

# ANNUAL REPORT

COUNTY OF CHELAN  
(Name)

0097  
MCAG No.

Submitted pursuant to RCW 43.09.200

to the

STATE AUDITOR'S OFFICE

FOR THE FISCAL YEAR ENDED: DECEMBER 31, 2001

Certified correct this 28th day of May 2002 to the best of my knowledge and belief:

\_\_\_\_\_  
SIGNATURE

NAME: Evelyn L. Arnold, CPA  
TITLE: Chelan County Auditor  
PREPARED BY: Tamara Kirchner, CPA  
TELEPHONE NUMBER (509) 667-6655

CHELAN COUNTY, WASHINGTON  
Third class County  
January 1, 2001 Through December 31, 2001

**CHELAN COUNTY, WASHINGTON**  
**ANNUAL FINANCIAL REPORT**  
Year ended December 31, 2001

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# CHELAN COUNTY, WASHINGTON

## Directory of Officials

Position	<u>Elected Officials</u>		
	Name	Term	Expiration
<b><u>Board of Commissioners:</u></b>			
District 1	Ron Walter	4	December 2004
District 2	John Hunter	4	December 2002
District 3	Buell Hawkins	4	December 2004

### **Other County Officials:**

Assessor	Russell Griffith	4	December 2002
Auditor	Evelyn L. Arnold	4	December 2002
Clerk	Siri A. Woods	4	December 2002
Coroner	Gerald Rappe, M.D.	4	December 2002
Prosecuting Attorney	Gary A. Riesen	4	December 2002
Sheriff	Michael Brickert	4	December 2002
Treasurer	David Griffiths	4	December 2002

### **District Court Judges:**

Alicia Nakata	4	December 2002
Thomas C. Warren	4	December 2002

### **Superior Court Judges:**

Chip Small	4	December 2000
Lesley Allan	4	December 2000
John E. Bridges	4	December 2000

### **Appointed Officers:**

Director of Public Works/ County Engineer	Greg Pezoldt
Director of Planning & Building	Robert Hughes
Department of Information Manager	Fred Hart
Juvenile Center Administrator	Philip Jans
Building Maintenance Supervisor	Pat DuLac
Motor Pool Manager	Fred Stehr
Garden Administrator	Michael K. Short
Fair Manager	Carla Carey

**Members of Legislature:**

**Legislative District**  
12th

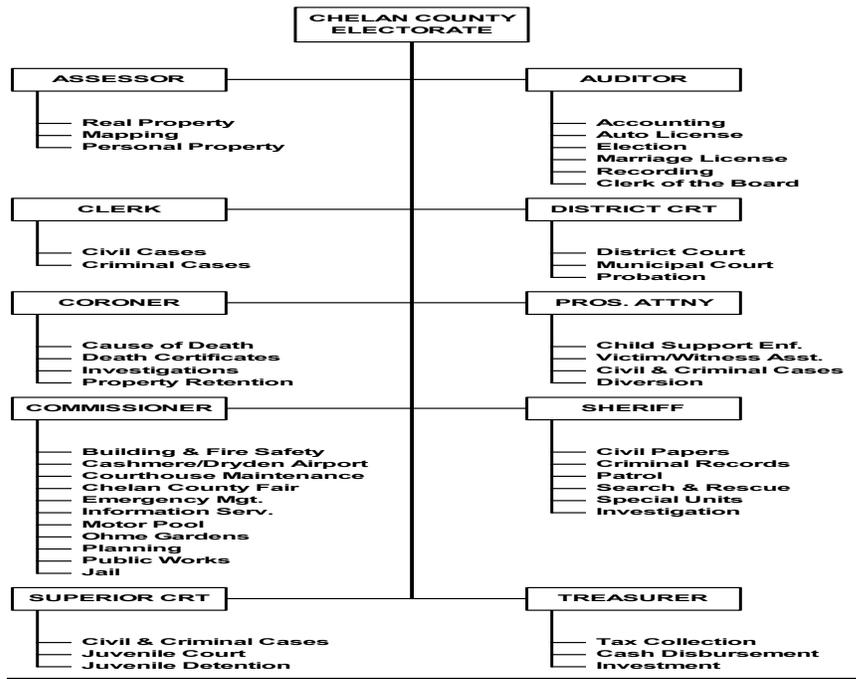
**State Senator**  
Linda Evans Parlette

**State Representatives**  
Clyde Ballard  
Mike Armstrong

Mailing Address

Chelan County Auditor  
Chelan County Courthouse  
Washington and Orondo Streets  
P. O. Box 400  
Wenatchee, WA 98807

**CHELAN COUNTY, WASHINGTON**



## **GENERAL PURPOSE FINANCIAL STATEMENTS**

General Purpose Financial Statements (GPFS) are those basic financial statements which compromise the minimum acceptable fair presentation in conformity with Generally Accepted Accounting Principles (GAAP). GPFS are designed to be "liftable" from the Financial Section of the Comprehensive Annual Financial Report (CAFR) for widespread distribution, along with the independent auditor's report, to users requiring less detailed information than is contained in the full CAFR. General Purpose Financial Statements include:

- \* **Combined Balance Sheet** - All Fund Types and Account Groups
- \* **Combined Statement of Revenues, Expenditures, and Changes in Fund Balance** - All Governmental and Expendable Fund Types
- \* **Combined Statement of Revenues, Expenditures, and Changes in Fund Balance** - Budget (GAAP) Basis and Actual – General, Special Revenue, and Capital Project Fund Types
- \* **Combined Statement of Revenues, Expense, and Changes in Retained Earnings** - All Proprietary and Non-Expendable Trust Fund Types
- \* **Combined Statement of Cash Flows** - All Proprietary and Non-Expendable Trust Types
- \* **Notes to Financial Statements**

