002 FIRE DISTRICT NO. 1 - RESERVE	31,611	67,209.93	0.00	0.00	0.00	44,312.02
655,003.001 FIRE DISTRICT NO. 2 - EXPENSE		11,241.54	1,04,851.41	0.00	0.00	655,003.001 FIRE DISTRICT NO. 2 - EXPENSE	355.37	1,04,851.41	0.00	0.00	0.00	10,174.73
655,003.002 FIRE DISTRICT NO. 3 - EXPENSE		250,540.00	1,871.84	0.00	0.00	655,003.002 FIRE DISTRICT NO. 3 - EXPENSE	252,056.87	252,056.87	0.00	0.00	0.00	266,323.62
655,004.001 FIRE DISTRICT NO. 6 - EXPENSE		166,551.63	42,041.00	0.00	0.00	655,004.001 FIRE DISTRICT NO. 6 - EXPENSE	42,041.00	166,551.63	0.00	0.00	0.00	68,445.78
655,005.001 FIRE DISTRICT NO. 7 - EXPENSE		362,118.18	1,29,365.72	0.00	0.00	655,005.001 FIRE DISTRICT NO. 7 - EXPENSE	1,61,98	1,488.24	655,006.001 FIRE DISTRICT NO. 6 - EXPENSE	1,488.24	0.00	436,037.43
655,006.001 FIRE DISTRICT NO. 8 - EXPENSE		51,791.74	51,541.96	0.00	0.00	655,006.001 FIRE DISTRICT NO. 8 - EXPENSE	104.80	104.80	655,007.001 FIRE DISTRICT NO. 7 - EXPENSE	104.80	0.00	981,021.05
655,008.001 FIRE DISTRICT NO. 9 - EXPENSE		134,659.45	27,030.00	0.00	0.00	655,008.001 FIRE DISTRICT NO. 9 - EXPENSE	34,87	655,008.001 FIRE DISTRICT NO. 8 - EXPENSE	26,035.59	0.00	0.00	148,381.78
655,010.001 FIRE DISTRICT NO. 10 - EXPENSE		67,395.84	21,559.22	0.00	0.00	655,010.001 FIRE DISTRICT NO. 10 - EXPENSE	42,00	655,009.001 FIRE DISTRICT NO. 9 - EXPENSE	21,769.59	0.00	0.00	15,839.39
655,011.001 FIRE DISTRICT NO. 11 - EXPENSE		31,641.14	105,829.91	0.00	0.00	655,011.001 FIRE DISTRICT NO. 11 - EXPENSE	42,487.30	42,487.30	655,010.001 FIRE DISTRICT NO. 10 - EXPENSE	42,487.30	0.00	34,476.28
655,012.001 FIRE DISTRICT NO. 12 - EXPENSE		42,163.31	1,23,121.70	0.00	0.00	655,012.001 FIRE DISTRICT NO. 12 - EXPENSE	15,01	655,012.001 FIRE DISTRICT NO. 11 - EXPENSE	48,516.68	0.00	0.00	54,120.57
655,012.008 FIRE DISTRICT NO. 12-RESERVE		43,165.76	2,64,642.24	0.00	0.00	655,012.008 FIRE DISTRICT NO. 12-RESERVE	36.50	655,012.008 FIRE DISTRICT NO. 11-EXPENSE	0.00	0.00	0.00	56,576.67
655,013.001 FIRE DISTRICT NO. #13 EXPENSE		36.50	2,64,642.24	0.00	0.00	655,013.001 FIRE DISTRICT NO. #13 EXPENSE	6,65	655,013.001 FIRE DISTRICT NO. #12-EXPENSE	2,655.59	0.00	0.00	34,108.34
