

Note 1 - Summary of Significant Accounting Policies

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

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

- Financial transactions are recognized on a cash basis of accounting as described below.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are presented using classifications that are similar to the ending balance classification in GAAP.

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Special Revenue Funds

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

Capital Projects Funds

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

Permanent Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

Internal Service Funds

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

FIDUCIARY FUND TYPES:

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

Investment Trust Funds

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

Private-Purpose Trust Funds

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

Custodial Funds

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

B. Basis of Accounting and Measurement Focus

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

C. Cash and Investments

See Note 5 - *Deposits and Investments*.

D. Capital Assets

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

E. Compensated Absences

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

F. Long-Term Debt

See Note 9 - *Debt Service Requirements*.

G. Restricted and Committed Portion of Ending Cash and Investments

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

Restrictions and commitments of Ending Cash and Investments consist of:

<u>Fund #</u>	<u>Fund Name</u>	<u>Amount</u>	<u>Purpose of Reserved Funds</u>
001	General Fund	2,636,539	Unspent specialized grant funds and funds committed by BOCC for a specific use
101	Veteran's Relief	120,367	For the relief of indigent veterans, their families, and the families of deceased indigent veterans (RCW 73.08)
102	Road Fund	5,830,894	For the construction, alteration, repair, improvement, or maintenance of county roads (RCW 36.82)
104	Mental Health	126,336	To provide or coordinate mental health community services (RCW 71.20)
105	Developmental Disabilities	123,116	To provide or coordinate community services for persons with developmental disabilities (RCW 71.20)
106	County Drug Control	30,503	Law enforcement drug control efforts/services (RCW 66.08)
107	Alcohol/Drug Abuse	32,890	Alcohol and/or drug abuse services (RCW 84.56)
108	Law Library	3,061	Law library services for the public (RCW 27.24)
110	Treasurer's O & M	73,779	Treasurer operations and maintenance fund (RCW 84.56)
111	Probation Services	83,838	Probation services (RCW 10.64)
113	BECCA Bill Impact Fund	15,814	Services provided under the family reconciliation act (truancy programs) (RCW 13.32A)
114	Path & Trails	20,905	Constructing, maintaining and improving of county bicycle paths, lanes, routes, etc. (RCW 36.82)
116	Flood Control	19,459	Maintaining and improving of county levy structures
117	OK CO Infrastructure Fund	1,996,291	Financing of public facilities serving economic development in rural counties (RCW 82.14.370)
120	TSC-911 Communications	393,589	911 emergency communications services (RCW 82.14B)
122	Sewer and Water	94,327	Maintaining/improving of county rural water systems
126	Stadium/Tourism Fund	1,183,179	Tourism and agricultural promotion (RCW 67.28)
129	Crime Victims' Compensation	90,841	Comprehensive services to victims and witnesses of all types of crime (RCW 7.68)
132	Drug Task Force	626,424	Expansion and improvement of controlled substances related law enforcement activity (RCW 69.50)
134	Capital Improvement Tax	1,045,539	Preserve, prevent the decline of, or extend the useful life of a capital project (RCW 82.46)
137	Title III Projects	128,891	For activities outlined in Title 16 USC Section 500
141	Affordable Housing Fund	279,098	Housing activities that serve extremely low and very low-income households in the county (RCW 36.22)
142	County Homeless	732,808	Homeless Housing programs and services including emergency shelters (RCW 36.22)

143	Therapeutic Court	797,861	For the operation of chemical dependency, mental health and therapeutic court programs/services (RCW 82.14)
144	REET/REVALV	96,456	Maintenance/operation of a revaluation system for property tax valuation and excise tax affidavits (RCW 82.45)
145	Boating Safety	19,337	For boating safety (RCW 88.02.650)
160	CJTA Sales Tax	1,342,742	Construction, operating, maintaining, remodeling, etc. of juvenile detention facilities and jails (RCW 82.14.350)
161	Emergency Communications	2,683,123	Financing, Acquisition, Construction, Equipping, Operating a emergency communications systems (RCW 82.14)
170	American Rescue Plan Act Fund	5,881,198	To remedy rising costs and falling revenues due to public health pandemic. Signed into law by the President
171	Capital Expense Bond Fund	9,573,326	G.O. Bonds obtained in 2022 for restricted purpose.
172	Local Assistance and Tribal	6,029,342	Added Section 9901 to American Rescue Plan Act for eligible revenue sharing counties and Tribal governments.
195	Trial Court Improvement	215,777	Fund improvements to superior and district court staffing, programs, facilities, or services (RCW 3.58)
402	Liberty Woodlands Sewer System	67,652	Sewer enterprise fund (RCW 36.94)
405	Solid Waste Enterprise	13,552,538	For the operation, closure, post-closure, financial and monitoring requirements for waste facilities (173-303 WA
406	Mazama WQPS	166,817	Sewer enterprise fund (RCW 36.94)
407	Conconully Sewer	227,145	Sewer enterprise fund (RCW 36.94)
408	Edelweiss Sewer System	78,926	Sewer enterprise fund (RCW 36.94)
423	Building Department	660,335	Resolution 89-2019
174	M.A.R.C. Fund	443,983	For ongoing preservation of historical documents of all county offices and departments (RCW 36.22)

Note 2 - Budget Compliance

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

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

Fund/Department	Final Appropriated	Actual Expenditures	Variance
General Fund:			
001. Advanced Expenditures	\$13,700	\$374.81	\$13,325.19
002. County Agent	\$108,461	\$103,477.96	\$4,983.04
003. County Assessor	\$1,084,933	\$1,061,741.28	\$23,191.72
004. County Auditor	\$658,416	\$641,407.65	\$17,008.35
005. Planning	\$1,024,474	\$747,618.37	\$276,855.63
006. County Clerk	\$627,116	\$623,699.28	\$3,416.72
007. County Commissioners	\$790,814	\$750,942.08	\$39,871.92
008. County Coroner	\$173,959	\$158,025.76	\$15,933.24
009. Courthouse Maintenance	\$766,620	\$735,104.90	\$31,515.10
010. Disability Board	\$500	\$0	\$500
011. District Court	\$1,114,169	\$1,010,261.74	\$103,907.26
012. Equalization Board	\$3,673	\$2,208.53	\$1,464.47

Fund/Department	Final Appropriated	Actual Expenditures	Variance	Final Ap
013. County Jail	\$4,352,160	\$3,619,926.10	\$732,233.90	
014. County Juvenile	\$1,905,311	\$1,385,865.85	\$519,445.15	
015. Non-Departmental	\$5,685,207	\$4,666,898.35	\$1,018,308.65	
016. County Prosecutor	\$2,038,784	\$1,839,993.96	\$198,790.04	
017. County Sheriff	\$4,909,684	\$4,227,839.63	\$681,844.37	
019. State Examiner	\$74,000	\$50,953.64	\$23,046.36	
020. Superior Court	\$905,932	\$890,275.35	\$15,656.65	
021. County Treasurer	\$582,258	\$543,390.41	\$38,867.59	
022.Civil Service Commission	\$10,712	\$5,292.72	\$5,419.28	
026. Central Services	\$397,496	\$341,709.00	\$55,787.00	
027. Elections	\$395,672	\$334,614.79	\$61,057.21	
028.Fairgrounds Dept	\$636,020	\$628,113.50	\$7,906.50	
Total General Fund	\$28,260,071	\$24,369,735.66	\$3,890,335.34	

Fund/Department	Final Appropriated	Actual Expenditures	Variance
<u>Miscellaneous Funds:</u>			
101. Veteran's Fund	\$179,400	\$92,418.92	\$86,981.08
102. Road Fund	\$18,453,326	\$12,838,143.77	\$5,615,182.23
103. Noxious Weed	\$1,136,840	\$677,257.32	\$459,582.68
104. Mental Health	\$157,638	\$93,485.00	\$64,153.00
105. Developmental Disabilities	\$118,525	\$48,500.00	\$70,025.00
106. County Drug Control	\$55,503	\$0	\$55,503.00
107. Alcohol/Drug Control	\$19,574	\$16,900.00	\$2,674.00
108. Law Library	\$28,000	\$19,262.22	\$8,737.78
109. Jail Commissary	\$216,800	\$115,800.31	\$100,999.69
110. Treasurer's O & M	\$133,500	\$44,064.02	\$89,435.98
111. Probation Services	\$187,173	\$132,875.63	\$54,297.37
112. County Fair	\$369,660	\$218,657.34	\$151,002.66
113. Becca Bill	\$63,647	\$46,659.01	\$16,987.99
114. Paths and Trails	\$44,369	\$25,000.00	\$19,369.00
116. Flood Control	\$19,050	\$863.43	\$18,186.57
117. Infrastructure	\$1,907,200	\$481,550.95	\$1,425,649.05
119. Pest Control	\$262,820	\$130,858.35	\$131,961.65
120.TSC-911 Communications	\$1,164,530	\$834,057.29	\$330,472.71

Fund/Department	Final Appropriated	Actual Expenditures	Variance	Final App
121. Emergency Services	\$397,614	\$267,909.65	\$129,704.35	
122. Sewer & Water	\$93,100	\$141.20	\$92,958.80	
123. Solid Waste Closure	\$13,496,605	\$50,000.00	\$13,446,605.00	
124. Sheriff's Special Projects	\$381,397	\$145,248.54	\$236,148.46	
125. Park & Rec-Snowmobile	\$149,646	\$63,373.20	\$86,272.80	
126. Stadium Tourism	\$1,283,342	\$476,871.77	\$806,470.23	
129. Crime Victims' Comp.	\$193,844	\$129,577.45	\$64,266.55	
130. WSU Publication/Mtg.	\$2,210	\$383.88	\$1,826.12	
132. Drug Task Force	\$832,346	\$220,568.78	\$611,777.22	
134. Capital Improvement Tax	\$2,768,129	\$1,822,896.64	\$945,232.36	
137. Title III Projects	\$199,220	\$77,036.27	\$122,183.73	
139. Water Conservancy Board	\$5,000	\$4,349.37	\$650.63	
141. Affordable Housing	\$395,000	\$94,566.28	\$300,433.72	
142. County Homeless	\$687,000	\$238,783.03	\$448,216.97	
143. Therapeutic Court Fund	\$1,418,302	\$942,652.31	\$475,649.69	
144. REET/REVALV	\$165,000	\$75,657.74	\$89,342.26	
145. BOATING SAFETY	\$21,500	\$4,210.39	\$17,289.61	
146. LIABILITY/PROPERTY INSURANCE	\$629,390	\$527,043.84	\$102,346.16	
160. CORRECTIONAL FACILITIES	\$1,655,000	\$716,550.89	\$938,449.11	
161. EMERGENCY COMMUNICATIONS	\$3,988,530	\$1,203,813.41	\$2,784,716.59	
170. AMERICAN RESCUE PLAN ACT FUND	\$6,617,415	\$736,217.49	\$5,881,197.51	
171. Capital Expense Bond Fund	\$9,996,247	\$522,664.63	\$9,473,582.37	
172. Local Assistance and Tribal Consistency Fund	\$6,000,000	\$0	\$6,000,000.00	
193. JAIL IMPROVEMENT FUND	\$100,000	\$67,332.91	\$32,667.09	
195. Trial Court Improvement	\$235,000	\$13,265.31	\$221,734.69	
196. Equipment Reserve Fund	\$165,000	\$114,948.04	\$50,051.96	
197. Vehicle Reserve fund	\$495,622	\$99,528.08	\$396,093.92	
198. Current Expense Reserve	\$709,600	\$150,000.00	\$2,061,300.00	
199. ELECTIONS RESERVE FUND	\$250,184	\$17,182.07	\$106,791.93	

Fund/Department	Fund/Department	Fund/Department	Fund/Department	Final Ap
402. Liberty Woodlands Sewer	\$68,100	\$8,007.25	\$60,092.75	
405. Solid Waste Enterprise	\$11,269,516	\$3,731,317.16	\$7,538,198.83	
406. Mazama Water Quality	\$179,250	\$13,748.41	\$165,501.59	
407. Conconully Lakes Sewer	\$300,270	\$69,903.84	\$230,366.16	
408. Edelweiss Sewer System	\$80,000	\$5,138.28	\$74,861.72	
410. Eastlake Utility Construct.	\$381,674	\$294,927.75	\$86,746.25	
423. BUILDING	\$986,225	\$488,778.62	\$497,446.38	
501. ER&R	\$6,989,233	\$4,928,395.53	\$2,060,837.47	
174. M.A.R.C.	\$313,000	\$55,280.59	\$257,719.41	
Total Miscellaneous Funds	\$99,791,556	\$34,194,624.17	\$65,361,902.83	

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

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

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

Tonasket Emergency Medical Service District
 Oroville Emergency Medical Service District
 Methow Valley Emergency Medical Services
 Okanogan County Public Health District
 Law Enforcement Officers Fire Fighters
 Water Planning Unit WRIAs
 WA State Risk Pool
 Tri-County Horticulture & Pest Control Board
 Okanogan County Transportation Authority
 Wildland Fire Advisory Committee
 Okanogan County Council of Governments
 Lake Management District #1 Board
 North East WA Counties (joint venture)
 Okanogan County Tourism Council
 State Public Health Advisory Board
 CW Workforce Development Council
 North Cascades Interagency Grizzly Bear Committee
 Okanogan County Noxious Weed Board (joint venture)

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

Note 4 – COVID-19 Pandemic

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

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

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

In fiscal year 2021, the County continued the safety measures put in place in 2020 and operations have continued uninterrupted throughout the fiscal year. The County continues to monitor the situation for any operational or financial effects and is ready to respond appropriately as needed. At this time, Okanogan County has no uncertainty regarding the county's ability to continue operating as it has been in the past and to realize its assets and settle its liabilities in the normal course of business.

In fiscal year 2022, operations have continued uninterrupted throughout the fiscal year. The County continues to monitor the situation for any operational or financial effects and is ready to respond appropriately as needed. At this time, Okanogan County has no uncertainty regarding the county's ability to continue operating as it has been in the past and to realize its assets and settle its liabilities in the normal course of business.

Note 5 – Deposits and Investments

Investments are reported at original cost. Deposits and investments by type at December 31, 2022 are as follows:

Type of deposit or investment	Okanogan County's own deposits and investments	Deposits and investments held by the County as custodian for other local governments, individuals, or private organizations	Total
Washington Federal Bank	\$73,255,361.00	\$ 78,632,835.89	\$151,888,196.89
WAFD – County Residual-Registered Warrants – Aeneas Lake Irrigation		137,526.86	137,526.86
US Bank – LGIP		2,016,608.85	2,016,608.85
US Bank – Safekeeping		41,153.14	41,153.14
County Petty Cash	25,050.00		25,050.00
North Cascades Bank–Revolving Funds	40,000.00		40,000.00
North Cascades Bank-Outside Trust Accts		416,558.49	416,558.49
TVI Investments		15,870,196.77	15,870,196.77
Total	\$ 73,320,411.00	\$ 97,114,880.00	\$ 170,435,291.00

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

Investments in the State Local Government Investment Pool (LGIP)

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

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

Investments in Okanogan County Pool

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

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in event of a failure of a depository financial institution, the county would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The county deposits and certificates of deposit are mostly covered

by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

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

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

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

The investments are managed by the Treasurer, which reports investment activity to the County Finance Committee on a monthly (3rd Tuesday) basis. Additionally, the County Treasurer investment activity is subject to an annual investment policy review, compliance oversight, quarterly financial review and annual financial reporting. The County has not provided nor obtained any legally binding guarantees during the year ended December 31, 2022, 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 \$785,158.20. 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.

32.66% 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 \$65,643,449. Income from the specific investments acquired for the individual municipalities and changes in the value of those investments, affect only the municipality for which they are acquired and are aggregated in the individual Investment Fund.

Note 7 – Fiduciary Activities

Washington State law requires counties to act as a fiscal agent on behalf of special purpose districts. The resources collected and held for these districts in a custodial capacity were previously omitted from the financial statements. Starting in fiscal year 2017, counties are required to report the custodial amounts on their financial statements. This requirement resulted in addition of \$30,602,349 in custodial deposits reported in the statement of *Fiduciary Fund Resources and Uses Arising from Cash Transactions* for the year ended December 31, 2022. In addition, these amounts are now required to be presented by fund type rather than by individual fund.

Note 8 - Interfund Loans

The following table displays interfund loan activity during 2022:

Borrowing Fund	Lending Fund	Balance 1/1/2022	New Loans	Repayments	Balance 12/31/2022	
001.017.012 Current Expense - Sheriff	123.000.000 Solid Waste Closure Reserve	92,060.00	0.00	92,060.00	0.00	RES: 002- 2020
TOTAL:		92,060.00	0.00	92,060.00	0.00	

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

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of Okanogan County and summarizes the county's debt transactions for year ended December 31, 2022.

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

YEAR	PRINCIPAL	INTEREST	TOTAL
2023	741,396.35	408,021.50	1,149,417.85
2024	511,396.35	388,711.57	900,107.92
2025	474,336.71	375,551.67	849,888.38
2026	489,336.72	362,402.04	851,738.76
2027	494,336.71	348,583.67	842,920.38
2028-2032	2,636,683.58	1,523,836.61	4,160,520.19
2033-2037	2,382,346.86	1,181,827.43	3,564,174.29
2038-2042	1,675,000.00	926,750.00	2,601,750.00
2043-2047	1,980,000.00	621,000.00	2,601,000.00
2048-2052	1,885,000.00	192,200.00	2,077,200.00
TOTAL	13,269,833.28	6,328,884.49	19,598,717.77

Note 10 – OPEB Plans

Okanogan County has a postemployment benefit plan (OPEB) offered to LEOFF 1 retirees called LEOFF Health and Welfare Trust. We currently have 5 participants on the plan. The amount that Okanogan County has contributed to the plan in fiscal year 2022 is \$34,627.42. Okanogan County's OPEB liability estimate for this plan utilizing the OSA tool is \$2,403,063 as of June 30, 2022.

