

**ANNUAL REPORT CERTIFICATION**

Okanogan County

0146  
MCAG No.

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

For the Fiscal Year Ended December 31, 2019

GOVERNMENT INFORMATION:

Official Mailing Address PO Box 1010 Okanogan WA 98840

Official Website Address www.okanogancounty.org

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

Official Phone Number 509-422-7100

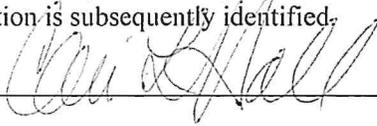
AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

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 27 day of May, 2020 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, 2019**

**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. (see note to 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 a custodian on behalf of others.

#### Pension (and Other Employee Benefit) Trust Funds

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

#### Investment Trust Funds

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

#### Private-Purpose Trust Funds

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

Custodial Funds

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

B. Basis of Accounting and Measurement Focus

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

C. Cash and Investments

See Note 6 - 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 3 - 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 or due to internal commitments established by the Board of County Commissioners. 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	36,403	Unspent specialized grant funds - Secretary of State Grant – Elections and CJTA passthrough
101	Veteran's Relief	54,354	For the relief of indigent veterans, their families, and the families of deceased indigent veterans (RCW 73.08)
102	Road Fund	5,003,298	For the construction, alteration, repair, improvement, or maintenance of county roads (RCW 36.82)
104	Mental Health	83,855	To provide or coordinate mental health community services (RCW 71.20)
105	Developmental Disabilities	53,555	To provide or coordinate community services for persons with developmental disabilities (RCW 71.20)
106	County Drug Control	30,503	Law enforcement drug control efforts/services (RCW 66.08)

<u>Fund #</u>	<u>Fund Name</u>	<u>Amount</u>	<u>Purpose of Reserved Funds</u>
107	Alcohol/Drug Abuse	1,206	Alcohol and/or drug abuse services (RCW 84.56)
108	Law Library	6,176	Law library services for the public (RCW 27.24)
110	Treasurer's O & M	88,359	Treasurer operations and maintenance fund (RCW 84.56)
111	Probation Services	95,781	Probation services (RCW 10.64)
113	BECCA Bill Impact Fund	26,280	Services provided under the family reconciliation act (truancy programs) (RCW 13.32A)
114	Path & Trails	39,595	Constructing, maintaining and improving of county bicycle paths, lanes, routes, etc. (RCW 36.82)
116	Flood Control	21,277	Maintaining and improving of county levy structures
117	OK CO Infrastructure Fund	1,039,013	Financing of public facilities serving economic development in rural counties (RCW 82.14.370)
120	TSC-911 Communications	453,324	911 emergency communications services (RCW 82.14B)
122	Sewer and Water	93,536	Maintaining/improving of county rural water systems
126	Stadium/Tourism Fund	412,059	Tourism and agricultural promotion (RCW 67.28)
129	Crime Victims' Compensation	55,687	Comprehensive services to victims and witnesses of all types of crime (RCW 7.68)
132	Drug Task Force	613,615	Expansion and improvement of controlled substances related law enforcement activity (RCW 69.50)
134	Capital Improvement Tax	874,662	Preserve, prevent the decline of, or extend the useful life of a capital project (RCW 82.46)
137	Title III Projects	112,405	For activities outlined in Title 16 USC Section 500
141	Affordable Housing Fund	131,424	Housing activities that serve extremely low and very low-income households in the county (RCW 36.22)
142	County Homeless	307,585	Homeless Housing programs and services including emergency shelters (RCW 36.22)
143	Therapeutic Court	392,967	For the operation of chemical dependency, mental health and therapeutic court programs/services (RCW 82.14)
144	REET/REVALV	168,328	Maintenance/operation of an annual revaluation system for property tax valuation and excise tax affidavits (RCW 82.45)
145	Boating Safety	2,905	For boating safety (RCW 88.02.650)
146	Liability and Property	19,164	Restricted in use by County Commissioners for the payment of liability and property insurance/deductible/claims
160	CJTA Sales Tax	502,282	Construction, operating, maintaining, remodeling, etc. of juvenile detention facilities and jails (RCW 82.14.350)
193	Jail Improvement Fund	62,171	For the improvement of the jail facility per agreement with funding source.
195	Trial Court Improvement	170,208	Fund improvements to superior and district court staffing, programs, facilities, or services (RCW 3.58)
402	Liberty Woodlands Sewer System	71,317	Sewer enterprise fund (RCW 36.94)
405	Solid Waste Enterprise	11,608,397	For the operation, closure, post-closure, financial and monitoring requirements for waste facilities (173-303 WAC)
406	Mazama WQPS	178,686	Sewer enterprise fund (RCW 36.94)
407	Conconully Sewer	127,829	Sewer enterprise fund (RCW 36.94)
408	Edelweiss Sewer System	53,876	Sewer enterprise fund (RCW 36.94)
423	Building Department	422,154	Resolution 89-2019
501	Equipment Rental & Revolving Fund	1,427,467	For the purchase, maintenance, and repair of county road department equipment (RCW 36.33A)
504	M.A.R.C. Fund	314,342	For ongoing preservation of historical documents of all county offices and departments (RCW 36.22)

## **Note 1 – Budget Compliance**

### H. 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:

<b>Fund/Department</b>	<b>Final Appropriated</b>	<b>Actual Expenditures</b>	<b>Variance</b>
<b>General Fund:</b>			
001. Advanced Expenditures	\$11,050	\$4,899	\$6,150.82
002. County Agent	\$95,916	\$90,624	\$5,292.08
003. County Assessor	\$973,477	\$956,234	\$17,242.90
004. County Auditor	\$576,049	\$527,477	\$48,572.09
005. Planning	\$880,079	\$785,681	\$94,398.42
006. County Clerk	\$585,087	\$570,559	\$14,528.35
007. County Commissioners	\$648,979	\$623,117	\$25,861.63
008. County Coroner	\$130,667	\$125,230	\$5,437.32
009. Courthouse Maintenance	\$617,876	\$593,581	\$24,294.63
010. Disability Board	\$500	\$0	\$500.00
011. District Court	\$916,441	\$869,412	\$47,028.52
012. Equalization Board	\$3,081	\$2,881	\$199.97
013. County Jail	\$3,763,562	\$3,387,301	\$376,260.98
014. County Juvenile	\$1,865,927	\$1,670,031	\$195,896.10
015. Non-Departmental	\$4,295,782	\$3,482,304	\$813,478.39
016. County Prosecutor	\$1,489,885	\$1,435,855	\$54,030.20
017. County Sheriff	\$4,232,014	\$4,120,914	\$111,099.52
019. State Examiner	\$66,000	\$63,534	\$2,466.47
020. Superior Court	\$657,290	\$655,154	\$2,135.75
021. County Treasurer	\$522,989	\$485,946	\$37,042.54
022. Civil Service Commission	\$4,615	\$4,455	\$160.44
023. Building	\$348,097	\$330,183	\$17,913.72
024. Communications	\$878,975	\$844,880	\$34,095.05
026. Central Services	\$299,213	\$296,723	\$2,490.10
027. Elections	\$262,840	\$216,483	\$46,356.66
028. Fairgrounds Facility Dept	\$204,894	\$195,306	\$9,587.54
<b>Total General Fund</b>	<b>\$24,331,285</b>	<b>\$22,338,765</b>	<b>\$1,992,520</b>

<b>Fund/Department</b>	<b>Final Appropriated</b>	<b>Actual Expenditures</b>	<b>Variance</b>
<b><u>Miscellaneous Funds:</u></b>			
101. Veteran's Fund	\$146,336	\$81,225	\$65,110.82
102. Road Fund	\$16,719,741	\$11,169,192	\$5,550,548.97
103. Noxious Weed	\$857,377	\$637,512	\$219,865.42
104. Mental Health	\$159,820	\$102,145	\$57,675.06
105. Developmental Disabilities	\$67,930	\$30,000	\$37,930.00
106. County Drug Control	\$59,242	\$0	\$59,242.00
107. Alcohol/Drug Control	\$22,200	\$20,000	\$2,200.00
108. Law Library	\$21,524	\$13,997	\$7,527.30
109. Jail Commissary	\$229,721	\$90,801	\$138,920.17
110. Treasurer's O & M	\$155,700	\$56,649	\$99,050.85
111. Probation Services	\$202,812	\$158,009	\$44,802.99
112. County Fair	\$273,000	\$168,060	\$104,940.31
113. Becca Bill	\$88,812	\$55,492	\$33,320.14
114. Paths and Trails	\$53,875	\$17,000	\$36,875.00
116. Flood Control	\$21,012	\$2,659	\$18,353.23
117. Infrastructure	\$1,057,932	\$608,841	\$449,091.31
119. Pest Control	\$231,357	\$79,547	\$151,809.94
120. TSC-911 Communications	\$1,059,462	\$701,165	\$358,297.48
121. Emergency Services	\$370,351	\$193,984	\$176,367.34
122. Sewer & Water	\$95,600	\$141	\$95,458.80
123. Solid Waste Closure	\$11,817,653	\$215,000	\$11,602,653.00
124. Sheriff's Special Projects	\$105,800	\$21,384	\$84,415.77
125. Park & Rec-Snowmobile	\$130,168	\$55,848	\$74,320.06
126. Stadium Tourism	\$750,000	\$520,195	\$229,804.73
129. Crime Victims' Comp.	\$147,762	\$98,702	\$49,059.77
130. WSU Publication/Mtg.	\$1,740	\$655	\$1,085.38
132. Drug Task Force	\$651,700	\$110,326	\$541,373.62
134. Capital Improvement Tax	\$820,288	\$301,545	\$518,742.70
137. Title III Projects	\$265,557	\$66,421	\$199,135.76
141. Affordable Housing	\$160,558	\$50,000	\$110,558.00
142. County Homeless	\$280,172	\$157,667	\$122,505.08
143. Therapeutic Court Fund	\$815,000	\$668,725	\$146,275.50
144. REET/REVALV	\$183,000	\$28,985	\$154,015.28
145. BOATING SAFETY	\$13,692	\$13,545	\$147.15
146. LIABILITY/PROPERTY INSURANCE	\$523,000	\$503,836	\$19,163.85

<b>Fund/Department</b>	<b>Final Appropriated</b>	<b>Actual Expenditures</b>	<b>Variance</b>
160. CORRECTIONAL FACILITIES	\$746,667	\$531,272	\$215,394.78
193. JAIL IMPROVEMENT FUND	\$62,000	\$0	\$62,000.00
195. Trial Court Improvement	\$165,000	\$29,991	\$135,009.03
196. Equipment Reserve Fund	\$67,000	\$61,675	\$5,324.60
197. Vehicle Reserve fund	\$322,822	\$254,440	\$68,382.09
198. Current Expense Reserve	\$957,674	\$0	\$957,674.00
199. ELECTIONS RESERVE FUND	\$60,020	\$22,975	\$37,045.23
402. Liberty Woodlands Sewer	\$73,200	\$3,963	\$69,237.24
405. Solid Waste Enterprise	\$6,074,125	\$2,643,169	\$3,430,956.32
406. Mazama Water Quality	\$174,700	\$0	\$174,700.00
407. Conconully Lakes Sewer	\$181,850	\$71,162	\$110,688.20
408. Edelweiss Sewer System	\$68,450	\$13,416	\$55,034.27
410. Eastlake Utility Construct.	\$306,465	\$302,138.75	\$4,326.25
423. BUILDING	\$600,000	\$0	\$600,000.00
501. ER&R	\$6,588,000	\$4,929,718	\$1,658,281.80
504. M.A.R.C.	\$395,842	\$79,201	\$316,640.96
<b>Total Miscellaneous Funds</b>	<b>\$55,403,709</b>	<b>\$25,942,371</b>	<b>\$29,461,338</b>

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 2 – Component Unit(s), Joint Ventures, and Related Parties**

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

- |  |   |
|--|---|
| Tonasket Emergency Service District      | Eastlake Utility Construction (joint venture) |
| Oroville Emergency Service District      | Ageing and Adult Care                         |
| Methow Valley Emergency Medical Services | NCW Economic Development District             |
| Okanogan County Public Health            | WA State Timber Counties Association          |
| Law Enforcement Officers Fire Fighters   | Community Action Council                      |
| Water Planning Unit WRIAs                | Economic Alliance                             |
| WA State Risk Pool                       | Lodging Tax Advisory Committee                |
| Pest Board                               | Upper Valley Salmon Recovery Board            |
| HORT Board                               | WA State Association of Counties              |
| Tran Go                                  | Wildland Fire Advisory Committee              |
| Council of Governments                   |   |

### Note 3 – Debt Service Requirements

#### Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of Okanogan County and summarizes Okanogan County's debt transactions for year ended December 31, 2019.

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

	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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	316,396.35	61,511.57	377,907.92
2025-2029	1,391,683.57	227,649.62	1,619,333.19
2030-2034	1,356,683.58	89,771.70	1,446,455.28
2035-2036	438,673.43	6,580.10	445,253.53
<b>TOTAL</b>	<b>5,674,022.33</b>	<b>762,814.70</b>	<b>6,436,837.03</b>

### Note 4 – External Investment Pool

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

The investments are managed by the Treasurer, which reports investment activity to the County Finance Committee on a monthly (3rd Tuesday). Additionally, the County Treasurer investment activity is subject to an annual investment policy review, compliance oversight, quarterly financial review and annual financial reporting. The County has not provided nor obtained any legally binding guarantees during the year ended December 31, 2019, to support the value of shares in the Pool.

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

The interest or other earnings of income from the funds of any municipal corporation of which the governing body has not taken any action pertaining to the investment of funds and that have been invested in accordance with state statutes, shall be deposited in the current expense fund of the county and may be used for general county purposes. The total amount of income from the External Investment Pool assigned to the County's general fund for the year was \$627,599.60. These investments made by the County Treasurer on behalf of

the participants are involuntary participation in the County Treasurer's Investment Pool as they are required to be invested by statute.

36.58% of the County Treasurer's Pool consists of these involuntary participants. Voluntary participants in the County Treasurer's Pool include County and Junior Districts. The deposits held for both involuntary and voluntary entities are included in the investment trust fund.

The Treasurer also maintains individual Investment Accounts, as directed by external depositors, which are invested pursuant to the Revised Code of Washington. This investment activity occurs separately from the County's Pool and is reported in the Individual Investment Trust Fund in the amount of \$49,185,830.12. Income from the specific investments acquired for the individual municipalities and changes in the value of those investments, affect only the municipality for which they are acquired and are aggregated in the individual Investment Fund.