655,014.001 FIRE DISTRICT NO. #14 EXPENSE		30,791.13	215.25	0.00	0.00	655,014.001 FIRE DISTRICT NO. #14 EXPENSE	470,385.21	2,933.09	0.00	0.00	0.00	26,52
655,015.001 FIRE DISTRICT NO. #15 EXPENSE		78,739.10	105,829.91	0.00	0.00	655,015.001 FIRE DISTRICT NO. #15 EXPENSE	655,014.001 FIRE DISTRICT NO. #14 EXPENSE	470,385.21	99,182.50	0.00	0.00	562,929.89
655,016.001 FIRE DISTRICT NO. #15 RESERVE		77,430.27	15,000.00	0.00	0.00	655,016.001 FIRE DISTRICT NO. #15 RESERVE	16,237.30	16,237.30	655,015.001 FIRE DISTRICT NO. #14 EXPENSE	16,237.30	0.00	98,759.51
655,016.008 FIRE DISTRICT NO. #15 AMBULANCE		54,952.50	1,26,665.92	0.00	0.00	655,016.008 FIRE DISTRICT NO. #15 AMBULANCE	1,04,107	678.36	655,015.001 FIRE DISTRICT NO. #14 EXPENSE	655,015.001 FIRE DISTRICT NO. #15 AMBULANCE	0.00	0.00
655,016.001 FIRE DISTRICT NO. #16 EXPENSE		57,457.45	63,634.49	0.00	0.00	655,016.001 FIRE DISTRICT NO. #16 EXPENSE	125.84	150,99	655,015.001 FIRE DISTRICT NO. #14 EXPENSE	655,015.001 FIRE DISTRICT NO. #15 AMBULANCE	0.00	0.00
TOTAL FIRE DISTRICTS		3,380,349.20	15,000.00	9,004.27	0.00	2,947.16	5,294.81	277,845.55	2,957,656.17	0.00	0.00	3,150,551.91
656,010.000 COULEE AREA PARKS & RECREATION		5,439.97	29,400.00	0.00	0.00	656,010.000 COULEE AREA PARKS & RECREATION	29,400.00	0.00	0.00	0.00	0.00	24,388.34
656,020.000 TONASKET PARKS & RECREATION		70,173.98	60,159.50	0.00	0.00	656,020.000 TONASKET PARKS & RECREATION	60,047.76	0.00	0.00	0.00	0.00	10,351.63
TOTAL PARKS & RECREATION		75,617.98	352.74	0.00	0.00	352.74	656,020.000 TONASKET PARKS & RECREATION	69,247.76	0.00	0.00	0.00	53,355.17
657,050.000 GROSVILLE RURAL E.M.S.D		216,203.75	110,840.64	0.00	0.00	657,050.000 GROSVILLE RURAL E.M.S.D	371,160	110,469.04	0.00	0.00	0.00	63,706.80
657,050.000 TONASKET RURAL EMSD		235,289.66	209,020.00	0.00	0.00	657,050.000 TONASKET RURAL EMSD	6,051,050.00	657,050.000 TONASKET RURAL EMSD	208,500.62	0.00	0.00	201,325.40
657,050.000 METHOW VALLEY RURAL EMSD		122,901.73	699,341.00	0.00	0.00	657,050.000 METHOW VALLEY RURAL EMSD	1,697.16	657,050.000 METHOW VALLEY RURAL EMSD	671,825.20	0.00	0.00	189,757.71
TOTAL EMERGENCY SERVICE DISTRICTS-RURAL	</											