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

2022 Medical Benefits

Benefits

Deductible	Individual \$1000; Family \$3000. 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 Deductible, then Covered at 80% Outpatient - \$25 copay
Chiropractic Care	\$25 copay 24 visits PCY
Home Health	Subject to Deductible then Covered at 80% 130 visits PCY
Hospice	Subject to Deductible then Covered at 80% Limited to 6 months max per lifetime
Naturopathy	Not covered
Inpatient Rehab & Cardiac Rehab	Pays balance after Medicare
Outpatient Physical, Speech, & Occupational Therapy, & Cardiac Rehab Care and Massage Therapy	Pays balance after Medicare - up to \$3,000 for outpatient and 60 visits PCY (Massage Therapy not covered)
Skilled Nursing Facility	Pays balance after Medicare – Limited to 60 days PCY
Routine Hearing Exam	One exam PCY subject to \$25 copay; Test: Covered in Full

Prescription Drugs

Retail 30-day Supply	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 113 current employees and 18 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 \$4,733,482 as of June 30, 2022. For more information regarding the Uniform Medical Plans, please click on this link: [Uniform Medical Plan \(UMP\) plans | Washington State Health Care Authority](#)

Note 11 – Pension Plans

A. State Sponsored Pension Plans

Substantially all Okanogan County's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans: Public Employees' Retirement System (PERS), Public Safety Employees' Retirement System (PERS) and the Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF).

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available annual comprehensive financial report (ACFR) that includes financial statements and required supplementary information for each plan. The DRS ACFR may be obtained by writing to:

Department of Retirement Systems
Communications Unit
P.O. Box 48380
Olympia, WA 98540-8380

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

At June 30, 2022 (the measurement date of the plans), the county's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$ 549,678	.089691%	\$ 2,497,327
PERS 2/3	\$ 838,207	.104336%	(\$ 3,869,594)
PSERS 2	\$ 91,859	.207637%	(\$ 148,460)
LEOFF 1		.007002%	(\$ 200,860)
LEOFF 2	\$ 115,980.51	.056021%	(\$1,522,482)

LEOFF Plan 1

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

LEOFF Plan 2

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

Note 12 – Leases

During the year ended December 31, 2022, Okanogan County adopted guidance for the presentation and disclosure of leases, as required by the BARS manual. This requirement resulted in the addition of a lease liability reported on the Schedule of Liabilities.

Okanogan County leases 4 pieces of land and 1 building for \$20,260 annually under lease agreements that range from 5 to 20 years. The leases began in January of 2008 and will end December of 2027 and include options to cancel after the first 5 to 10 years.

Okanogan County leases 7 postage meters for \$1046 per month under 5-year lease agreements with rotating end dates. These leases automatically renew on a quarter-quarter basis after the first 5-year agreement and can be cancelled with 30 days' written notice after the initial 5 years.

Okanogan County leases 25 copiers and/or printers from Kelley Connect for a total monthly payment of \$2950 under 5-year lease agreements that can be cancelled with 90-days' written notice with the remaining balance of the agreements due at the time of cancelation. The County leases 2 copiers from RICHCO for a total monthly payment of \$390 under 5-year lease agreements that can be cancelled after the initial term of the agreement (5 years) with 30 days' written notice. The County also leases 3 printers from Xerox for a total monthly payment of \$613 under 5-year lease agreements that can be cancelled either 30 days prior to the beginning or the County's fiscal year contingent on the legislative body failing to appropriate funds to pay for the agreements or cancelled with written notice and severe penalties.

Okanogan County leases 4 propane tanks for \$238 per year under 5-year lease agreements with rotating end dates. These leases automatically renew on a yearly basis after the first 5 years agreement and can be cancelled with 90 days' written notice.

The total amount paid for leases in 2022 was \$80,401.13. As of December 31, 2022, the future lease payments are as follows:

Year ended December 31	Total
2023	\$ 72,413.88
2024	\$ 57,112.65
2025	\$ 43,407.96
2026	\$ 30,519.99
2027	\$ 12,260.41
2028-2032	\$ -
	<u>\$ 215,714.89</u>

Note 13 - Property Tax

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

Property Tax Calendar

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

Property tax revenues are recognized when cash is received by the county. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

Okanogan County's regular levy for the year 2022 was \$1.3574969001 per \$1,000 on an assessed valuation of \$4,818,676,683 for a total regular levy of \$6,541,338.66.

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 2022 was \$1.3825755680 per \$1,000 on an assessed valuation of \$3,534,865,488 total road levy of \$4,887,218.66. This road levy for 2022 includes the Road Levy Shift to Current Expense for \$250,000, according to RCW 84.52.043.

Note 14 – Risk Management

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

The WCRP is not an “insurer” (RCW 48.01.050) or an insurance company and is not subject to the special laws and rules that govern insurers and insurance companies. Washington’s pools operate under the State’s “pooling” laws and regulations, specifically RCW 48.62 and Washington Administrative Code (“WAC”) 200-100. Pools are risk-sharing entities that must first be approved by and are thereafter overseen by and report to the State Risk Manager. They are not regulated by the Office of the Insurance Commissioner. As public entities, pools are subject to annual audits by the State Auditor’s Office.

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

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

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

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

The county budgets an amount annually to cover the self-insured portion of claims and adjusting expenses. No reserve funds are maintained for this purpose, and no accruals are made for estimated settlement values for open litigation. Insurance premiums are paid by each fund having separate insurable

interests; most claims not covered by insurance are paid by the Current Expense Fund out of the Non-Departmental budget.

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

Note 15 – 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	160,000.00	001	160,000.00
197	36,920.00	001	36,920.00
197	41,100.00	001	41,100.00
197	322,612.00	001	322,612.00
001	150,000.00	198	150,000.00
198	1,500,000.00	001	1,500,000.00
199	15,000.00	001	15,000.00
	\$ 2,225,632.00		\$ 2,225,632.00

Solid Waste Fund Roll-Up

Fund #	Transfer In	Fund #	Transfer Out
405	50,000.00	123	50,000.00
123	93,985.00	405	93,985.00
123	330,000.00	405	330,000.00
123	370,000.00	405	370,000.00
123	2,500.00	405	2,500.00
123	5,000.00	405	5,000.00
	\$ 851,485.00		\$ 851,485.00

GO Bond Fund Roll-Up

Fund #	Transfer In	Fund #	Transfer Out
201	251,625.00	117	251,625.00
201	615,837.50	134	615,837.50
	\$ 867,462.50		\$ 867,462.50

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

4. In fiscal year 2022, the Okanogan County Board of County Commissioners approved the purchase of a new accounting software for an estimated cost of \$467,030. The approximate go-live date is January 1, 2025.

Okanogan County

Schedule 01

For the year ended December 31, 2022

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	3089100	Unassigned Cash and Investments - Beginning	\$4,625,792
0146	001	GENERAL FUND	3084100	Committed Cash and Investments - Beginning	\$821,862
0146	001	GENERAL FUND	3083100	Restricted Cash and Investments - Beginning	\$173,716
0146	001	GENERAL FUND	3111000	Property Tax	\$6,310,445
0146	001	GENERAL FUND	3131100	Local Retail Sales and Use Tax	\$4,536,567
0146	001	GENERAL FUND	3131500	Special Purpose Sales and Use Tax	\$35,379
0146	001	GENERAL FUND	3137100	Criminal Justice Sales and Use Tax	\$673,257
0146	001	GENERAL FUND	3172000	Leasehold Excise Tax	\$43,216
0146	001	GENERAL FUND	3174000	Timber Excise Tax	\$42,294
0146	001	GENERAL FUND	3213000	Police and Protective	\$90
0146	001	GENERAL FUND	3217000	Amusements	\$2,025
0146	001	GENERAL FUND	3222000	Marriage Licenses	\$7,161
0146	001	GENERAL FUND	3229000	Other Non-Business Licenses and Permits	\$56,292
0146	001	GENERAL FUND	3311600	Federal Direct Grant from Department of Justice	\$4,357
0146	001	GENERAL FUND	3321523	Payment In-Lieu of Tax	\$2,995,582
0146	001	GENERAL FUND	3321560	Payment In-Lieu of Tax	\$1,052
0146	001	GENERAL FUND	3331400	Federal Indirect Grant from Department of Housing and Urban Development.	\$213,720
0146	001	GENERAL FUND	3332100	Federal Indirect Grant from Department of Treasury	\$147,197
0146	001	GENERAL FUND	3339300	Federal Indirect Grant from Department of Health and Human Services	\$34,416
0146	001	GENERAL FUND	3339500	Federal Indirect Grant from Executive Office of the President	\$86,016

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	3339700	Federal Indirect Grant from Department of Homeland Security	\$167,375
0146	001	GENERAL FUND	3340010	State Grant from Legislature and its Committees	\$184,761
0146	001	GENERAL FUND	3340011	State Contribution to County Prosecutor's Salary	\$100,711
0146	001	GENERAL FUND	3340120	State Grant from Other Judicial Agencies	\$164,207
0146	001	GENERAL FUND	3340310	State Grant from Department of Ecology	\$3,580
0146	001	GENERAL FUND	3340330	State Grant from Conservation Commission	\$95,505
0146	001	GENERAL FUND	3340460	State Grant from Department of Social and Health Services	\$435,888
0146	001	GENERAL FUND	3340540	State Grant from Universities and Four-Year Colleges	\$28,125
0146	001	GENERAL FUND	3340690	State Grant from Other State Agencies	\$5,904
0146	001	GENERAL FUND	3350091	PUD Privilege Tax	\$516,341
0146	001	GENERAL FUND	3360098	City-County Assistance	\$1,826,755
0146	001	GENERAL FUND	3360120	Court Cost Reimbursement - LFO Collections	\$3,242
0146	001	GENERAL FUND	3360128	Counties - Public Defense Services	\$49,888
0146	001	GENERAL FUND	3360231	DNR PILT NAP/NRCA	\$12,412
0146	001	GENERAL FUND	3360251	Payment In-Lieu of Taxes - Game Lands	\$90,447
0146	001	GENERAL FUND	3360610	Criminal Justice - Counties	\$519,709
0146	001	GENERAL FUND	3360631	Adult Court Cost - Juvenile Offenders	\$2,989
0146	001	GENERAL FUND	3360642	Marijuana Excise Tax Distribution	\$60,361
0146	001	GENERAL FUND	3360651	DUI and Other Criminal Justice Assistance	\$7,929
0146	001	GENERAL FUND	3360692	Autopsy Cost	\$7,632

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	3360694	Liquor/Beer Excise Tax	\$81,796
0146	001	GENERAL FUND	3360695	Liquor Control Board Profits	\$98,209
0146	001	GENERAL FUND	3412100	Auditors' Filing and Recording Services	\$89,785
0146	001	GENERAL FUND	3412200	District/Municipal Court Civil Filing Services	\$8,238
0146	001	GENERAL FUND	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$39,832
0146	001	GENERAL FUND	3412500	Water Rights and Torrens Act Filing Services	\$456
0146	001	GENERAL FUND	3412600	Recording Surcharge - Affordable Housing	\$4,647
0146	001	GENERAL FUND	3412700	Recording Surcharge - Local Homeless Housing	\$19,688
0146	001	GENERAL FUND	3412800	District/Municipal Other Court Filing Services	\$891
0146	001	GENERAL FUND	3412900	Superior Court Other Filing Services	\$4,077
0146	001	GENERAL FUND	3413200	District/Municipal Court Records Services	\$13,546
0146	001	GENERAL FUND	3413300	District/Municipal Court - Administrative Fees	\$9,803
0146	001	GENERAL FUND	3413400	Superior Court Record Services	\$32,276
0146	001	GENERAL FUND	3413500	Other Statutory Certifying and Copy Fees	\$3,127
0146	001	GENERAL FUND	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$8,470
0146	001	GENERAL FUND	3413800	Records Search Fees	\$576
0146	001	GENERAL FUND	3414100	Assessors' Fees	\$13,063
0146	001	GENERAL FUND	3414200	Treasurers' Fees	\$125,272
0146	001	GENERAL FUND	3414300	Budgeting and Accounting Services	\$12,340
0146	001	GENERAL FUND	3414500	Election Services	\$72,665
0146	001	GENERAL FUND	3414800	Motor Vehicle License Fees	\$470,911
0146	001	GENERAL FUND	3414900	Court Services	\$45,554

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	3416200	Word Processing, Printing and Duplicating Services - Municipal/District Court	\$200
0146	001	GENERAL FUND	3416500	Word Processing, Printing and Duplicating Services - Superior Court	\$5,554
0146	001	GENERAL FUND	3417000	Sales of Merchandise	\$1,117
0146	001	GENERAL FUND	3418100	Data/Word Processing, Printing, Duplicating and IT Services	\$37,315
0146	001	GENERAL FUND	3419100	Election Candidate Filing Services	\$17,693
0146	001	GENERAL FUND	3419300	Custodial/Janitorial/Main tenance/Building Security Services	\$880
0146	001	GENERAL FUND	3419500	Legal Services	\$165,310
0146	001	GENERAL FUND	3419600	Personnel Services	\$160
0146	001	GENERAL FUND	3419900	Passport and Naturalization Services	\$10,295
0146	001	GENERAL FUND	3421000	Law Enforcement Services	\$726,858
0146	001	GENERAL FUND	3423000	Detention and Correction Services	\$692,818
0146	001	GENERAL FUND	3425000	Disaster Preparation Services	\$1,327
0146	001	GENERAL FUND	3427000	Juvenile Services	\$300
0146	001	GENERAL FUND	3458300	Plan Checking Services	\$150,259
0146	001	GENERAL FUND	3458900	Other Planning and Development Services	\$154,608
0146	001	GENERAL FUND	3465000	Domestic Relations and Family Court Services	\$3,992
0146	001	GENERAL FUND	3479000	Other Culture and Recreation Fees	\$8,250
0146	001	GENERAL FUND	3513000	Criminal Filing Fees	\$2,347
0146	001	GENERAL FUND	3515000	Investigative Fund Assessments	\$20
0146	001	GENERAL FUND	3518000	Crime Victim Penalty Assessments	\$3,115
0146	001	GENERAL FUND	3519000	Other Superior Court Penalties	\$8,021

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	3523000	Proof of Motor Vehicle Insurance	\$344
0146	001	GENERAL FUND	3531000	Traffic Infraction Penalties	\$131,770
0146	001	GENERAL FUND	3537000	Non-Traffic Infraction Penalties	\$4,720
0146	001	GENERAL FUND	3540000	Civil Parking Infraction Penalties	\$300
0146	001	GENERAL FUND	3552000	Driving Under Influence (DUI) Fines	\$27,150
0146	001	GENERAL FUND	3558000	Other Criminal Traffic Misdemeanor Fines	\$21,333
0146	001	GENERAL FUND	3569000	Other Criminal Non-Traffic Fines	\$16,550
0146	001	GENERAL FUND	3572300	Public Defense Cost	\$6,094
0146	001	GENERAL FUND	3572400	Law Enforcement Cost	\$212,556
0146	001	GENERAL FUND	3572500	Court Interpreter Cost	\$6,719
0146	001	GENERAL FUND	3572800	Miscellaneous Superior Court Cost Recoupments	\$4,321
0146	001	GENERAL FUND	3573300	Public Defense Cost	\$24,423
0146	001	GENERAL FUND	3573400	Law Enforcement Services	\$138
0146	001	GENERAL FUND	3573500	Court Interpreter Cost	\$2
0146	001	GENERAL FUND	3573700	District/Municipal Court Cost Recoupments	\$201
0146	001	GENERAL FUND	3590000	Non-Court Fines and Penalties	\$166,057
0146	001	GENERAL FUND	3611000	Investment Earnings	\$853,859
0146	001	GENERAL FUND	3614000	Other Interest	\$517,698
0146	001	GENERAL FUND	3620000	Rents and Leases	\$321,564
0146	001	GENERAL FUND	3670000	Contributions and Donations from Nongovernmental Sources	\$1,835
0146	001	GENERAL FUND	3692000	Unclaimed Cash and Proceeds from Sales of Unclaimed Property	\$28,740
0146	001	GENERAL FUND	3693000	Confiscated and Forfeited Property	\$15
0146	001	GENERAL FUND	3694000	Judgments and Settlements	\$799

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	3698000	Cash Adjustments	\$140
0146	001	GENERAL FUND	3699100	Miscellaneous Other Operating	\$82,885
0146	101	VETERANS RELIEF	3083100	Restricted Cash and Investments - Beginning	\$110,013
0146	101	VETERANS RELIEF	3111000	Property Tax	\$99,793
0146	101	VETERANS RELIEF	3172000	Leasehold Excise Tax	\$684
0146	101	VETERANS RELIEF	3174000	Timber Excise Tax	\$669
0146	101	VETERANS RELIEF	3360231	DNR PILT NAP/NRCA	\$196
0146	101	VETERANS RELIEF	3360251	Payment In-Lieu of Taxes - Game Lands	\$1,431
0146	102	ROAD FUND	3083100	Restricted Cash and Investments - Beginning	\$5,044,868
0146	102	ROAD FUND	3111000	Property Tax	\$4,876,061
0146	102	ROAD FUND	3172000	Leasehold Excise Tax	\$24,705
0146	102	ROAD FUND	3174000	Timber Excise Tax	\$44,578
0146	102	ROAD FUND	3215000	Public Utilities	\$9,576
0146	102	ROAD FUND	3219100	Franchise Fees and Royalties	\$5,640
0146	102	ROAD FUND	3224000	Street and Curb Permits	\$6,557
0146	102	ROAD FUND	3321068	Title I - Schools and Roads	\$759,615
0146	102	ROAD FUND	3321521	Taylor Grazing Leases	\$3,776
0146	102	ROAD FUND	3332000	Federal Indirect Grant from Department of Transportation	\$2,303,025
0146	102	ROAD FUND	3340360	State Grant from Department of Transportation	\$64,391
0146	102	ROAD FUND	3340370	Rural Arterial Program (RAP)	\$231,834
0146	102	ROAD FUND	3340372	CAP and Move Ahead Programs	\$969,797
0146	102	ROAD FUND	3360075	Multimodal Transportation - Counties	\$159,002
0146	102	ROAD FUND	3360089	Motor Vehicle Fuel Tax - County Roads	\$3,307,334
0146	102	ROAD FUND	3360231	DNR PILT NAP/NRCA	\$9,597
0146	102	ROAD FUND	3360251	Payment In-Lieu of Taxes - Game Lands	\$69,933