**Note 5 - Interfund Loans**

The following table displays interfund loan activity during 2019:

<b>Borrowing Fund</b>	<b>Lending Fund</b>	<b>Balance 1/1/2019</b>	<b>New Loans</b>	<b>Repayments</b>	<b>Balance 12/31/2019</b>
001 - Current Expense	123 - Solid Waste Closure Reserve	333,332.00	0	333,332.00	0
001 - Current Expense (fairgrounds)	123 - Solid Waste Closure Reserve	50,000.00	0	12,500.00	37,500.00
	<b>Total</b>	<b>383,332.00</b>	<b>0</b>	<b>345,832.00</b>	<b>37,500.00</b>

**Note 6 – Deposits and Investments**

Investments are reported at original cost. Deposits and Investments by type at December 31, 2019 are as follows:

<b>Type of Deposit or Investment</b>	<b>Deposits and Investments held by Okanogan County as a custodian for other local governments, individuals or private organizations</b>		<b>Total</b>
	<b>Okanogan County's own deposits and investments</b>	<b>private organizations</b>	
Washington Federal Bank	23,317,069.51	11,106,727.00	34,423,796.51
Umpqua Bank - Money Markets	9,992,031.49	42,407,968.51	52,400,000.00
US Bank - LGIP	0.00	1,064,194.65	1,064,194.65
US Bank - Safekeeping	0.00	6,341.91	6,341.91
Federal Farm Credit Bank	0.00	2,046,002.05	2,046,002.05

Resolution Funding Corp	0.00	1,998,531.60	1,998,531.60
County Petty Cash	15,250.00	0.00	15,250.00
North Cascades Bank - Revolving Funds	25,000.00	0.00	25,000.00
North Cascades Bank - Outside Trust Acct	0.00	329,455.33	329,455.33
<b>Total</b>	<b>33,349,351.00</b>	<b>58,959,221.00</b>	<b>92,308,572.00</b>

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

### **Investments in the State Local Government Investment Pool (LGIP)**

The Okanogan County Treasurer is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, WA, 98504-0200, online at [www.tre.wa.gov](http://www.tre.wa.gov).

### **Investments in Okanogan County Pool**

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

### **Custodial Credit Risk**

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

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

## **Note 7 – 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 2019 is \$32,079.76.

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

### ***LEOFF Health and Welfare Trust***

#### **2019 Medical Benefits**

##### **Benefits**

Deductible	Individual \$1,000; Family \$3,000. Waived for services covered by Medicare
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
Chiropractic Care	\$25 copay up to maximum of 24 visits PCY or Balance after Medicare
Home Health	Pays balance after Medicare or Subject to Ded then Covered at 80% 130 visits PCY
Hospice	Pays balance after Medicare or Subject to Ded then Covered at 80% to 6 months per lifetime
Naturopathy	Not Covered
Inpatient Rehab & Cardiac Rehab	Pays balance after Medicare
Outpatient Physical, Speech, & Occupational Therapy, & Cardiac Rehab Care and Massage Therapy	Pays balance after Medicare - up to \$3,000 for outpatient facility charges and 60 visits PCY for Outpatient Visits (Massage Therapy - not covered)
Skilled Nursing Facility	Pays balance after Medicare - Limited to 60 days PCY
Routine Hearing Exam	One exam PCY subject to \$25 copay; Test: Covered in Full

##### **Prescription Drugs**

Retail 30-day Supply	Not Covered
Mail Order 90-day Supply	Not Covered

##### **Vision**

Exam	Pays balance after Medicare. Subject to \$25 copay if not covered by Medicare.
Hardware	Covered at 100% up to \$300 PCY

In addition, Okanogan County also offers health insurance plans (Uniform Medical Plan) through the Public Employees' Benefit Board (PEBB) to current employees and retirees which is considered to be a postemployment benefit plan (OPEB). We currently have 129 current employees and 9 retirees on the plan. The Washington Office of the State Actuary (OSA) developed a tool for the purpose of estimating the retiree medical obligations for this plan. Okanogan County's OPEB liability estimate for this plan utilizing the OSA tool is \$5,279,495 as of June 30, 2019. For more information regarding the Uniform Medical Plans, please click on this link: <https://www.hca.wa.gov/assets/ump/ump-classic-pebb-coc-2020.pdf>.

## **Note 8 – 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](http://www.drs.wa.gov).

At June 30, 2019 (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	\$733,355	0.102276%	\$3,932,875
PERS 2/3	\$937,940	0.114840%	\$1,115,487
PSERS 2	\$86,482	0.268286%	(\$34,888)
LEOFF 1		0.006508%	(\$128,638)
LEOFF 2	\$118,831	0.064452%	(\$1,493,155)

## LEOFF Plan 1

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

## LEOFF Plan 2

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

## **Note 9 - Property Tax**

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

Property tax 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.

The county's regular levy for the year 2019 was \$1.484225 per \$1,000 on an assessed valuation of \$4,143,327,313 for a total regular levy of \$6,149,631.

Okanogan County is also authorized to levy \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitations as the levy for general government services. The Okanogan County's road levy for 2019 was 1.480206 per \$1,000 on an assessed valuation of \$3,034,017,253 total road levy of \$4,490,971. This road levy for 2019 includes the Road Levy Shift to Current Expense for \$300,000.00, according to RCW 84.52.043.

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

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

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

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

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

## **Note 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

Solid Waste Fund #405 includes:

#123 – Solid Waste Closure Reserve Fund

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

**General Fund Roll-Up**

Fund #	Transfer In	Fund #	Transfer Out
196	\$ 42,000.00	001	\$ 42,000.00
197	\$ 144,821.90	001	\$ 144,821.90
197	\$ 15,000.00	001	\$ 15,000.00
197	\$ 35,000.00	001	\$ 35,000.00
198	\$ 143,138.00	001	\$ 143,138.00
199	\$ 15,000.00	001	\$ 15,000.00
	<b>\$ 394,959.90</b>		<b>\$ 394,959.90</b>

**Solid Waste Fund Roll-Up**

Fund #	Transfer In	Fund #	Transfer Out
405	\$ 52,080.00	123	\$ 52,080.00
405	\$ 162,920.00	123	\$ 162,920.00
123	\$ 15,856.00	405	\$ 15,856.00
123	\$ 9,155.00	405	\$ 9,155.00
123	\$ 308,000.00	405	\$ 308,000.00
123	\$ 90,500.00	405	\$ 90,500.00
123	\$ 50,000.00	405	\$ 50,000.00
	<b>\$ 688,511.00</b>		<b>\$ 688,511.00</b>

**GO Bond Fund Roll-Up**

Fund #	Transfer In	Fund #	Transfer Out
201	\$ 17,912.50	117	\$ 17,912.50
201	\$ 222,912.50	117	\$ 222,912.50
201	\$ 23,515.63	134	\$ 23,515.63
201	\$ 73,515.63	134	\$ 73,515.63
	<b>\$ 337,856.26</b>		<b>\$ 337,856.26</b>

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:

<u>Fund#</u>	<u>BARS code</u>	<u>Amount</u>
117	5919570	\$ 205,000.00
117	5929580	\$ 35,825.00
134	5911870	\$ 50,000.00
134	5921880	\$ 47,031.26
		<hr/>
		\$ <b>337,856.26</b>

4. The 12/1/2019 interfund loan payment of \$12,500 was not paid until 1/2/2020 because the borrowing fund did not have enough remaining allocated budget to make the loan payment at the end of the 2019 fiscal year.

**B. Significant Events Subsequent to Year End**

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures include closing schools, colleges and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential function.

In order to reduce the spread of the virus and protect the health and safety of employees and customers, The Board of County Commissioners closed the county offices to the public for in person services except for some county offices which are allowed to remain open for short-designated amounts of time during the work week to the public in order to comply with certain mandates of those particular offices. The current estimated costs of these measures are \$623,000.

The County also anticipates an estimated loss of \$300,000 in investment interest and an estimated \$23,000 in grant revenue loss although the full extent of the financial impact on Okanogan County is unknown at this time.

**Okanogan County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

		Total for All Funds (Memo Only)	001 GENERAL FUND	101 VETERANS RELIEF	102 ROAD FUND
<b>Beginning Cash and Investments</b>					
30810	Reserved	23,853,722	17,534	50,927	4,077,471
30880	Unreserved	6,575,853	2,486,277	-	-
388 / 588	Net Adjustments	18,267	10,456	-	-
<b>Revenues</b>					
310	Taxes	17,727,623	9,518,138	80,457	4,514,598
320	Licenses and Permits	346,217	322,946	-	23,271
330	Intergovernmental Revenues	14,745,921	6,185,144	4,196	7,347,952
340	Charges for Goods and Services	12,001,988	4,038,498	-	100,015
350	Fines and Penalties	915,325	851,109	-	-
360	Miscellaneous Revenues	2,587,015	1,683,585	-	77,783
Total Revenues:		48,324,089	22,599,420	84,653	12,063,619
<b>Expenditures</b>					
510	General Government	9,494,914	8,566,346	-	-
520	Public Safety	12,037,424	10,124,258	-	-
530	Utilities	2,154,449	-	-	-
540	Transportation	11,910,490	-	-	9,027,912
550	Natural and Economic Environment	2,320,154	785,680	-	-
560	Social Services	1,237,966	596,196	81,226	-
570	Culture and Recreation	471,119	193,214	-	-
Total Expenditures:		39,626,516	20,265,694	81,226	9,027,912
Excess (Deficiency) Revenues over Expenditures:		8,697,573	2,333,726	3,427	3,035,707
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	1,394,786	83,924	-	17,000
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	8,459	4,981	-	-
381, 382, 395, 398	Other Resources	372,650	2,867	-	14,400
Total Other Increases in Fund Resources:		1,775,895	91,772	-	31,400
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	5,173,534	616,927	-	2,136,844
591-593, 599	Debt Service	648,145	7,151	-	-
597	Transfers-Out	1,394,786	1,038,639	-	4,529
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	106	200	-	(94)
581, 582	Other Uses	355,383	355,383	-	-
Total Other Decreases in Fund Resources:		7,571,954	2,018,300	-	2,141,279
<b>Increase (Decrease) in Cash and Investments:</b>		<b>2,901,514</b>	<b>407,198</b>	<b>3,427</b>	<b>925,828</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	25,432,323	36,403	54,354	5,003,298
5088000	Unreserved	7,917,028	2,885,058	-	-
<b>Total Ending Cash and Investments</b>		<b>33,349,351</b>	<b>2,921,461</b>	<b>54,354</b>	<b>5,003,298</b>

**Okanogan County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

		103 NOXIOUS WEED	104 MENTAL HEALTH	105 DEVELOPMENT AL
<b>Beginning Cash and Investments</b>				
30810	Reserved	-	99,971	38,879
30880	Unreserved	226,451	-	-
388 / 588	Net Adjustments	-	-	-
<b>Revenues</b>				
310	Taxes	-	85,059	19,170
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	69,964	969	219
340	Charges for Goods and Services	154,470	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	400,751	-	-
Total Revenues:		625,185	86,028	19,389
<b>Expenditures</b>				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	605,239	-	-
560	Social Services	-	60,000	30,000
570	Culture and Recreation	-	-	-
Total Expenditures:		605,239	60,000	30,000
Excess (Deficiency) Revenues over Expenditures:		19,946	26,028	(10,611)
<b>Other Increases in Fund Resources</b>				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	25,287
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 382, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	-	25,287
<b>Other Decreases in Fund Resources</b>				
594-595	Capital Expenditures	32,273	-	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	42,145	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581, 582	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		32,273	42,145	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(12,327)</b>	<b>(16,117)</b>	<b>14,676</b>
<b>Ending Cash and Investments</b>				
5081000	Reserved	-	83,855	53,555
5088000	Unreserved	214,124	-	-
<b>Total Ending Cash and Investments</b>		<b>214,124</b>	<b>83,855</b>	<b>53,555</b>

**Okanogan County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

		<b>106 COUNTY DRUG CONTROL</b>	<b>107 ALCOHOL/DRU G ABUSE</b>	<b>108 LAW LIBRARY</b>	<b>109 JAIL COMMISSARY</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	23,543	129	7,765	-
30880	Unreserved	-	-	-	139,321
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	4,218	-	-
340	Charges for Goods and Services	-	-	12,408	23,225
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	6,960	-	-	61,449
Total Revenues:		<u>6,960</u>	<u>4,218</u>	<u>12,408</u>	<u>84,674</u>
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	90,800
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	20,000	-	-
570	Culture and Recreation	-	-	13,997	-
Total Expenditures:		<u>-</u>	<u>20,000</u>	<u>13,997</u>	<u>90,800</u>
Excess (Deficiency) Revenues over Expenditures:		<u>6,960</u>	<u>(15,782)</u>	<u>(1,589)</u>	<u>(6,126)</u>
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	16,858	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>16,858</u>	<u>-</u>	<u>-</u>
<b>Other Decreases in Fund Resources</b>					
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:		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>6,960</u></b>	<b><u>1,076</u></b>	<b><u>(1,589)</u></b>	<b><u>(6,126)</u></b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	30,503	1,206	6,176	-
5088000	Unreserved	-	-	-	133,195
<b>Total Ending Cash and Investments</b>		<b><u>30,503</u></b>	<b><u>1,206</u></b>	<b><u>6,176</u></b>	<b><u>133,195</u></b>

**Okanogan County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

		110 TREASURERS O&M	111 PROBATION SERVICES	112 COUNTY FAIR
<b>Beginning Cash and Investments</b>				
30810	Reserved	91,429	90,170	-
30880	Unreserved	-	-	128,748
388 / 588	Net Adjustments	-	-	-
<b>Revenues</b>				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	34,235
340	Charges for Goods and Services	1,474	163,620	117,832
350	Fines and Penalties	52,106	-	-
360	Miscellaneous Revenues	-	-	29,292
Total Revenues:		53,580	163,620	181,359
<b>Expenditures</b>				
510	General Government	56,649	-	-
520	Public Safety	-	158,008	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	168,060
Total Expenditures:		56,649	158,008	168,060
Excess (Deficiency) Revenues over Expenditures:		(3,069)	5,612	13,299
<b>Other Increases in Fund Resources</b>				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	3,378
381, 382, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	-	3,378
<b>Other Decreases in Fund Resources</b>				
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:		-	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(3,069)</b>	<b>5,612</b>	<b>16,677</b>
<b>Ending Cash and Investments</b>				
5081000	Reserved	88,359	95,781	-
5088000	Unreserved	-	-	145,426
<b>Total Ending Cash and Investments</b>		<b>88,359</b>	<b>95,781</b>	<b>145,426</b>

**Okanogan County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

		113 BECCA BILL IMPACT FUND	114 PATHS & TRAILS	116 FLOOD CONTROL	117 OK CO INFRASTRUCTURE FUND
<b>Beginning Cash and Investments</b>					
30810	Reserved	46,968	38,781	13,826	951,512
30880	Unreserved	-	-	-	-
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	677,003
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	34,804	17,471	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	342	109	19,340
Total Revenues:		34,804	17,813	109	696,343
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	55,491	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	2,659	119,167
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	40,000
Total Expenditures:		55,491	-	2,659	159,167
Excess (Deficiency) Revenues over Expenditures:		(20,687)	17,813	(2,550)	537,176
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	10,000	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	10,000	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	241,125
597	Transfers-Out	-	17,000	-	208,549
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	17,000	-	449,674
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(20,687)</b>	<b>813</b>	<b>7,450</b>	<b>87,502</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	26,280	39,595	21,277	1,039,013
5088000	Unreserved	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>26,280</b>	<b>39,595</b>	<b>21,277</b>	<b>1,039,013</b>