1	2	3	4	5	6	7	8	9	10	11	12	13
FUND NO.	FUND NAME	BEGINNING CASH AND INVESTMENT	RECEIPTS	TRANSFERS-IN	OTHER REVENUE	NETTED TRANSACTIONS	FUND NO.	FUND NAME	TOTAL INCREASE	DISBURSEMENTS	TRANSFERS OUT	OTHER EXPENDITURES
659.001.001	COMMUNICATION T.V. DISTRICT NO 1 - EXPENSES	80,491.14	83,862.50	0.00	237.42	84,652.58	655,001.001	COMMUNICATION T.V. DISTRICT NO. 1-EXPENS	0.00	57,711.97	0.00	57,474.55
659.002.001	METHOW VALLEY COMMUN T.V. DIST 2 - EXPEN	198,686.81	88,665.27	0.00	57.12	88,666.15	655,002.001	METHOW VALLEY COMMUN T.V. DIST. 2- EXPEN	0.00	115,522.63	0.00	115,468.51
	TOTAL TELEVISION DISTRICTS	270,177.95	171,527.77	0.00	294.54		173,660.73			173,237.60	0.00	173,193.06
670,051,000	PUBLIC HEALTH DISTRICT - EXPENSE	91,823.24	1,220,672.73	0.00	1,080.00	1,219,392.73	670,051,000	PUBLIC HEALTH DISTRICT - EXPENSE	0.00	1,150,174.56	0.00	1,149,094.56
670,058,000	PUBLIC HEALTH DISTRICT - RESERVE	45,000.00	0.00	15,000.00	0.00	15,000.00	670,058,000	PUBLIC HEALTH DISTRICT - RESERVE	0.00	0.00	0.00	60,000.00
670,059,000	PUBLIC HEALTH DISTRICT - EMERGENCY	15,000.00	0.00	15,000.00	0.00	15,000.00	670,059,000	PUBLIC HEALTH DISTRICT - EMERGENCY	0.00	0.00	0.00	15,000.00
	TOTAL PUBLIC HEALTH DISTRICT	151,823.24	1,220,872.73	15,000.00	1,080.00		1,241,732.73			1,190,174.56	0.00	1,149,094.56
683,001,001	AHEAS LAKE IRRIGATION - EXPENSE	69,979.82	350,570.34	0.00	0.00	4.97	683,001.001	AHEAS LAKE IRRIGATION - EXPENSE	350,570.34	0.00	351,189.01	68,461.15
683,002,001	ALTA VISTA IRRIGATION - EXPENSE	44,631.05	29,666.85	0.00	0.00	45,300.00	683,002.001	ALTA VISTA IRRIGATION - EXPENSE	29,666.85	0.00	25,962.14	48,636.36
683,003,001	BREWSTER FLAT IRRIGATION - EXPENSE	215,616.46	46,004.49	0.00	0.00	46,004.49	683,003.001	BREWSTER FLAT IRRIGATION - EXPENSE	46,004.49	0.00	34,288.66	335,622.39
683,003,017	BREWSTER FLAT IRRIGATION - CONTRACT	40,168.48	14,337.46	0.00	0.00	14,337.46	683,003.017	BREWSTER FLAT IRRIGATION - CONTRACT	14,337.46	0.00	26,250.00	683,004.001
683,004,001	HELENSDALE IRRIGATION - EXPENSE	193,108.50	36,655.74	0.00	0.00	36,655.74	683,004.001	HELENSDALE IRRIGATION - EXPENSE	36,655.74	0.00	39,101.30	85,243.34
683,004,022	HELENSDALE IRRIGATION - WATER TRUST	198,133.55	3,099.59	0.00	0.00	3,099.59	683,004.022	HELENSDALE IRRIGATION - WATER TRUST	3,099.59	0.00	0.00	20,233.14
683,005,001	METHOW-KANGOGAN RECLAMATION - EXP	24,940.56	33,114.34	0.00	0.00	33,114.34	683,005.001	METHOW-KANGOGAN RECLAMATION - EXP	33,114.34	0.00	36,353.03	0.00
683,006,001	METHOW VALLEY IRRIGATION - EXPENSE	241,243.56	135,413.82	0.00	30.00	1,929.59	683,006.001	METHOW VALLEY IRRIGATION - EXPENSE	135,413.82	0.00	101,153.27	210,719.37