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	102	ROAD FUND	3417000	Sales of Merchandise	\$4,565
0146	102	ROAD FUND	3441000	Roads/Streets Maintenance/Repair/Con struction Services	\$192,928
0146	102	ROAD FUND	3444000	Sales of Parts	\$330,056
0146	102	ROAD FUND	3620000	Rents and Leases	\$46,304
0146	102	ROAD FUND	3694000	Judgments and Settlements	\$82,021
0146	102	ROAD FUND	3699100	Miscellaneous Other Operating	\$21,086
0146	103	NOXIOUS WEED	3085100	Assigned Cash and Investments - Beginning	\$352,037
0146	103	NOXIOUS WEED	3331500	Federal Indirect Grant from Department of Interior	\$4,365
0146	103	NOXIOUS WEED	3340210	State Grant from Department of Agriculture	\$24,489
0146	103	NOXIOUS WEED	3360231	DNR PILT NAP/NRCA	\$6,162
0146	103	NOXIOUS WEED	3360251	Payment In-Lieu of Taxes - Game Lands	\$17,231
0146	103	NOXIOUS WEED	3451600	Weed Control Services	\$147,976
0146	103	NOXIOUS WEED	3685000	Special Assessments - Service	\$408,981
0146	104	MENTAL HEALTH	3083100	Restricted Cash and Investments - Beginning	\$118,922
0146	104	MENTAL HEALTH	3111000	Property Tax	\$97,970
0146	104	MENTAL HEALTH	3172000	Leasehold Excise Tax	\$672
0146	104	MENTAL HEALTH	3174000	Timber Excise Tax	\$658
0146	104	MENTAL HEALTH	3360231	DNR PILT NAP/NRCA	\$193
0146	104	MENTAL HEALTH	3360251	Payment In-Lieu of Taxes - Game Lands	\$1,407
0146	105	DEVELOPMENTAL DISABILITIES	3083100	Restricted Cash and Investments - Beginning	\$119,484
0146	105	DEVELOPMENTAL DISABILITIES	3111000	Property Tax	\$22,080
0146	105	DEVELOPMENTAL DISABILITIES	3172000	Leasehold Excise Tax	\$152
0146	105	DEVELOPMENTAL DISABILITIES	3174000	Timber Excise Tax	\$148

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	105	DEVELOPMENTAL DISABILITIES	3360231	DNR PILT NAP/NRCA	\$44
0146	105	DEVELOPMENTAL DISABILITIES	3360251	Payment In-Lieu of Taxes - Game Lands	\$317
0146	106	COUNTY DRUG CONTROL	3083100	Restricted Cash and Investments - Beginning	\$30,503
0146	107	ALCOHOL/DRUG ABUSE	3083100	Restricted Cash and Investments - Beginning	\$25,001
0146	107	ALCOHOL/DRUG ABUSE	3360695	Liquor Control Board Profits	\$5,195
0146	108	LAW LIBRARY	3083100	Restricted Cash and Investments - Beginning	\$5,571
0146	108	LAW LIBRARY	3412200	District/Municipal Court Civil Filing Services	\$2,653
0146	108	LAW LIBRARY	3412300	Superior Courts Civil, Probate and Domestic Relations Filing Services	\$7,599
0146	109	JAIL COMMISSARY	3085100	Assigned Cash and Investments - Beginning	\$118,053
0146	109	JAIL COMMISSARY	3417000	Sales of Merchandise	\$20,711
0146	109	JAIL COMMISSARY	3620000	Rents and Leases	\$48,659
0146	109	JAIL COMMISSARY	3699100	Miscellaneous Other Operating	\$286
0146	110	TREASURERS O&M	3083100	Restricted Cash and Investments - Beginning	\$85,920
0146	110	TREASURERS O&M	3414200	Treasurers' Fees	\$1,638
0146	110	TREASURERS O&M	3590000	Non-Court Fines and Penalties	\$30,285
0146	111	PROBATION SERVICES	3083100	Restricted Cash and Investments - Beginning	\$108,641
0146	111	PROBATION SERVICES	3423000	Detention and Correction Services	\$108,073
0146	112	COUNTY FAIR	3085100	Assigned Cash and Investments - Beginning	\$100,519
0146	112	COUNTY FAIR	3331100	Federal Indirect Grant from Department of Commerce	\$20,700
0146	112	COUNTY FAIR	3360211	County Fair Funds	\$81,947
0146	112	COUNTY FAIR	3474000	Event Admission Fees	\$124,710
0146	112	COUNTY FAIR	3620000	Rents and Leases	\$35,600

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	112	COUNTY FAIR	3670000	Contributions and Donations from Nongovernmental Sources	\$14,959
0146	112	COUNTY FAIR	3699100	Miscellaneous Other Operating	\$900
0146	113	BECCA BILL IMPACT FUND	3083100	Restricted Cash and Investments - Beginning	\$11,317
0146	113	BECCA BILL IMPACT FUND	3340120	State Grant from Other Judicial Agencies	\$51,156
0146	114	PATHS & TRAILS	3083100	Restricted Cash and Investments - Beginning	\$29,185
0146	114	PATHS & TRAILS	3360089	Motor Vehicle Fuel Tax - County Roads	\$16,620
0146	114	PATHS & TRAILS	3611000	Investment Earnings	\$100
0146	116	FLOOD CONTROL	3083100	Restricted Cash and Investments - Beginning	\$20,190
0146	116	FLOOD CONTROL	3611000	Investment Earnings	\$132
0146	117	OK CO INFRASTRUCTURE FUND	3083100	Restricted Cash and Investments - Beginning	\$1,495,047
0146	117	OK CO INFRASTRUCTURE FUND	3131800	Rural County Sales and Use Tax	\$932,708
0146	117	OK CO INFRASTRUCTURE FUND	3331000	Federal Indirect Grant from Department of Agriculture	\$32,535
0146	117	OK CO INFRASTRUCTURE FUND	3611000	Investment Earnings	\$17,552
0146	119	PEST CONTROL	3085100	Assigned Cash and Investments - Beginning	\$145,454
0146	119	PEST CONTROL	3611000	Investment Earnings	\$743
0146	119	PEST CONTROL	3685000	Special Assessments - Service	\$124,885
0146	120	TSC-911 COMMUNICATIONS	3083100	Restricted Cash and Investments - Beginning	\$439,954
0146	120	TSC-911 COMMUNICATIONS	3136300	Enhanced 911 - Switched Access Lines Sales and Use Tax	\$52,796
0146	120	TSC-911 COMMUNICATIONS	3136400	Enhanced 911 - Radio Access Lines Sales and Use Tax	\$335,797

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	120	TSC-911 COMMUNICATIONS	3136500	Enhanced 911 - Interconnected Voice over Internet Protocol Service Lines Sales and Use Tax	\$30,373
0146	120	TSC-911 COMMUNICATIONS	3340180	State Grant from Military Department	\$368,335
0146	120	TSC-911 COMMUNICATIONS	3614000	Other Interest	\$391
0146	121	EMERGENCY SERVICES	3085100	Assigned Cash and Investments - Beginning	\$101,741
0146	121	EMERGENCY SERVICES	3339700	Federal Indirect Grant from Department of Homeland Security	\$109,863
0146	121	EMERGENCY SERVICES	3425000	Disaster Preparation Services	\$65,682
0146	122	SEWER AND WATER	3083100	Restricted Cash and Investments - Beginning	\$93,635
0146	122	SEWER AND WATER	3611000	Investment Earnings	\$833
0146	124	SHERIFFS SPECIAL PROJECTS	3085100	Assigned Cash and Investments - Beginning	\$296,054
0146	124	SHERIFFS SPECIAL PROJECTS	3331600	Federal Indirect Grant from Department of Justice	\$33,219
0146	124	SHERIFFS SPECIAL PROJECTS	3670000	Contributions and Donations from Nongovernmental Sources	\$14,227
0146	125	OKANOGAN CO PARKS & RECREATION	3085100	Assigned Cash and Investments - Beginning	\$80,469
0146	125	OKANOGAN CO PARKS & RECREATION	3340240	State Grant from Parks and Recreation Commission	\$61,105
0146	125	OKANOGAN CO PARKS & RECREATION	3611000	Investment Earnings	\$634
0146	126	STADIUM/TOURISM FUND	3083100	Restricted Cash and Investments - Beginning	\$818,097
0146	126	STADIUM/TOURISM FUND	3133100	Hotel/Motel Sales and Use Tax	\$841,954
0146	129	CRIME VICTIMS COMPENSATION	3083100	Restricted Cash and Investments - Beginning	\$123,487
0146	129	CRIME VICTIMS COMPENSATION	3331100	Federal Indirect Grant from Department of Commerce	\$20,708

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	129	CRIME VICTIMS COMPENSATION	3331600	Federal Indirect Grant from Department of Justice	\$10,555
0146	129	CRIME VICTIMS COMPENSATION	3340420	State Grant from Department of Commerce	\$20,468
0146	129	CRIME VICTIMS COMPENSATION	3419800	County Crime Victim and Witness Programs Services	\$44,375
0146	129	CRIME VICTIMS COMPENSATION	3569000	Other Criminal Non- Traffic Fines	\$826
0146	132	DRUG TASK FORCE	3083100	Restricted Cash and Investments - Beginning	\$637,210
0146	132	DRUG TASK FORCE	3331600	Federal Indirect Grant from Department of Justice	\$160,278
0146	132	DRUG TASK FORCE	3421000	Law Enforcement Services	\$29,000
0146	132	DRUG TASK FORCE	3515000	Investigative Fund Assessments	\$297
0146	132	DRUG TASK FORCE	3590000	Non-Court Fines and Penalties	\$1,169
0146	132	DRUG TASK FORCE	3611000	Investment Earnings	\$1,548
0146	132	DRUG TASK FORCE	3693000	Confiscated and Forfeited Property	\$1,190
0146	132	DRUG TASK FORCE	3699100	Miscellaneous Other Operating	\$1
0146	134	CAPITAL IMPROVEMENT TAX FUND	3083100	Restricted Cash and Investments - Beginning	\$1,791,997
0146	134	CAPITAL IMPROVEMENT TAX FUND	3183400	REET 1 - First Quarter Percent	\$846,848
0146	134	CAPITAL IMPROVEMENT TAX FUND	3322120	ARRA Bonds Interest Subsidy Payment	\$25,552
0146	134	CAPITAL IMPROVEMENT TAX FUND	3340690	State Grant from Other State Agencies	\$186,300
0146	134	CAPITAL IMPROVEMENT TAX FUND	3611000	Investment Earnings	\$17,712
0146	134	CAPITAL IMPROVEMENT TAX FUND	3614000	Other Interest	\$27
0146	137	TITLE III PROJECTS	3083100	Restricted Cash and Investments - Beginning	\$132,853
0146	137	TITLE III PROJECTS	3321070	Title III - County Projects	\$71,493

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0146	137	TITLE III PROJECTS	3611000	Investment Earnings	\$1,581
0146	139	WATER CONSERVENCY BOARD	3085100	Assigned Cash and Investments - Beginning	\$0
0146	141	AFFORDABLE HOUSING FUND	3083100	Restricted Cash and Investments - Beginning	\$240,782
0146	141	AFFORDABLE HOUSING FUND	3132700	Affordable and Supportive Housing Sales and Use Tax	\$79,908
0146	141	AFFORDABLE HOUSING FUND	3412600	Recording Surcharge - Affordable Housing	\$52,974
0146	142	COUNTY HOMELESS	3083100	Restricted Cash and Investments - Beginning	\$661,709
0146	142	COUNTY HOMELESS	3412700	Recording Surcharge - Local Homeless Housing	\$309,882
0146	143	THERAPEUTIC COURT FUND	3083100	Restricted Cash and Investments - Beginning	\$711,806
0146	143	THERAPEUTIC COURT FUND	3131400	Chemical Dependency/Mental Health Services Sales and Use Tax	\$1,026,833
0146	143	THERAPEUTIC COURT FUND	3340120	State Grant from Other Judicial Agencies	\$795
0146	143	THERAPEUTIC COURT FUND	3423000	Detention and Correction Services	\$1,080
0146	144	REET/REVALV	3083100	Restricted Cash and Investments - Beginning	\$155,701
0146	144	REET/REVALV	3360097	Real Estate and Property Tax Administration	\$16,412
0146	145	BOATING SAFETY	3083100	Restricted Cash and Investments - Beginning	\$23,547
0146	146	LIABILITY AND PROPERTY INSURANCE FUND	3084100	Committed Cash and Investments - Beginning	\$197,542
0146	160	CORRECTIONAL FACILITIES	3083100	Restricted Cash and Investments - Beginning	\$1,020,598
0146	160	CORRECTIONAL FACILITIES	3137200	Juvenile Correction Facilities Sales and Use Tax	\$1,025,908
0146	160	CORRECTIONAL FACILITIES	3331000	Federal Indirect Grant from Department of Agriculture	\$12,788
0146	161	EMERGENCY COMMUNICATIONS	3083100	Restricted Cash and Investments - Beginning	\$1,749,627

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0146	161	EMERGENCY COMMUNICATIONS	3131600	Emergency Communications Sales and Use Tax	\$2,048,115
0146	161	EMERGENCY COMMUNICATIONS	3428000	Dispatch Services	\$285,134
0146	161	EMERGENCY COMMUNICATIONS	3620000	Rents and Leases	\$4,060
0146	170	AMERICAN RESCUE PLAN ACT FUND	3083100	Restricted Cash and Investments - Beginning	\$2,514,811
0146	170	AMERICAN RESCUE PLAN ACT FUND	3339500	Federal Indirect Grant from Executive Office of the President	\$4,102,604
0146	172	LOCAL ASSISTANCE AND TRIBAL CONSISTENCY	3083100	Restricted Cash and Investments - Beginning	\$0
0146	172	LOCAL ASSISTANCE AND TRIBAL CONSISTENCY	3332100	Federal Indirect Grant from Department of Treasury	\$6,000,000
0146	172	LOCAL ASSISTANCE AND TRIBAL CONSISTENCY	3611000	Investment Earnings	\$29,342
0146	171	CAPITAL EXPENSE FUND	3083100	Restricted Cash and Investments - Beginning	\$0
0146	171	CAPITAL EXPENSE FUND	3611000	Investment Earnings	\$99,744
0146	193	JAIL IMPROVEMENT FUND	3083100	Restricted Cash and Investments - Beginning	\$34,333
0146	193	JAIL IMPROVEMENT FUND	3370000	Local Grants, Entitlements and Other Payments	\$33,000
0146	195	TRIAL COURT IMPROVEMENT	3083100	Restricted Cash and Investments - Beginning	\$185,507
0146	195	TRIAL COURT IMPROVEMENT	3360129	Judicial Salary Contribution - State	\$36,294
0146	195	TRIAL COURT IMPROVEMENT	3412200	District/Municipal Court Civil Filing Services	\$7,241
0146	402	LIBERTY WOODLANDS SEWER	3083100	Restricted Cash and Investments - Beginning	\$72,603
0146	402	LIBERTY WOODLANDS SEWER	3435000	Sewer/Reclaimed Water Sales and Services	\$2,643
0146	402	LIBERTY WOODLANDS SEWER	3611000	Investment Earnings	\$414
0146	405	SOLID WASTE ENTERPRISE	3085100	Assigned Cash and Investments - Beginning	\$4,905,816
0146	405	SOLID WASTE ENTERPRISE	3083100	Restricted Cash and Investments - Beginning	\$12,586,202

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	405	SOLID WASTE ENTERPRISE	3340310	State Grant from Department of Ecology	\$175,977
0146	405	SOLID WASTE ENTERPRISE	3437000	Solid Waste Sales and Services	\$3,789,647
0146	405	SOLID WASTE ENTERPRISE	3611000	Investment Earnings	\$149,730
0146	405	SOLID WASTE ENTERPRISE	3620000	Rents and Leases	\$150
0146	405	SOLID WASTE ENTERPRISE	3691000	Sale of Surplus	\$31,068
0146	405	SOLID WASTE ENTERPRISE	3698000	Cash Adjustments	(\$130)
0146	405	SOLID WASTE ENTERPRISE	3699100	Miscellaneous Other Operating	(\$40)
0146	406	MAZAMA WQPS	3083100	Restricted Cash and Investments - Beginning	\$179,081
0146	406	MAZAMA WQPS	3611000	Investment Earnings	\$1,484
0146	407	CONCONULLY SEWER	3083100	Restricted Cash and Investments - Beginning	\$192,115
0146	407	CONCONULLY SEWER	3435000	Sewer/Reclaimed Water Sales and Services	\$103,265
0146	407	CONCONULLY SEWER	3611000	Investment Earnings	\$1,669
0146	408	EDELWEISS SEWER SYSTEM	3083100	Restricted Cash and Investments - Beginning	\$69,180
0146	408	EDELWEISS SEWER SYSTEM	3435000	Sewer/Reclaimed Water Sales and Services	\$14,403
0146	408	EDELWEISS SEWER SYSTEM	3611000	Investment Earnings	\$480
0146	410	EASTLAKE UTILITY CONSTRUCTION	3083100	Restricted Cash and Investments - Beginning	\$55,893
0146	410	EASTLAKE UTILITY CONSTRUCTION	3370000	Local Grants, Entitlements and Other Payments	\$79,081
0146	410	EASTLAKE UTILITY CONSTRUCTION	3435000	Sewer/Reclaimed Water Sales and Services	\$98,312
0146	410	EASTLAKE UTILITY CONSTRUCTION	3611000	Investment Earnings	\$136
0146	423	BUILDING DEPARTMENT	3083100	Restricted Cash and Investments - Beginning	\$602,319
0146	423	BUILDING DEPARTMENT	3221000	Buildings, Structures and Equipment	\$361,353
0146	423	BUILDING DEPARTMENT	3229000	Other Non-Business Licenses and Permits	\$230