**CHELAN COUNTY, WASHINGTON**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 2001**

*With Comparative Totals for December 31, 2000*

DESCRIPTION	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
ASSETS				
Current assets				
Cash and petty cash	\$ 876,328	\$ 2,923,499	\$ -	-
Deposits with fiscal agents	-	19,126	-	-
Investments	1,731,706	5,386,166	2,305,476	1,485,521
Taxes receivable	370,232	279,391	-	-
Accounts receivable	28,861	23,075	-	-
Special assessments receivable		-		-
Principal	-	-	-	-
Interest	-	-	-	-
Penalties	-	-	-	-
Accrued interest receivable	16,880	3,522	1,200	2,204
Interfund loan receivable	-	46,000	-	-
Due from other funds	184,156	223,700	-	-
Due from other governmental units	697,743	617,380	-	-
Inventories	-	-	-	-
<b>Total current assets</b>	<b>3,905,906</b>	<b>9,521,859</b>	<b>2,306,676</b>	<b>1,487,725</b>
Utility plant in service	-	-	-	-
Other property plant and equipment, net	-	-	-	-
Intangible assets, net	-	-	-	-
Accrued interest receivable long-term	-	-	-	-
Amount provided in debt funds	-	-	-	-
Amt. to be provided for debt retirement	-	-	-	-
<b>Total assets</b>	<b>\$ 3,905,906</b>	<b>\$ 9,521,859</b>	<b>\$ 2,306,676</b>	<b>\$ 1,487,725</b>

DESCRIPTION	PROPRIETARY FUND TYPES			FIDUCIARY	ACCOUNT GROUPS	
	ENTERPRISE	INTERNAL SERVICE		TRUST AND AGENCY	GENERAL FIX ASSETS	GENERAL LT DEBT
<b>ASSETS</b>						
Current assets						
Cash and petty cash	\$ 16,429	\$ 513,122		\$ 17,666,161	\$ -	\$ -
Deposits with fiscal agents	14,556	38,800		6,359,046	-	-
Investments	790,837	6,319,808		47,376,368	-	-
Taxes receivable	-			2,651,354	-	-
Accounts receivable	16,370	1,767		-	-	-
Special assessments receivable						
Principal	-	-		12,889	-	-
Interest	-	-		2,960	-	-
Penalties	-	-		867	-	-
Accrued interest receivable	1,444	11,820		73,456	-	-
Interfund loan receivable	-	10,000		-	-	-
Due from other funds	34	376,240		-	-	-
Due from other governmental un	106,286	157,497		101,277	-	-
Inventories	-	645,336		-	-	-
<b>Total current assets</b>	<b>945,956</b>	<b>8,074,390</b>		<b>74,244,378</b>	<b>-</b>	<b>-</b>
Utility plant in service	-	-		-	-	-
Other property plant and equipme	1,314,566	5,649,133		-	36,963,458	-
Intangible assets, net	-	-		-	-	-
Long term investments	-	-		-	-	-
Accrued interest receivable long-t	-	-		-	-	-
Amount provided in debt funds	-	-		-	-	2,306,676
Amt. to be provided for debt retire	-	-		-	-	13,199,013
<b>Total assets</b>	<b>\$ 2,260,522</b>	<b>\$ 13,723,523</b>		<b>\$ 74,244,378</b>	<b>\$ 36,963,458</b>	<b>\$ 15,505,689</b>

**CHELAN COUNTY, WASHINGTON  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 2001**

*With Comparative Totals for December 31, 2000*

DESCRIPTION	TOTALS (MEMORANDUM ONLY)	
	2001	2000
ASSETS		
Current assets		
Cash and petty cash	\$ 21,995,539	\$ 18,798,390
Deposits with fiscal agents	6,431,528	6,936,374
Investments	65,395,882	58,364,589
Taxes receivable	3,300,977	2,748,534
Accounts receivable	70,073	72,776
Special assessments receivable		
Principal	12,889	13,959
Interest	2,960	2,412
Penalties	867	421
Accrued interest receivable	110,526	299,389
Interfund loan receivable	56,000	92,980
Due from other funds	784,130	606,675
Due from other governmental units	1,680,183	925,817
Inventories	645,336	676,958
Total current assets	100,486,890	89,539,274
Utility plant in service	-	-
Other property plant and equipment, net	43,927,157	42,353,016
Intangible assets, net	-	3,590
Long term investments	-	-
Accrued interest receivable long-term	-	-
Amount provided in debt funds	2,306,676	1,993,807
Amt. to be provided for debt retirement	13,199,013	13,575,273
Total assets	\$ 159,919,736	\$ 147,464,960

**CHELAN COUNTY, WASHINGTON  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 2001**

*With Comparative Totals for December 31, 2000*

DESCRIPTION	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
<b>LIABILITIES</b>				
Current liabilities				
Current payables	\$ 197,386	\$ 154,511	\$ -	\$ -
Other current liabilities	15,855	26,015	-	-
Due to other funds	70,276	516,983	-	-
Due to other government units	42,417	6,121	-	-
Interfund loan payable	15,000	10,000	-	-
Current portion of long-term liability	-	-	-	-
Other accrued liabilities	-	-	-	-
Bond interest payable	-	-	-	-
Custodial accounts	-	-	-	-
<b>Total current liabilities</b>	<b>340,934</b>	<b>713,630</b>	<b>-</b>	<b>-</b>
Long-term liabilities				
Special assessments bonds payable	-	-	-	-
Bond payable	-	-	-	-
Note payable	-	-	-	-
Deferred revenues	370,232	279,391	-	-
Other long-term liability	-	-	-	-
<b>Total liabilities</b>	<b>711,166</b>	<b>993,021</b>	<b>-</b>	<b>-</b>
<b>FUND EQUITY</b>				
Contributed capital	-	-	-	-
Investment in general fixed assets	-	-	-	-
Fund balance/Retained earnings				
Reserved	-	-	2,306,676	-
Unreserved/Undesignated	3,194,740	8,528,838	-	1,487,725
<b>Total fund equity</b>	<b>3,194,740</b>	<b>8,528,838</b>	<b>2,306,676</b>	<b>1,487,725</b>
<b>Total liabilities and fund equity</b>	<b>\$ 3,905,906</b>	<b>\$ 9,521,859</b>	<b>\$ 2,306,676</b>	<b>\$ 1,487,725</b>