683,007,001	OKANOGAN IRRIGATION - EXPENSE	447,773.42	883,113.69	0.00	0.00	1,743.01	683,007.001	OKANOGAN IRRIGATION - EXPENSE	883,113.69	0.00	29,966.65	351,080.00
683,007,008	OKANOGAN IRRIGATION - EMERGENCY RESERV	395,936.58	0.00	0.00	0.00	0.00	683,007.008	OKANOGAN IRRIGATION - EMERGENCY RESERV	0.00	0.00	0.00	431,465.84
683,007,021	OKANOGAN IRRIGATION - CAPITAL	285,905.43	5,258.40	0.00	0.00	5,258.40	683,007.021	OKANOGAN IRRIGATION - CAPITAL	5,258.40	0.00	0.00	373,671.59
683,007,022	OKANOGAN IRRIGATION - SALMON CRK WATER	131,114.45	68,84	0.00	0.00	68,84	683,007.022	OKANOGAN IRRIGATION - SALMON CRK WATER	68,84	0.00	0.00	465,004.65
683,008,001	PATEROS IRRIGATION - EXPENSE	21,550.77	22,042.72	0.00	0.00	22,042.72	683,008.001	PATEROS IRRIGATION - EXPENSE	22,042.72	0.00	0.00	1,012.00
683,009,011	WHITESTONE RECLAMATION - EXPENSE	134,332.40	2,146.35	0.00	0.00	2,146.35	683,009.011	WHITESTONE RECLAMATION - EXPENSE	2,146.35	0.00	0.00	1,131,397.99
683,009,017	WHITESTONE RECLAMATION - CONTRACT	34,520.12	19,548.94	0.00	0.00	19,548.94	683,009.017	WHITESTONE RECLAMATION - CONTRACT	19,548.94	0.00	0.00	1,137,997.99
683,009,024	WHITESTONE RECLAMATION - EMERGENCY	81,193.00	0.00	0.00	0.00	0.00	683,009.024	WHITESTONE RECLAMATION - EMERGENCY	0.00	0.00	0.00	18,532.36
683,010,001	WOLF CREEK RECLAMATION - EXPENSE	3,941.78	36,533.82	0.00	0.00	36,533.82	683,010.001	WOLF CREEK RECLAMATION - EXPENSE	36,533.82	0.00	0.00	53,360.85
683,010,014	WOLF CREEK RECLAMATION - CONSTRUCTION	38,781.15	10,000.00	0.00	0.00	10,000.00	683,010.014	WOLF CREEK RECLAMATION - CONSTRUCTION	10,000.00	0.00	0.00	213,448.72
683,011,001	WEELS RANCH IRRIGATION - EXPENSE	24,098.83	216,250.44	0.00	0.00	216,250.44	683,011.001	WEELS RANCH IRRIGATION - EXPENSE	216,250.44	0.00	0.00	35,615.38
683,011,017	WEELS RANCH IRRIGATION - CONTRACT	25,151.35	4,678.80	0.00	0.00	4,678.80	683,011.017	WEELS RANCH IRRIGATION - CONTRACT	4,678.80	0.00	0.00	167,983.32
	TOTAL IRRIGATION DISTRICTS	2,931,830.11	2,546,898.56	31,724,781.11	35.16	14,865.92	2,931,830.11	TOTAL IRRIGATION DISTRICTS	0.00	2,550,837.71	0.00	48,930.88
683,015,001	RIVERSIDE FLOOD CONTROL	21,096.17	2,902.60	0.00	0.00	2,902.60	683,015,001	RIVERSIDE FLOOD CONTROL	2,902.60	0.00	0.00	11,744.28
683,016,001	NINE MILE FLOOD CONTROL	668,46	0.00	0.00	0.00	0.00	683,016,001	NINE MILE FLOOD CONTROL	0.00	0.00	0.00	18,334.49
683,017,001	LAKE CLOUTIER'S WATER DISTRICT	33,78	2,902.60	0.00	0.00	2,902.60	683,017,001	LAKE CLOUTIER'S WATER DISTRICT	2,902.60	0.00	0.00	668,46
	TOTAL DILWOOD/LAKE CLOUTIER	27,798.41	0.00	0.00	0.00	0.00		TOTAL DILWOOD/LAKE CLOUTIER	0.00	0.00	0.00	33.78
689,001,001	CITY OF BREWSTER - GENERAL	3,783.70	36,016.09	0.00	0.00	1,051.86	689,001,001	CITY OF BREWSTER - GENERAL	36,016.09	0.00	0.00	36,922.42