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	423	BUILDING DEPARTMENT	3458900	Other Planning and Development Services	\$107
0146	423	BUILDING DEPARTMENT	3458300	Plan Checking Services	\$183,710
0146	423	BUILDING DEPARTMENT	3698000	Cash Adjustments	\$2
0146	423	BUILDING DEPARTMENT	3699100	Miscellaneous Other Operating	\$1,393
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	3085100	Assigned Cash and Investments - Beginning	\$3,400,695
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	3442000	Sales of Road Materials	\$226,772
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	3443000	Repair Services	\$3,465
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	3444000	Sales of Parts	\$62,834
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	3480000	Internal Service Funds Sales and Services	\$4,359,083
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	3611000	Investment Earnings	\$3,767
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	3691000	Sale of Surplus	\$2,800
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	3699100	Miscellaneous Other Operating	\$1,161
0146	174	MARC FUND	3083100	Restricted Cash and Investments - Beginning	\$397,077
0146	174	MARC FUND	3360411	Centennial Document Preservation	\$60,947
0146	174	MARC FUND	3412100	Auditors' Filing and Recording Services	\$8,604
0146	174	MARC FUND	3413600	Auditor's Historical Document Preservation and Modernization Surcharge	\$16,940
0146	174	MARC FUND	3417000	Sales of Merchandise	\$15,696
0146	621	LUMBERING TRUST	3083100	Restricted Cash and Investments - Beginning	\$124,099
0146	710	BERG TRUST FUND	3083100	Restricted Cash and Investments - Beginning	\$278,110
0146	710	BERG TRUST FUND	3611000	Investment Earnings	\$2,804
0146	601	INVESTMENT FUNDS JD	3083100	Restricted Cash and Investments - Beginning	\$68,537,139
0146	622	TREASURER TAX/SALE TRUST	3083100	Restricted Cash and Investments - Beginning	\$476,487

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	623	FOREST EXCISE TAX SUSPENSE	3083100	Restricted Cash and Investments - Beginning	\$5,389
0146	624	OUTSIDE TRUST ACCOUNTS	3083100	Restricted Cash and Investments - Beginning	\$415,092
0146	630	AGENCY FUNDS	3083100	Restricted Cash and Investments - Beginning	\$235,450
0146	640	TRANSPORTATION AUTHORITY	3083100	Restricted Cash and Investments - Beginning	\$349,385
0146	652	SCHOOL DISTRICTS	3083100	Restricted Cash and Investments - Beginning	\$10,271,054
0146	653	HOSPITAL DISTRICTS	3083100	Restricted Cash and Investments - Beginning	\$18,327,398
0146	654	STATE SCHOOL	3083100	Restricted Cash and Investments - Beginning	\$287,646
0146	655	FIRE DISTRICTS	3083100	Restricted Cash and Investments - Beginning	\$4,071,376
0146	656	PARK AND RECREATION DISTRICTS	3083100	Restricted Cash and Investments - Beginning	\$55,998
0146	657	EMERGENCY SERVICE DISTRICTS - RURAL	3083100	Restricted Cash and Investments - Beginning	\$566,130
0146	658	CEMETERY DISTRICTS	3083100	Restricted Cash and Investments - Beginning	\$61,577
0146	659	TELEVISION/COMMUNIC ATION DISTRICTS	3083100	Restricted Cash and Investments - Beginning	\$267,300
0146	670	PUBLIC HEALTH DISTRICT	3083100	Restricted Cash and Investments - Beginning	\$661,280
0146	683	IRRIGATION DISTRICTS	3083100	Restricted Cash and Investments - Beginning	\$577,841
0146	684	LAKE MANAGEMENT DISTRICTS	3083100	Restricted Cash and Investments - Beginning	\$63,874
0146	698	TOWNS/CITIES	3083100	Restricted Cash and Investments - Beginning	\$92,020
0146	001	GENERAL FUND	5089100	Unassigned Cash and Investments - Ending	\$5,669,364
0146	001	GENERAL FUND	5083100	Restricted Cash and Investments - Ending	\$99,660
0146	001	GENERAL FUND	5084100	Committed Cash and Investments - Ending	\$2,536,879
0146	001	GENERAL FUND	5112040	Advisory Services	\$15,460
0146	001	GENERAL FUND	5113040	Official Publication Services	\$7,501
0146	001	GENERAL FUND	5116010	Legislative Activities	\$396,212

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	5116020	Legislative Activities	\$128,187
0146	001	GENERAL FUND	5116030	Legislative Activities	\$1,985
0146	001	GENERAL FUND	5116040	Legislative Activities	\$47,466
0146	001	GENERAL FUND	5122110	Superior Court	\$528,282
0146	001	GENERAL FUND	5122120	Superior Court	\$107,285
0146	001	GENERAL FUND	5122130	Superior Court	\$117,997
0146	001	GENERAL FUND	5122140	Superior Court	\$136,712
0146	001	GENERAL FUND	5123010	County Clerk	\$425,656
0146	001	GENERAL FUND	5123020	County Clerk	\$180,009
0146	001	GENERAL FUND	5123030	County Clerk	\$5,060
0146	001	GENERAL FUND	5123040	County Clerk	\$9,838
0146	001	GENERAL FUND	5124010	District Court	\$700,117
0146	001	GENERAL FUND	5124020	District Court	\$231,478
0146	001	GENERAL FUND	5124030	District Court	\$47,930
0146	001	GENERAL FUND	5124040	District Court	\$28,145
0146	001	GENERAL FUND	5131010	Executive Office	\$414,153
0146	001	GENERAL FUND	5131020	Executive Office	\$149,386
0146	001	GENERAL FUND	5131030	Executive Office	\$22,594
0146	001	GENERAL FUND	5131040	Executive Office	\$176,826
0146	001	GENERAL FUND	5142010	Financial Services	\$846,125
0146	001	GENERAL FUND	5142020	Financial Services	\$355,749
0146	001	GENERAL FUND	5142030	Financial Services	\$10,953
0146	001	GENERAL FUND	5142040	Financial Services	\$154,014
0146	001	GENERAL FUND	5143010	Recording Services	\$67,352
0146	001	GENERAL FUND	5143020	Recording Services	\$32,738
0146	001	GENERAL FUND	5144010	Election Services	\$93,782
0146	001	GENERAL FUND	5144020	Election Services	\$34,759
0146	001	GENERAL FUND	5144030	Election Services	\$10,317
0146	001	GENERAL FUND	5144040	Election Services	\$155,561
0146	001	GENERAL FUND	5148110	Licensing	\$78,904
0146	001	GENERAL FUND	5148120	Licensing	\$40,954
0146	001	GENERAL FUND	5149010	Voters Registration Services	\$21,401
0146	001	GENERAL FUND	5149020	Voters Registration Services	\$10,208

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	5149030	Voters Registration Services	\$43
0146	001	GENERAL FUND	5149040	Voters Registration Services	\$8,635
0146	001	GENERAL FUND	5153110	Internal Legal Services - Advice	\$1,028,890
0146	001	GENERAL FUND	5153120	Internal Legal Services - Advice	\$305,668
0146	001	GENERAL FUND	5153130	Internal Legal Services - Advice	\$15,546
0146	001	GENERAL FUND	5153140	Internal Legal Services - Advice	\$270,409
0146	001	GENERAL FUND	5158010	Child Support Enforcement	\$150,513
0146	001	GENERAL FUND	5158020	Child Support Enforcement	\$57,872
0146	001	GENERAL FUND	5158030	Child Support Enforcement	\$1,923
0146	001	GENERAL FUND	5158040	Child Support Enforcement	\$13,356
0146	001	GENERAL FUND	5159140	General Indigent Defense	\$1,223,044
0146	001	GENERAL FUND	5176040	Workers' Compensation Services	\$21,553
0146	001	GENERAL FUND	5177040	Unemployment Compensation	\$849
0146	001	GENERAL FUND	5181010	Personnel Services	\$147,687
0146	001	GENERAL FUND	5181020	Personnel Services	\$47,757
0146	001	GENERAL FUND	5181030	Personnel Services	\$345
0146	001	GENERAL FUND	5181040	Personnel Services	\$171,833
0146	001	GENERAL FUND	5183010	Maintenance/Security/Insurance/Janitorial Services	\$195,327
0146	001	GENERAL FUND	5183020	Maintenance/Security/Insurance/Janitorial Services	\$98,942
0146	001	GENERAL FUND	5183030	Maintenance/Security/Insurance/Janitorial Services	\$43,881
0146	001	GENERAL FUND	5183040	Maintenance/Security/Insurance/Janitorial Services	\$378,030

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	5186140	Judgments and Settlements	\$5,336
0146	001	GENERAL FUND	5188010	Information Technology Services	\$250,764
0146	001	GENERAL FUND	5188020	Information Technology Services	\$81,680
0146	001	GENERAL FUND	5188030	Information Technology Services	\$52,086
0146	001	GENERAL FUND	5188040	Information Technology Services	\$22,457
0146	001	GENERAL FUND	5211010	Administration	\$265,498
0146	001	GENERAL FUND	5211020	Administration	\$105,107
0146	001	GENERAL FUND	5211030	Administration	\$197,152
0146	001	GENERAL FUND	5211040	Administration	\$275,520
0146	001	GENERAL FUND	5212010	Police Operations	\$2,220,483
0146	001	GENERAL FUND	5212020	Police Operations	\$912,273
0146	001	GENERAL FUND	5212030	Police Operations	\$2,298
0146	001	GENERAL FUND	5212040	Police Operations	\$42,992
0146	001	GENERAL FUND	5214040	Training	\$27,033
0146	001	GENERAL FUND	5215030	Facilities	\$1,229
0146	001	GENERAL FUND	5215040	Facilities	\$3,474
0146	001	GENERAL FUND	5231010	Administration	\$97,611
0146	001	GENERAL FUND	5231020	Administration	\$31,115
0146	001	GENERAL FUND	5231030	Administration	\$92,716
0146	001	GENERAL FUND	5231040	Administration	\$183,561
0146	001	GENERAL FUND	5234040	Training	\$6,538
0146	001	GENERAL FUND	5235040	Facilities	\$12,910
0146	001	GENERAL FUND	5236010	Care and Custody of Prisoners	\$2,032,620
0146	001	GENERAL FUND	5236020	Care and Custody of Prisoners	\$964,102
0146	001	GENERAL FUND	5236030	Care and Custody of Prisoners	\$7,438
0146	001	GENERAL FUND	5236040	Care and Custody of Prisoners	\$46,250
0146	001	GENERAL FUND	5239010	Food Services	\$86,256
0146	001	GENERAL FUND	5239020	Food Services	\$48,639
0146	001	GENERAL FUND	5239030	Food Services	\$4,990

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	5270010	Juvenile Services	\$1,006,059
0146	001	GENERAL FUND	5270020	Juvenile Services	\$374,445
0146	001	GENERAL FUND	5270030	Juvenile Services	\$2,136
0146	001	GENERAL FUND	5270040	Juvenile Services	\$3,226
0146	001	GENERAL FUND	5280040	Dispatch Services	\$39,873
0146	001	GENERAL FUND	5586010	Planning	\$425,377
0146	001	GENERAL FUND	5586020	Planning	\$164,350
0146	001	GENERAL FUND	5586030	Planning	\$6,735
0146	001	GENERAL FUND	5586040	Planning	\$138,383
0146	001	GENERAL FUND	5620040	Public Health Services	\$32,000
0146	001	GENERAL FUND	5630010	Coroner/Medical Examiner	\$79,872
0146	001	GENERAL FUND	5630020	Coroner/Medical Examiner	\$17,905
0146	001	GENERAL FUND	5630030	Coroner/Medical Examiner	\$15,671
0146	001	GENERAL FUND	5630040	Coroner/Medical Examiner	\$44,578
0146	001	GENERAL FUND	5651040	Welfare	\$169,630
0146	001	GENERAL FUND	5655040	Domestic Violence	\$559
0146	001	GENERAL FUND	5660040	Chemical Dependency Services	\$107,283
0146	001	GENERAL FUND	5690030	Aging and Disability Services	\$7,500
0146	001	GENERAL FUND	5712010	Educational and Recreational Activities	\$33,148
0146	001	GENERAL FUND	5712020	Educational and Recreational Activities	\$14,801
0146	001	GENERAL FUND	5712030	Educational and Recreational Activities	\$3,028
0146	001	GENERAL FUND	5712040	Educational and Recreational Activities	\$50,112
0146	001	GENERAL FUND	5710030	Educational and Recreational Activities	\$384
0146	001	GENERAL FUND	5754010	Fairgrounds and Convention Centers	\$153,250
0146	001	GENERAL FUND	5754020	Fairgrounds and Convention Centers	\$58,886
0146	001	GENERAL FUND	5754030	Fairgrounds and Convention Centers	\$79,297

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	001	GENERAL FUND	5754040	Fairgrounds and Convention Centers	\$137,267
0146	101	VETERANS RELIEF	5083100	Restricted Cash and Investments - Ending	\$120,367
0146	101	VETERANS RELIEF	5652010	Veterans Services	\$54,764
0146	101	VETERANS RELIEF	5652020	Veterans Services	\$21,967
0146	101	VETERANS RELIEF	5652030	Veterans Services	\$2,601
0146	101	VETERANS RELIEF	5652040	Veterans Services	\$13,086
0146	102	ROAD FUND	5083100	Restricted Cash and Investments - Ending	\$5,830,894
0146	102	ROAD FUND	5423010	Roadway	\$642,957
0146	102	ROAD FUND	5423020	Roadway	\$248,338
0146	102	ROAD FUND	5423030	Roadway	\$1,728,943
0146	102	ROAD FUND	5423040	Roadway	\$1,468,106
0146	102	ROAD FUND	5424010	Drainage	\$128,832
0146	102	ROAD FUND	5424020	Drainage	\$52,925
0146	102	ROAD FUND	5424030	Drainage	\$11,478
0146	102	ROAD FUND	5424040	Drainage	\$220,528
0146	102	ROAD FUND	5425010	Structures	\$28,263
0146	102	ROAD FUND	5425020	Structures	\$9,314
0146	102	ROAD FUND	5425030	Structures	\$3,826
0146	102	ROAD FUND	5425040	Structures	\$90,407
0146	102	ROAD FUND	5426430	Traffic Control Devices	\$10,422
0146	102	ROAD FUND	5426410	Traffic Control Devices	\$111,701
0146	102	ROAD FUND	5426420	Traffic Control Devices	\$40,567
0146	102	ROAD FUND	5426430	Traffic Control Devices	\$294,404
0146	102	ROAD FUND	5426440	Traffic Control Devices	\$118,788
0146	102	ROAD FUND	5426610	Snow and Ice Control	\$440,213
0146	102	ROAD FUND	5426620	Snow and Ice Control	\$181,879
0146	102	ROAD FUND	5426630	Snow and Ice Control	\$41,538
0146	102	ROAD FUND	5426640	Snow and Ice Control	\$1,112,972
0146	102	ROAD FUND	5426710	Street Cleaning	\$29,722
0146	102	ROAD FUND	5426720	Street Cleaning	\$13,109
0146	102	ROAD FUND	5426740	Street Cleaning	\$67,435
0146	102	ROAD FUND	5427010	Roadside	\$130,549

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	102	ROAD FUND	5427020	Roadside	\$55,901
0146	102	ROAD FUND	5427030	Roadside	\$165,736
0146	102	ROAD FUND	5427040	Roadside	\$200,795
0146	102	ROAD FUND	5428010	Ancillary Operations	\$15,158
0146	102	ROAD FUND	5428020	Ancillary Operations	\$4,945
0146	102	ROAD FUND	5428030	Ancillary Operations	\$153
0146	102	ROAD FUND	5428040	Ancillary Operations	\$52,813
0146	102	ROAD FUND	5429010	Maintenance Administration and Overhead	\$529,449
0146	102	ROAD FUND	5429020	Maintenance Administration and Overhead	\$184,273
0146	102	ROAD FUND	5429030	Maintenance Administration and Overhead	\$1,063
0146	102	ROAD FUND	5429040	Maintenance Administration and Overhead	\$148,743
0146	102	ROAD FUND	5431010	Management	\$107,347
0146	102	ROAD FUND	5431020	Management	\$25,707
0146	102	ROAD FUND	5431040	Management	\$30,657
0146	102	ROAD FUND	5433010	General Services	\$653,605
0146	102	ROAD FUND	5433020	General Services	\$444,282
0146	102	ROAD FUND	5433030	General Services	\$295,502
0146	102	ROAD FUND	5433040	General Services	\$319,419
0146	102	ROAD FUND	5435010	Facilities	\$28,833
0146	102	ROAD FUND	5435020	Facilities	\$10,937
0146	102	ROAD FUND	5435030	Facilities	\$56,536
0146	102	ROAD FUND	5435040	Facilities	\$207,557
0146	102	ROAD FUND	5442010	Engineering	\$51,043
0146	102	ROAD FUND	5442020	Engineering	\$20,553
0146	102	ROAD FUND	5442030	Engineering	\$136
0146	102	ROAD FUND	5442040	Engineering	\$917
0146	102	ROAD FUND	5444010	Planning	\$117,335
0146	102	ROAD FUND	5444020	Planning	\$41,388
0146	102	ROAD FUND	5444030	Planning	\$378

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	102	ROAD FUND	5444040	Planning	\$71,420
0146	103	NOXIOUS WEED	5085100	Assigned Cash and Investments - Ending	\$253,983
0146	103	NOXIOUS WEED	5085100	Assigned Cash and Investments - Ending	\$30,000
0146	103	NOXIOUS WEED	5536010	Weed Control	\$283,360
0146	103	NOXIOUS WEED	5536020	Weed Control	\$116,825
0146	103	NOXIOUS WEED	5536030	Weed Control	\$10,605
0146	103	NOXIOUS WEED	5536040	Weed Control	\$266,468
0146	104	MENTAL HEALTH	5083100	Restricted Cash and Investments - Ending	\$126,336
0146	104	MENTAL HEALTH	5640040	Mental Health Services	\$44,500
0146	105	DEVELOPMENTAL DISABILITIES	5083100	Restricted Cash and Investments - Ending	\$123,116
0146	105	DEVELOPMENTAL DISABILITIES	5680040	Developmental Disabilities Services	\$48,500
0146	106	COUNTY DRUG CONTROL	5083100	Restricted Cash and Investments - Ending	\$30,503
0146	107	ALCOHOL/DRUG ABUSE	5083100	Restricted Cash and Investments - Ending	\$32,890
0146	107	ALCOHOL/DRUG ABUSE	5660040	Chemical Dependency Services	\$16,900
0146	108	LAW LIBRARY	5083100	Restricted Cash and Investments - Ending	\$3,061
0146	108	LAW LIBRARY	5722040	Library Services	\$19,262
0146	109	JAIL COMMISSARY	5085100	Assigned Cash and Investments - Ending	\$71,910
0146	109	JAIL COMMISSARY	5236010	Care and Custody of Prisoners	\$53,547
0146	109	JAIL COMMISSARY	5236020	Care and Custody of Prisoners	\$27,757
0146	109	JAIL COMMISSARY	5236030	Care and Custody of Prisoners	\$11,833
0146	109	JAIL COMMISSARY	5236040	Care and Custody of Prisoners	\$8,163
0146	110	TREASURERS O&M	5083100	Restricted Cash and Investments - Ending	\$73,779
0146	110	TREASURERS O&M	5142010	Financial Services	\$11,984
0146	110	TREASURERS O&M	5142020	Financial Services	\$4,657
0146	110	TREASURERS O&M	5142030	Financial Services	\$2,664