**Okanogan County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

		<b>119 PEST CONTROL</b>	<b>120 TSC-911 COMMUNICATI ONS</b>	<b>121 EMERGENCY SERVICES</b>
<b>Beginning Cash and Investments</b>				
30810	Reserved	-	475,007	-
30880	Unreserved	146,171	-	119,042
388 / 588	Net Adjustments	-	-	-
<b>Revenues</b>				
310	Taxes	-	373,038	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	191	285,250	90,600
340	Charges for Goods and Services	-	20,566	53,772
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	72,517	627	20
Total Revenues:		<u>72,708</u>	<u>679,481</u>	<u>144,392</u>
<b>Expenditures</b>				
510	General Government	-	-	-
520	Public Safety	-	692,717	193,983
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	79,547	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		<u>79,547</u>	<u>692,717</u>	<u>193,983</u>
Excess (Deficiency) Revenues over Expenditures:		<u>(6,839)</u>	<u>(13,236)</u>	<u>(49,591)</u>
<b>Other Increases in Fund Resources</b>				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	76,985
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 382, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>76,985</u>
<b>Other Decreases in Fund Resources</b>				
594-595	Capital Expenditures	-	8,447	-
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:		<u>-</u>	<u>8,447</u>	<u>-</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<u><b>(6,839)</b></u>	<u><b>(21,683)</b></u>	<u><b>27,394</b></u>
<b>Ending Cash and Investments</b>				
5081000	Reserved	-	453,324	-
5088000	Unreserved	139,332	-	146,436
<b>Total Ending Cash and Investments</b>		<u><b>139,332</b></u>	<u><b>453,324</b></u>	<u><b>146,436</b></u>

**Okanogan County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

		<b>122 SEWER AND WATER</b>	<b>124 SHERIFFS SPECIAL PROJECTS</b>	<b>125 OKANOGAN CO PARKS</b>	<b>126 STADIUM /TOU RISM FUND</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	93,079	-	-	372,827
30880	Unreserved	-	104,732	77,013	-
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	559,427
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	20,042	57,422	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	598	18,195	806	-
Total Revenues:		598	38,237	58,228	559,427
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	21,185	-	-
530	Utilities	141	200	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	520,195
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	55,848	-
Total Expenditures:		141	21,385	55,848	520,195
Excess (Deficiency) Revenues over Expenditures:		457	16,852	2,380	39,232
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
<b>Other Decreases in Fund Resources</b>					
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:		-	-	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>457</b>	<b>16,852</b>	<b>2,380</b>	<b>39,232</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	93,536	-	-	412,059
5088000	Unreserved	-	121,585	79,394	-
<b>Total Ending Cash and Investments</b>		<b>93,536</b>	<b>121,585</b>	<b>79,394</b>	<b>412,059</b>

**Okanogan County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

		<b>129 CRIME VICTIMS COMPENSATIO</b>	<b>132 DRUG TASK FORCE</b>	<b>134 CAPITAL IMPROVEMENT TAX FUND</b>
<b>Beginning Cash and Investments</b>				
30810	Reserved	30,719	629,143	715,748
30880	Unreserved	-	-	-
388 / 588	Net Adjustments	7,811	-	-
<b>Revenues</b>				
310	Taxes	-	-	413,872
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	57,773	45,013	30,844
340	Charges for Goods and Services	55,404	30,700	-
350	Fines and Penalties	2,378	9,732	-
360	Miscellaneous Revenues	404	2,753	15,743
Total Revenues:		115,959	88,198	460,459
<b>Expenditures</b>				
510	General Government	98,801	-	-
520	Public Safety	-	110,327	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		98,801	110,327	-
Excess (Deficiency) Revenues over Expenditures:		17,158	(22,129)	460,459
<b>Other Increases in Fund Resources</b>				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	6,600	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 382, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	6,600	-
<b>Other Decreases in Fund Resources</b>				
594-595	Capital Expenditures	-	-	203,814
591-593, 599	Debt Service	-	-	97,731
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
586 / 589	Custodial Activities	-	-	-
581, 582	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	-	301,545
<b>Increase (Decrease) in Cash and Investments:</b>		<b>17,158</b>	<b>(15,529)</b>	<b>158,914</b>
<b>Ending Cash and Investments</b>				
5081000	Reserved	55,687	613,615	874,662
5088000	Unreserved	-	-	-
<b>Total Ending Cash and Investments</b>		<b>55,687</b>	<b>613,615</b>	<b>874,662</b>

**Okanogan County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

		137 TITTLE III PROJECTS	141 AFFORDABLE HOUSING FUND	142 COUNTY HOMELESS	143 THERAPEUTIC COURT FUND
<b>Beginning Cash and Investments</b>					
30810	Reserved	110,281	131,947	175,379	312,833
30880	Unreserved	-	-	-	-
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	746,634
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	66,229	-	-	-
340	Charges for Goods and Services	-	49,478	289,873	2,225
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	2,315	-	-	-
Total Revenues:		68,544	49,478	289,873	748,859
<b>Expenditures</b>					
510	General Government	-	-	-	154,837
520	Public Safety	66,421	-	-	63,342
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	50,000	157,667	-
560	Social Services	-	-	-	450,544
570	Culture and Recreation	-	-	-	-
Total Expenditures:		66,421	50,000	157,667	668,723
Excess (Deficiency) Revenues over Expenditures:		2,123	(522)	132,206	80,136
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
<b>Other Decreases in Fund Resources</b>					
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:		-	-	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>2,123</b>	<b>(522)</b>	<b>132,206</b>	<b>80,136</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	112,405	131,424	307,585	392,967
5088000	Unreserved	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>112,405</b>	<b>131,424</b>	<b>307,585</b>	<b>392,967</b>

**Okanogan County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

		144 REET/REVALV	145 BOATING SAFETY	146 LIABILITY AND PROPERTY
<b>Beginning Cash and Investments</b>				
30810	Reserved	181,070	4,189	-
30880	Unreserved	-	-	-
388 / 588	Net Adjustments	-	-	-
<b>Revenues</b>				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	16,243	12,261	-
340	Charges for Goods and Services	-	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	-	-	-
Total Revenues:		16,243	12,261	-
<b>Expenditures</b>				
510	General Government	5,253	-	503,836
520	Public Safety	-	13,545	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		5,253	13,545	503,836
Excess (Deficiency) Revenues over Expenditures:		10,990	(1,284)	(503,836)
<b>Other Increases in Fund Resources</b>				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	523,000
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 382, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	-	523,000
<b>Other Decreases in Fund Resources</b>				
594-595	Capital Expenditures	23,731	-	-
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:		23,731	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(12,741)</b>	<b>(1,284)</b>	<b>19,164</b>
<b>Ending Cash and Investments</b>				
5081000	Reserved	168,328	2,905	19,164
5088000	Unreserved	-	-	-
<b>Total Ending Cash and Investments</b>		<b>168,328</b>	<b>2,905</b>	<b>19,164</b>

**Okanogan County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

		<b>160 CORRECTIONAL FACILITIES</b>	<b>193 JAIL IMPROVEMENT FUND</b>	<b>195 TRIAL COURT IMPROVEMENT</b>	<b>402 LIBERTY WOODLANDS SEWER</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	293,327	29,171	154,376	55,887
30880	Unreserved	-	-	-	-
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	740,227	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	33,000	36,490	-
340	Charges for Goods and Services	-	-	9,334	18,617
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	776
Total Revenues:		740,227	33,000	45,824	19,393
<b>Expenditures</b>					
510	General Government	-	-	29,991	-
520	Public Safety	447,347	-	-	-
530	Utilities	-	-	-	3,963
540	Transportation	-	-	-	-
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		447,347	-	29,991	3,963
Excess (Deficiency) Revenues over Expenditures:		292,880	33,000	15,833	15,430
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 382, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	83,924	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		83,924	-	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>208,956</b>	<b>33,000</b>	<b>15,833</b>	<b>15,430</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	502,282	62,171	170,208	71,317
5088000	Unreserved	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>502,282</b>	<b>62,171</b>	<b>170,208</b>	<b>71,317</b>

**Okanogan County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

		405 SOLID WASTE ENTERPRISE	406 MAZAMA WQPS	407 CONCONULLY SEWER
<b>Beginning Cash and Investments</b>				
30810	Reserved	10,973,288	175,157	96,821
30880	Unreserved	3,148,098	-	-
388 / 588	Net Adjustments	-	-	-
<b>Revenues</b>				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	86,531	-	-
340	Charges for Goods and Services	3,101,287	-	101,150
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	165,945	3,529	1,019
Total Revenues:		3,353,763	3,529	102,169
<b>Expenditures</b>				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	2,065,565	-	71,163
540	Transportation	-	-	-
550	Natural and Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		2,065,565	-	71,163
Excess (Deficiency) Revenues over Expenditures:		1,288,198	3,529	31,006
<b>Other Increases in Fund Resources</b>				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
386 / 389	Custodial Activities	-	-	-
381, 382, 395, 398	Other Resources	355,383	-	-
Total Other Increases in Fund Resources:		355,383	-	-
<b>Other Decreases in Fund Resources</b>				
594-595	Capital Expenditures	104,093	-	-
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:		104,093	-	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>1,539,488</b>	<b>3,529</b>	<b>31,006</b>
<b>Ending Cash and Investments</b>				
5081000	Reserved	11,608,397	178,686	127,829
5088000	Unreserved	4,052,478	-	-
<b>Total Ending Cash and Investments</b>		<b>15,660,875</b>	<b>178,686</b>	<b>127,829</b>

**Okanogan County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

		<b>408 EDELWEISS SEWER SYSTEM</b>	<b>410 EASTLAKE UTILITY CONSTRUCTIO</b>	<b>423 BUILDING DEPARTMENT</b>	<b>501 EQUIPMENT RENTAL &amp;</b>
<b>Beginning Cash and Investments</b>					
30810	Reserved	54,046	-	-	2,661,060
30880	Unreserved	-	-	-	-
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	81,103	-	81,067
340	Charges for Goods and Services	12,742	7,900	-	3,599,388
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	503	58	-	15,937
Total Revenues:		13,245	89,061	-	3,696,392
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	13,417	-	-	-
540	Transportation	-	-	-	2,882,578
550	Natural and Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		13,417	-	-	2,882,578
Excess (Deficiency) Revenues over Expenditures:		(172)	89,061	-	813,814
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	213,078	422,054	-
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	100	-
381, 382, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	213,078	422,154	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	-	2,047,405
591-593, 599	Debt Service	-	302,138	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
581, 582	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	302,138	-	2,047,405
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(172)</b>	<b>1</b>	<b>422,154</b>	<b>(1,233,591)</b>
<b>Ending Cash and Investments</b>					
5081000	Reserved	53,876	-	422,154	1,427,467
5088000	Unreserved	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>53,876</b>	<b>-</b>	<b>422,154</b>	<b>1,427,467</b>

**Okanogan County**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

		<u>504 MARC FUND</u>	<u>710 BERG TRUST FUND</u>
<b>Beginning Cash and Investments</b>			
30810	Reserved	308,843	270,619
30880	Unreserved	-	-
388 / 588	Net Adjustments	-	-
<b>Revenues</b>			
310	Taxes	-	-
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	46,690	-
340	Charges for Goods and Services	38,010	-
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	-	5,659
Total Revenues:		<u>84,700</u>	<u>5,659</u>
<b>Expenditures</b>			
510	General Government	79,201	-
520	Public Safety	-	-
530	Utilities	-	-
540	Transportation	-	-
550	Natural and Economic Environment	-	-
560	Social Services	-	-
570	Culture and Recreation	-	-
Total Expenditures:		<u>79,201</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>5,499</u>	<u>5,659</u>
<b>Other Increases in Fund Resources</b>			
391-393, 596	Debt Proceeds	-	-
397	Transfers-In	-	-
385	Special or Extraordinary Items	-	-
386 / 389	Custodial Activities	-	-
381, 382, 395, 398	Other Resources	-	-
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>
<b>Other Decreases in Fund Resources</b>			
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:		<u>-</u>	<u>-</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<u>5,499</u>	<u>5,659</u>
<b>Ending Cash and Investments</b>			
5081000	Reserved	314,342	276,278
5088000	Unreserved	-	-
<b>Total Ending Cash and Investments</b>		<u>314,342</u>	<u>276,278</u>

**Okanogan County**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

		<b>Total for All Funds (Memo Only)</b>	<b>Investment Trust</b>	<b>Private-Purpose Trust</b>
308	Beginning Cash and Investments	64,105,177	43,337,164	961,358
388 & 588	Net Adjustments	-	-	-
310-390	Additions	273,696,583	460,689	2,099,176
510-590	Deductions	278,842,543	4,604,055	2,134,567
	Net Increase (Decrease) in Cash and Investments:	(5,145,960)	(4,143,366)	(35,391)
508	Ending Cash and Investments	58,959,221	39,193,799	925,968

*The accompanying notes are an integral part of this statement.*

**Okanogan County**  
**Fiduciary Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

	<u>Custodial</u>
308 Beginning Cash and Investments	19,806,655
388 & 588 Net Adjustments	-
310-390 Additions	271,136,718
510-590 Deductions	272,103,921
Net Increase (Decrease) in Cash and Investments:	(967,203)
508 Ending Cash and Investments	18,839,454