689,002,001	TOWN OF CONCOLINY - GENERAL	1,022.25	46,796.03	0.00	0.00	128.69	689,002,001	TOWN OF CONCOLINY - GENERAL	46,796.03	0.00	0.00	36,502.92
689,003,001	CITY OF COULEE DAM - GENERAL	988.97	11,000.00	0.00	0.00	229.91	689,003,001	CITY OF COULEE DAM - GENERAL	11,000.00	0.00	0.00	47,237.83
689,004,001	TOWN OF ELMER CITY - GENERAL	239.32	20,912.18	0.00	0.00	68.79	689,004,001	TOWN OF ELMER CITY - GENERAL	20,912.18	0.00	0.00	111,145.63
689,005,001	TOWN OF HESPEL CITY - GENERAL	116.60	9,909.88	0.00	0.00	32.35	689,005,001	TOWN OF HESPEL CITY - GENERAL	9,909.88	0.00	0.00	20,945.05
689,006,001	CITY OF OKANOGAN - GENERAL	4,690.00	349,405.53	0.00	0.00	1,018.73	689,006,001	CITY OF OKANOGAN - GENERAL	349,405.53	0.00	0.00	3,656,911
689,008,001	CITY OF OAK - GENERAL	1,976.70	94,164.12	0.00	0.00	2,761.68	689,008,001	CITY OF OAK - GENERAL	94,164.12	0.00	0.00	346,786.85
689,009,001	CITY OF ORIONE - GENERAL	3,073.80	347,354.01	0.00	0.00	1,019.80	689,009,001	CITY OF ORIONE - GENERAL	347,354.01	0.00	0.00	935,191.01
689,010,001	CITY OF PATEROS - EXPENSE	2,719.95	18,719.42	0.00	0.00	4,756.84	689,010,001	CITY OF PATEROS - EXPENSE	18,719.42	0.00	0.00	346,786.85
689,011,001	TOWN OF TONasket - GENERAL	186,920.88	2,456.82	0.00	0.00	519.53	689,011,001	TOWN OF TONasket - GENERAL	2,456.82	0.00	0.00	181,701.03
689,012,001	TOWN OF WINTHROP - GENERAL	3,768.33	22,954.65	0.00	0.00	62.86	689,012,001	TOWN OF WINTHROP - GENERAL	22,954.65	0.00	0.00	221,336.56
689,012,002	TOWN OF WINTHROP - BOND	621.74	20,986.01	0.00	0.00	141.29	689,012,002	TOWN OF WINTHROP - BOND	20,986.01	0.00	0.00	207,631.15
689,013,001	TOWN OF RIVERDALE - GENERAL	353.82	34,738.33	0.00	0.00	109.25	689,013,001	TOWN OF RIVERDALE - GENERAL	34,738.33	0.00	0.00	37,676.09
	TOTAL TOWNSCITIES	45,986.35	3,073,843.22	0.00	0.00	8,845.86		TOTAL TOWNSCITIES	3,073,843.22	0.00	0.00	3,647,617.17
689,001,019	BREWESTER EMS-CITY	788.39	68,592.86	0.00	0.00	226.36	689,001,019	BREWESTER EMS-CITY	68,592.86	0.00	0.00	68,703.52
689,008,019	ORIOVILLE EMS-CITY	318.47	26,639.33	0.00	0.00	50.21	689,008,019	ORIOVILLE EMS-CITY	26,639.33	0.00	0.00	26,799.87
689,010,019	PAINTER'S EMS-CITY	300.37	66,020.85	0.00	0.00	86.40	689,010,019	PAINTER'S EMS-CITY	66,020.85	0.00	0.00	26,592.97
689,011,019	TWISP CITY EMS	551.03	47,566.73	0.00	0.00	150.50	689,011,019	TWISP CITY EMS	47,566.73	0.00	0.00	41,767.61
689,012,019	WHITRUP CITY EMS D	606.55	53,615.67	0.00	0.00	175.17	689,012,019	WHITRUP CITY EMS D	53,615.67	0.00	0.00	55,654.01
	TOTAL EMS FOR TOWNSCITIES	2,544.80	221,044.11	0.00	0.00	73.94		TOTAL EMS FOR TOWNSCITIES	222,339.17	0.00	0.00	222,629.95
GRAND TOTAL		97,327,195.43	231,844,416.77	12,561,125.72	76,740.36	486,185.80		GRAND TOTAL	304,365,057.65	67,995,500.27	0.00	307,646,058.48