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	110	TREASURERS O&M	5142040	Financial Services	\$17,702
0146	110	TREASURERS O&M	5148940	Other Financial and Recording Services	\$7,058
0146	111	PROBATION SERVICES	5083100	Restricted Cash and Investments - Ending	\$83,838
0146	111	PROBATION SERVICES	5233010	Probation and Parole Services	\$88,185
0146	111	PROBATION SERVICES	5233020	Probation and Parole Services	\$38,435
0146	111	PROBATION SERVICES	5233040	Probation and Parole Services	\$6,256
0146	112	COUNTY FAIR	5085100	Assigned Cash and Investments - Ending	\$200,257
0146	112	COUNTY FAIR	5737030	County Fairs	\$6,563
0146	112	COUNTY FAIR	5737040	County Fairs	\$212,095
0146	113	BECCA BILL IMPACT FUND	5083100	Restricted Cash and Investments - Ending	\$15,814
0146	113	BECCA BILL IMPACT FUND	5270010	Juvenile Services	\$29,706
0146	113	BECCA BILL IMPACT FUND	5270020	Juvenile Services	\$15,007
0146	113	BECCA BILL IMPACT FUND	5270040	Juvenile Services	\$1,947
0146	114	PATHS & TRAILS	5083100	Restricted Cash and Investments - Ending	\$20,905
0146	116	FLOOD CONTROL	5083100	Restricted Cash and Investments - Ending	\$19,459
0146	116	FLOOD CONTROL	5533010	Flood Control	\$632
0146	116	FLOOD CONTROL	5533020	Flood Control	\$110
0146	116	FLOOD CONTROL	5533040	Flood Control	\$122
0146	117	OK CO INFRASTRUCTURE FUND	5083100	Restricted Cash and Investments - Ending	\$1,996,291
0146	117	OK CO INFRASTRUCTURE FUND	5221040	Administration	\$32,535
0146	117	OK CO INFRASTRUCTURE FUND	5587040	Economic Development	\$100,000
0146	117	OK CO INFRASTRUCTURE FUND	5710040	Educational and Recreational Activities	\$40,000
0146	119	PEST CONTROL	5085100	Assigned Cash and Investments - Ending	\$140,223
0146	119	PEST CONTROL	5542040	Nuisance Control	\$127,858

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	119	PEST CONTROL	5542040	Nuisance Control	\$3,000
0146	120	TSC-911 COMMUNICATIONS	5083100	Restricted Cash and Investments - Ending	\$393,589
0146	120	TSC-911 COMMUNICATIONS	5280010	Dispatch Services	\$328,897
0146	120	TSC-911 COMMUNICATIONS	5280020	Dispatch Services	\$148,184
0146	120	TSC-911 COMMUNICATIONS	5280030	Dispatch Services	\$16,989
0146	120	TSC-911 COMMUNICATIONS	5280040	Dispatch Services	\$182,534
0146	121	EMERGENCY SERVICES	5085100	Assigned Cash and Investments - Ending	\$97,500
0146	121	EMERGENCY SERVICES	5256010	Disaster Preparedness	\$132,391
0146	121	EMERGENCY SERVICES	5256020	Disaster Preparedness	\$36,160
0146	121	EMERGENCY SERVICES	5256030	Disaster Preparedness	\$16,591
0146	121	EMERGENCY SERVICES	5256040	Disaster Preparedness	\$36,853
0146	122	SEWER AND WATER	5083100	Restricted Cash and Investments - Ending	\$94,327
0146	122	SEWER AND WATER	5350040	Sewer/Reclaimed Water Utilities	\$141
0146	124	SHERIFFS SPECIAL PROJECTS	5085100	Assigned Cash and Investments - Ending	\$214,226
0146	124	SHERIFFS SPECIAL PROJECTS	5211030	Administration	\$5,509
0146	124	SHERIFFS SPECIAL PROJECTS	5212030	Police Operations	\$67,953
0146	124	SHERIFFS SPECIAL PROJECTS	5212040	Police Operations	\$39,529
0146	124	SHERIFFS SPECIAL PROJECTS	5213040	Crime Prevention	\$3,813
0146	124	SHERIFFS SPECIAL PROJECTS	5214030	Training	\$1,549
0146	124	SHERIFFS SPECIAL PROJECTS	5214040	Training	\$15,288
0146	125	OKANOGAN CO PARKS & RECREATION	5085100	Assigned Cash and Investments - Ending	\$78,835
0146	125	OKANOGAN CO PARKS & RECREATION	5769010	Other Park Facilities	\$28,211
0146	125	OKANOGAN CO PARKS & RECREATION	5769020	Other Park Facilities	\$6,387

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	125	OKANOGAN CO PARKS & RECREATION	5769030	Other Park Facilities	\$16,069
0146	125	OKANOGAN CO PARKS & RECREATION	5769040	Other Park Facilities	\$12,706
0146	126	STADIUM/TOURISM FUND	5083100	Restricted Cash and Investments - Ending	\$1,183,179
0146	126	STADIUM/TOURISM FUND	5573040	Tourism	\$476,872
0146	129	CRIME VICTIMS COMPENSATION	5083100	Restricted Cash and Investments - Ending	\$90,841
0146	129	CRIME VICTIMS COMPENSATION	5157010	Crime Victim and Witness Program	\$84,672
0146	129	CRIME VICTIMS COMPENSATION	5157020	Crime Victim and Witness Program	\$39,426
0146	129	CRIME VICTIMS COMPENSATION	5157040	Crime Victim and Witness Program	\$5,479
0146	132	DRUG TASK FORCE	5083100	Restricted Cash and Investments - Ending	\$626,424
0146	132	DRUG TASK FORCE	5212010	Police Operations	\$84,764
0146	132	DRUG TASK FORCE	5212020	Police Operations	\$25,817
0146	132	DRUG TASK FORCE	5212030	Police Operations	\$27,509
0146	132	DRUG TASK FORCE	5212040	Police Operations	\$29,312
0146	134	CAPITAL IMPROVEMENT TAX FUND	5083100	Restricted Cash and Investments - Ending	\$1,045,539
0146	137	TITLE III PROJECTS	5083100	Restricted Cash and Investments - Ending	\$128,891
0146	137	TITLE III PROJECTS	5223040	Fire Prevention and Investigation	\$61,061
0146	139	WATER CONSERVENCY BOARD	5085100	Assigned Cash and Investments - Ending	\$651
0146	139	WATER CONSERVENCY BOARD	5531040	Soil and Water Conservation	\$4,349
0146	141	AFFORDABLE HOUSING FUND	5083100	Restricted Cash and Investments - Ending	\$279,098
0146	141	AFFORDABLE HOUSING FUND	5593040	Property Development	\$94,566
0146	142	COUNTY HOMELESS	5083100	Restricted Cash and Investments - Ending	\$732,808
0146	142	COUNTY HOMELESS	5644040	Mental Health Services	\$238,783
0146	143	THERAPEUTIC COURT FUND	5083100	Restricted Cash and Investments - Ending	\$797,861

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	143	THERAPEUTIC COURT FUND	5122110	Superior Court	\$4,594
0146	143	THERAPEUTIC COURT FUND	5122120	Superior Court	\$1,834
0146	143	THERAPEUTIC COURT FUND	5122130	Superior Court	\$1,016
0146	143	THERAPEUTIC COURT FUND	5122140	Superior Court	\$41,356
0146	143	THERAPEUTIC COURT FUND	5159110	General Indigent Defense	\$32,788
0146	143	THERAPEUTIC COURT FUND	5159120	General Indigent Defense	\$7,032
0146	143	THERAPEUTIC COURT FUND	5159140	General Indigent Defense	\$64,242
0146	143	THERAPEUTIC COURT FUND	5123010	County Clerk	\$6,965
0146	143	THERAPEUTIC COURT FUND	5123020	County Clerk	\$3,479
0146	143	THERAPEUTIC COURT FUND	5124030	District Court	\$71
0146	143	THERAPEUTIC COURT FUND	5124040	District Court	\$49,019
0146	143	THERAPEUTIC COURT FUND	5148940	Other Financial and Recording Services	\$8,900
0146	143	THERAPEUTIC COURT FUND	5212030	Police Operations	\$1,154
0146	143	THERAPEUTIC COURT FUND	5214040	Training	\$8,956
0146	143	THERAPEUTIC COURT FUND	5270010	Juvenile Services	\$60,539
0146	143	THERAPEUTIC COURT FUND	5270020	Juvenile Services	\$21,178
0146	143	THERAPEUTIC COURT FUND	5270030	Juvenile Services	\$3,819
0146	143	THERAPEUTIC COURT FUND	5270040	Juvenile Services	\$2,583
0146	143	THERAPEUTIC COURT FUND	5660040	Chemical Dependency Services	\$623,128
0146	144	REET/REVALV	5083100	Restricted Cash and Investments - Ending	\$96,456
0146	144	REET/REVALV	5142040	Financial Services	\$75,658
0146	145	BOATING SAFETY	5083100	Restricted Cash and Investments - Ending	\$19,337

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	145	BOATING SAFETY	5217010	Traffic Policing	\$3,706
0146	145	BOATING SAFETY	5217020	Traffic Policing	\$475
0146	145	BOATING SAFETY	5217030	Traffic Policing	\$29
0146	146	LIABILITY AND PROPERTY INSURANCE FUND	5084100	Committed Cash and Investments - Ending	\$499
0146	146	LIABILITY AND PROPERTY INSURANCE FUND	5183040	Maintenance/Security/In surance/Janitorial Services	\$527,044
0146	160	CORRECTIONAL FACILITIES	5083100	Restricted Cash and Investments - Ending	\$1,342,742
0146	160	CORRECTIONAL FACILITIES	5231030	Administration	\$136
0146	160	CORRECTIONAL FACILITIES	5231040	Administration	\$1,792
0146	160	CORRECTIONAL FACILITIES	5235030	Facilities	\$48,596
0146	160	CORRECTIONAL FACILITIES	5235040	Facilities	\$204,864
0146	160	CORRECTIONAL FACILITIES	5239030	Food Services	\$93,104
0146	160	CORRECTIONAL FACILITIES	5270030	Juvenile Services	\$54,176
0146	160	CORRECTIONAL FACILITIES	5270040	Juvenile Services	\$135,940
0146	161	EMERGENCY COMMUNICATIONS	5083100	Restricted Cash and Investments - Ending	\$2,683,123
0146	161	EMERGENCY COMMUNICATIONS	5085100	Assigned Cash and Investments - Ending	\$200,000
0146	161	EMERGENCY COMMUNICATIONS	5280010	Dispatch Services	\$574,067
0146	161	EMERGENCY COMMUNICATIONS	5280020	Dispatch Services	\$219,655
0146	161	EMERGENCY COMMUNICATIONS	5280030	Dispatch Services	\$22,915
0146	161	EMERGENCY COMMUNICATIONS	5280040	Dispatch Services	\$308,465
0146	170	AMERICAN RESCUE PLAN ACT FUND	5083100	Restricted Cash and Investments - Ending	\$5,881,198
0146	170	AMERICAN RESCUE PLAN ACT FUND	5116010	Legislative Activities	\$3,000
0146	170	AMERICAN RESCUE PLAN ACT FUND	5116020	Legislative Activities	\$243

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	170	AMERICAN RESCUE PLAN ACT FUND	5122110	Superior Court	\$3,960
0146	170	AMERICAN RESCUE PLAN ACT FUND	5122120	Superior Court	\$320
0146	170	AMERICAN RESCUE PLAN ACT FUND	5123010	County Clerk	\$8,000
0146	170	AMERICAN RESCUE PLAN ACT FUND	5123020	County Clerk	\$647
0146	170	AMERICAN RESCUE PLAN ACT FUND	5124010	District Court	\$10,000
0146	170	AMERICAN RESCUE PLAN ACT FUND	5124020	District Court	\$809
0146	170	AMERICAN RESCUE PLAN ACT FUND	5142010	Financial Services	\$25,200
0146	170	AMERICAN RESCUE PLAN ACT FUND	5142020	Financial Services	\$2,038
0146	170	AMERICAN RESCUE PLAN ACT FUND	5153110	Internal Legal Services - Advice	\$15,000
0146	170	AMERICAN RESCUE PLAN ACT FUND	5153120	Internal Legal Services - Advice	\$1,147
0146	170	AMERICAN RESCUE PLAN ACT FUND	5181010	Personnel Services	\$2,000
0146	170	AMERICAN RESCUE PLAN ACT FUND	5181020	Personnel Services	\$162
0146	170	AMERICAN RESCUE PLAN ACT FUND	5183010	Maintenance/Security/In surance/Janitorial Services	\$5,000
0146	170	AMERICAN RESCUE PLAN ACT FUND	5183020	Maintenance/Security/In surance/Janitorial Services	\$404
0146	170	AMERICAN RESCUE PLAN ACT FUND	5188010	Information Technology Services	\$3,000
0146	170	AMERICAN RESCUE PLAN ACT FUND	5188020	Information Technology Services	\$243
0146	170	AMERICAN RESCUE PLAN ACT FUND	5211010	Administration	\$114,000
0146	170	AMERICAN RESCUE PLAN ACT FUND	5211020	Administration	\$8,142
0146	170	AMERICAN RESCUE PLAN ACT FUND	5231010	Administration	\$101,620
0146	170	AMERICAN RESCUE PLAN ACT FUND	5231020	Administration	\$8,220
0146	170	AMERICAN RESCUE PLAN ACT FUND	5241010	Administration	\$5,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	170	AMERICAN RESCUE PLAN ACT FUND	5241020	Administration	\$404
0146	170	AMERICAN RESCUE PLAN ACT FUND	5256010	Disaster Preparedness	\$2,000
0146	170	AMERICAN RESCUE PLAN ACT FUND	5256020	Disaster Preparedness	\$162
0146	170	AMERICAN RESCUE PLAN ACT FUND	5270010	Juvenile Services	\$39,530
0146	170	AMERICAN RESCUE PLAN ACT FUND	5270020	Juvenile Services	\$3,198
0146	170	AMERICAN RESCUE PLAN ACT FUND	5280010	Dispatch Services	\$32,339
0146	170	AMERICAN RESCUE PLAN ACT FUND	5280020	Dispatch Services	\$2,616
0146	170	AMERICAN RESCUE PLAN ACT FUND	5280030	Dispatch Services	\$2,964
0146	170	AMERICAN RESCUE PLAN ACT FUND	5370010	Solid Waste Utilities	\$9,000
0146	170	AMERICAN RESCUE PLAN ACT FUND	5370020	Solid Waste Utilities	\$728
0146	170	AMERICAN RESCUE PLAN ACT FUND	5433010	General Services	\$9,000
0146	170	AMERICAN RESCUE PLAN ACT FUND	5433020	General Services	\$728
0146	170	AMERICAN RESCUE PLAN ACT FUND	5536010	Weed Control	\$5,000
0146	170	AMERICAN RESCUE PLAN ACT FUND	5536020	Weed Control	\$404
0146	170	AMERICAN RESCUE PLAN ACT FUND	5586010	Planning	\$8,000
0146	170	AMERICAN RESCUE PLAN ACT FUND	5586020	Planning	\$647
0146	170	AMERICAN RESCUE PLAN ACT FUND	5587040	Economic Development	\$165,771
0146	170	AMERICAN RESCUE PLAN ACT FUND	5652010	Veterans Services	\$1,500
0146	170	AMERICAN RESCUE PLAN ACT FUND	5652020	Veterans Services	\$121
0146	170	AMERICAN RESCUE PLAN ACT FUND	5710010	Educational and Recreational Activities	\$800
0146	170	AMERICAN RESCUE PLAN ACT FUND	5710020	Educational and Recreational Activities	\$65

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	170	AMERICAN RESCUE PLAN ACT FUND	5754010	Fairgrounds and Convention Centers	\$3,875
0146	170	AMERICAN RESCUE PLAN ACT FUND	5754020	Fairgrounds and Convention Centers	\$313
0146	172	LOCAL ASSISTANCE AND TRIBAL CONSISTENCY	5083100	Restricted Cash and Investments - Ending	\$6,029,342
0146	171	CAPITAL EXPENSE FUND	5083100	Restricted Cash and Investments - Ending	\$9,573,326
0146	193	JAIL IMPROVEMENT FUND	5083100	Restricted Cash and Investments - Ending	\$0
0146	195	TRIAL COURT IMPROVEMENT	5083100	Restricted Cash and Investments - Ending	\$215,777
0146	195	TRIAL COURT IMPROVEMENT	5122130	Superior Court	\$5,419
0146	195	TRIAL COURT IMPROVEMENT	5122140	Superior Court	\$7,846
0146	402	LIBERTY WOODLANDS SEWER	5083100	Restricted Cash and Investments - Ending	\$67,652
0146	402	LIBERTY WOODLANDS SEWER	5350010	Sewer/Reclaimed Water Utilities	\$3,352
0146	402	LIBERTY WOODLANDS SEWER	5350020	Sewer/Reclaimed Water Utilities	\$1,112
0146	402	LIBERTY WOODLANDS SEWER	5350040	Sewer/Reclaimed Water Utilities	\$3,543
0146	405	SOLID WASTE ENTERPRISE	5085100	Assigned Cash and Investments - Ending	\$5,251,598
0146	405	SOLID WASTE ENTERPRISE	5083100	Restricted Cash and Investments - Ending	\$13,552,538
0146	405	SOLID WASTE ENTERPRISE	5370010	Solid Waste Utilities	\$824,033
0146	405	SOLID WASTE ENTERPRISE	5370020	Solid Waste Utilities	\$372,259
0146	405	SOLID WASTE ENTERPRISE	5370030	Solid Waste Utilities	\$125,333
0146	405	SOLID WASTE ENTERPRISE	5370040	Solid Waste Utilities	\$1,293,063
0146	406	MAZAMA WQPS	5083100	Restricted Cash and Investments - Ending	\$166,817
0146	406	MAZAMA WQPS	5340010	Water Utilities	\$153
0146	406	MAZAMA WQPS	5340020	Water Utilities	\$13
0146	406	MAZAMA WQPS	5340040	Water Utilities	\$13,583