*The accompanying notes are an integral part of this statement.*

MCAG 0146	OKANOGAN COUNTY										SCHEDULE 07
	SCHEDULE OF DISBURSEMENT ACTIVITY										
	For Year Ended December 31, 2019										
1	2	3	4	5	6	7	8	9	10		
Fund No	Fund Title	Beginning Outstanding Items 01/01/2019	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 12/31/2019 (4-6-8+9)		
001.000.000	CURRENT EXPENSE	0.00	200.00	200.00	0.00	0.00	0.00	0.00	200.00		
117.000.000	INFRASTRUCTURE - BOND FEE	0.00	300.00	300.00	0.00	0.00	0.00	0.00	300.00		
134.000.000	CAPITAL IMPROVEMENTS TAX	0.00	700.00	700.00	0.00	0.00	0.00	0.00	700.00		
201.000.000	GO BOND	0.00	337,856.26	337,856.26	0.00	0.00	0.00	0.00	337,856.26		
410.000.000	EASTLAKE UTILITIES	0.00	302,138.75	302,138.75	0.00	0.00	0.00	0.00	302,138.75		
630.000.001	DISPUTE RESOLUTION	450.00	6,515.00	6,965.00	0.00	0.00	0.00	0.00	6,515.00		
630.000.002	FOREST FIRE PATROL	0.00	464,868.81	464,868.81	0.00	0.00	0.00	0.00	464,868.81		
630.000.003	JUSTICE COURT SUSPENSE FUND	0.00	332,369.07	332,369.07	0.00	0.00	0.00	0.00	332,369.07		
630.000.004	JUSTICE INFORMATION SYSTEM	0.00	68,384.97	68,384.97	0.00	0.00	0.00	0.00	68,384.97		
630.000.005	REAL ESTATE EXCISE TAX	0.00	3,053,113.39	3,053,113.39	0.00	0.00	0.00	0.00	3,053,113.39		
630.000.006	REGIONAL LIBRARY	0.00	1,399,205.16	1,399,205.16	0.00	0.00	0.00	0.00	1,399,205.16		
630.000.007	ARCHIVE FEES	0.00	23,067.38	23,067.38	0.00	0.00	0.00	0.00	23,067.38		
630.000.008	CERTIFIED COPY FEES	0.00	29,082.00	29,082.00	0.00	0.00	0.00	0.00	29,082.00		
630.000.009	CRIME LAB FINES	0.00	12.90	12.90	0.00	0.00	0.00	0.00	12.90		
630.000.011	DOCUMENT PRESERVATION	0.00	15,372.00	15,372.00	0.00	0.00	0.00	0.00	15,372.00		
630.000.012	EMS & TRAUMA CARE	0.00	12,447.61	12,447.61	0.00	0.00	0.00	0.00	12,447.61		
630.000.014	MARRIAGE LICENSE FEES	0.00	3,435.00	3,435.00	0.00	0.00	0.00	0.00	3,435.00		
630.000.015	SCHOOL SAFETY ZONE	0.00	289.17	289.17	0.00	0.00	0.00	0.00	289.17		
630.000.016	BUILDING INSPECTION SURCHARGE	0.00	2,878.45	2,878.45	0.00	0.00	0.00	0.00	2,878.45		
630.000.017	SURVEY FILING FEES	0.00	5,640.20	5,640.20	0.00	0.00	0.00	0.00	5,640.20		
630.000.018	COURT APPELLATE FEES	0.00	3,750.00	3,750.00	0.00	0.00	0.00	0.00	3,750.00		
630.000.019	AFFORDABLE HOUSING FOR ALL	0.00	25,125.60	25,125.60	0.00	0.00	0.00	0.00	25,125.60		
630.000.020	VITAL RECORDS	0.00	17,260.00	17,260.00	0.00	0.00	0.00	0.00	17,260.00		
630.000.021	MORTGAGE LENDING FRAUD PROSECUTION	0.00	1,015.00	1,015.00	0.00	0.00	0.00	0.00	1,015.00		
630.000.025	HOME SECURITY FUND	0.00	134,841.66	134,841.66	0.00	0.00	0.00	0.00	134,841.66		
630.000.026	FISH & WILDLIFE ENFORCE REWARD	0.00	2,616.16	2,616.16	0.00	0.00	0.00	0.00	2,616.16		
630.000.027	DOMESTIC VIOLENCE PREVENTION	0.00	4,826.99	4,826.99	0.00	0.00	0.00	0.00	4,826.99		
630.000.029	CONSERVATION DISTRICT	0.00	135,981.07	135,981.07	0.00	0.00	0.00	0.00	135,981.07		
630.000.030	WASHINGTON AUTO THEFT PREVENT	0.00	24,918.32	24,918.32	0.00	0.00	0.00	0.00	24,918.32		
630.000.031	TRAUMATIC BRAIN INJURY	0.00	6,757.52	6,757.52	0.00	0.00	0.00	0.00	6,757.52		
630.000.032	WASHINGTON STATE HERITAGE CENTER	0.00	23,064.00	23,064.00	0.00	0.00	0.00	0.00	23,064.00		
630.000.033	WASHINGTON STATE PATROL	0.00	3,899.37	3,899.37	0.00	0.00	0.00	0.00	3,899.37		
630.000.034	JUDICIAL STABILIZATION TRUST	0.00	27,972.25	27,972.25	0.00	0.00	0.00	0.00	27,972.25		
630.000.035	VEHICLE LICENSE FRAUD	0.00	5.11	5.11	0.00	0.00	0.00	0.00	5.11		
630.000.038	FISH & WILDLIFE EMERGENCY RESPONSE	10.39	151.08	155.36	0.00	0.00	0.00	0.00	151.08		
630.000.039	HIGHWAY SAFETY	0.00	3,880.15	3,880.15	0.00	0.00	0.00	0.00	3,880.15		

MCAG 0146	OKANOGAN COUNTY										SCHEDULE 07
	SCHEDULE OF DISBURSEMENT ACTIVITY										
	For Year Ended December 31, 2019										
1	2	3	4	5	6	7	8	9	10		
Fund No	Fund Title	Beginning Outstanding Items 01/01/2019	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 12/31/2019 (4-6-8+9)		
630.000.040	DEATH INVESTIGATIONS-TOXICOLOGY	0.00	1,454.86	1,454.86	0.00	0.00	0.00	0.00	1,454.86		
630.000.041	STATE PATROL HIGHWAY	0.00	8,536.19	8,536.19	0.00	0.00	0.00	0.00	8,536.19		
630.000.042	RECREATION ACCESS PASS	0.00	1,677.00	1,677.00	0.00	0.00	0.00	0.00	1,677.00		
630.000.043	INTERVENTION	0.00	0.29	0.29	0.00	0.00	0.00	0.00	0.29		
630.000.045	LANDLORD MITIGATION PROGRAM	0.00	7,554.78	7,554.78	0.00	0.00	0.00	0.00	7,554.78		
630.000.046	STATE LIBRARY - ARCHIVES BUILDING	0.00	5,570.00	5,570.00	0.00	0.00	0.00	0.00	5,570.00		
630.000.047	URBAN PLANNING	0.00	6,967.50	6,967.50	0.00	0.00	0.00	0.00	6,967.50		
631.000.000	ACCOUNTS PAYABLE	1,250,871.54	28,275,600.37	28,201,975.08	4,148.18	1,320,348.65	0.00	0.00	28,271,452.19		
632.000.000	PAYROLL ACCOUNT	765,729.31	24,793,133.74	24,853,073.48	94.06	705,695.51	0.00	0.00	24,793,039.68		
640.000.000	OKANOGAN COUNTY TRANSIT AUTHORITY	7,738,339.99	137,561,003.49	138,028,592.64	184,560.45	7,086,190.39	0.00	0.00	2,829,532.10		
652	SCHOOL DISTRICTS - GENERAL	0.00	3,458,186.85	3,458,186.85	0.00	0.00	0.00	0.00	3,458,186.85		
652	SCHOOL DISTRICTS - BOND FEES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
652	SCHOOL DISTRICTS - BUILDING	1,671,323.31	16,304,022.22	15,520,535.62	890,926.99	1,563,882.92	0.00	0.00	15,413,095.23		
652	SCHOOL DISTRICTS - A S B	82,775.23	1,010,096.05	1,008,305.97	5,669.83	78,895.48	0.00	0.00	1,004,426.22		
652	SCHOOL DISTRICTS - TRANSP.	0.00	1,106,552.34	1,106,552.34	0.00	0.00	0.00	0.00	1,106,552.34		
652	SCHOOL DISTRICT- TRUST/AGENCY	7,185.00	46,545.21	52,317.71	857.50	555.00	0.00	0.00	45,687.71		
652	SCHOOL DISTRICT- DEBT SERVICE	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	7,484.20	7,484.20	0.00	0.00	0.00	0.00	7,484.20		
652.050.002	FERRY JOINT SCHOOL J50 - BOND	0.00	0.02	0.02	0.00	0.00	0.00	0.00	0.02		
652.075.001	DOUGLAS JOINT SCHOOL J75 - GENERAL	0.00	49,538.94	49,538.94	0.00	0.00	0.00	0.00	49,538.94		
652.075.002	DOUGLAS JOINT SCHOOL J75 - BOND	0.00	64,137.36	64,137.36	0.00	0.00	0.00	0.00	64,137.36		
652.075.006	DOUGLAS JOINT SCHOOL J75 CAPITAL PROJ	0.00	718.71	718.71	0.00	0.00	0.00	0.00	718.71		
652.129.001	CHELAN JOINT SCHOOL J129 - GENERAL	0.00	6,543.35	6,543.35	0.00	0.00	0.00	0.00	6,543.35		
652.129.002	CHELAN JOINT SCHOOL J129 - BOND	0.00	0.27	0.27	0.00	0.00	0.00	0.00	0.27		
652.129.006	CHELAN JOINT SCHOOL J129 - CAPITAL PROJ	0.00	593.43	593.43	0.00	0.00	0.00	0.00	593.43		
652.304.001	GRANT JOINT SCHOOL J304 - GENERAL	0.00	103,662.44	103,662.44	0.00	0.00	0.00	0.00	103,662.44		
652.304.006	GRANT JOINT SCHOOL J304 - CAPITAL PROJ	0.00	103,023.13	103,023.13	0.00	0.00	0.00	0.00	103,023.13		
652.309.001	FERRY JOINT SCHOOL J309 - GENERAL	0.00	11,931.86	11,931.86	0.00	0.00	0.00	0.00	11,931.86		
652.309.002	FERRY JOINT SCHOOL J309 - BOND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
653.001.001	HOSPITAL DISTRICT # 1 - GENERAL	310,827.66	15,862,856.39	15,754,859.28	56,726.22	362,098.55	0.00	0.00	15,806,130.17		
653.001.001	HOSPITAL DISTRICT # 1 - GENERAL/BOND	0.00	835.62	835.62	0.00	0.00	0.00	0.00	835.62		
653.001.002	HOSPITAL DISTRICT # 1 - BOND	0.00	144,170.00	144,170.00	0.00	0.00	0.00	0.00	144,170.00		
653.003.001	HOSPITAL DISTRICT # 3 - GENERAL	593,166.56	34,636,599.23	34,875,181.16	35,844.00	318,740.63	0.00	0.00	34,600,755.23		
653.003.015	HOSPITAL DIST # 3 LTGO PLAN	0.00	753,120.50	753,120.50	0.00	0.00	0.00	0.00	753,120.50		
653.003.002	HOSPITAL DISTRICT # 3 - BOND	0.00	855,385.66	855,385.66	0.00	0.00	0.00	0.00	855,385.66		

MCAG 0146	OKANOGAN COUNTY										SCHEDULE 07
	SCHEDULE OF DISBURSEMENT ACTIVITY										
	For Year Ended December 31, 2019										
1	2	3	4	5	6	7	8	9	10		
Fund No	Fund Title	Beginning Outstanding Items 01/01/2019	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 12/31/2019 (4-6-8+9)		
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	
653.003.014	HOSPITAL DIST # 3 CONSTRUCTION	0.00	788,603.79	788,603.79	0.00	0.00	0.00	0.00	788,603.79		
653.004.001	HOSPITAL DISTRICT # 4 GENERAL	293,390.43	19,636,440.08	19,484,440.67	46,430.17	398,959.67	0.00	0.00	19,590,009.91		
653.004.002	HOSPITAL DISTRICT # 4 - BOND	0.00	918,740.19	918,740.19	0.00	0.00	0.00	0.00	918,740.19		
653.004.002	HOSPITAL DISTRICT # 4 - BOND FEE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
653.004.017	HOSPITAL DIST # 4 LONG TERM CARE	13,734.31	4,099,508.03	3,985,119.11	2,252.77	125,870.46	0.00	0.00	4,097,255.26		
653.004.014	HOSPITAL DIST # 4 CONSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
653.006.001	HOSPITAL DISTRICT # 6 - GENERAL	0.00	44,982.17	44,982.17	0.00	0.00	0.00	0.00	44,982.17		
653.006.002	HOSPITAL DISTRICT # 6 - BOND	0.00	0.87	0.87	0.00	0.00	0.00	0.00	0.87		
654.000.001	STATE SCHOOL PART 1	0.00	8,557,417.00	8,557,417.00	0.00	0.00	0.00	0.00	8,557,417.00		
654.000.003	STATE SCHOOL PART 2	0.00	3,348,322.72	3,348,322.72	0.00	0.00	0.00	0.00	3,348,322.72		
655.006.001	FIRE DIST # 6 - GENERAL/BOND	0.00	107,723.04	107,723.04	0.00	0.00	0.00	0.00	107,723.04		
655.013.001	FIRE DIST # 13 - GENERAL	0.00	2,564.85	2,564.85	0.00	0.00	0.00	0.00	2,564.85		
655.014.001	FIRE DIST # 14 - GENERAL	0.00	2,876.69	2,876.69	0.00	0.00	0.00	0.00	2,876.69		
655.015.001	FIRE DIST # 15 - GENERAL	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	101,225.00	101,225.00	0.00	0.00	0.00	0.00	101,225.00		
656.020.000	TONASKET PARK & REC	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
683.007.001	OKANOGAN IRRIGATION DIST - GENERAL	0.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	5,000.00		
699.001.001	CITY OF BREWSTER	0.00	371,687.12	371,687.12	0.00	0.00	0.00	0.00	371,687.12		
699.001.002	CITY OF BREWSTER BOND	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	68,858.13	68,858.13	0.00	0.00	0.00	0.00	68,858.13		
699.002.001	TOWN OF CONCONULLY	0.00	44,804.71	44,804.71	0.00	0.00	0.00	0.00	44,804.71		
699.003.001	TOWN OF COULEE DAM	0.00	94,645.42	94,645.42	0.00	0.00	0.00	0.00	94,645.42		
699.004.001	TOWN OF ELMER CITY	0.00	21,202.83	21,202.83	0.00	0.00	0.00	0.00	21,202.83		
699.005.001	TOWN OF NESPELEM	0.00	9,718.71	9,718.71	0.00	0.00	0.00	0.00	9,718.71		
699.006.001	CITY OF OKANOGAN	0.00	363,039.64	363,039.64	0.00	0.00	0.00	0.00	363,039.64		
699.007.001	CITY OF OMAK	0.00	947,769.16	947,769.16	0.00	0.00	0.00	0.00	947,769.16		
699.008.001	CITY OF OROVILLE	0.00	350,128.02	350,128.02	0.00	0.00	0.00	0.00	350,128.02		
699.008.019	CITY OF OROVILLE EMS	0.00	1,338.12	1,338.12	0.00	0.00	0.00	0.00	1,338.12		
699.009.001	CITY OF PATEROS	0.00	205,544.36	205,544.36	0.00	0.00	0.00	0.00	205,544.36		
699.009.019	CITY OF PATEROS EMS	0.00	26,581.27	26,581.27	0.00	0.00	0.00	0.00	26,581.27		
699.010.001	CITY OF TONASKET	0.00	195,766.83	195,766.83	0.00	0.00	0.00	0.00	195,766.83		
699.011.001	TOWN OF TWISP	0.00	224,875.50	224,875.50	0.00	0.00	0.00	0.00	224,875.50		
699.011.019	TOWN OF TWISP EMS	0.00	47,803.63	47,803.63	0.00	0.00	0.00	0.00	47,803.63		
699.012.001	TOWN OF WINTHROP	0.00	214,474.82	214,474.82	0.00	0.00	0.00	0.00	214,474.82		
699.012.002	TOWN OF WINTHROP BOND	0.00	2,096.20	2,096.20	0.00	0.00	0.00	0.00	2,096.20		