See accompanying notes to financial statements

**CHELAN COUNTY, WASHINGTON**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 2001**

*With Comparative Totals for December 31, 2000*

DESCRIPTION	PROPRIETARY FUND TYPES		FIDUCIARY	ACCOUNT GROUPS	
	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIX ASSETS	GENERAL LT DEBT
<b>LIABILITIES</b>					
<b>Current liabilities</b>					
Warrants and accounts payables	\$ 232,817	\$ 128,727	\$ 4,533,198	\$ -	\$ -
Other current liabilities	404	22,568	-	-	-
Due to other funds	2,533	194,338	-	-	-
Due to other government units	9,832	5,162	26,320	-	-
Interfund loan payable	31,000	-	-	-	-
Current portion of long-term liabi	-	-	-	-	-
Other accrued liabilities	3,414	279,090	-	-	923,288
Bond interest payable	-	-	-	-	-
Custodial accounts	-	-	66,981,623	-	-
<b>Total current liabilities</b>	<b>280,000</b>	<b>629,885</b>	<b>71,541,141</b>	<b>-</b>	<b>923,288</b>
<b>Long-term liabilities</b>					
Spec. assessments bonds payabl	-	-	-	-	-
Bond payable	-	-	-	-	14,582,401
Note payable	-	-	-	-	-
Deferred revenues	-	-	2,651,354	-	-
Other long-term liability	-	-	-	-	-
<b>Total liabilities</b>	<b>280,000</b>	<b>629,885</b>	<b>74,192,495</b>	<b>-</b>	<b>15,505,689</b>
<b>FUND EQUITY</b>					
Contributed capital	860,305	552,451	-	-	-
Investment in general fixed assets	-	-	-	36,963,458	-
Fund balance/Retained earnings	-	-	-	-	-
Reserved	-	-	-	-	-
Unreserved/Undesignated	1,120,217	12,541,187	51,883	-	-
<b>Total fund equity</b>	<b>1,980,522</b>	<b>13,093,638</b>	<b>51,883</b>	<b>36,963,458</b>	<b>-</b>
<b>Total liabilities and fund equity</b>	<b>\$ 2,260,522</b>	<b>\$ 13,723,523</b>	<b>\$ 74,244,378</b>	<b>\$ 36,963,458</b>	<b>\$ 15,505,689</b>

See accompanying notes to financial statements

DESCRIPTION	TOTALS	
	(MEMORANDUM ONLY)	
	2001	2000
LIABILITIES		
Current liabilities		
Warrants and accounts payables	\$ 5,246,639	\$ 9,220,076
Other current liabilities	64,842	52,504
Due to other funds	784,130	606,675
Due to other government units	89,852	155,494
Interfund loan payable	56,000	92,980
Current portion of long-term liability	-	-
Other accrued liabilities	1,205,792	1,028,131
Bond interest payable	-	-
Custodial accounts	66,981,623	58,289,716
Total current liabilities	74,428,878	69,445,576
Long-term liabilities		
Special assessments bonds payable	-	-
Bond payable	14,582,401	14,720,112
Note payable	-	-
Deferred revenues	3,300,977	2,748,534
Other long-term liability	-	-
Total liabilities	92,312,256	86,914,222
FUND EQUITY		
Contributed capital	1,412,756	1,446,090
Investment in general fixed assets	36,963,458	35,653,357
Fund balance/Retained earnings	-	-
Reserved	2,306,676	1,993,807
Unreserved/Undesignated	26,924,590	21,457,484
Total fund equity	67,607,480	60,550,738
Total liabilities and fund equity	\$ 159,919,736	\$ 147,464,960

See accompanying notes to financial statements

**CHELAN COUNTY, WASHINGTON**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES**  
**DECEMBER 31, 2001**

*With Comparative Totals for December 31, 2000*

DESCRIPTION	GOVERNMENTAL FUND TYPE				FIDUCIARY	TOTALS	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	(MEMORANDUM ONLY) 2001	2000
<b>REVENUES</b>							
Taxes	\$ 10,894,757	\$ 7,068,208	\$ 1,032,783	\$ -	\$ -	\$ 18,995,748	\$ 18,401,962
Licenses & Permits	488,015	-	-	-	-	488,015	485,118
Intergovernmental	7,349,181	6,702,489	-	-	19,289	14,070,959	11,888,617
Charges for Services	2,386,542	506,752	-	-	-	2,893,294	2,085,324
Fines & Forfeits	842,813	5,629	-	-	-	848,442	925,891
Miscellaneous	1,171,388	582,147	102,761	4,445	7,270	1,868,011	1,715,054
<b>Total Revenue</b>	<b>23,132,696</b>	<b>14,865,225</b>	<b>1,135,544</b>	<b>4,445</b>	<b>26,559</b>	<b>39,164,469</b>	<b>35,501,966</b>
<b>EXPENDITURES</b>							
<b>Current</b>							
General Governmental Services	9,313,257	63,194	-	-	1,395	9,377,846	8,715,144
Security of Persons & Property	8,291,400	2,031,593	-	-	17,032	10,340,025	9,666,079
Physical Environment	536,559	233,328	-	-	-	769,887	380,706
Transportation	-	7,002,680	-	-	-	7,002,680	7,033,917
Economic Environment	1,446,950	70,318	-	-	-	1,517,268	1,846,019
Mental & Physical Health	514,632	806,556	-	-	-	1,321,188	1,201,862
Culture & Recreation	324,473	377,837	-	-	-	702,310	700,797
Capital Outlay	37,500	2,521,359	-	877	-	2,559,736	4,009,335
Debt Service	-	388,460	822,675	-	-	1,211,135	1,084,847
<b>Total Expenditures</b>	<b>20,464,771</b>	<b>13,495,325</b>	<b>822,675</b>	<b>877</b>	<b>18,427</b>	<b>34,802,075</b>	<b>34,638,706</b>
<b>Excess of Revenue Over(Under) Expenditures</b>	<b>\$ 2,667,925</b>	<b>\$ 1,369,900</b>	<b>\$ 312,869</b>	<b>\$ 3,568</b>	<b>\$ 8,132</b>	<b>\$ 4,362,394</b>	<b>\$ 863,260</b>