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	407	CONCONULLY SEWER	5083100	Restricted Cash and Investments - Ending	\$227,145
0146	407	CONCONULLY SEWER	5350010	Sewer/Reclaimed Water Utilities	\$8,126
0146	407	CONCONULLY SEWER	5350020	Sewer/Reclaimed Water Utilities	\$2,954
0146	407	CONCONULLY SEWER	5350030	Sewer/Reclaimed Water Utilities	\$3,034
0146	407	CONCONULLY SEWER	5350040	Sewer/Reclaimed Water Utilities	\$55,790
0146	408	EDELWEISS SEWER SYSTEM	5083100	Restricted Cash and Investments - Ending	\$78,926
0146	408	EDELWEISS SEWER SYSTEM	5350010	Sewer/Reclaimed Water Utilities	\$1,061
0146	408	EDELWEISS SEWER SYSTEM	5350020	Sewer/Reclaimed Water Utilities	\$311
0146	408	EDELWEISS SEWER SYSTEM	5350040	Sewer/Reclaimed Water Utilities	\$3,766
0146	410	EASTLAKE UTILITY CONSTRUCTION	5083100	Restricted Cash and Investments - Ending	\$0
0146	423	BUILDING DEPARTMENT	5083100	Restricted Cash and Investments - Ending	\$660,335
0146	423	BUILDING DEPARTMENT	5242010	Inspections, Permits, Certificates and Licenses	\$303,106
0146	423	BUILDING DEPARTMENT	5242020	Inspections, Permits, Certificates and Licenses	\$110,806
0146	423	BUILDING DEPARTMENT	5242030	Inspections, Permits, Certificates and Licenses	\$6,773
0146	423	BUILDING DEPARTMENT	5242040	Inspections, Permits, Certificates and Licenses	\$61,010
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5085100	Assigned Cash and Investments - Ending	\$3,305,405
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5483010	Mechanical Shops	\$107,670
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5483020	Mechanical Shops	\$42,120
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5483030	Mechanical Shops	\$29,849
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5483040	Mechanical Shops	\$62,026
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5484010	Parts Stores	\$110,134

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5484020	Parts Stores	\$50,930
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5484040	Parts Stores	\$6,295
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5486010	Equipment Rental Services	\$336,155
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5486020	Equipment Rental Services	\$153,282
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5486030	Equipment Rental Services	\$2,220,937
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5486040	Equipment Rental Services	\$150,708
0146	174	MARC FUND	5083100	Restricted Cash and Investments - Ending	\$443,983
0146	174	MARC FUND	5143010	Recording Services	\$11,886
0146	174	MARC FUND	5143020	Recording Services	\$5,777
0146	174	MARC FUND	5143040	Recording Services	\$37,618
0146	621	LUMBERING TRUST	5083100	Restricted Cash and Investments - Ending	\$125,350
0146	710	BERG TRUST FUND	5083100	Restricted Cash and Investments - Ending	\$280,914
0146	601	INVESTMENT FUNDS JD	5083100	Restricted Cash and Investments - Ending	\$65,643,449
0146	622	TREASURER TAX/SALE TRUST	5083100	Restricted Cash and Investments - Ending	\$303,101
0146	623	FOREST EXCISE TAX SUSPENSE	5083100	Restricted Cash and Investments - Ending	\$24,073
0146	624	OUTSIDE TRUST ACCOUNTS	5083100	Restricted Cash and Investments - Ending	\$416,558
0146	630	AGENCY FUNDS	5083100	Restricted Cash and Investments - Ending	\$176,986
0146	640	TRANSPORTATION AUTHORITY	5083100	Restricted Cash and Investments - Ending	\$354,599
0146	652	SCHOOL DISTRICTS	5083100	Restricted Cash and Investments - Ending	\$12,122,369
0146	653	HOSPITAL DISTRICTS	5083100	Restricted Cash and Investments - Ending	\$12,595,133
0146	654	STATE SCHOOL	5083100	Restricted Cash and Investments - Ending	\$296,694
0146	655	FIRE DISTRICTS	5083100	Restricted Cash and Investments - Ending	\$2,392,759

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	656	PARK AND RECREATION DISTRICTS	5083100	Restricted Cash and Investments - Ending	\$55,045
0146	657	EMERGENCY SERVICE DISTRICTS - RURAL	5083100	Restricted Cash and Investments - Ending	\$746,687
0146	658	CEMETERY DISTRICTS	5083100	Restricted Cash and Investments - Ending	\$71,717
0146	659	TELEVISION/COMMUNICATION DISTRICTS	5083100	Restricted Cash and Investments - Ending	\$247,474
0146	670	PUBLIC HEALTH DISTRICT	5083100	Restricted Cash and Investments - Ending	\$873,310
0146	683	IRRIGATION DISTRICTS	5083100	Restricted Cash and Investments - Ending	\$555,168
0146	684	LAKE MANAGEMENT DISTRICTS	5083100	Restricted Cash and Investments - Ending	\$31,522
0146	698	TOWNS/CITIES	5083100	Restricted Cash and Investments - Ending	\$82,886
0146	001	GENERAL FUND	3881000	Prior Period Adjustment (s)	\$137,758
0146	001	GENERAL FUND	3899000	Holding and Clearing Account Transactions	\$7,000
0146	001	GENERAL FUND	3952000	Compensation for Loss/Impairment of Capital Assets (Cash Basis Only)	\$2,219
0146	102	ROAD FUND	3881000	Prior Period Adjustment (s)	\$76,790
0146	102	ROAD FUND	3970000	Transfers-In	\$25,000
0146	105	DEVELOPMENTAL DISABILITIES	3970000	Transfers-In	\$29,391
0146	107	ALCOHOL/DRUG ABUSE	3970000	Transfers-In	\$19,594
0146	108	LAW LIBRARY	3970000	Transfers-In	\$6,500
0146	112	COUNTY FAIR	3881000	Prior Period Adjustment (s)	(\$420)
0146	112	COUNTY FAIR	3970000	Transfers-In	\$40,000
0146	121	EMERGENCY SERVICES	3970000	Transfers-In	\$88,123
0146	124	SHERIFFS SPECIAL PROJECTS	3970000	Transfers-In	\$15,975
0146	132	DRUG TASK FORCE	3970000	Transfers-In	\$6,300
0146	139	WATER CONSERVENCY BOARD	3970000	Transfers-In	\$5,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	146	LIABILITY AND PROPERTY INSURANCE FUND	3970000	Transfers-In	\$330,000
0146	171	CAPITAL EXPENSE FUND	3911000	General Obligation Bonds Issued	\$9,510,000
0146	171	CAPITAL EXPENSE FUND	3920000	Premiums on Bonds Issued	\$486,246
0146	405	SOLID WASTE ENTERPRISE	3812000	Interfund Loan Repayment Received	\$95,549
0146	410	EASTLAKE UTILITY CONSTRUCTION	3970000	Transfers-In	\$61,506
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$173,225
0146	621	LUMBERING TRUST	3893000	Custodial Type Collections	\$1,251
0146	601	INVESTMENT FUNDS JD	3893000	Custodial Type Collections	\$944,983
0146	622	TREASURER TAX/SALE TRUST	3893000	Custodial Type Collections	(\$173,386)
0146	623	FOREST EXCISE TAX SUSPENSE	3893000	Custodial Type Collections	\$18,684
0146	624	OUTSIDE TRUST ACCOUNTS	3893000	Custodial Type Collections	\$1,447,741
0146	630	AGENCY FUNDS	3893000	Custodial Type Collections	\$9,430,790
0146	640	TRANSPORTATION AUTHORITY	3893000	Custodial Type Collections	\$3,930,682
0146	652	SCHOOL DISTRICTS	3893000	Custodial Type Collections	\$211,067,067
0146	653	HOSPITAL DISTRICTS	3893000	Custodial Type Collections	\$94,020,119
0146	654	STATE SCHOOL	3893000	Custodial Type Collections	\$16,594,978
0146	655	FIRE DISTRICTS	3893000	Custodial Type Collections	\$6,981,211
0146	656	PARK AND RECREATION DISTRICTS	3893000	Custodial Type Collections	\$115,113
0146	657	EMERGENCY SERVICE DISTRICTS - RURAL	3893000	Custodial Type Collections	\$1,222,259
0146	658	CEMETERY DISTRICTS	3893000	Custodial Type Collections	\$166,217
0146	659	TELEVISION/COMMUNIC ATION DISTRICTS	3893000	Custodial Type Collections	\$222,758

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	670	PUBLIC HEALTH DISTRICT	3893000	Custodial Type Collections	\$3,295,863
0146	683	IRRIGATION DISTRICTS	3893000	Custodial Type Collections	\$3,395,008
0146	684	LAKE MANAGEMENT DISTRICTS	3893000	Custodial Type Collections	\$48,582
0146	698	TOWNS/CITIES	3893000	Custodial Type Collections	\$3,687,990
0146	102	ROAD FUND	591957070	Debt Repayment - Roads/Streets and Other Infrastructure	\$5,500
0146	001	GENERAL FUND	5812000	Interfund Loan Repayments	\$95,549
0146	001	GENERAL FUND	5899000	Holding and Clearing Account Transactions	\$450
0146	001	GENERAL FUND	5941460	Capital Expenditures/Expenses - Financial, Recording, and Election Services	\$227,345
0146	001	GENERAL FUND	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$89,126
0146	001	GENERAL FUND	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$137,994
0146	001	GENERAL FUND	5945860	Capital Expenditures/Expenses - Community Planning and Economic Development	\$8,947
0146	001	GENERAL FUND	5947570	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$203,364
0146	001	GENERAL FUND	5970000	Transfers-Out	\$475,923
0146	102	ROAD FUND	5899000	Holding and Clearing Account Transactions	\$3,131
0146	102	ROAD FUND	5951010	Capital Expenditures/Expenses - Engineering	\$137,256
0146	102	ROAD FUND	5951020	Capital Expenditures/Expenses - Engineering	\$43,893

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	102	ROAD FUND	5951040	Capital Expenditures/Expenses - Engineering	\$37,091
0146	102	ROAD FUND	5952010	Capital Expenditures/Expenses - Right-Of-Way	\$2,420
0146	102	ROAD FUND	5952020	Capital Expenditures/Expenses - Right-Of-Way	\$794
0146	102	ROAD FUND	5952040	Capital Expenditures/Expenses - Right-Of-Way	\$1,000
0146	102	ROAD FUND	5959010	Capital Expenditures/Expenses - Construction Administration and Overhead	\$10,244
0146	102	ROAD FUND	5959020	Capital Expenditures/Expenses - Construction Administration and Overhead	\$3,416
0146	102	ROAD FUND	5959040	Capital Expenditures/Expenses - Construction Administration and Overhead	\$17,175
0146	102	ROAD FUND	5959060	Capital Expenditures/Expenses - Construction Administration and Overhead	\$1,501,867
0146	102	ROAD FUND	5970000	Transfers-Out	\$4,415
0146	104	MENTAL HEALTH	5970000	Transfers-Out	\$48,985
0146	109	JAIL COMMISSARY	5942360	Capital Expenditures/Expenses - Detention/Correction Services	\$14,500
0146	114	PATHS & TRAILS	5970000	Transfers-Out	\$25,000
0146	117	OK CO INFRASTRUCTURE FUND	5929580	Interest and Other Debt Service Cost - Roads/Streets and Related Infrastructure	\$300
0146	117	OK CO INFRASTRUCTURE FUND	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$235,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	117	OK CO INFRASTRUCTURE FUND	5929580	Interest and Other Debt Service Cost - Roads/Streets and Related Infrastructure	\$16,625
0146	117	OK CO INFRASTRUCTURE FUND	5970000	Transfers-Out	\$57,091
0146	120	TSC-911 COMMUNICATIONS	5942860	Capital Expenditures/Expenses - Dispatch Services	\$157,453
0146	121	EMERGENCY SERVICES	5942560	Capital Expenditures/Expenses - Disaster Services	\$45,915
0146	124	SHERIFFS SPECIAL PROJECTS	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$11,607
0146	132	DRUG TASK FORCE	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$43,168
0146	134	CAPITAL IMPROVEMENT TAX FUND	5941860	Capital Expenditures/Expenses - Centralized/General Services	\$662,632
0146	134	CAPITAL IMPROVEMENT TAX FUND	5911870	Debt Repayment - Centralized/General Services	\$55,000
0146	134	CAPITAL IMPROVEMENT TAX FUND	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$38,700
0146	134	CAPITAL IMPROVEMENT TAX FUND	5911270	Debt Repayment - Judicial Services	\$300,000
0146	134	CAPITAL IMPROVEMENT TAX FUND	5921280	Interest and Other Debt Service Cost - Judicial Services	\$222,138
0146	134	CAPITAL IMPROVEMENT TAX FUND	5921880	Interest and Other Debt Service Cost - Centralized/General Services	\$1,070
0146	134	CAPITAL IMPROVEMENT TAX FUND	5947560	Capital Expenditures/Expenses - Cultural and Recreational Facilities	\$543,357
0146	137	TITLE III PROJECTS	5970000	Transfers-Out	\$15,975

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	160	CORRECTIONAL FACILITIES	5942360	Capital Expenditures/Expenses - Detention/Correction Services	\$95,036
0146	160	CORRECTIONAL FACILITIES	5942760	Capital Expenditures/Expenses - Juvenile Services	\$77,554
0146	161	EMERGENCY COMMUNICATIONS	5881000	Prior Period Adjustment (s)	(\$136)
0146	161	EMERGENCY COMMUNICATIONS	5942860	Capital Expenditures/Expenses - Dispatch Services	\$62,806
0146	170	AMERICAN RESCUE PLAN ACT FUND	5941260	Capital Expenditures/Expenses - Judicial Services	\$44,836
0146	170	AMERICAN RESCUE PLAN ACT FUND	5942860	Capital Expenditures/Expenses - Dispatch Services	\$15,111
0146	170	AMERICAN RESCUE PLAN ACT FUND	5959010	Capital Expenditures/Expenses - Construction Administration and Overhead	\$64,000
0146	170	AMERICAN RESCUE PLAN ACT FUND	5959020	Capital Expenditures/Expenses - Construction Administration and Overhead	\$4,949
0146	171	CAPITAL EXPENSE FUND	5921280	Interest and Other Debt Service Cost - Judicial Services	\$87,226
0146	171	CAPITAL EXPENSE FUND	5922180	Interest and Other Debt Service Cost - Law Enforcement Services	\$12,461
0146	171	CAPITAL EXPENSE FUND	5929580	Interest and Other Debt Service Cost - Roads/Streets and Related Infrastructure	\$24,922
0146	171	CAPITAL EXPENSE FUND	5941260	Capital Expenditures/Expenses - Judicial Services	\$120,594
0146	171	CAPITAL EXPENSE FUND	5942160	Capital Expenditures/Expenses - Law Enforcement Services	\$67,797

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	171	CAPITAL EXPENSE FUND	5944260	Capital Expenditures/Expenses - Roads/Streets Ordinary Maintenance	\$209,665
0146	193	JAIL IMPROVEMENT FUND	5942360	Capital Expenditures/Expenses - Detention/Correction Services	\$67,333
0146	405	SOLID WASTE ENTERPRISE	5943760	Capital Expenditures/Expenses - Solid Waste Utilities	\$313,884
0146	410	EASTLAKE UTILITY CONSTRUCTION	5913570	Debt Repayment - Sewer/Reclaimed Water Utilities	\$261,396
0146	410	EASTLAKE UTILITY CONSTRUCTION	5923580	Interest and Other Debt Service Cost - Sewer/Reclaimed Water Utilities	\$33,531
0146	423	BUILDING DEPARTMENT	5942460	Capital Expenditures/Expenses - Protective Inspection Services	\$5,553
0146	501	EQUIPMENT RENTAL & REVOLVING FUND	5944860	Capital Expenditures/Expenses - Public Works Centralized Services	\$1,658,288
0146	601	INVESTMENT FUNDS JD	5893000	Custodial Type Remittances	\$3,838,673
0146	624	OUTSIDE TRUST ACCOUNTS	5893000	Custodial Type Remittances	\$1,446,274
0146	630	AGENCY FUNDS	5893000	Custodial Type Remittances	\$9,489,254
0146	640	TRANSPORTATION AUTHORITY	5893000	Custodial Type Remittances	\$3,925,468
0146	652	SCHOOL DISTRICTS	5893000	Custodial Type Remittances	\$209,215,752
0146	653	HOSPITAL DISTRICTS	5893000	Custodial Type Remittances	\$99,752,385
0146	654	STATE SCHOOL	5893000	Custodial Type Remittances	\$16,585,930
0146	655	FIRE DISTRICTS	5893000	Custodial Type Remittances	\$8,659,828
0146	656	PARK AND RECREATION DISTRICTS	5893000	Custodial Type Remittances	\$116,067
0146	657	EMERGENCY SERVICE DISTRICTS - RURAL	5893000	Custodial Type Remittances	\$1,041,702