MCAG 0146	OKANOGAN COUNTY										SCHEDULE 07
	SCHEDULE OF DISBURSEMENT ACTIVITY										
	For Year Ended December 31, 2019										
1	2	3	4	5	6	7	8	9	10		
Fund No	Fund Title	Beginning Outstanding Items 01/01/2019	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 12/31/2019 (4-6-8+9)		
699.012.019	TOWN OF WINTHROP EMS	0.00	54,312.34	54,312.34	0.00	0.00	0.00	0.00	54,312.34		
699.013.001	TOWN OF RIVERSIDE	0.00	34,921.26	34,921.26	0.00	0.00	0.00	0.00	34,921.26		
		12,727,803.73	315,383,947.00	314,922,997.19	1,227,510.17	11,961,243.37	0.00	0.00	314,156,436.83		

**Okanogan County  
Schedule of Liabilities  
For the Year Ended December 31, 2019**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>General Obligation Debt/Liabilities</b>						
251.11	ADVANCE REFUNDING 2003 LTGO	12/1/2023	1,115,000	-	205,000	910,000
251.11	QECB 2013	12/1/2033	875,000	-	50,000	825,000
<b>Total General Obligation Debt/Liabilities:</b>			<b>1,990,000</b>	<b>-</b>	<b>255,000</b>	<b>1,735,000</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
252.11	PW-04-691-PRE-127 EASTSIDE OSOYOOS LK SEWER UTILITY	6/1/2024	252,356	-	42,060	210,296
252.11	PW-06-692-032 EASTSIDE OSOYOOS LK SEWER UTILITY	6/1/2036	3,948,059	-	219,337	3,728,722
259.12	COMPENSATED ABSENCES - COUNTY		1,088,490	816,791	752,871	1,152,410
259.12	COMPENSATED ABSENCES - PUBLIC WORKS		325,634	318,548	326,340	317,842
259.12	COMPENSATED ABSENCES - SOLID WASTE		64,922	73,707	72,747	65,882
263.12	COUNTY CLAIMS & JUDGEMENTS		12,036,307	2,569,178	-	14,605,485
263.22	PUBLIC WORKS LANDFILLS CLOSURE RESERVE		5,292,936	319,668	-	5,612,604
263.22	PUBLIC WORKS LANDFILLS POST CLOSURE RESERVE		2,106,222	95,167	-	2,201,389
263.52	MAHINDRA TRACTOR - CAPITAL LEASE	8/1/2022	28,606	-	7,151	21,455
264.30	PENSION LIABILITY		6,690,706	-	1,642,344	5,048,362
264.40	LEOFF 1 RETIREES		2,564,819	-	156,986	2,407,833
264.40	OPEB LIABILITIES		-	5,279,495	-	5,279,495
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>34,399,057</b>	<b>9,472,554</b>	<b>3,219,836</b>	<b>40,651,775</b>
<b>Total Liabilities:</b>			<b>36,389,057</b>	<b>9,472,554</b>	<b>3,474,836</b>	<b>42,386,775</b>

MCAG 0146		OKANAGAN COUNTY SCHEDULE OF CASH ACTIVITY FOR YEAR ENDED DECEMBER 31, 2019				MCAG 0146				OKANAGAN COUNTY SCHEDULE OF CASH ACTIVITY FOR YEAR ENDED DECEMBER 31, 2019				SCHEDULE 11	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
FUND NO	FUND NAME	BEGINNING CASH AND INVESTMENT	RECEIPTS	TRANSFERS-IN	OTHER REVENUE	NETTED TRANSFERS-OUT	TOTAL INCREASE	DISBURSEMENTS	TRANSFERS OUT	OTHER EXPENDITURES	TOTAL DECREASE	ENDING CASH AND INVESTMENT	ENDING CASH AND INVESTMENT		
001 000 000	CURRENT EXPENSE	2,480,710.21	22,988,002.06	478,864.26	11,413.58	30,393.05	23,147,796.68	200.00	22,760,449.09	0.00	22,760,449.09	2,888,351.05	2,888,351.05		
101 000 000	VETERANS RELIEF	50,266.60	84,652.48	0.00	0.00	297.69	124,919.08	0.00	81,226.18	0.00	81,226.18	54,353.91	54,353.91		
102 000 000	ROAD	4,077,420.63	12,981,131.33	17,000.00	197.06	3,906.54	17,066,555.52	0.00	11,182,461.22	0.00	11,182,461.22	5,884,094.30	5,884,094.30		
103 000 000	NOXIOUS WOOD	226,450.69	625,541.55	0.00	0.00	962.74	826,994.99	0.00	625,541.55	0.00	625,541.55	201,453.44	201,453.44		
104 000 000	MENTAL HEALTH	69,971.41	86,028.68	0.00	0.00	317.55	146,317.64	0.00	102,144.94	0.00	102,144.94	44,172.70	44,172.70		
105 000 000	DEVELOPMENTAL DISABILITIES	19,395.04	18,629.68	25,286.96	0.00	71.66	43,382.74	0.00	30,000.00	0.00	30,000.00	13,382.74	13,382.74		
106 000 000	COUNTY DRUG CONTROL	18,542.66	6,960.35	0.00	0.00	0.00	25,503.01	0.00	0.00	0.00	25,503.01	3,439.66	3,439.66		
107 000 000	ALCOHOL/DRUG ABUSE	129.27	4,212.29	16,857.96	0.00	0.00	21,099.52	0.00	20,000.00	0.00	20,000.00	1,099.52	1,099.52		
108 000 000	LAW LIBRARY	7,764.54	12,408.01	0.00	0.00	0.00	20,172.55	0.00	12,408.01	0.00	12,408.01	7,764.54	7,764.54		
109 000 000	JAIL COMMISSARY	139,321.23	84,678.12	0.00	0.00	0.00	223,999.35	0.00	50,840.14	0.00	50,840.14	83,159.21	83,159.21		
110 000 000	TREASURERS O & M	91,428.60	53,579.50	0.00	0.00	0.00	145,008.10	0.00	50,840.14	0.00	50,840.14	94,167.96	94,167.96		
111 000 000	PROBATION SERVICES	90,170.11	163,950.51	0.00	0.00	370.00	254,490.62	0.00	168,350.01	0.00	168,350.01	86,140.61	86,140.61		
112 000 000	COUNTY FARM	128,547.90	144,757.38	0.00	0.00	0.00	273,305.28	0.00	168,350.01	0.00	168,350.01	104,955.27	104,955.27		
113 000 000	BECCA BILL IMPACT FUND	46,868.32	34,603.63	0.00	0.00	0.00	81,471.95	0.00	0.00	0.00	81,471.95	46,868.32	46,868.32		
114 000 000	PATHS & TRAILS	38,781.43	17,813.71	0.00	0.00	0.00	56,595.14	0.00	17,813.71	0.00	17,813.71	38,781.43	38,781.43		
116 000 000	INFRASTRUCTURE FUND	13,828.45	109.36	10,000.00	0.00	0.00	23,937.81	241,125.00	0.00	0.00	241,125.00	35,937.81	35,937.81		
117 000 000	ROAD CONTROL	951,511.62	695,342.02	2,498,825.00	0.00	0.00	3,145,678.64	0.00	695,342.02	0.00	695,342.02	2,440,336.62	2,440,336.62		
119 000 000	PEST CONTROL	146,170.69	72,708.13	0.00	0.00	3.38	218,881.10	0.00	72,708.13	0.00	72,708.13	76,162.46	76,162.46		
120 000 000	TSC-911 COMMUNICATION	475,007.44	679,493.27	0.00	0.00	0.00	1,154,500.71	0.00	72,708.13	0.00	72,708.13	401,792.58	401,792.58		
122 000 000	EMERGENCY SERVICE DEPT.	119,042.13	144,392.62	78,985.00	0.00	0.00	242,419.75	0.00	0.00	0.00	242,419.75	144,392.62	144,392.62		
124 000 000	SHERIFFS SPECIAL PROJECTS	93,078.53	598.19	0.00	0.00	107.12	94,774.82	0.00	0.00	0.00	94,774.82	93,078.53	93,078.53		
125 000 000	SHERIFFS WATER	104,731.55	36,344.58	0.00	0.00	0.00	141,076.13	0.00	0.00	0.00	141,076.13	104,731.55	104,731.55		
126 000 000	PARKS & RECREATION	77,012.55	58,228.07	0.00	0.00	0.00	135,240.62	0.00	0.00	0.00	135,240.62	77,012.55	77,012.55		
127 000 000	STADIUM / TOURISM	372,827.44	559,427.08	0.00	0.00	0.00	932,254.52	0.00	0.00	0.00	932,254.52	372,827.44	372,827.44		
127 000 000	FACILITIES FUND	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
129 000 000	CRIME VICTIMS COMPENSATION	30,718.50	115,950.16	0.00	7,810.50	0.00	154,479.16	0.00	0.00	0.00	154,479.16	30,718.50	30,718.50		
132 000 000	N C W DRUG TASK FORCE	619,143.37	88,198.37	6,600.00	0.00	1,274.62	714,116.34	0.00	0.00	0.00	714,116.34	619,143.37	619,143.37		
134 000 000	CAPITAL IMPROVEMENTS TAX	715,747.74	460,459.17	97,031.26	0.00	0.00	1,273,238.17	97,731.26	300,845.38	0.00	1,273,238.17	715,747.74	715,747.74		
137 000 000	FOREST ENVIRONMENTAL PROJ.	110,281.41	68,544.48	0.00	0.00	0.00	178,825.89	0.00	66,421.24	0.00	66,421.24	110,281.41	110,281.41		
141 000 000	AFFORDABLE HOUSING	131,948.53	289,873.05	0.00	0.00	0.00	421,821.58	0.00	0.00	0.00	421,821.58	131,948.53	131,948.53		
142 000 000	COUNTY HOMELESSNESS	175,978.90	269,873.05	0.00	0.00	0.00	445,851.95	0.00	0.00	0.00	445,851.95	175,978.90	175,978.90		
143 000 000	THERAPEUTIC COURTS	12,932.84	748,658.86	0.00	0.00	0.00	761,591.70	0.00	0.00	0.00	761,591.70	12,932.84	12,932.84		
144 000 000	REIT/REVALUATION FUND	181,669.60	16,243.31	0.00	0.00	0.00	197,912.91	0.00	0.00	0.00	197,912.91	181,669.60	181,669.60		
145 000 000	BOATING SAFETY	4,188.64	12,261.04	0.00	0.00	0.00	16,449.68	0.00	0.00	0.00	16,449.68	4,188.64	4,188.64		
146 000 000	LIABILITY & PROPERTY INSURANCE	263,327.09	740,252.78	523,000.00	0.00	302.82	1,526,882.67	0.00	0.00	0.00	1,526,882.67	263,327.09	263,327.09		
150 000 000	CITIA SALES TAX FUND	29,171.35	33,000.00	0.00	0.00	0.00	62,171.35	0.00	0.00	0.00	62,171.35	29,171.35	29,171.35		
152 000 000	JAIL IMPROVEMENT FUND	65,686.72	45,827.71	0.00	0.00	0.00	111,514.43	0.00	0.00	0.00	111,514.43	65,686.72	65,686.72		
156 000 000	LIBERTY WOODLANDS SEWER SYSTEM	14,119,286.54	3,598,525.53	1,043,893.63	169.63	0.00	18,761,715.10	0.00	2,863,111.61	0.00	2,863,111.61	15,978,404.47	15,978,404.47		
156 000 000	LIBERTY WOODLANDS SEWER SYSTEM	175,157.45	3,528.63	0.00	0.00	0.00	178,686.08	0.00	0.00	0.00	178,686.08	175,157.45	175,157.45		
157 000 000	CONCERNILLY SEWER	96,921.24	102,169.68	0.00	0.00	0.00	199,090.92	0.00	0.00	0.00	199,090.92	96,921.24	96,921.24		
158 000 000	SENIOR SEWER SYSTEMS	54,046.04	13,282.00	0.00	0.00	0.00	67,328.04	0.00	0.00	0.00	67,328.04	54,046.04	54,046.04		
160 000 000	EASTLAKE UTILITY CONSTRUCTION	0.00	213,078.07	0.00	0.00	0.00	213,078.07	0.00	0.00	0.00	213,078.07	0.00	0.00		
161 000 000	EASTLAKE UTILITY CONSTRUCTION	0.00	89,000.68	0.00	0.00	0.00	89,000.68	0.00	0.00	0.00	89,000.68	0.00	0.00		
162 000 000	BUILDING DEPT	0.00	422,083.89	0.00	0.00	0.00	422,083.89	0.00	0.00	0.00	422,083.89	0.00	0.00		
163 000 000	EQUIPMENT RENTAL & REVOLVING	2,660,859.65	3,758,401.59	0.00	0.00	0.00	6,419,261.24	0.00	0.00	0.00	6,419,261.24	2,660,859.65	2,660,859.65		
164 000 000	EQUIPMENT RENTAL & REVOLVING	308,842.90	84,700.18	0.00	0.00	0.00	393,543.08	0.00	0.00	0.00	393,543.08	308,842.90	308,842.90		
164 000 000	M A R C ENTERPRISE	30,118,804.00	48,593,846.78	3,171,486.05	20,036.95	102,434.82	82,939,172.55	641,195.81	48,140,165.48	0.00	48,140,165.48	34,973,637.27	34,973,637.27		
164 000 000	TOTAL COUNTY FUNDS						82,939,172.55				48,140,165.48				
621 000 000	LUMBERING TRUST	120,756.66	2,525.06	0.00	0.00	0.00	123,281.72	0.00	0.00	0.00	123,281.72	120,756.66	120,756.66		
622 000 000	TREASURERS TAX TRUST	4,677.33	7,395.54	0.00	0.00	5,228.59	12,101.47	0.00	0.00	0.00	12,101.47	4,677.33	4,677.33		
622 000 000	TREASURERS TAX SALE TRUST	364,000.99	72,031.67	0.00	0.00	0.00	436,032.66	0.00	0.00	0.00	436,032.66	364,000.99	364,000.99		
623 000 000	LEASEHOLD EXCISE TAX SUSPENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
623 000 000	FOREST EXCISE TAX	24,557.17	567.69	0.00	0.00	0.00	25,124.86	0.00	0.00	0.00	25,124.86	24,557.17	24,557.17		
630 000 001	DISPUTE RESOLUTION CENTER	510.00	6,805.00	0.00	0.00	0.00	7,315.00	0.00	0.00	0.00	7,315.00	510.00	510.00		
630 000 002	FOREST FIRE PATROL	4,943.73	465,190.32	0.00	0.00	1,789.49	471,923.54	0.00	0.00	0.00	471,923.54	4,943.73	4,943.73		
630 000 003	JUSTICE COURT SUSPENSE	24,205.74	330,056.22	0.00	0.00	0.00	354,261.96	0.00	0.00	0.00	354,261.96	24,205.74	24,205.74		
630 000 004	JUSTICE INFORMATION SYSTEMS	4,372.52	68,336.24	0.00	0.00	0.00	72,708.76	0.00	0.00	0.00	72,708.76	4,372.52	4,372.52		
630 000 005	REAL ESTATE EXCISE TAX	56,250.31	3,023,838.31	0.00	0.00	0.00	3,080,088.62	0.00	0.00	0.00	3,080,088.62	56,250.31	56,250.31		
630 000 006	REGIONAL LIBRARY	21,113.46	1,601,619.60	0.00	0.00	5,343.80	1,638,076.86	0.00	0.00	0.00	1,638,076.86	21,113.46	21,113.46		
630 000 007	ARCHIVE FEES	1,844.38	23,238.00	0.00	0.00	496.00	24,578.38	0.00	0.00	0.00	24,578.38	1,844.38	1,844.38		
630 000 008	CERTIFIED COPY FEES	1,880.00	28,754.00	0.00	0.00	0.00	30,634.00	0.00	0.00	0.00					