**CHELAN COUNTY, WASHINGTON**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES**  
**DECEMBER 31, 2001**

*With Comparative Totals for December 31, 2000*

DESCRIPTION	GOVERNMENTAL FUND TYPE					FIDUCIARY	TOTALS	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	(MEMORANDUM ONLY)	2001	2000
Other Financing Sources (Uses)								
Proceeds of Long-term Debt	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Transfers In	31,306	363,272	-	-	-	-	394,578	193,980
Operating Transfers From Primary Govt.	-	-	-	-	-	-	-	-
Operating Transfers Out	(132,145)	(61,312)	-	-	-	-	(193,457)	(532,962)
Operating Transfers To Component Units	-	-	-	-	-	-	-	-
Sale of General Fixed Assets	293	39,225	-	-	-	-	39,518	80,294
Other Sources	(5,471)	-	-	-	-	1,822	(3,649)	10,336
Other Uses	(3)	-	-	-	-	-	(3)	(2,001)
Total Other Financing Sources	(106,020)	341,185	-	-	1,822		236,987	(250,353)
Excess of Revenues and Other Sources Over (Under)								
Expenditures and Other Uses	2,561,905	1,711,085	312,869	3,568	9,954		4,599,381	612,907
Fund Balance as of January 1	2,055,514	6,891,911	1,993,807	28,465	41,929		11,011,626	10,431,200
Adjustments to Fund Balance								
Prior Period Adjustments	-	-	-	-	-	-	-	576
Residual Equity Transfers In	-	-	-	-	-	-	-	181,424
Residual Equity Transfers Out	(1,422,679)	(74,158)	-	1,455,692	-	-	(41,145)	(214,189)
Fund Balance as of December 31	\$ 3,194,740	\$ 8,528,838	\$ 2,306,676	\$ 1,487,725	\$ 51,883		\$ 15,569,862	\$ 11,011,918

See accompanying notes to financial statements

**CHELAN COUNTY, WASHINGTON  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL AND SPECIAL REVENUE  
 DECEMBER 31, 2001**

DESCRIPTION	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes	\$ 10,773,000	\$ 10,894,757	\$ 121,757	\$ 6,487,047	\$ 7,068,208	\$ 581,161
Licenses & permits	399,900	488,015	88,115	-	-	-
Intergovernmental	7,683,628	7,349,181	(334,447)	7,819,530	6,702,489	(1,117,041)
Charges for services	2,078,545	2,386,542	307,997	427,302	506,752	79,450
Fines & forfeits	931,800	842,813	(88,987)	5,629	5,629	-
Miscellaneous	1,132,535	1,171,388	38,853	275,021	581,213	306,192
Total Revenue	22,999,408	23,132,696	133,288	15,014,529	14,864,291	(150,238)
EXPENDITURES						
Current						
General governmental services	9,928,079	9,313,257	614,822	114,539	63,194	51,345
Security of persons & property	8,370,079	8,291,400	78,679	2,124,511	2,031,593	92,918
Physical environment	689,814	536,559	153,255	2,784,969	233,328	2,551,641
Transportation	-	-	-	8,009,919	7,002,680	1,007,239
Economic environment	1,610,738	1,446,950	163,788	1,238,184	70,318	1,167,866
Mental & physical health	543,917	514,632	29,285	810,050	806,556	3,494
Culture & recreation	346,502	324,473	22,029	529,619	377,837	151,782
Capital outlay	50,721	37,500	13,221	5,548,315	2,521,359	3,026,956
Debt service	-	-	-	242,800	388,460	(145,660)
Total Expenditures	21,539,850	20,464,771	1,075,079	21,402,906	13,495,325	7,907,581
Excess (deficiency) of revenues over expenditures	\$ 1,459,558	\$ 2,667,925	\$ 1,208,367	\$ (6,388,377)	\$ 1,368,966	\$ 7,757,343

**CHELAN COUNTY, WASHINGTON  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL AND SPECIAL REVENUE  
 DECEMBER 31, 2001**

DESCRIPTION	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Other financing sources (uses)						
Proceeds of long-term debt	\$ -	\$ -	\$ -	\$ 400,000	\$ -	\$ (400,000)
Operating transfers in	17,752	31,306	13,554	119,187	363,272	244,085
Operating transfers from primary govt.	-	-	-	-	-	-
Operating transfers out	(134,230)	(132,145)	2,085	(59,112)	(61,312)	(2,200)
Operating transfers to component units	-	-	-	-	-	-
Sale of general fixed assets	1,000	293	(707)	-	39,225	39,225
Other sources	8,000	(5,471)	(13,471)	20,000	-	(20,000)
Other uses	-	(3)	(3)	(44,766)	-	44,766
Total other financing sources	(107,478)	(106,020)	1,458	435,309	341,185	(94,124)
Excess (deficiency) of revenues and other sources over expenditures	1,352,080	2,561,905	1,209,825	(5,953,068)	1,710,151	7,663,219
Fund balance as of January 1	1,601,121	2,055,514	454,393	6,605,588	6,891,911	286,323
Adjustments to fund balance						
Prior period adjustments	-	-	-	-	-	-
Extraordinary gain	-	-	-	-	-	-
Residual equity transfers In	-	-	-	1,434,130	-	(1,434,130)
Residual equity transfers out	-	(1,422,679)	(1,422,679)	-	(74,158)	(74,158)
Fund balance as of December 31	\$ 2,953,201	\$ 3,194,740	\$ 241,539	\$ 2,086,650	\$ 8,527,904	\$ 6,441,254

See accompanying notes to financial statements

**CHELAN COUNTY, WASHINGTON**  
**COMBINED STATEMENTS OF REVENUES, EXPENSES,**  
**AND CHANGES IN RETAINED EARNINGS**  
**ALL PROPRIETARY FUND TYPES**  
**YEAR ENDED DECEMBER 31, 2001**  
*With Comparative Totals for December 31, 2000*