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	658	CEMETERY DISTRICTS	5893000	Custodial Type Remittances	\$156,077
0146	659	TELEVISION/COMMUNICATION DISTRICTS	5893000	Custodial Type Remittances	\$242,583
0146	670	PUBLIC HEALTH DISTRICT	5893000	Custodial Type Remittances	\$3,083,833
0146	683	IRRIGATION DISTRICTS	5893000	Custodial Type Remittances	\$3,417,681
0146	684	LAKE MANAGEMENT DISTRICTS	5893000	Custodial Type Remittances	\$80,933
0146	698	TOWNS/CITIES	5893000	Custodial Type Remittances	\$3,697,124
0146	001	GENERAL FUND	5947370	Capital Expenditures/Expenses - Cultural and Community Activities	\$2,800
0146	001	GENERAL FUND	5911170	Debt Repayment - Legislative Services	\$3,041
0146	001	GENERAL FUND	5911270	Debt Repayment - Judicial Services	\$5,170
0146	001	GENERAL FUND	5911470	Debt Repayment - Financial, Recording, and Election Services	\$18,125
0146	001	GENERAL FUND	5911570	Debt Repayment - Legal Services	\$6,232
0146	001	GENERAL FUND	5912170	Debt Repayment - Law Enforcement Services	\$6,184
0146	001	GENERAL FUND	5912370	Debt Repayment - Detention/Correction Services	\$5,180
0146	001	GENERAL FUND	5915770	Debt Repayment - Community Services	\$2,389
0146	001	GENERAL FUND	5915870	Debt Repayment - Community Planning and Economic Development	\$3,826
0146	001	GENERAL FUND	5917170	Debt Repayment - Educational and Recreational Services	\$422
0146	423	BUILDING DEPARTMENT	5912470	Debt Repayment - Protective Inspection Services	\$1,530
0146	161	EMERGENCY COMMUNICATIONS	5912870	Debt Repayment - Dispatch Services	\$16,040

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0146	160	CORRECTIONAL FACILITIES	5912770	Debt Repayment - Juvenile Services	\$5,352
0146	102	ROAD FUND	5919570	Debt Repayment - Roads/Streets and Other Infrastructure	\$150
0146	124	SHERIFFS SPECIAL PROJECTS	5912170	Debt Repayment - Law Enforcement Services	\$1
0146	405	SOLID WASTE ENTERPRISE	5913770	Debt Repayment - Solid Waste Utilities	\$1,260

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		Total for All Funds (Memo Only)	001 GENERAL FUND	101 VETERANS RELIEF	102 ROAD FUND
Beginning Cash and Investments					
308	Beginning Cash and Investments	48,292,646	5,621,370	110,013	5,044,868
388 / 588	Net Adjustments	214,264	137,758	-	76,790
Revenues					
310	Taxes	24,030,568	11,641,158	101,146	4,945,344
320	Licenses and Permits	448,924	65,568	-	21,773
330	Intergovernmental Revenues	27,674,172	7,946,106	1,627	7,878,304
340	Charges for Goods and Services	13,573,911	2,952,153	-	527,549
350	Fines and Penalties	668,758	636,181	-	-
360	Miscellaneous Revenues	2,977,921	1,807,535	-	149,411
Total Revenues:		69,374,254	25,048,701	102,773	13,522,381
Expenditures					
510	General Government	11,532,881	10,385,522	-	-
520	Public Safety	13,235,657	9,093,544	-	-
530	Utilities	2,721,355	-	-	-
540	Transportation	14,349,631	-	-	11,069,797
550	Natural/Economic Environment	2,399,434	734,845	-	-
560	Social Services	1,540,848	474,998	92,418	-
570	Culture and Recreation	876,519	530,173	-	-
Total Expenditures:		46,656,325	21,219,082	92,418	11,069,797
Excess (Deficiency) Revenues over Expenditures:		22,717,929	3,829,619	10,355	2,452,584
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	9,996,246	-	-	-
397	Transfers-In	627,389	-	-	25,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	277,993	9,219	-	-
Total Other Increases in Fund Resources:		10,901,628	9,219	-	25,000
Other Decreases in Fund Resources					
594-595	Capital Expenditures	6,710,770	669,576	-	1,755,156
591-593, 599	Debt Service	1,368,771	50,569	-	5,650
597	Transfers-Out	627,389	475,923	-	4,415
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	99,130	95,999	-	3,131
Total Other Decreases in Fund Resources:		8,806,060	1,292,067	-	1,768,352
Increase (Decrease) in Cash and Investments:		24,813,497	2,546,771	10,355	709,232
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	55,269,081	99,660	120,367	5,830,894
50841	Committed	2,537,378	2,536,879	-	-
50851	Assigned	9,844,588	-	-	-
50891	Unassigned	5,669,364	5,669,364	-	-
Total Ending Cash and Investments		73,320,411	8,305,903	120,367	5,830,894

The accompanying notes are an integral part of this statement.

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		103 NOXIOUS WEED	104 MENTAL HEALTH	105 DEVELOPMENT AL	106 COUNTY DRUG CONTROL
Beginning Cash and Investments					
308	Beginning Cash and Investments	352,037	118,922	119,484	30,503
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	99,300	22,380	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	52,247	1,600	361	-
340	Charges for Goods and Services	147,976	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	408,981	-	-	-
Total Revenues:		609,204	100,900	22,741	-
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	677,258	-	-	-
560	Social Services	-	44,500	48,500	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		677,258	44,500	48,500	-
Excess (Deficiency) Revenues over Expenditures:		(68,054)	56,400	(25,759)	-
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	29,391	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	29,391	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	48,985	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	48,985	-	-
Increase (Decrease) in Cash and Investments:		(68,054)	7,415	3,632	-
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	126,336	123,116	30,503
50841	Committed	-	-	-	-
50851	Assigned	283,983	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		283,983	126,336	123,116	30,503

The accompanying notes are an integral part of this statement.

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		107 ALCOHOL/DRUG ABUSE	108 LAW LIBRARY	109 JAIL COMMISSARY	110 TREASURERS O&M
Beginning Cash and Investments					
308	Beginning Cash and Investments	25,001	5,571	118,053	85,920
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	5,195	-	-	-
340	Charges for Goods and Services	-	10,252	20,711	1,638
350	Fines and Penalties	-	-	-	30,285
360	Miscellaneous Revenues	-	-	48,945	-
Total Revenues:		5,195	10,252	69,656	31,923
Expenditures					
510	General Government	-	-	-	44,065
520	Public Safety	-	-	101,300	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	16,900	-	-	-
570	Culture and Recreation	-	19,262	-	-
Total Expenditures:		16,900	19,262	101,300	44,065
Excess (Deficiency) Revenues over Expenditures:		(11,705)	(9,010)	(31,644)	(12,142)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	19,594	6,500	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		19,594	6,500	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	14,500	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	14,500	-
Increase (Decrease) in Cash and Investments:		7,889	(2,510)	(46,144)	(12,142)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	32,890	3,061	-	73,779
50841	Committed	-	-	-	-
50851	Assigned	-	-	71,910	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		32,890	3,061	71,910	73,779

The accompanying notes are an integral part of this statement.

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		111 PROBATION SERVICES	112 COUNTY FAIR	113 BECCA BILL IMPACT FUND	114 PATHS & TRAILS
Beginning Cash and Investments					
308	Beginning Cash and Investments	108,641	100,519	11,317	29,185
388 / 588	Net Adjustments	-	(420)	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	102,647	51,156	16,620
340	Charges for Goods and Services	108,073	124,710	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	51,459	-	100
Total Revenues:		108,073	278,816	51,156	16,720
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	132,876	-	46,660	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	218,658	-	-
Total Expenditures:		132,876	218,658	46,660	-
Excess (Deficiency) Revenues over Expenditures:		(24,803)	60,158	4,496	16,720
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	40,000	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	40,000	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	25,000
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	-	25,000
Increase (Decrease) in Cash and Investments:		(24,803)	100,158	4,496	(8,280)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	83,838	-	15,814	20,905
50841	Committed	-	-	-	-
50851	Assigned	-	200,257	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		83,838	200,257	15,814	20,905

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Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		116 FLOOD CONTROL	117 OK CO INFRASTRUCTURE FUND	119 PEST CONTROL	120 TSC-911 COMMUNICATIONS
Beginning Cash and Investments					
308	Beginning Cash and Investments	20,190	1,495,047	145,454	439,954
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	932,708	-	418,966
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	32,535	-	368,335
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	132	17,552	125,628	391
Total Revenues:		132	982,795	125,628	787,692
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	32,535	-	676,604
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	864	100,000	130,858	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	40,000	-	-
Total Expenditures:		864	172,535	130,858	676,604
Excess (Deficiency) Revenues over Expenditures:		(732)	810,260	(5,230)	111,088
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	157,453
591-593, 599	Debt Service	-	251,925	-	-
597	Transfers-Out	-	57,091	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	309,016	-	157,453
Increase (Decrease) in Cash and Investments:		(732)	501,244	(5,230)	(46,365)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	19,459	1,996,291	-	393,589
50841	Committed	-	-	-	-
50851	Assigned	-	-	140,223	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		19,459	1,996,291	140,223	393,589

The accompanying notes are an integral part of this statement.

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		121 EMERGENCY SERVICES	122 SEWER AND WATER	124 SHERIFFS SPECIAL PROJECTS	125 OKANOGAN CO PARKS &
Beginning Cash and Investments					
308	Beginning Cash and Investments	101,741	93,635	296,054	80,469
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	109,863	-	33,219	61,105
340	Charges for Goods and Services	65,682	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	833	14,227	634
Total Revenues:		175,545	833	47,446	61,739
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	221,995	-	133,641	-
530	Utilities	-	141	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	63,373
Total Expenditures:		221,995	141	133,641	63,373
Excess (Deficiency) Revenues over Expenditures:		(46,450)	692	(86,195)	(1,634)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	88,123	-	15,975	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		88,123	-	15,975	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	45,915	-	11,607	-
591-593, 599	Debt Service	-	-	1	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		45,915	-	11,608	-
Increase (Decrease) in Cash and Investments:		(4,242)	692	(81,828)	(1,634)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	94,327	-	-
50841	Committed	-	-	-	-
50851	Assigned	97,500	-	214,226	78,835
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		97,500	94,327	214,226	78,835

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Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		126 STADIUM/TOUR ISM FUND	129 CRIME VICTIMS COMPENSATIO	132 DRUG TASK FORCE	134 CAPITAL IMPROVEMENT TAX FUND
Beginning Cash and Investments					
308	Beginning Cash and Investments	818,097	123,487	637,210	1,791,997
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	841,954	-	-	846,848
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	51,731	160,278	211,852
340	Charges for Goods and Services	-	44,375	29,000	-
350	Fines and Penalties	-	826	1,466	-
360	Miscellaneous Revenues	-	-	2,739	17,739
Total Revenues:		841,954	96,932	193,483	1,076,439
Expenditures					
510	General Government	-	129,577	-	-
520	Public Safety	-	-	167,402	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	476,872	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		476,872	129,577	167,402	-
Excess (Deficiency) Revenues over Expenditures:		365,082	(32,645)	26,081	1,076,439
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	6,300	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	6,300	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	43,168	1,205,989
591-593, 599	Debt Service	-	-	-	616,908
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	43,168	1,822,897
Increase (Decrease) in Cash and Investments:		365,082	(32,645)	(10,787)	(746,458)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,183,179	90,841	626,424	1,045,539
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		1,183,179	90,841	626,424	1,045,539

The accompanying notes are an integral part of this statement.

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		137 TITLE III PROJECTS	139 WATER CONSERVENCY BOARD	141 AFFORDABLE HOUSING FUND	142 COUNTY HOMELESS
Beginning Cash and Investments					
308	Beginning Cash and Investments	132,853	-	240,782	661,709
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	79,908	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	71,493	-	-	-
340	Charges for Goods and Services	-	-	52,974	309,882
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	1,581	-	-	-
Total Revenues:		73,074	-	132,882	309,882
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	61,061	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	4,349	94,566	-
560	Social Services	-	-	-	238,783
570	Culture and Recreation	-	-	-	-
Total Expenditures:		61,061	4,349	94,566	238,783
Excess (Deficiency) Revenues over Expenditures:		12,013	(4,349)	38,316	71,099
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	5,000	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	5,000	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	15,975	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		15,975	-	-	-
Increase (Decrease) in Cash and Investments:		(3,962)	651	38,316	71,099
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	128,891	-	279,098	732,808
50841	Committed	-	-	-	-
50851	Assigned	-	651	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		128,891	651	279,098	732,808

The accompanying notes are an integral part of this statement.

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		143 THERAPEUTIC COURT FUND	144 REET/REVALV	145 BOATING SAFETY	146 LIABILITY AND PROPERTY
Beginning Cash and Investments					
308	Beginning Cash and Investments	711,806	155,701	23,547	197,542
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	1,026,833	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	795	16,412	-	-
340	Charges for Goods and Services	1,080	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	-
Total Revenues:		1,028,708	16,412	-	-
Expenditures					
510	General Government	221,296	75,658	-	527,044
520	Public Safety	98,229	-	4,210	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	623,128	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		942,653	75,658	4,210	527,044
Excess (Deficiency) Revenues over Expenditures:		86,055	(59,246)	(4,210)	(527,044)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	330,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	330,000
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	-	-
Increase (Decrease) in Cash and Investments:		86,055	(59,246)	(4,210)	(197,044)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	797,861	96,456	19,337	-
50841	Committed	-	-	-	499
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		797,861	96,456	19,337	499

The accompanying notes are an integral part of this statement.

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		160 CORRECTIONAL FACILITIES	161 EMERGENCY COMMUNICATI	170 AMERICAN RESCUE PLAN ACT FUND	171 CAPITAL EXPENSE FUND
Beginning Cash and Investments					
308	Beginning Cash and Investments	1,020,598	1,749,627	2,514,811	-
388 / 588	Net Adjustments	-	136	-	-
Revenues					
310	Taxes	1,025,908	2,048,115	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	12,788	-	4,102,604	-
340	Charges for Goods and Services	-	285,134	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	4,060	-	99,744
Total Revenues:		1,038,696	2,337,309	4,102,604	99,744
Expenditures					
510	General Government	-	-	81,173	-
520	Public Safety	538,608	1,125,102	320,195	-
530	Utilities	-	-	9,728	-
540	Transportation	-	-	9,728	-
550	Natural/Economic Environment	-	-	179,822	-
560	Social Services	-	-	1,621	-
570	Culture and Recreation	-	-	5,053	-
Total Expenditures:		538,608	1,125,102	607,320	-
Excess (Deficiency) Revenues over Expenditures:		500,088	1,212,207	3,495,284	99,744
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	9,996,246
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	9,996,246
Other Decreases in Fund Resources					
594-595	Capital Expenditures	172,590	62,806	128,896	398,056
591-593, 599	Debt Service	5,352	16,040	-	124,609
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		177,942	78,846	128,896	522,665
Increase (Decrease) in Cash and Investments:		322,146	1,133,361	3,366,388	9,573,325
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,342,742	2,683,123	5,881,198	9,573,326
50841	Committed	-	-	-	-
50851	Assigned	-	200,000	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		1,342,742	2,883,123	5,881,198	9,573,326

The accompanying notes are an integral part of this statement.

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		172 LOCAL ASSISTANCE AND TRIBAL	174 MARC FUND	193 JAIL IMPROVEMENT FUND	195 TRIAL COURT IMPROVEMENT
Beginning Cash and Investments					
308	Beginning Cash and Investments	-	397,077	34,333	185,507
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	6,000,000	60,947	33,000	36,294
340	Charges for Goods and Services	-	41,240	-	7,241
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	29,342	-	-	-
Total Revenues:		6,029,342	102,187	33,000	43,535
Expenditures					
510	General Government	-	55,281	-	13,265
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	55,281	-	13,265
Excess (Deficiency) Revenues over Expenditures:		6,029,342	46,906	33,000	30,270
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	67,333	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	67,333	-
Increase (Decrease) in Cash and Investments:		6,029,342	46,906	(34,333)	30,270
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	6,029,342	443,983	-	215,777
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		6,029,342	443,983	-	215,777

The accompanying notes are an integral part of this statement.

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		402 LIBERTY WOODLANDS SEWER	405 SOLID WASTE ENTERPRISE	406 MAZAMA WQPS	407 CONCONULLY SEWER
Beginning Cash and Investments					
308	Beginning Cash and Investments	72,603	17,492,018	179,081	192,115
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	175,977	-	-
340	Charges for Goods and Services	2,643	3,789,647	-	103,265
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	414	180,778	1,484	1,669
Total Revenues:		3,057	4,146,402	1,484	104,934
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	8,007	2,614,688	13,749	69,904
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		8,007	2,614,688	13,749	69,904
Excess (Deficiency) Revenues over Expenditures:		(4,950)	1,531,714	(12,265)	35,030
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	95,549	-	-
Total Other Increases in Fund Resources:		-	95,549	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	313,884	-	-
591-593, 599	Debt Service	-	1,260	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	315,144	-	-
Increase (Decrease) in Cash and Investments:		(4,950)	1,312,119	(12,265)	35,030
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	67,652	13,552,538	166,817	227,145
50841	Committed	-	-	-	-
50851	Assigned	-	5,251,598	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		67,652	18,804,136	166,817	227,145

The accompanying notes are an integral part of this statement.

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		408 EDELWEISS SEWER SYSTEM	410 EASTLAKE UTILITY CONSTRUCTIO	423 BUILDING DEPARTMENT	501 EQUIPMENT RENTAL &
Beginning Cash and Investments					
308	Beginning Cash and Investments	69,180	55,893	602,319	3,400,695
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	361,583	-
330	Intergovernmental Revenues	-	79,081	-	-
340	Charges for Goods and Services	14,403	98,312	183,817	4,652,154
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	480	136	1,395	7,728
Total Revenues:		14,883	177,529	546,795	4,659,882
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	481,695	-
530	Utilities	5,138	-	-	-
540	Transportation	-	-	-	3,270,106
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		5,138	-	481,695	3,270,106
Excess (Deficiency) Revenues over Expenditures:		9,745	177,529	65,100	1,389,776
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	61,506	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	173,225
Total Other Increases in Fund Resources:		-	61,506	-	173,225
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	5,553	1,658,288
591-593, 599	Debt Service	-	294,927	1,530	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	294,927	7,083	1,658,288
Increase (Decrease) in Cash and Investments:		9,745	(55,892)	58,017	(95,287)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	78,926	-	660,335	-
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	3,305,405
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		78,926	-	660,335	3,305,405

The accompanying notes are an integral part of this statement.