** 4.8.4.30 This schedule must be prepared for all funds, including a special purpose district agency funds that are not presented in the financial statements. The presentation of financial statements duplicate cash accounts already listed in other funds.

but is not recommended since clearing funds are removed from this report.

Fund 63120,000,000 Accounts Payable \$756,871.54 has been removed from this report.

Okanogan County

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)

For Fiscal Year ended December 31, 2018

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Ecology			
	STATE GRANT FROM DEPARTMENT OF ECOLOGY	W2RCLP-1517-OKCOSO-00021	22,837
	STATE GRANT FROM DEPARTMENT OF ECOLOGY	none	180
	STATE GRANT FROM DEPARTMENT OF ECOLOGY	W2RLSWFA-1719-OKCOPW-00046	110,386
	STATE GRANT FROM DEPARTMENT OF ECOLOGY	WQAIP-2019-OCNWCB-00028	10,288
		Sub-total:	143,691
State Grant from Department of Social and Health Services			
	STATE GRANT FROM DEPARTMEN OF SOCIAL AND HEALTH SERVICES	1763-96308	188,414
	STATE GRANT FROM DEPARTMEN OF SOCIAL AND HEALTH SERVICES	1763-93772	107,487
	STATE GRANT FROM DEPARTMEN OF SOCIAL AND HEALTH SERVICES	1761-98796	2,228
	STATE GRANT FROM DEPARTMEN OF SOCIAL AND HEALTH SERVICES	2110-80580	82,056
	STATE GRANT FROM DEPARTMEN OF SOCIAL AND HEALTH SERVICES	2110-80580	6,716
	STATE GRANT FROM DEPARTMEN OF SOCIAL AND HEALTH SERVICES	1863-34847	11,089

Grantor	Program Title	Identification Number	Amount
			Sub-total: 397,990
State Grant from Other Judicial Agencies			
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	IAA6001355	49,107
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	PRA19002	6,036
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	IAA05880	3,491
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	IAA18129	29,005
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	IAA19067	26,917
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	none	2,876
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	PRA19001	2,290
			Sub-total: 119,722
1/2 County Prosecutor's Salary			
	1/2 COUNTY PROSECUTOR'S SALARY	none	85,158
			Sub-total: 85,158
State Grant from Department of Commerce			
	STATE GRANT FROM DEPARTMENT OF COMMERCE	S18-31102-522	21,614
	STATE GRANT FROM DEPARTMENT OF COMMERCE	S19-31101-522	26,933
			Sub-total: 48,547