DESCRIPTION	PROPRIETARY FUND TYPES		TOTALS	
	ENTERPRISE	INTERNAL SERVICES	(MEMORANDUM ONLY)	
			2001	2000
Operating revenues				
Charges for services	\$ 872,823	\$ 5,830,348	\$ 6,703,171	\$ 6,044,725
Employer/Employee contributio	-	3,251,385	3,251,385	2,887,290
Other operating revenue	464,130	2,591,169	3,055,299	3,589,590
<b>Total operating revenues</b>	<b>1,336,953</b>	<b>11,672,902</b>	<b>13,009,855</b>	<b>12,521,605</b>
Operating expenses				
Operations & maintenance	1,069,779	6,106,272	7,176,051	8,143,085
Administration/Overhead	-	-	-	-
Depreciation/Amortization	59,318	1,191,949	1,251,267	902,397
Benefit payments	-	3,313,424	3,313,424	3,032,680
Other operating expenses	-	-	-	-
<b>Total operating expenses</b>	<b>1,129,097</b>	<b>10,611,645</b>	<b>11,740,742</b>	<b>12,078,162</b>
Operating income (loss)	207,856	1,061,257	1,269,113	443,443
Non-operating revenues (expenses)				
Interest on investments	21,981	220,691	242,672	309,602
Other non-operating revenues	-	48,781	48,781	170,572
Interest and fiscal charges	-	-	-	-
Other non-operating revenues	-	(30,038)	(30,038)	(21,640)
<b>Total non-operating revenue</b>	<b>21,981</b>	<b>239,434</b>	<b>261,415</b>	<b>458,534</b>
Income (loss) before operating t	229,837	1,300,691	1,530,528	901,977
Operating transfer in (out)	10,000	-	10,000	338,981
Net income (loss)	239,837	1,300,691	1,540,528	1,240,958
Fund equity as of January 1	1,740,685	12,144,777	13,885,462	15,294,504
Adjustments to fund equity				
Residual Equity	-	(351,832)	(351,832)	(2,596,814)
Prior period adjustments	-	-	-	(53,185)
<b>Fund equity</b>	<b>\$ 1,980,522</b>	<b>\$ 13,093,636</b>	<b>\$ 15,074,158</b>	<b>\$ 13,885,463</b>

See accompanying notes to financial statements

**CHELAN COUNTY, WASHINGTON**  
**COMBINED STATEMENT OF CASH FLOWS**  
**ALL PROPRIETARY AND SIMILAR TRUST FUNDS**  
**YEAR ENDED DECEMBER 31, 2001**

*With Comparative Totals for the Year ended December 31, 2000*

DESCRIPTION	ENTERPRISE	INTERNAL SERVICE	TOTALS	
			(MEMORANDUM ONLY)	
			2001	2000
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>				
Cash Received From Customers and Users	\$ 1,136,840	\$ 11,609,208	\$ 12,746,048	\$ 12,419,901
Cash Payments to Suppliers	(937,033)	(9,456,285)	(10,393,318)	(6,892,377)
Cash Payments to Employees and Retirees	-	-	-	(3,959,222)
Other Operating Receipts	278,216	41,010	319,226	127,919
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>478,023</b>	<b>2,193,933</b>	<b>2,671,956</b>	<b>1,696,221</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Proceeds From Interfund Loans	-	-	-	(90,675)
Interfund Loans	(20,000)	10,718	(9,282)	131,000
Advances From (To) Other Funds	-	-	-	-
Operating Grants Received	-	-	-	(5,609)
Operating Transfers-In(Out) from Other Funds	10,000	-	10,000	344,591
Other Non-Operating Receipts	-	-	-	136,042
<b>NET CASH PROVIDED (USED) NONCAPITAL FINANCING ACT</b>	<b>(10,000)</b>	<b>10,718</b>	<b>718</b>	<b>515,349</b>
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>				
Proceeds From Sale of Bonds	-	-	-	-
Proceeds From Sale of Equipment	-	152,039	152,039	156,194
Acquisition and Construction of Capital Assets	(158,606)	(1,486,608)	(1,645,214)	615,908
Capital Contributions	-	(352,381)	(352,381)	(2,565,684)
Capital Grants	-	-	-	-
Principal Payments on Bonds	-	-	-	-
Principal Payments Installment Purchase Contract	-	-	-	-
Interest Payments of Bonds	-	-	-	-
Residual Equity Transfer	-	550	550	29,686
<b>NET CASH PROVIDED (USED) CAPITAL FINANCING ACT</b>	<b>\$ (158,606)</b>	<b>\$ (1,686,400)</b>	<b>\$ (1,845,006)</b>	<b>\$ (1,763,896)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				

Net Investment Activity	\$ (334,439)	\$ (1,001,594)	\$ (1,336,033)	\$ (481,245)
Interest on Investments	26,257	233,282	259,539	282,602
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>(308,182)</u>	<u>(768,312)</u>	<u>(1,076,494)</u>	<u>(198,643)</u>
NET INCREASE (DECREASE) IN CASH & CASH EQUIVALENTS	<u>1,235</u>	<u>(250,061)</u>	<u>(248,826)</u>	<u>249,031</u>
CASH AND CASH EQUIVALENTS, JANUARY 1	<u>15,194</u>	<u>763,183</u>	<u>778,377</u>	<u>529,497</u>
CASH AND CASH EQUIVALENTS, DECEMBER 31	<u>\$ 16,429</u>	<u>\$ 513,122</u>	<u>\$ 529,551</u>	<u>\$ 778,528</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:				
Operating Income (Loss)	\$ 207,856	1,061,806	\$ 1,269,662	\$ 443,443
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided (Used) Operating Activities:				
Depreciation & amortization of Deferred Charge	59,318	1,191,949	1,251,267	902,396
(Increase) Decrease in Accounts Receivable	8,932	(495)	8,437	111,190
(Increase) Decrease in Due From Other Funds/Govt.	31,024	(11,256)	19,768	(78,629)
(Increase) Decrease in Inventory/Prepaid Expenses	0	31,622	31,622	410,477
Increase (Decrease) in Vouchers/Contracts Payable	193,739	(268,503)	(74,764)	(43,260)
Increase (Decrease) in Due to Other Funds/Govt.	(9,711)	60,218	50,507	(49,710)
Increase (Decrease) in Payables/Other Liabilities	0	111,315	111,315	(6,749)
Increase (Decrease) in Customer Deposits	(11,382)	0	(11,382)	0
Increase (Decrease) in Deferred Revenues	0	0	0	0
Increase (Decrease) in Accrued Emp. Leave Benefits	1,411	17,277	18,688	7,063
Increase (Decrease) in Claims Incurred Not Reported	0	0	0	0
Capital Cost Reported as Operating Expense	(3,164)	0	(3,164)	0
Interest Reported as Operating Income	0	0	0	0
Prior Period Adjustments	0	0	0	0
Total Adjustments	<u>270,167</u>	<u>1,132,127</u>	<u>1,402,294</u>	<u>1,252,778</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 478,023</u>	<u>\$ 2,193,933</u>	<u>\$ 2,671,956</u>	<u>\$ 1,696,221</u>

See accompany notes to financial statements

**CHELAN COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
 January 1, 2001 Through December 31, 2001

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## **CHELAN COUNTY**

### **NOTES TO FINANCIAL STATEMENTS**

January 1, 2001 Through December 31, 2001

#### **NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of Chelan County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The significant accounting policies are described below.