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	TRANSFERS OUT	OTHER EXPENDITURES	TOTAL DECREASE	ENDING CASH AND INVESTMENT
630.000.001	WASHINGTON STATE HERITAGE CENTER ACCT	1,941.00	23,238.00	0.00	0.00	0.00	630.000.001	WASHINGTON STATE HERITAGE CENTER ACCT	0.00	0.00	0.00	23,238.00
630.000.002	WASHINGTON STATE PATROL	350.61	27,997.76	0.00	0.00	0.00	630.000.002	WASHINGTON STATE PATROL	0.00	0.00	0.00	28,348.37
630.000.003	JUDICIAL STABILIZATION TRUST ACCOUNT	2,429.88	0.00	0.00	0.00	0.00	630.000.003	JUDICIAL STABILIZATION TRUST ACCOUNT	0.00	0.00	0.00	2,429.88
630.000.004	VEHICLE LICENSE FRAUD	5.11	0.00	0.00	0.00	0.00	630.000.004	VEHICLE LICENSE FRAUD	0.00	0.00	0.00	5.11
630.000.005	FISH & WILDLIFE EMERGENCY RESPONSE	3.06	160.24	0.00	0.00	0.00	630.000.005	FISH & WILDLIFE EMERGENCY RESPONSE	0.00	0.00	0.00	163.30
630.000.006	HIGHWAY SAFETY ACCOUNT	404.33	3,973.42	0.00	0.00	0.00	630.000.006	HIGHWAY SAFETY ACCOUNT	0.00	0.00	0.00	4,377.75
630.000.007	DEATH INVESTIGATIONS ACCOUNT	138.16	1,466.81	0.00	0.00	0.00	630.000.007	DEATH INVESTIGATIONS ACCOUNT	0.00	0.00	0.00	1,604.97
630.000.008	STATE PATROL HIGHWAY ACCOUNT	821.09	6,575.72	0.00	0.00	0.00	630.000.008	STATE PATROL HIGHWAY ACCOUNT	0.00	0.00	0.00	7,396.81
630.000.009	RECREATION ACCESS PASS	465.00	1,182.50	0.00	0.00	0.00	630.000.009	RECREATION ACCESS PASS	0.00	0.00	0.00	1,647.50
630.000.010	PROSTITUTION PREVENTION & INTERVENTION	0.00	0.00	0.00	0.00	0.00	630.000.010	PROSTITUTION PREVENTION & INTERVENTION	0.00	0.00	0.00	0.00
630.000.011	DISTRACTED DRIVING PREVENTION	0.00	0.00	0.00	0.00	0.00	630.000.011	DISTRACTED DRIVING PREVENTION	0.00	0.00	0.00	0.00
630.000.012	LANDLORD MITIGATION PROGRAM	653.22	7,607.22	0.00	0.00	0.00	630.000.012	LANDLORD MITIGATION PROGRAM	0.00	0.00	0.00	8,260.44
630.000.013	STATE LIBRARY - ARCHIVES BUILDING	0.00	0.00	0.00	0.00	0.00	630.000.013	STATE LIBRARY - ARCHIVES BUILDING	0.00	0.00	0.00	0.00
630.000.014	URBAN PLANNING	0.00	8,497.50	0.00	0.00	0.00	630.000.014	URBAN PLANNING	0.00	0.00	0.00	8,497.50
630.000.015	BERG TRUST FUND	270,619.12	5,658.70	0.00	0.00	0.00	630.000.015	BERG TRUST FUND	0.00	0.00	0.00	276,277.82
630.000.016	TOTAL MISCELLANEOUS AGENCIES	929,793.10	5,929,655.95	0.00	0.00	13,728.45	630.000.016	TOTAL MISCELLANEOUS AGENCIES	0.00	0.00	0.00	935,721.55
640.000.000	OK COUNTY TRANSPORTATION AUTHORITY	254,958.57	2,817,282.29	0.00	0.00	0.00	640.000.000	OK COUNTY TRANSPORTATION AUTHORITY	0.00	0.00	0.00	2,817,282.29
650.000.001	SCHOOL DISTRICTS - GENERAL	27,589,713.73	138,652,522.93	159,974.97	0.00	29,022.03	650.000.001	SCHOOL DISTRICTS - GENERAL	677,297.54	0.00	677,297.54	138,207,254.43
650.000.002	SCHOOL DISTRICTS - BONDS/REF BONDS	1,559,040.63	2,901,111.84	649,803.18	0.00	9,791.73	650.000.002	SCHOOL DISTRICTS - BONDS/REF BONDS	0.00	0.00	0.00	3,120,757.35
650.000.003	SCHOOL DISTRICTS - ASB	1,195,972.22	1,004,881.10	0.00	0.00	0.00	650.000.003	SCHOOL DISTRICTS - ASB	0.00	0.00	0.00	1,195,972.22
650.000.004	SCHOOL DISTRICTS - TRANSPORTATION	1,227,080.59	724,830.36	30,000.00	0.00	257.53	650.000.004	SCHOOL DISTRICTS - TRANSPORTATION	0.00	0.00	0.00	1,197,138.45
650.000.005	SCHOOL DISTRICTS - BUILDING	12,063,638.78	12,478,958.05	563,277.60	0.00	8,649.61	650.000.005	SCHOOL DISTRICTS - BUILDING	38,051.52	0.00	38,051.52	12,440,906.53
650.000.006	SCHOOL DISTRICTS - TRUSTAGENCY	133,779.88	42,005.78	0.00	0.00	0.00	650.000.006	SCHOOL DISTRICTS - TRUSTAGENCY	777,128.69	0.00	777,128.69	133,002.19
650.000.007	SCHOOL DISTRICTS - PERMANENT	5,338.07	112.16	0.00	0.00	0.00	650.000.007	SCHOOL DISTRICTS - PERMANENT	0.00	0.00	0.00	5,450.23
650.000.008	TOTAL SCHOOL DISTRICTS	43,774,563.31	165,885,422.33	1,443,055.75	0.00	47,920.36	650.000.008	TOTAL SCHOOL DISTRICTS	1,443,055.75	0.00	1,443,055.75	164,442,366.58
650.000.009	HOSPITAL DISTRICT NO. 1 - GENERAL	613,158.64	15,770,992.92	0.00	5,438.56	1,811.29	650.000.009	HOSPITAL DISTRICT NO. 1 - GENERAL	157,080.00	0.00	157,080.00	15,776,421.60
650.000.010	HOSPITAL DISTRICT NO. 1 - BOND	25,660.39	0.00	157,080.00	0.00	0.01	650.000.010	HOSPITAL DISTRICT NO. 1 - BOND	0.00	0.00	0.00	157,080.40
650.000.011	TOTAL HOSPITAL DISTRICT NO. 1	638,819.03	15,770,992.92	157,080.00	0.00	5,438.57	650.000.011	TOTAL HOSPITAL DISTRICT NO. 1	157,080.00	0.00	157,080.00	15,776,421.60
650.000.012	HOSPITAL DISTRICT NO. 3 - GENERAL	1,685,523.93	35,888,883.35	0.00	0.00	2,455.48	650.000.012	HOSPITAL DISTRICT NO. 3 - GENERAL	490,116.39	0.00	490,116.39	1,683,407.54
650.000.013	HOSPITAL DISTRICT NO. 3 - BOND	131,503.38	0.00	490,116.39	0.00	0.00	650.000.013	HOSPITAL DISTRICT NO. 3 - BOND	0.00	0.00	0.00	490,116.39
650.000.014	HOSPITAL DISTRICT NO. 3-CONSTRUCTION	1,235,460.68	7,047.06	0.00	0.00	1,393.31	650.000.014	HOSPITAL DISTRICT NO. 3-CONSTRUCTION	0.00	0.00	0.00	1,236,853.99
650.000.015	HOSPITAL DISTRICT NO. 3-TCO PLAN	863,375.20	715,777.44	0.00	0.00	0.00	650.000.015	HOSPITAL DISTRICT NO. 3-TCO PLAN	0.00	0.00	0.00	1,579,152.64
650.000.016	TOTAL HOSPITAL DISTRICT NO. 3	3,819,863.19	36,983,464.41	490,116.39	0.00	3,848.79	650.000.016	TOTAL HOSPITAL DISTRICT NO. 3	490,116.39	0.00	490,116.39	3,823,015.63
650.000.017	HOSPITAL DISTRICT NO. 4 - GENERAL	3,794,214.22	18,901,541.55	0.00	0.00	1,811.29	650.000.017	HOSPITAL DISTRICT NO. 4 - GENERAL	416,000.00	0.00	416,000.00	3,792,404.22
650.000.018	HOSPITAL DISTRICT NO. 4 - REF BOND	796,655.16	784,569.91	216,000.00	0.00	2,991.28	650.000.018	HOSPITAL DISTRICT NO. 4 - REF BOND	0.00	0.00	0.00	1,013,165.17
650.000.019	HOSPITAL DISTRICT NO. 4 - CONSTRUCTION	1,375,253.85	33,324.04	0.00	0.00	0.00	650.000.019	HOSPITAL DISTRICT NO. 4 - CONSTRUCTION	0.00	0.00	0.00	1,408,577.89
650.000.020	HOSPITAL DISTRICT NO. 4 - LONG TERM CARE	93,660.95	3,706,000.00	200,000.00	0.00	0.00	650.000.020	HOSPITAL DISTRICT NO. 4 - LONG TERM CARE	0.00	0.00	0.00	3,999,660.95
650.000.021	TOTAL HOSPITAL DISTRICT NO. 4	6,229,763.98	21,455,463.50	416,000.00	0.00	4,802.57	650.000.021	TOTAL HOSPITAL DISTRICT NO. 4	416,000.00	0.00	416,000.00	6,234,263.98
650.006.001	HOSPITAL DISTRICT NO. 6 - GENERAL	536.73	46,949.72	0.00	0.00	105.98	650.006.001	HOSPITAL DISTRICT NO. 6 - GENERAL	0.00	0.00	0.00	47,486.71
650.006.002	HOSPITAL DISTRICT NO. 6 - BOND	0.00	0.00	0.00	0.00	0.01	650.006.002	HOSPITAL DISTRICT NO. 6 - BOND	0.00	0.00	0.00	0.01
650.006.003	TOTAL HOSPITAL DISTRICT NO. 6	536.73	46,949.72	0.00	0.00	105.99	650.006.003	TOTAL HOSPITAL DISTRICT NO. 6	0.00	0.00	0.00	47,486.72
650.006.004	TOTAL HOSPITAL DISTRICTS	10,785,272.83	76,220,992.42	1,663,196.39	0.00	14,455.92	650.006.004	TOTAL HOSPITAL DISTRICTS	1,063,196.39	0.00	1,063,196.39	77,284,188.81
654.000.001	STATE SUPPORT OF SCHOOLS - PT 1	56,745.38	8,565,468.70	0.00	0.00	32,831.76	654.000.001	STATE SUPPORT OF SCHOOLS - PT 1	0.00	0.00	0.00	8,628,300.04
654.000.002	STATE SCHOOL REFUND	23,409.08	3,340,060.00	0.00	0.00	11,307.36	654.000.002	STATE SCHOOL REFUND	0.00	0.00	0.00	3,371,777.44
654.000.003	STATE SUPPORT OF SCHOOLS - PT 2	82,144.46	11,914,628.76	0.00	0.00	44,219.12	654.000.003	STATE SUPPORT OF SCHOOLS - PT 2	0.00	0.00	0.00	11,958,846.58
654.000.004	TOTAL STATE SCHOOL	162,298.92	21,820,157.46	0.00	0.00	88,358.24	654.000.004	TOTAL STATE SCHOOL	0.00	0.00	0.00	21,947,924.06
655.001.001	FIRE DISTRICT NO. 1 - EXPENSE	320,325.35	89,724.15	0.00	0.00	335.00	655.001.001	FIRE DISTRICT NO. 1 - EXPENSE	89,389.15	0.00	89,389.15	319,946.20
655.001.002	FIRE DISTRICT NO. 1 - RESERVE	44,302.02	937.73	0.00	0.00	0.00	655.001.002	FIRE DISTRICT NO. 1 - RESERVE	0.00	0.00	0.00	45,239.75
655.001.003	FIRE DISTRICT NO. 2 - EXPENSE	109,714.73	11,392.83	0.00	0.00	36.25	655.001.003	FIRE DISTRICT NO. 2 - EXPENSE	4,396.68	0.00	4,396.68	114,111.08
655.001.004	FIRE DISTRICT NO. 3 - EXPENSE	894,497.98	263,520.93	0.00	0.00	789.95	655.001.004	FIRE DISTRICT NO. 3 - EXPENSE	262,740.00	0.00	262,740.00	631,757.93
655.001.005	FIRE DISTRICT NO. 4 - EXPENSE	438,607.90	172,084.32	0.00	0.00	3,117.22	655.001.005	FIRE DISTRICT NO. 4 - EXPENSE	234,970.58	0.00	234,970.58	203,637.35
655.001.006	FIRE DISTRICT NO. 5 - EXPENSE	630,594.30	882,464.39	0.00	1,116.92	1,897.15	655.001.006	FIRE DISTRICT NO. 5 - EXPENSE	866,884.29	0.00	866,884.29	1,493,478.58
655.001.007	FIRE DISTRICT NO. 6 - EXPENSE	143,864.59	39,628.29	0.00	0.00	121.51	655.001.007	FIRE DISTRICT NO. 6 - EXPENSE	39,388.36	0.00	39,388.36	183,476.23
655.001.008	FIRE DISTRICT NO. 7 - EXPENSE	149,381.78	29,123.29	0.00	0.00	20.93	655.001.008	FIRE DISTRICT NO. 7 - EXPENSE	29,102.36	0.00	29,102.36	178,279.42
655.001.009	FIRE DISTRICT NO. 8 - EXPENSE	79,191.07	31,194.65	0.00	0.00	409.79	655.001.009	FIRE DISTRICT NO. 8 - EXPENSE	30,871.95	0.00	30,871.95	48,319.12
655.001.010	FIRE DISTRICT NO. 9 - EXPENSE	36,476.28	19,345.30	0.00	0.00	66.43	655.001.010	FIRE DISTRICT NO. 9 - EXPENSE	18,278.87	0.00	18,278.87	18,197.41
655.001.011	FIRE DISTRICT NO. 10 - EXPENSE	54,320.97	49,962.43	0.00	0.00	152.66	655.001.011	FIRE DISTRICT NO. 10 - EXPENSE	40,809.77	0.00	40,809.77	13,511.20
655.001.012	FIRE DISTRICT NO. 11 - EXPENSE	34,108.34	22,224.43	0.00	0.00	51.53	655.001.012	FIRE DISTRICT NO. 11 - EXPENSE	22,248.54	0.00	22,248.54	11,859.80
655.001.013	FIRE DISTRICT NO. 12 - RESERVE	0.00	0.00	0.00	0.00	0.00	655.001.013	FIRE DISTRICT NO. 12 - RESERVE	0.00	0.00	0.00	0.00
655.001.014	FIRE DISTRICT NO. #13 EXPENSE	2,580.47	2,580.47	0.00	0.00	9.83	655.001.014	FIRE DISTRICT NO. #13 EXPENSE	2,564.85	0.00	2,564.85	0.62
655.001.015	FIRE DISTRICT NO. #14 EXPENSE	2,892.35	889,477.49	0.00	0.00	10.70	655.001.015	FIRE DISTRICT NO. #14 EXPENSE	2,891.65	0.00	2,891.65	886,585.74
655.001.016	FIRE DISTRICT NO. #15 EXPENSE	194,670.63	11,982.61	0.00	0.00	862.62	655.001.016	FIRE DISTRICT NO. #15 EXPENSE	764,953.16	0.00	764,953.16	196,620.47
655.001.017	FIRE DISTRICT NO. #16 BOND	84,739.51	0.00	0.00	0.00	301.41	655.001.017	FIRE DISTRICT NO. #16 BOND	0.00	0.00	0.00	84,740.92
655.001.018	FIRE DISTRICT NO. #15 RESERVE	93,667.71	1,973.39	10,000.00	0.00	0.00	655.001.018	FIRE DISTRICT NO. #15 RESERVE	0.00	0.00	0.00	104,641.10
655.001.019	FIRE DISTRICT NO. #15 AMBULANCE	55,239.15	55,239.15	0.00	0.00	15,150.34	655.001.019	FIRE DISTRICT NO. #15 AMBULANCE	540,215.15	0.00	540,215.15	0.00
655.001.020	FIRE DISTRICT NO. #16 EXPENSE	65,474.68	1,174.72	10,000.00	0.00	194.42	655.001.02					