Grantor	Program Title	Identification Number	Amount
State Grant from Conservation Commission	STATE GRANT FROM CONSERVATION COMMISSION	K1820	109,252
			Sub-total: 109,252
State Grant from Military Department	STATE GRANT FROM MILITARY DEPARTMENT	E19-030	144,755
	STATE GRANT FROM MILITARY DEPARTMENT	E18-028	77,205
	STATE GRANT FROM MILITARY DEPARTMENT	E18-009	6,892
			Sub-total: 228,852
State Grant from Parks and Recreation Commission	STATE GRANT FROM PARKS AND RECREATION COMMISSION	POST-SEASON REPAIRS	3,513
	STATE GRANT FROM PARKS AND RECREATION COMMISSION	WR 315-166 SNOWPARKS	18,604
	STATE GRANT FROM PARKS AND RECREATION COMMISSION	WR 315-174 GROOMING	27,794
			Sub-total: 49,911
State Grant from Department Natural Resources	STATE GRANT FROM DEPARTMENT NATURAL RESOURCES	2018RCWRR-06	22,382
			Sub-total: 22,382
Rural Arterial Program (RAP)			

Grantor	Program Title	Identification Number	Amount
	RURAL ARTERIAL PROGRAM	2417-02	12,408
	RURAL ARTERIAL PROGRAM	2418-01	9,925
	RURAL ARTERIAL PROGRAM	2415-01	21,089
	RURAL ARTERIAL PROGRAM	2416-03	17,099
	RURAL ARTERIAL PROGRAM	2417-01	1,926
		Sub-total:	62,448
County Arterial Preservation Program (CAPP)			
	COUNTY ARTERIAL PRESERVATION PROGRAM	none	625,095
		Sub-total:	625,095
State Grant from Secretary of State			
	STATE GRANT FROM SECRETARY OF STATE	G-6059	13,536
	STATE GRANT FROM SECRETARY OF STATE	none	10,369
		Sub-total:	23,905
State Grant from Department of Transportation			
	STATE GRANT FROM DEPARTMENT OF TRANSPORTATION	GCB 1964	2,066
	STATE GRANT FROM DEPARTMENT OF TRANSPORTATION	GCB 3065	948
	STATE GRANT FROM DEPARTMENT OF TRANSPORTATION	GCB 2860	56,152
		Sub-total:	59,166

Grantor	Program Title	Identification Number	Amount
State Grant from Department of Enterprise Services			
	STATE GRANT FROM DEPARTMENT OF ENTERPRISE SERVICES	none	22
	Sub-total:	22	
	Grand total:	1,976,140	

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

Federal Agency (Pass-Through Agency)	Federal Program	Expenditures				Passed through to Subrecipients	Note
		CFDA Number	Other Award Number	From Pass- Through Awards	From Direct Awards	Total	
Child Nutrition Cluster							
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via STATE OF WA SUPERINTENDENT OF PUBLIC INSTRUCTION)	National School Lunch Program	10.555	159859	9,952	-	9,952	-
	Total Child Nutrition Cluster:		9,952			9,952	
Forest Service Schools and Roads Cluster							
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF	Schools and Roads - Grants to States	10.665	nonr	-	82,659	82,659	82,659
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF	Schools and Roads - Grants to States	10.665	none	-	731,952	731,952	-
	Total Forest Service Schools and Roads Cluster:			814,611		814,611	82,659
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, DEPARTMENT OF COMMERCE, DEPARTMENT OF (via UPPER COLUMBIA SALMON RECOVERY BOARD)	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438	09-1588N	5,847	-	5,847	-
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA STATE DEPARTMENT OF COMMERCE)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	15-62210-035	50,000	-	50,000	50,000