##### **A. Reporting Entity**

Chelan County, Washington, was incorporated in 1899 and operates under the laws of the State of Washington applicable to third-class counties with commissioner form of government. As required by the generally accepted accounting principles the financial statements present Chelan County - the primary government.

Chelan County is a general purpose government and provides the following services: law enforcement and public safety; juvenile, superior and district court systems; legal prosecution and indigent defense; jails and corrections; construction and maintenance of County roads, bridges, and drainage systems; community planning, development, and code compliance; and parks and recreation activities management. In addition, the County provides general government services such as property assessment, tax services, issuance of permits and licenses, and elections. The County's combined financial statements include the financial position and results of operations of all funds and account groups that are controlled by or dependent on the County except the operations of and equity in joint ventures which are not included in the statements, as explained below. The combined financial statements include assets and liabilities of all funds for which the County has a custodial or trust responsibility. The combined financial statements do not include the financial position or results of operations of Chelan-Douglas Health District, Sewer Districts, School Districts, Fire Districts, Cemetery Districts, Irrigation Districts, Library District and all separate political subdivisions with elected representation and individual taxing powers.

##### **B. Basis of Presentations - Fund Accounting**

The accounts of Chelan County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. The County's resources are allocated to and accounted for in individual funds depending upon what they are to be spent for and how they are controlled. The individual funds are summarized by fund type in the financial statements. The following are the fund types and account groups used by Chelan County.

## **GOVERNMENTAL FUND TYPES:**

All governmental funds are presented using the flow of current financial resources measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Governmental fund operating statements focus on measuring changes in financial position, rather than net income and they present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. The unreserved fund balance is a measure of available spendable resources.

### Current Expense Fund

This fund is the general operating fund of the County. It accounts for all financial resources and transactions except those required to be accounted for in another fund.

### Special Revenue Funds

These funds account for revenues derived from specific taxes, grants, or other sources that are designated to finance particular activities of the County.

### Debt Service Funds

These funds account for the accumulation of resources to pay principal, interest and related costs on certain general long-term bonded debt.

### Capital Projects Funds

These funds account for financial resources that are designated for the acquisition or construction of general government capital improvements.

## **PROPRIETARY FUND TYPES:**

Proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and all liabilities (whether current or noncurrent) associated with their activity are included in their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund operating statements present increases (revenues and gains) and decreases (expenses and losses) in net total assets. Proprietary funds disclose cash flows by a separate statement that presents their investing and financing activities.

### 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 County or to other governmental units on a cost-reimbursement basis.

### **FIDUCIARY FUND TYPES:**

Fiduciary funds account for assets held by the County on behalf of individuals, other governments, and other funds.

### Expendable Trust Funds

These funds earn revenue and make expenditures on behalf of the parties for which a trust was established. The entire income and principal (or corpus) of an expendable trust may be disbursed in the course of its operations; accordingly, expendable trust funds are accounted for in essentially the same manner as governmental funds.

### Non-Expendable Trust Funds

These funds earn revenue on behalf of the parties for which the trust was established, but the principal (or corpus) must remain intact. Non-expendable trust funds are accounted for in essentially the same way as proprietary funds, since capital maintenance is a primary consideration.

### Pension Trust Funds

These funds are used to account for the operations of trusts established for employee retirement benefits. They are accounted for in essentially the same manner as proprietary funds because of the need for determining the periodic income of the trust.

### Agency Funds

These funds are custodial in nature (assets equal liabilities) and do not involve the measurement of results of operations.

## **ACCOUNT GROUPS:**

Chelan County uses two self-balancing account groups to distinguish between fixed assets and general long-term debt, both related to specific funds and those of general government.

### General Fixed Assets

This group establishes accounting control over all the recorded fixed assets used in general government operations. Proprietary and trust funds account for their own fixed assets.

### General Long-term Debt

This group accounts for the outstanding principal of debt of the County not supported by proprietary and trust funds. This includes special assessment debt for which the government is obligated in some manner, as defined in GASB Statement 6.

#### A. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements.

The accrual basis of accounting is used for all funds except the governmental fund types, expendable trust funds and agency funds, which use the modified accrual basis of accounting. The modified accrual basis differs from the accrual basis in the following ways:

1. Purchases of capital assets are considered expenditures.
2. Redemptions of long-term debt are considered expenditures when due.
3. Revenues are recognized only when they become both measurable and available to finance expenditures of the current period. Note "F" identifies which revenue sources have been treated as susceptible to accrual. Revenues that are measurable but not available are recorded as receivable and offset by deferred revenues.
4. Inventories and prepaid items are reported as expenditures when consumed or purchased.
5. Interest on long-term debt is not accrued but is recorded as an expenditure when due.
6. Accumulated unpaid vacation, sick pay, and other employee benefits are considered expenditures when paid.

## D. Budgets and Budgetary Accounting

### 1. Scope of Budget

Annual appropriated budgets are adopted for the general and special revenue funds, for capital project funds, and for all proprietary funds on the modified accrual basis of accounting. For governmental funds, there are no differences between the budgetary basis and generally accepted accounting principles. Budgetary accounts are integrated in fund ledgers for all budgeted funds, but the financial statements include budgetary comparisons for annually budgeted governmental funds only. Budgets for debt service are adopted at the level of the individual debt issue and for fiscal periods that correspond to the lives of debt issues. Since these funds are not budgeted on an annual basis, budgetary comparisons are not presented. NCGA Statement 1 does not require, and the financial statements do not present, budgetary comparisons for proprietary fund types.