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	USED TRANSACTIONS	TOTAL INCREASE	DISBURSEMENTS	TRANSFERS OUT	OTHER EXPENDITURES	TOTAL DECREASE	ENDING CASH AND INVESTMENT
656 020 000	TOWNSHIP PARKS & RECREATION	53,355.17	51,600.36	0.00	0.00	159.73	51,460.63	0.00	64,738.66	0.00	13,277.99	40,232.92
	TOTAL PARKS & RECREATION	53,355.17	51,600.36	0.00	0.00	159.73	51,460.63	0.00	64,738.66	0.00	13,277.99	40,232.92
657 050 000	OROVILLE RURAL E M S D	208,325.40	4,601.07	0.00	0.00	185.32	4,412.75	0.00	117,321.20	0.00	233,250.78	95,652.27
657 050 000	TOWNSHIP RURAL EMS D	183,916.56	210,663.39	0.00	0.00	774.64	209,886.75	0.00	239,025.42	0.00	183,916.56	165,544.53
657 070 000	METHOW VALLEY RURAL EMS D	150,020.73	684,639.48	0.00	0.00	2,170.59	836,830.80	0.00	681,573.96	0.00	679,403.37	153,466.17
	TOTAL EMERGENCY SERVICE DISTRICTS-RURAL	542,862.69	839,903.86	0.00	0.00	3,133.55	836,830.80	0.00	1,037,866.58	0.00	1,034,827.03	404,605.37
658 001 001	CEMETERY DISTRICT NO. 1 - EXPENSE	5,727.16	18,341.44	0.00	0.00	67.91	18,273.53	0.00	17,500.00	0.00	17,432.09	6,688.60
658 002 001	CEMETERY DISTRICT NO. 2 - EXPENSE	6,070.88	38,354.42	0.00	0.00	117.09	38,237.33	0.00	31,169.72	0.00	31,052.63	15,865.58
658 003 001	CEMETERY DISTRICT NO. 3 - EXPENSE	48,846.43	16,833.48	0.00	214.66	42.35	17,005.76	0.00	19,804.26	0.00	19,861.61	46,092.28
658 004 001	CEMETERY DISTRICT NO. 4 - EXPENSE	7,250.68	49,454.74	9,311.83	0.00	533.56	58,324.01	0.00	62,151.76	0.00	61,618.29	3,958.49
658 004 016	CEMETERY DISTRICT NO. 4 - SPECIAL	167.39	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	167.39
658 004 016	CEMETERY DISTRICT NO. 4 - SPECIAL	167.39	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00	167.39
658 004 017	CEMETERY DISTRICT NO. 4 - ENDOWMENT	3,270.84	1,311.83	0.00	0.00	0.00	1,311.83	0.00	9,311.83	0.00	9,311.83	62,048.31
	CEMETERY DISTRICT NO. 4 - COLUMBARIUM	3,270.84	68.44	0.00	0.00	0.00	68.44	0.00	0.00	0.00	0.00	3,339.28
	TOTAL CEMETERY DISTRICTS	144,081.69	124,455.32	9,311.83	214.66	760.32	133,220.89	0.00	140,937.57	0.00	139,276.45	138,925.93
659 001 001	COMMUNICATION T.V. DISTRICT NO. 1 - EXPENSE	107,869.17	73,123.47	0.00	0.00	189.31	72,934.16	0.00	41,740.96	0.00	41,551.65	139,251.68
659 002 001	METHOW VALLEY COMMUN. TV DIST. 2 - EXPENSE	171,825.45	56,243.52	0.00	66.00	66.00	56,177.52	0.00	127,134.09	0.00	127,068.09	140,935.88
	TOTAL TELEVISION DISTRICTS	279,694.62	129,366.99	0.00	0.00	255.31	129,151.68	0.00	188,875.05	0.00	188,619.74	280,187.56
670 051 000	PUBLIC HEALTH DISTRICT - EXPENSE	164,521.41	1,146,624.73	0.00	650.00	3,524.00	1,143,750.73	0.00	1,185,490.65	0.00	1,181,966.65	128,305.49
670 055 000	PUBLIC HEALTH DISTRICT - RESERVE	60,000.00	0.00	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00	70,000.00
670 059 000	PUBLIC HEALTH DISTRICT - EMERGENCY	15,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00
	TOTAL PUBLIC HEALTH DISTRICT	239,521.41	1,146,624.73	10,000.00	650.00	3,524.00	1,153,750.73	0.00	1,185,490.65	0.00	1,181,966.65	211,305.49
683 001 001	ANEAS LAKE IRRIGATION - EXPENSE	68,461.15	328,526.11	0.00	0.00	2,593.07	325,933.04	0.00	319,818.94	0.00	317,225.87	77,168.32
683 002 001	ALTA VISTA IRRIGATION - EXPENSE	48,656.36	31,322.30	0.00	0.00	599.76	30,365.54	0.00	25,659.77	0.00	24,701.01	6,358.89
683 003 001	BREWSTER FLAT IRRIGATION - EXPENSE	339,832.29	506,762.42	0.00	0.00	6.00	506,768.42	0.00	432,659.46	0.00	432,659.46	413,735.25
683 003 017	BREWSTER FLAT IRRIGATION - CONTRACT	28,255.94	366.76	0.00	0.00	0.00	366.76	0.00	26,250.00	0.00	26,250.00	2,372.70
683 004 001	HELENSDALE IRRIGATION - EXPENSE	201,233.14	34,855.53	0.00	0.00	0.00	34,855.53	0.00	33,271.73	0.00	33,271.73	90,827.74
683 004 022	HELENSDALE IRRIGATION - WATER TRUST	4,207.81	4,207.81	0.00	0.00	0.00	4,207.81	0.00	0.00	0.00	0.00	205,440.95
683 005 001	METHOW-OKANOGAN RECLAMATION - EXP	35,819.59	0.00	0.00	0.00	0.00	35,819.59	0.00	48,326.26	0.00	48,326.26	9,884.11
683 006 001	METHOW VALLEY IRRIGATION - EXPENSE	369,029.98	145,696.59	0.00	0.00	206.00	145,696.93	0.00	122,140.55	0.00	122,140.55	331,647.36
683 007 008	OKANOGAN IRRIGATION - EXPENSE	431,465.84	863,984.62	198,059.29	0.00	0.00	1,061,447.75	5,000.00	952,184.46	0.00	56,263.29	535,955.13
683 007 023	OKANOGAN IRRIGATION - EMERGENCY RESERVE	37,973.39	7,812.64	0.00	0.00	0.00	7,812.64	0.00	0.00	0.00	0.00	43,786.03
683 007 023	OKANOGAN IRRIGATION - EMERGENCY RESERVE	466,004.65	8,759.32	149,828.00	0.00	0.00	156,587.32	0.00	158,059.29	0.00	158,059.29	31,148.23
683 008 001	OKANOGAN IRRIGATION - SALMON CRK WATER	31,629.08	21,340.22	0.00	0.00	0.00	21,340.22	0.00	0.00	0.00	0.00	42,969.30
683 008 001	OKANOGAN IRRIGATION - SALMON CRK WATER	126,844.20	225,238.70	25,000.00	0.00	738.20	249,500.50	0.00	16,517.98	0.00	16,517.98	36,451.33
683 009 017	WHITESTONE RECLAMATION - CONTRACT	35,464.54	19,959.07	0.00	0.00	3.20	19,955.87	0.00	24,612.92	0.00	24,612.92	133,911.71
683 009 019	WHITESTONE RECLAMATION - EMERGENCY	53,309.95	1,115.63	0.00	0.00	0.00	1,115.63	0.00	18,814.52	0.00	18,814.52	55,196.48
683 009 024	WHITESTONE RECLAMATION - BLUE LAKE	233,489.72	4,494.90	0.00	0.00	0.00	4,494.90	0.00	0.00	0.00	0.00	24,875.82
683 010 001	WOLF CREEK RECLAMATION - EXPENSE	8,579.24	29,179.88	0.00	0.00	0.00	29,179.88	0.00	25,000.00	0.00	25,000.00	212,833.92
683 010 014	WOLF CREEK RECLAMATION - CONSTRUCTION	46,359.42	19,429.01	0.00	1,033.66	0.00	20,179.88	0.00	27,272.55	0.00	27,272.55	10,448.57
683 011 001	WELLS RANCH IRRIGATION - EXPENSE	284,212.45	218,104.11	0.00	0.00	0.00	20,532.67	0.00	36,000.00	0.00	36,000.00	30,897.08
683 011 017	WELLS RANCH IRRIGATION - CONTRACT	48,930.98	38,047.33	0.00	0.00	0.00	218,104.11	0.00	175,150.91	0.00	175,150.91	327,185.76
	TOTAL IRRIGATION DISTRICTS	3,304,549.23	2,545,421.63	372,887.29	1,103.66	4,482.23	2,914,913.36	5,000.00	2,724,866.29	0.00	2,730,866.29	3,483,993.52
683 015 001	RIVERSIDE FLOOD CONTROL	18,334.49	2,730.03	0.00	0.00	0.00	2,730.03	0.00	5,666.00	0.00	5,666.00	15,398.52
683 016 001	NINE MILE FLOOD CONTROL	688.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	688.46
683 017 001	LAKE OSOYOOS WATER DISTRICT	33.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.78
	TOTAL DRINKING FLOOD CONTROL WATER	19,036.73	2,730.03	0.00	0.00	0.00	2,730.03	0.00	5,666.00	0.00	5,666.00	16,100.76
684 001 001	LAKE MANAGEMENT DIST #1 - GENERAL	0.00	42,960.40	0.00	0.00	640.00	42,360.40	0.00	31,503.00	0.00	31,263.00	11,087.40
	TOTAL LAKE MANAGEMENT	0.00	42,960.40	0.00	0.00	640.00	42,360.40	0.00	31,503.00	0.00	31,263.00	11,087.40
699 001 001	CITY OF BREWSTER - GENERAL	3,206.87	372,019.44	0.00	0.00	1,202.58	371,416.86	0.00	370,864.54	0.00	370,864.54	4,138.19
699 002 001	TOWN OF CONCORDVILLE - GENERAL	534.45	44,709.20	0.00	0.00	148.18	44,561.02	0.00	44,604.71	0.00	44,604.71	418.94
699 003 001	CITY OF COULLEE DAM - GENERAL	881.99	97,930.49	0.00	0.00	331.52	97,498.97	0.00	94,313.90	0.00	94,313.90	4,687.06
699 004 001	TOWN OF ELMER CITY - GENERAL	206.55	21,230.96	0.00	0.00	79.21	21,151.77	0.00	21,202.83	0.00	21,202.83	214.60
699 005 001	TOWN OF NEPSPEL - GENERAL	85.22	9,120.98	0.00	0.00	36.77	9,084.21	0.00	9,178.71	0.00	9,178.71	108.09
699 006 001	CITY OF OKANOGAN - GENERAL	7,117.70	381,193.52	0.00	0.00	1,177.83	380,015.69	0.00	361,861.81	0.00	361,861.81	5,271.58
699 008 001	CITY OF OKANOGAN - GENERAL	3,522.87	933,438.53	0.00	0.00	1,167.05	930,259.92	0.00	947,709.16	0.00	944,500.55	10,471.09
699 008 001	CITY OF OKANOGAN - GENERAL	1,445.50	350,266.62	0.00	0.00	1,167.05	349,039.57	0.00	350,128.02	0.00	348,960.97	2,088.26
699 010 001	TOWN OF PATEROS - EXPENSE	2,156.70	206,607.22	0.00	0.00	550.54	206,256.68	0.00	204,993.82	0.00	204,993.82	1,264.47
699 010 001	TOWN OF PATEROS - EXPENSE	2,156.70	195,640.12	0.00	0.00	594.45	195,045.67	0.00	195,172.38	0.00	195,172.38	2,029.99
699 012 001	TOWN OF TWISP - GENERAL	2,976.50	224,885.01	0.00	0.00	724.59	224,160.42	0.00	224,550.91	0.00	224,550.91	2,988.01
699 012 002	TOWN OF WINTHROP - GENERAL	3,805.77	218,616.74	0.00	0.00	696.19	218,122.55	0.00	213,776.63	0.00	213,776.63	8,149.69
699 013 001	TOWN OF WINTHROP - BOND	387.80	1,779.58	0.00	0.00	79.69	1,705.89	0.00	2,022.51	0.00	2,022.51	71.28
	TOTAL TOWNSHIPS	300.73	3,073,860.10	0.00	0.00	115.08	3,073,860.10	0.00	3,070,898.29	0.00	3,070,898.29	44,886.89
699 001 019	BREWSTER EMS-CITY	677.72	68,943.40	0.00	0.00	258.77	68,684.63	0.00	68,684.63	0.00	68,684.63	762.99
699 009 019	OROVILLE CITY EMS D	267.92	1,112.46	0.00	0.00	45.61	1,066.85	0.00	1,338.12	0.00	1,338.12	42.38
699 010 019	PATEROS EMS-CITY	260.62	26,614.96	0.00	0.00	99.35	26,515.61	0.00	26,581.27	0.00	26,581.27	284.31
699 012 019	WINTHROP CITY EMS D	469.95	47,863.30	0.00	0.00	179.25	47,684.05	0.00	47,603.63	0.00	47,603.63	538.64
	TOTAL EMS FOR TOWNSHIPS	2,284.32	198,518.79	0.00	0.00	785.47	198,133.32	0.00	198,693.49	0.00	198,693.49	2,329.92
	GRAND TOTAL	94,047,224.70	312,									