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

Federal Agency (Pass-Through Agency)	Federal Program	Expenditures					
		CFDA Number	Other Award Number	From Pass-Through Awards	From Direct Awards	Total	Passed through to Subrecipients
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA STATE DEPARTMENT OF COMMERCE)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	16-62210-029	111,358	-	111,358	111,358
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA STATE DEPARTMENT OF COMMERCE)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	17-62210-011	63,138	-	63,138	63,138
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA STATE DEPARTMENT OF COMMERCE)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	18-62210-011	17,685	-	17,685	17,685
BUREAU OF LAND MANAGEMENT, INTERIOR, DEPARTMENT OF THE (via WA STATE DEPARTMENT OF AGRICULTURE)	Invasive and Noxious Plant Management	15.230	K2414	558	-	558	-
U.S. FISH AND WILDLIFE SERVICE, INTERIOR, DEPARTMENT OF THE (via NATIONAL FISH & WILDLIFE FOUNDATION)	National Fish and Wildlife Foundation	15.663	1701.15.0507.9 ¹	14,878	-	14,878	14,878
		Total CFDA 14.228:		242,181	242,181		242,181

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

Federal Agency (Pass-Through Agency)	Federal Program	Expenditures				Passed through to Subrecipients	Note
		CFDA Number	Other Award Number	From Pass- Through Awards	From Direct Awards	Total	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA STATE DEPARTMENT OF COMMERCE)	Crime Victim Assistance	16.575	\$18-31102-522	6,667	-	6,667	-
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA STATE DEPARTMENT OF COMMERCE)	Crime Victim Assistance	16.575	\$19-31101-522	2,543	-	2,543	-
				9,209	-	9,209	-
OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via THE SUPPORT CENTER)	Violence Against Women Formula Grants	16.588	F17-31103-081	18,426	-	18,426	-
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607	none	-	5,612	5,612	-
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA STATE DEPARTMENT OF COMMERCE)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F16-31440-013	20,918	-	20,918	-
	Highway Planning and Construction Cluster						
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	LA-9273	314	-	314	-

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

Federal Agency (Pass-Through Agency)	Federal Program	Expenditures				Passed through to Subrecipients	Note
		CFDA Number	Other Award Number	From Pass- Through Awards	From Direct Awards	Total	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	LA-9437	2,293	-	2,293	-
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	LA-9272	270,051	-	270,051	-
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	LA-8986	70,881	-	70,881	-
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	LA-8486	1,337,890	-	1,337,890	-
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	LA-9192	2,244,967	-	2,244,967	-
Total CFDA 20.205:				3,926,398			3,926,398

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

Federal Agency (Pass-Through Agency)	Federal Program	Expenditures					Note
		CFDA Number	Other Award Number	From Pass-Through Awards	From Direct Awards	Total	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA STATE MILITARY DEPARTMENT)	Homeland Security Grant Program	97.067	E17-181	44,765	-	44,765	
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	E17-076	23,018	-	23,018	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA STATE MILITARY DEPARTMENT)	Homeland Security Grant Program	97.067	E18-161	14,639	-	14,639	
Total CFDA 97.067:				112,928		112,928	
Total Federal Awards Expended:				4,613,691	820,223	5,433,914	324,840

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, 2018

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 – Indirect Cost Rate

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

____ Okanogan _____
(County)

Schedule 20

Sales and Use Tax for Public Facilities – Rural Counties
For the Year Ended December 31, 2018

Total Sales and Use Tax Proceeds (BARS Code 3131800) \$ <u>653,434.64</u> plus Unspent Proceeds from Previous Periods \$ <u>870,049.60</u>					
(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	\$100,000.08	Created – 13 Retained - 39	Created – 26 Retained -56 + 3 from the Economic Alliance
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	\$40,000.00	Created – 0 Retained - 1	Created – 100 Retained - 100

OKANOGAN COUNTY
(County/City/District)

**Local Government Risk Assumption
For the Year Ended December 31, 2018**

1. Self-Insurance Program Manager: TANYA CRAIG
2. Manager Phone: 509-422-7104
3. Manager Email: tcaig@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?
 - 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

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.

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

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

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	12	12	\$25,428.12
Reimbursable Unemployment Claims for Public Works	16	16	\$35,933.93
Automobile	15	9	\$14,360.68