Annual appropriated budgets are adopted at the fund level. With certain exceptions, expenditures may not exceed appropriations at the object level and the budgets constitute the legal authority for expenditures at that level. Subsidiary revenue and expenditure ledgers are used to compare the budgeted amounts with actual revenues and expenditures. As a management control device, the subsidiary ledgers monitor expenditures for individual functions and activities by object class.

Appropriations for general and special revenue funds lapse at year-end, (except for appropriations for capital outlays, which are carried forward from year to year until fully expended or the purpose of the appropriation has been accomplished or abandoned).

### 2. Procedures for Adopting the Original Budget

The County's budget procedures are mandated by RCW 36.40. The steps in the budget process are as follows:

Prior to the [first Tuesday in September](#), the County Auditor submits a proposed budget to the County Commission. This budget is based on priorities established by the commission and estimates provided by County departments during the preceding months, and balanced with each department.

The commission conducts public hearings on the proposed budget between November and December. The commission makes its adjustments to the proposed budget and adopts by resolution a final balanced budget [no later than December 31st](#).

Within [30 days](#) of adoption, the final budget is available to the public.

1. Amending the Budget

Any revisions that alter the total expenditures of the County, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the County Commission. Transfers of appropriations were not material in relation to original appropriations.

When County Commission determines that it is in the best interest of the County to increase or decrease the appropriation for a particular department, it may do so by resolution approved by one more than the majority after holding a public hearing. Below are some of the material budget amendments by fund.

Current Expense	\$3,488,804
ORV	\$100,909
Cashmere Dryden Airport	\$100,172
Watershed Planning	\$2,546,043
Regional Jail	\$399,232

The budget amounts shown in the financial statements are the final authorized amounts as revised during the year.

E. Assets, Liabilities and Equities

1. Cash and Cash Equivalents

It is the County's policy to invest all temporary cash surpluses. On December 31, 2001, the treasurer was holding \$10,202,746 in short-term residual investments of surplus cash. This amount is classified on the balance sheet as cash and cash equivalents in various funds. The interest on these investments is credited to the Current Expense fund.

The amounts reported as cash and cash equivalents also include compensating balances maintained with certain banks in lieu of payments for services rendered. The average compensating balances maintained during 2001 were approximately \$2,000,000.

For purposes of the Statement of Cash Flows, the County does not consider investments to be cash equivalents.

2. Temporary Investments – See Note 3

3. Receivables

Taxes receivable consists of property taxes and related interest and penalties (See Note 4). Accrued interest receivable consists of amounts earned on investments, notes, and contracts at the end of the year.

Special assessments are recorded when levied. Special assessments receivable consists of current and delinquent assessments and related interest and penalties. Deferred assessments consist of unbilled special assessments that are liens against the property benefited. As of December 31, 2001, there was \$12,889 in delinquent special assessments receivable.

Customer accounts receivable consists of amounts owed from private individuals or organizations for goods and services including amounts owed for which billings have not been prepared. Notes and contracts receivable consist of amounts owed on open account from private individuals or organizations for goods and services rendered. (See Note 1-F).

1. Amounts Due to and from Other Funds; Interfund Loans and Advances Receivable

These accounts include all interfund receivables and payables. A separate schedule of interfund loans receivable and payable is furnished in Note 15. Long-term interfund loans receivable are separately identified as "Advances."

A provision is made as "Reserve for Loans" which includes the entire amount of such outstanding loans.

2. Amounts Due to and from Other Governmental Units

These accounts include amounts due to or from other governments for grants, entitlements, temporary loans, taxes and charges for services.

3. Inventories

Inventories in governmental funds consist of expendable supplies held for consumption. The cost is recorded as an expenditure at the time individual inventory items are purchased. The reserve for inventory is equal to the ending amount of inventory to indicate that a portion of the fund balance is not available for future expenditures. A comparison to market value is not considered necessary.

Inventories in proprietary funds are valued by the FIFO method.

4. Fixed Assets and Depreciation See Note 6.

5. Other Property and Investments See Note 3.

6. Other Assets and Debits

These accounts reflect future resources needed to retire general long-term debt principal and amounts currently available in debt service or other funds to retire general long-term debt.

1. Custodial Accounts

This account reflects the liability for net monetary assets being held by the County in its trustee or agency capacity.

2. Compensated Absences

Compensated absences are absences for which employees will be paid, such as vacation, sick, and compensation time. In governmental funds, compensated absences that are expected to be liquidated with expendable available financial resources are reported as an expenditure and fund liability in the fund that will pay for them. The remainder of the compensated absences liability is reported in the General Long-term Debt Account Group. In proprietary funds, compensated absences are recorded as an expense and liability of the fund that will pay for them. There is a total of \$185395 in compensation liability in proprietary funds.

Vacation pay, which may be accumulated up to 240 hours, is payable upon resignation, retirement or death.

Chelan County allows employees to accumulate up to 960 hours of sick leave and 40/80 (non-union/union) hours of compensatory leave after which time it lapses month by month. Upon setting an official date of retirement, an employee shall be entitled to convert all sick leave hours accumulated in excess of 720 hours to a maximum of 240 hours to annual leave during the last six months of service. Converted annual leave will not be eligible for buy back as earned annual leave. To be eligible for compensation, all such sick leave earned must be converted to and taken as annual leave prior to retirement.

The County records all accumulated unused vacation (and vested sick) leave. In proprietary funds, the expenses are accrued when incurred and the liability is recorded in the fund.

3. Other Accrued Liabilities

These accounts consist of accrued wages and accrued employee benefits.

4. Long-term Debt See Note 11.

5. Deferred Revenues

This account includes amounts recognized as receivables but not revenues in governmental funds because the revenue recognition criteria have not been met. (See Note 1-F).

6. Contributed Capital See Note 16.

A. Fund Reserves and Designations See Note 16.

#### E. Revenues, Expenditures and Expenses

Under the modified-accrual basis of accounting:

Charges for services, interest on investments, and rents are generally considered measurable and available when earned in governmental funds.

Taxes and federal or state entitlement or shared revenues that have been collected but not remitted by an intermediary collection agency to the County are considered measurable and available.