Okanogan County

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)

For Fiscal Year ended December 31, 2019

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Ecology	STATE GRANT FROM DEPARTMENT OF ECOLOGY	W2RCLCP-1719-OKCOSO-00016	7,064
	STATE GRANT FROM DEPARTMENT OF ECOLOGY	NONE	191
	STATE GRANT FROM DEPARTMENT OF ECOLOGY	OTGP-2019-OKCOPW-00014	84,703
	STATE GRANT FROM DEPARTMENT OF ECOLOGY	W2RLSWFA-1719-OKCOPW-00046	27,154
	STATE GRANT FROM DEPARTMENT OF ECOLOGY	WSMLSWFA-2019-OKCOPW-00085	37,712
	STATE GRANT FROM DEPARTMENT OF ECOLOGY	WQAIIP-2019-OCNWCB-00028	13,550
	<b>Sub-total:</b>		
State Grant from Department of Social and Health Services	STATE GRANT FROM DEPARTMENT OF SOCIAL AND HEALTH SERVICES	1763-96308	145,838
	STATE GRANT FROM DEPARTMENT OF SOCIAL AND HEALTH SERVICES	1763-59054	113,796
	STATE GRANT FROM DEPARTMENT OF SOCIAL AND HEALTH SERVICES	2110-80580	87,530
	STATE GRANT FROM DEPARTMENT OF SOCIAL AND HEALTH SERVICES	K3965	18,578
	STATE GRANT FROM DEPARTMENT OF SOCIAL AND HEALTH SERVICES		

Grantor	Program Title	Identificaton Number	Amount
	STATE GRANT FROM DEPARTMENT OF SOCIAL AND HEALTH SERVICES	1761-98796	743
	STATE GRANT FROM DEPARTMENT OF SOCIAL AND HEALTH SERVICES	2110-80580	6,400
	STATE GRANT FROM DEPARTMENT OF SOCIAL AND HEALTH SERVICES	1963-59055	53,417
	STATE GRANT FROM DEPARTMENT OF SOCIAL AND HEALTH SERVICES	1763-93772	83,250
		<b>Sub-total:</b>	<b>509,552</b>
State Grant from Other Judicial Agencies			
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	IAA19067	24,431
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	IAA20082	24,408
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	IAA19105	24,000
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	IAA20049	25,258
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	NONE	2,420
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	NONE	4,760
	STATE GRANT FROM OTHER JUDICIAL AGENCIES	PRA19002	3,212
		<b>Sub-total:</b>	<b>108,489</b>
1/2 County Prosecutor's Salary			
	1/2 COUNTY PROSECUTOR'S SALARY	NONE	90,889

Grantor	Program Title	Identificaton Number	Amount
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			<b>Sub-total: 90,889</b>
Rural Arterial Program (RAP)			
	RURAL ARTERIAL PROGRAM (RAP)	2419.02	269
	RURAL ARTERIAL PROGRAM (RAP)	2419-01	27
	RURAL ARTERIAL PROGRAM (RAP)	2417-01	38,446
	RURAL ARTERIAL PROGRAM (RAP)	2417-02	12,753
	RURAL ARTERIAL PROGRAM (RAP)	2418-01	493,706
	RURAL ARTERIAL PROGRAM (RAP)	2416-03	43,312
	RURAL ARTERIAL PROGRAM (RAP)	2415-01	515,848
			<b>Sub-total: 1,104,361</b>

State Grant from Department of Commerce			
	STATE FRANT FROM DEPARTMENT OF COMMERCE	19-31101-522	27,961
			<b>Sub-total: 27,961</b>

State Grant from Conservation Commission			
	STATE GRANT FROM CONSERVATION COMMISSION	K1820	108,148
	STATE GRANT FROM CONSERVATION COMMISSION	K2017	33,527
	STATE GRANT FROM CONSERVATION COMMISSION	WRSRPPG-2018-OKANPD-00038	30,811
			<b>Sub-total: 172,486</b>

State Grant from Military Department			
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Grantor	Program Title	Identificaton Number	Amount
State Grant from Parks and Recreation Commission	STATE GRANT FROM MILITARY DEPARTMENT	E19-030	106,446
	STATE GRANT FROM MILITARY DEPARTMENT	E20-023	156,116
			<b>Sub-total: 262,562</b>
County Arterial Preservation Program (CAPP)	STATE GRANT FROM PARKS AND RECREATION COMMISSION	WR315-166 SNOWPARKS	12,876
	STATE GRANT FROM PARKS AND RECREATION COMMISSION	WR315-174 GROOMING	35,806
			<b>Sub-total: 48,682</b>
State Grant from Department of Agriculture	COUNTY ARTERIAL PRESERVATION PROGRAM (CAPP)	G-6059	9,904
	COUNTY ARTERIAL PRESERVATION PROGRAM (CAPP)	NONE	605,664
			<b>Sub-total: 615,568</b>
State Grant from Department of Employment Security	STATE GRANT FROM DEPARTMENT OF AGRICULTURE	K2480	80,000
			<b>Sub-total: 80,000</b>
State Grant from Department of Employment Security	STATE GRANT FROM DEPARTMENT OF EMPLOYMENT SECURITY	NONE	3,278
			<b>Sub-total: 3,278</b>

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Transportation	STATE GRANT FROM DEPARTMENT OF TRANSPORTATION	GCB3065	67,144
	<b>Sub-total:</b>		<b>67,144</b>
	State Grant from Secretary of State		
State Grant from Secretary of State	STATE GRANT FROM SECRETARY OF STATE	G-6420-1	5,243
	<b>Sub-total:</b>		<b>5,243</b>
	<b>Grand total:</b>		<b>3,266,589</b>

**Okanogan County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2019**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
<b>Child Nutrition Cluster</b>								
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via STATE OF WA SUPERINTENDENT OF PUBLIC INSTRUCTION)	National School Lunch Program	10.555	159859	11,362	-	11,362	-	
<b>Total Child Nutrition Cluster:</b>				<b>11,362</b>	<b>-</b>	<b>11,362</b>	<b>-</b>	
<b>Forest Service Schools and Roads Cluster</b>								
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF	Schools and Roads - Grants to States	10.665	NONE	-	66,421	66,421	66,421	
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF	Schools and Roads - Grants to States	10.665	NONE	-	703,688	703,688	-	
<b>Total Forest Service Schools and Roads Cluster:</b>				<b>-</b>	<b>770,109</b>	<b>770,109</b>	<b>66,421</b>	
<b>NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, COMMERCE, DEPARTMENT OF (via UPPER COLUMBIA SALMON RECOVERY BOARD)</b>								
	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438	09-1588N	4,726	-	4,726	-	
<b>Total Forest Service Schools and Roads Cluster:</b>				<b>-</b>	<b>770,109</b>	<b>770,109</b>	<b>66,421</b>	
<b>ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA STATE DEPARTMENT OF COMMERCE)</b>								
	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	16-62210-029	219,346	-	219,346	219,346	

The accompanying notes are an integral part of this schedule.

**Okanogan County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2019**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA STATE DEPARTMENT OF COMMERCE)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	19-62210-011	41,500	-	41,500	39,750	
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	45,640	-	45,640	43,307	
			<b>Total CFDA 14.228:</b>	<b>306,486</b>	<b>-</b>	<b>306,486</b>	<b>302,404</b>	
BUREAU OF LAND MANAGEMENT, INTERIOR, DEPARTMENT OF THE (via WA STATE DEPARTMENT OF AGRICULTURE)	Invasive and Noxious Plant Management	15.230	K2414	10,442	-	10,442	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA STATE DEPARTMENT OF COMMERCE)	Crime Victim Assistance	16.575	S19-31101-522	31,083	-	31,083	-	
OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via THE SUPPORT CENTER)	Violence Against Women Formula Grants	16.588	F18-31103-084	27,569	-	27,569	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	State Criminal Alien Assistance Program	16.606	2019-AP-BX- 0918	-	33,032	33,032	-	

*The accompanying notes are an integral part of this schedule.*

**Okanogan County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2019**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607	NONE	-	7,124	7,124	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA STATE DEPARTMENT OF COMMERCE)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F17-31440-009	51,725	-	51,725	-	
OJP BUREAU OF JUSTICE ASSISTANCE, JUSTICE, DEPARTMENT OF (via WA STATE PATROL)	Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	K14498	7,000	-	7,000	-	
<b>Highway Planning and Construction Cluster</b>								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	LA-9273	12,638	-	12,638	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	LA-9532	419,022	-	419,022	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	LA-9272	187,955	-	187,955	-	

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**Okanogan County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2019**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	LA-9437	4,812	-	4,812	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	LA-8486	3,661	-	3,661	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA STATE DEPARTMENT OF TRANSPORTATION)	Highway Planning and Construction	20.205	LA-9192	132,812	-	132,812	-	
			<b>Total CFDA 20.205:</b>	<b>760,900</b>	<b>-</b>	<b>760,900</b>	<b>-</b>	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via DEPARTMENT OF	Federal Lands Access Program	20.224	039357425	308,932	-	308,932	-	
			<b>Total Highway Planning and Construction Cluster:</b>	<b>1,069,832</b>	<b>-</b>	<b>1,069,832</b>	<b>-</b>	
<b>Highway Safety Cluster</b>								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA STATE TRAFFIC SAFETY)	State and Community Highway Safety	20.600	NONE	10,511	-	10,511	-	
			<b>Total Highway Safety Cluster:</b>	<b>10,511</b>	<b>-</b>	<b>10,511</b>	<b>-</b>	

The accompanying notes are an integral part of this schedule.

**Okanogan County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2019**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA STATE DEPARTMENT OF SOCIAL AND HEALTH SERVICES)	Child Support Enforcement	93.563	2110-80580	223,905	-	223,905	-	2
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA STATE MILITARY DEPARTMENT)	Hazard Mitigation Grant	97.039	D19-003	13,827	-	13,827	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA STATE MILITARY DEPARTMENT)	Emergency Management Performance Grants	97.042	E20-145	724	-	724	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA STATE MILITARY DEPARTMENT)	Emergency Management Performance Grants	97.042	E19-168	23,630	-	23,630	-	
			<b>Total CFDA 97.042:</b>	<b>24,354</b>	<b>-</b>	<b>24,354</b>	<b>-</b>	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA STATE MILITARY DEPARTMENT)	Homeland Security Grant Program	97.067	E19-180	268,955	-	268,955	-	

The accompanying notes are an integral part of this schedule.

**Okanogan County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2019**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA STATE MILITARY DEPARTMENT)	Homeland Security Grant Program	97.067	E-17-076	10,997	-	10,997	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA STATE MILITARY DEPARTMENT)	Homeland Security Grant Program	97.067	E-18-161	13,129	-	13,129	-	
<b>Total CFDA 97.067:</b>				<b>293,081</b>	<b>-</b>	<b>293,081</b>	<b>-</b>	
<b>Total Federal Awards Expended:</b>				<b>2,085,903</b>	<b>810,265</b>	<b>2,896,168</b>	<b>368,825</b>	

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, 2019**

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the 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, 2019

Total Sales and Use Tax Proceeds (BARS Code 3131800) \$ 677,002.50 plus Unspent Proceeds from Previous Periods \$ 1,523,484.24					
(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	\$110833.42	Created – 14 Retained - 104	Created – 20 Retained -89.5
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 -0	Created – 0 Retained -100
		\$	\$		

\_\_\_\_\_ OKANOGAN COUNTY  
(County/City/District)

**Local Government Risk Assumption  
For the Year Ended December 31, 2019**

1. Self-Insurance Program Manager: \_\_\_\_\_ TANYA CRAIG \_\_\_\_\_
2. Manager Phone: \_\_\_\_\_ 509-422-7104 \_\_\_\_\_
3. Manager Email: \_\_\_\_\_ tcrraig@co.okanogan.wa.us \_\_\_\_\_
4. How do you insure property and liability risks, if at all?
  - a. Formal or informal self-insurance program/activity for some or all perils/risks
  - b. Belong to a public entity risk pool
  - c. Purchase private insurance
  - d. Retain risk internally without formal or informal self-insurance program/activity
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

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

If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government’s self-insured risks and copy the table below as needed. Please use a separate column for each peril/risk.

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	<u>Self-insurance program title or type of risk or peril covered by formal self-insurance:</u>			
	<i>Unemployment – Current Expense</i>	<i>Unemployment – Public Works</i>	<i>Automobile</i>	
Self-insurance as a <i>formal</i> program?	<u>No</u>	<u>No</u>	<u>No</u>	
If yes, do other governments participate?				
If yes, please list participating governments.				
Self-Insure as part of a joint program?	<u>No</u>	<u>No</u>	<u>No</u>	
Does a Third-Party Administrator manage claims?	<u>No</u>	<u>No</u>	<u>No</u>	
If no, does somebody reconcile claims payments to the information in the claims management software? (Not applicable for self-insured unemployment compensation.)	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>	
Has program had a claims audit in last three years?	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	
Are program resources sufficient to cover expenses?	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	
Does an actuary estimate program liability?	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	
Number of claims paid during the period?	<u>8</u>	<u>10</u>	<u>1</u>	
Total amount of paid claims during the period?	<u>\$35,020.76</u>	<u>\$29,520.81</u>	<u>\$1,957.33</u>	
Total amount of recoveries during the period?				

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