Okanogan County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		710 BERG TRUST FUND
Beginning Cash and Investments		
308	Beginning Cash and Investments	278,110
388 / 588	Net Adjustments	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	2,804
Total Revenues:		2,804
Expenditures		
510	General Government	-
520	Public Safety	-
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		-
Excess (Deficiency) Revenues over Expenditures:		2,804
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		-
Other Decreases in Fund Resources		
594-595	Capital Expenditures	-
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		-
Increase (Decrease) in Cash and Investments:		2,804
Ending Cash and Investments		
50821	Nonspendable	-
50831	Restricted	280,914
50841	Committed	-
50851	Assigned	-
50891	Unassigned	-
Total Ending Cash and Investments		280,914

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, 2022

		Total for All Funds (Memo Only)	Investment Trust	Private-Purpose Trust	Custodial
308	Beginning Cash and Investments	105,446,535	68,537,139	1,021,067	35,888,329
388 & 588	Net Adjustments	-	-	-	-
310-390	Additions	356,417,910	944,983	1,294,290	354,178,637
510-590	Deductions	364,749,564	3,838,673	1,446,274	359,464,617
	Net Increase (Decrease) in Cash and Investments:	(8,331,654)	(2,893,690)	(151,984)	(5,285,980)
508	Ending Cash and Investments	97,114,880	65,643,449	869,082	30,602,349

The accompanying notes are an integral part of this statement.

SCHEDULE SUMMARY OF BANK RECONCILIATION
For the Fiscal Year ended December 31, 2022

[CASH BARS Schedule 06 Instructions Link](#)

Bank & Investment Account name	FROM BANK STATEMENTS					
	Beginning Bank Balance	Deposits		Withdrawals		Ending Bank Balance
		Receipts	Inter-bank transfers In	Disbursements	Inter-bank transfers out	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
WAFD-Treasurer Main Checking**5537	\$ 15,787,909	\$ 418,967,067	\$ 286,039,909	\$ 410,407,695	\$ 292,338,633	\$ 18,048,557
WAFD-Money Market Account	\$ 135,374,955	\$ 1,725,964	\$ 138,022,106		\$ 145,880,000	\$ 129,243,026
Umpqua Bank Money Market Investments	\$ -					\$ -
TVI Investments	\$ -		\$ 15,870,197			\$ 15,870,197
State Pool Acct-LGIP	\$ 1,073,722	\$ 22,410	\$ 2,000,000		\$ 1,079,523	\$ 2,016,608
US Bank Safekeeping Account	\$ 6,345	\$ 8	\$ 15,962,634		\$ 15,927,831	\$ 41,157
County Petty Cash	\$ 15,050		\$ 10,000			\$ 25,050
North Cascade Bank-Revolving Funds	\$ 25,000		\$ 15,000			\$ 40,000
North Cascade Bank-Outside Trust Acct	\$ 415,092		\$ 1,447,741	\$ 1,446,274		\$ 416,559
Bank Totals	\$ 152,698,073	\$ 420,715,449	\$ 459,367,587	\$ 411,853,969	\$ 455,225,988	\$ 165,701,153

RECONCILING ITEMS				
Beginning Deposits in Transit (8)	\$ 2,062,921	\$ (2,062,921)		
Year-end Deposits in Transit (9)		\$ 7,213,545		\$ 7,213,545
Beginning Outstanding & Open Period Items (10)	\$ (1,021,815)		\$ (1,021,815)	
Year-end Outstanding & Open Period Items (11)			\$ 2,479,412	\$ (2,479,412)
NSF Checks (12)		\$ (235,880)	\$ (235,880)	
Cancellation of unredeemed checks/warrants (13)		\$ (1,550)		
Interfund transactions (14)		\$ 18,711,458	\$ 18,711,458	
Netted Transactions (15)		\$ (8,331,654)	\$ (8,331,654)	
Authorized balance of revolving, petty cash and change funds (16)				
Other Reconciling Items, net (17)	\$ 17,014			\$ (197,250)
Reconciling Items Totals	\$ 1,058,120	\$ 15,292,999	\$ 11,601,521	\$ 4,536,883

FROM GENERAL LEDGER				
Beginning Cash & Investment Balance (19)	Revenues & Other Increases (20)		Expenditures & Other Decreases (21)	Ending Cash & Investment Balance (22)
C4/C5 or Trial Balance Totals (18)	\$ 153,756,196	\$ 436,693,792	\$ 420,211,948	\$ 170,238,040
Unreconciled Variance (23)	\$ (3)	\$ (685,344)	\$ 3,243,542	\$ (4)

**Okanogan County
Schedule of Liabilities
For the Year Ended December 31, 2022**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	ADVANCE REFUNDING 2003 LTGO	12/1/2023	475,000	-	235,000	240,000
251.11	QECB 2013	12/1/2033	720,000	-	55,000	665,000
251.11	LTGO BOND 2022	12/1/2051	-	9,510,000	300,000	9,210,000
Total General Obligation Debt/Liabilities:			1,195,000	9,510,000	590,000	10,115,000
Revenue and Other (non G.O.) Debt/Liabilities						
252.11	PW-04-691-PRE-127 EASTSIDE OSOYOOS LK SEWER UTILITY	6/1/2024	126,176	-	42,060	84,116
252.11	PW-06-962-032 EASTSIDE OSOYOOS LK SEWER UTILITY	6/1/2036	3,290,048	-	219,337	3,070,711
259.12	COMPENSATED ABSENCES - COUNTY		1,182,555	760,271	725,433	1,217,393
259.12	COMPENSATED ABSENCES - PUBLIC WORKS		317,702	371,658	322,657	366,703
259.12	COMPENSATED ABSENCES - SOLID WASTE		100,844	85,802	78,833	107,813
263.12	COUNTY CLAIMS & JUDGMENTS		-	53,516	53,516	-
263.22	PUBLIC WORKS LANDFILLS CLOSURE RESERVE		6,161,277	395,616	-	6,556,893
263.22	PUBLIC WORKS LANDFILLS POST CLOSURE RESERVE		2,354,858	396,247	-	2,751,105
263.52	MAHINDRA TRACTOR-OKANOGAN TRUCK & TRACTOR-CAPITAL LEASE	8/1/2022	7,153	-	7,153	-
263.52	MAINTENANCE/FAIRGROUNDS - 1996 DUMP TRUCK	10/1/2023	6,400	-	6,400	-
263.57	LEASES - PROPANE TANKS		207	238	238	207
264.30	PENSION LIABILITY		1,217,180	1,280,147	-	2,497,327
264.40	LEOFF 1 RETIREES		2,824,418	-	421,355	2,403,063
264.40	OPEB LIABILITIES		6,501,408	-	1,767,926	4,733,482
263.57	LEASES - COPIERS AND PRINTERS		122,166	44,229	47,336	119,059
263.57	LEASES - LAND AND BUILDINGS		44,465	40,200	20,265	64,400
263.57	LEASES - POSTAGE MACHINES		29,570	23,393	20,914	32,049
Total Revenue and Other (non G.O.) Debt/Liabilities:			24,286,427	3,451,317	3,733,423	24,004,321
Total Liabilities:			25,481,427	12,961,317	4,323,423	34,119,321

Okanogan County
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2022

State Agency Name	Program Title	Identification Number	Total
State Grant from Department of Social and Health Services	State Grant - Department of Social and Health Services	2163-22212	148,010
State Grant from Department of Social and Health Services	State Grant - Department of Social and Health Services	2110-80580	6,048
State Grant from Department of Social and Health Services	State Grant - Department of Social and Health Services	2163-21949	98,389
State Grant from Department of Social and Health Services	State Grant - Department of Social and Health Services	2110-80580	72,310
Sub-Total:			324,757
State Grant from Other Judicial Agencies	State Grant from Other Judicial Agencies	IAA223843	23,820
State Grant from Other Judicial Agencies	State Grant from Other Judicial Agencies	IAA22106	23,820
State Grant from Other Judicial Agencies	State Grant from Other Judicial Agencies	NONE	578
State Grant from Other Judicial Agencies	State Grant from Other Judicial Agencies	NONE	795
State Grant from Other Judicial Agencies	State Grant from Other Judicial Agencies	NONE	40,140
State Grant from Other Judicial Agencies	State Grant from Other Judicial Agencies	NONE	7,504
State Grant from Other Judicial Agencies	State Grant from Other Judicial Agencies	NONE	40,625
State Grant from Other Judicial Agencies	State Grant from Other Judicial Agencies	IAA23038	22,416
State Grant from Other Judicial Agencies	State Grant from Other Judicial Agencies	IAA22142	22,362

Report based on unaudited annual report submissions as of 4/23/2024

State Agency Name	Program Title	Identification Number	Total
State Contribution to County Prosecutor's Salary	1/2 COUNTY PROSECUTOR SALARY	NONE	182,060
		Sub-Total:	100,711
State Grant from Other State Agencies	State Grant from Other State Agencies	NONE	100,711
State Grant from Other State Agencies	State Grant - WA State Health Care Authority	1863-3487	5,904
State Grant from Other State Agencies	State Grant - Department of Archaeology and Historic Preservation	FY22-90006-002	107,283
		Sub-Total:	248,925
State Grant from Legislature and its Committees	State Grant - WA State Health Care Authority	K5886	362,112
		Sub-Total:	215,713
State Grant from Department of Transportation	State Grant - Department of Transportation	GCB 3065	215,713
		Sub-Total:	63,617
Rural Arterial Program (RAP)	State Grant - County Road Administration Board	2417-02	63,617
Rural Arterial Program (RAP)	State Grant - County Road Administration Board	2421-01	22,749
Rural Arterial Program (RAP)	State Grant - County Road Administration Board	2419-01	850
Rural Arterial Program (RAP)	State Grant - County Road Administration Board	2419-02	631,341
		Sub-Total:	1,851
CAP and Move Ahead Programs	State Grant - County Road Administration Board	NONE	656,791
		Sub-Total:	646,869

State Agency Name	Program Title	Identification Number	Total
State Grant from Department of Agriculture	State Grant - Department of Agriculture	K3692	310,703
		Sub-Total:	310,703
State Grant from Department of Ecology	State Grant - Department of Ecology	SEASMP-2123-OKANPD-00147	6,044
State Grant from Department of Ecology	State Grant - Department of Ecology	SWMCLCP-2123-OKCOPW-00067	4,460
State Grant from Department of Ecology	State Grant - Department of Ecology	SWMLSWFA-2021-OKCOPW-00054	152,983
State Grant from Department of Ecology	State Grant - Department of Ecology	WQAIP-2020-OCNWWCB-00025	24,489
		Sub-Total:	187,976
State Grant from Universities and Four-Year Colleges	State Grant - University of Washington	BPO53978	23,000
		Sub-Total:	23,000
State Grant from Military Department	State Grant - Military Department	E22-029	93,912
State Grant from Military Department	State Grant - Military Department	E22-308	62,982
State Grant from Military Department	State Grant - Military Department	E23-024	141,465
State Grant from Military Department	State Grant - Military Department	20.615-911	94,914
		Sub-Total:	393,273
State Grant from Parks and Recreation Commission	State Grant - Parks and Recreation Commission	WR315-174 REPAIRS	2,578
State Grant from Parks and Recreation Commission	State Grant - Parks and Recreation Commission	WR315-174 TRAINING	6,844
State Grant from Parks and Recreation Commission	State Grant - Parks and Recreation Commission	WR315-166 SNOWPARKS	22,091
State Grant from Parks and Recreation Commission	State Grant - Parks and Recreation Commission	WR315-174 GROOMING	44,718

State Agency Name	Program Title	Identification Number	Total
State Grant from Department of Commerce	State Grant - Department of Commerce	Sub-Total:	76,231
		F19-31440-514	29,864
State Grant from Department of Commerce	State Grant - Department of Commerce	S23-31101-023	30,733
State Grant from Department of Commerce	State Grant - Department of Commerce	22-31101-522	10,457
		Sub-Total:	71,054
State Grant from Conservation Commission	State Grant - Conservation Commission	K2217-VSP	98,985
		Sub-Total:	98,985
		Total State Grants Expended:	3,713,852

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
RURAL BUSINESS COOPERATIVE SERVICE, AGRICULTURE, DEPARTMENT OF	Rural Business Development Grant	10.351		-	32,535	32,535	-	3
Child Nutrition Cluster								
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via State of WA Superintendent of Public Instruction)	National School Lunch Program	10.555	159859	8,011	-	8,011	-	
Total Child Nutrition Cluster:				8,011	-	8,011	-	
Forest Service Schools and Roads Cluster								
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF (via WA State Treasurer)	Schools and Roads - Grants to States	10.665	NONE	115,364	-	115,364	99,389	
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF (via WA State Treasurer)	Schools and Roads - Grants to States	10.665	22-DG- 11062100-013	506	-	506	-	3
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF	Schools and Roads - Grants to States	10.665		-	759,615	759,615	-	
Total Forest Service Schools and Roads Cluster:				115,870	759,615	875,485	99,389	
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	22-62210-011	16,831	-	16,831	15,081	

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA State Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	20-62221C-011	131,342	-	131,342	128,985	
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA State Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	21-62210-011	62,196	-	62,196	60,096	
			Total ALN 14.228:	210,369	-	210,369	204,162	
BUREAU OF LAND MANAGEMENT, INTERIOR, DEPARTMENT OF THE (via WA State Department of Agriculture)	Invasive and Noxious Plant Management	15.230	K3301	4,365	-	4,365	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA State Department of Commerce)	Crime Victim Assistance	16.575	21-31101-522	20,708	-	20,708	-	3
OFFICE ON VIOLENCE AGAINST WOMEN, JUSTICE, DEPARTMENT OF (via The Support Center)	Violence Against Women Formula Grants	16.588	F21-31103-080	3,636	-	3,636	-	3
OFFICE ON VIOLENCE AGAINST WOMEN, JUSTICE, DEPARTMENT OF (via The Support Center)	Violence Against Women Formula Grants	16.588	F22-31108-048	17,462	-	17,462	-	3
			Total ALN 16.588:	21,098	-	21,098	-	

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607	-	-	1,014	1,014	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA State Department of Commerce)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F18-31440-008	118,429	-	118,429	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA State Department of Commerce)	Edward Byrne Memorial Justice Assistance Grant Program	16.738	F20-31440-207	91,061	-	91,061	-	
Total ALN 16.738:				209,490	-	209,490	-	
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-10283	10,762	-	10,762	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-10284	2,090	-	2,090	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-10156	22,465	-	22,465	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-10151	18,182	-	18,182	-	

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-10157	17,849	-	17,849	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-10340	499,135	-	499,135	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-10328	19,662	-	19,662	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-9782	58,325	-	58,325	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-9920	946,362	-	946,362	-	
Total Highway Planning and Construction Cluster:				1,594,832	-	1,594,832	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via US Department of Treasury)	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	NONE	736,217	-	736,217	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via US Department of Treasury)	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	NONE	249,000	-	249,000	-	

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Expenditures				Passed through to Subrecipients	Note
			Other Award Number	From Pass- Through Awards	From Direct Awards	Total		
			Total ALN 21.027:	985,217	-	985,217	-	
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	189,314	-	189,314	-	2,3
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Emergency Management Performance Grants	97.042	E22-230	703	-	703	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Emergency Management Performance Grants	97.042	E22.218	28,015	-	28,015	-	
			Total ALN 97.042:	28,718	-	28,718	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Homeland Security Grant Program	97.067	E21-098	18,977	-	18,977	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Homeland Security Grant Program	97.067	E20-088	28,837	-	28,837	-	

The accompanying notes are an integral part of this schedule.

Okanogan County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Homeland Security Grant Program	97.067	E22-186	47,199	-	47,199	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Homeland Security Grant Program	97.067	E20-201	65,930	-	65,930	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Department)	Homeland Security Grant Program	97.067	E21-204	95,412	-	95,412	-	
Total ALN 97.067:				256,355	-	256,355	-	
Total Federal Awards Expended:				3,644,347	793,164	4,437,511	303,551	

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, 2022

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 – Federal De Minimis Indirect Cost Rate

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

Note 3 -Program Costs

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

Okanogan County
Schedule of Sales and Use Tax for Public Facilities – Rural Counties
For Fiscal Year Ended December 31, 2022

Total Sales & Use Tax Proceeds (BARS code 3131800) 932,708

Unspent Proceeds from Previous Periods 1,495,047

Public Facilities Project	Plan Containing the Project	Total Project Expenditures	Amount of Sales & Use Tax Spent on the Project	Est. # of Businesses Created/Retained by the Project	Est. # of Jobs Created/Retained by the Project
ECONOMIC ALLIANCE	RESOLUTION 54-2008 RCW 81.14.370. SUPPORT STAFFING AND OVERHEAD FOR THE DESIGNED ASSOCIATE DEVELOPMENT ORGANIZATION PROVIDING ECONOMIC DEVELOPMENT SERVICES TO OKANOGAN COUNTY	111,000	100,000	126	153
OMAK STAMPEDE/CITY OF OMAK	RESOLUTION 307-2012 - 6 YEAR CAPITAL FACILITIES PLAN. ECONOMIC DEVELOPMENT AND PARKS AND RECREATION ELEMENTS OF THE CITY OF OMAK COMPREHENSIVE PLAN; OMAK CAPITAL FACILITIES PLAN	8,128,020	40,000	1	200
Total:		8,239,020	140,000	127	353

Okanogan County

**Local Government Risk Assumption
For the Year Ended December 31, 2022**

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

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

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

	Please list the title of the self-insurance program or type of risk covered by self-insurance:			
	Unemployment – Current Expense	Unemployment – Public Works	Automobile	
Self-Insurance as a <i>formal</i> program?	No	No	No	
If yes, do other governments participate?				
If yes, please list participating governments.				
Self-Insure as part of a joint program?	No	No	No	
Does a Third-Party Administrator manage claims?	No	No	No	
If no, does an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.)	Yes	Yes	Yes	
Has program had a claims audit in last three years?	N/A	N/A	N/A	
Are program resources sufficient to cover expenses?	N/A	N/A	N/A	
Does an actuary estimate program liability?	N/A	N/A	N/A	
Number of claims paid during the period?	5	11	5	
Total amount of paid claims during the period?	\$848.69	\$27,549.57	\$11,042.63	
Total amount of recoveries during the period?				

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