Special assessments are considered measurable and available when they become current.

Grants are considered measurable and available to the extent that expenditures have been made. Other intergovernmental revenues are considered measurable and available when earned.

Interfund revenues for goods and services are considered measurable and available when earned.

Proceeds from refunded debt are recognized as an other financing source and the amount remitted to the refunding trustee is recognized as an other financing use(payment out of proceeds of refunding bonds) and expenditures(payment from other sources).

Proceeds from the sale or loss of fixed assets are recognized as an other financing source.

Revenues from taxpayer-assessed taxes (e.g. sales tax), net of estimated refunds, are recognized when measurable and available to finance expenditures of the current period.

All other revenues are either not measurable or considered not available until collected.

Expenditures are generally recognized when incurred. (See Note1-C).

Under the full accrual basis of accounting:

Revenues are recognized when earned, if measurable, and expenses are recognized when incurred, if measurable.

#### F. Total Columns on Combined Statements

The total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only as an aid in making financial analyses. (Adjustments to eliminate interfund transactions have not been made in the aggregation of this data).

## **NOTE 2 - STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY**

There have been no material violations of finance-related legal or contractual provisions, and there have been no expenditures exceeding legal appropriations in any of the funds of the County. An explanation of deficit fund balances or retained earnings, if any, is provided at Note 14.

## **NOTE 3 - DEPOSITS AND INVESTMENTS**

### DEPOSITS

The County's deposits and certificates of deposit are entirely 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).

### INVESTMENTS

As required by state law, all deposits and investments of the County's funds (except as noted below) are obligations of the U.S. Government, U.S. agency issues, obligations of the state of Washington, general obligations of Washington State municipalities, the State Treasurer's Investment Pool, bankers' acceptances, or certificates of deposit with Washington State banks and savings and loan institutions. Investments of (pension/nonexpendable) trust funds are not subject to the preceding limitations. All temporary investments are stated at fair value. Other property and investments are shown on the combined balance sheet at cost.

The County's investments are categorized to give an indication of the risk assumed at year-end. The following summary shows the County's investments at year-end categorized by risk. Category 1 includes investments that are either insured, registered or held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments which are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or its trust department or agent, but not in the County's name. The County holds only Category 1 type deposits as listed below.

	Category			Market
	1	2	3	Value
Repurchase Agreements	\$ -	\$ -	\$ -	\$ -
U.S. Government Securities	400,321	-	-	401,660
Banker's Acceptances	-	-	-	-
Certificate of Deposit	11,962,054	-	-	12,178,185
SBA Loan	12,977	-	-	12,977
Municipal Money Market	6,117,754			6,130,219
Total	\$ 18,493,106	\$ -	\$ -	\$ 18,723,041
Investments not Subject to Categorization:				
Investment in State Treasurer's Investment Pool				57,142,367
Reverse Repurchase Agreements				-
Other Investments				-
Total Investments				\$75,865,408

**NOTE 4 - PROPERTY TAXES**

The County Treasurer acts as an agent to collect property taxes 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 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 percent of market value.
- October 31     Second installment is due.

Property taxes are recorded as a receivable when levied, offset by a deferred revenue. During the year, property tax revenues are recognized when cash is collected. At year-end, property tax revenues are recognized for collections expected to occur within 60 days. No allowance for uncollectible taxes is established because delinquent taxes are considered fully collectible.

The County may levy up to **\$1.80** per \$1,000 of assessed valuation for general governmental services, subject to two limitations:

- a. Washington State law in RCW 84.55.010 limits the growth of regular property taxes to **6 percent** per year, after adjustments for new construction. If the assessed valuation increases by more than 6 percent due to revaluation, the levy rate will be decreased.
- b. The Washington State Constitution limits the total regular property taxes to one percent of assessed valuation or **\$10 per \$1,000** of value. If the taxes of all districts exceed this amount, each is proportionately reduced until the total is at or below the one percent limit.

The County's regular levy for **2001** was **\$1.49932** per \$1,000 on an assessed valuation of **\$4,484,198,194** for a total regular levy of **\$6,723,248**.

The 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 County's road levy for **2001** was **\$1.93241** per \$1,000 on an assessed valuation of **\$2,506,286,396** for a total road levy of **\$4,843,173**.

#### **NOTE 5- INTERGOVERNMENTAL GRANTS AND ENTITLEMENTS**

The accompanying Schedule of Financial Assistance provides a listing of all federal and state and interlocal assistance programs in which the County participates and summarizes the County's grant transactions for **2001**.

#### **NOTE 6 - FIXED ASSETS AND DEPRECIATION**

- A. General Policies - Major expenditures for fixed assets, including capital leases and major repairs that increase useful lives, are capitalized. Maintenance, repairs, and minor renewals are accounted for as expenditures or expenses when incurred.

All fixed assets are valued at historical cost or estimated cost, where historical cost is not known.

The County has acquired certain assets with funding provided by federal financial assistance programs. Depending on the terms of the agreements involved, the federal government could retain an equity interest in these assets. However, the County has sufficient legal interest to accomplish the purposes for which the assets were acquired, and has included such assets within the applicable account group or fund.

- B. General Fixed Assets - General fixed assets are long-lived assets of the County as a whole. When purchased, leased, or constructed, such assets are recorded as expenditures in the

governmental funds and capitalized in the General Fixed Assets Account Group. No depreciation has been provided on general fixed assets, nor has interest been capitalized.

General fixed assets that are infrastructure assets (such as roads, bridges, curbs, and sidewalks) are considered public property and are not accounted for in the General Fixed Assets Account Group.

A summary of changes in general fixed assets follows:

	Balance			Balance
	January			December
	1, 2001	Additions	Deletions	31, 2001
Land	\$ 1,669,269	\$ -	\$ -	\$ 1,669,269
Building & Structures	31,633,928	83,971	-	31,717,899
Capital Leases & Leasehold Improvement	-	-	-	-
Machinery & Equipment	2,350,160	1,388,081	(161,951)	3,576,290
<b>TOTAL</b>	<b>\$ 35,653,357</b>	<b>\$ 1,472,052</b>	<b>\$ (161,951)</b>	<b>\$ 36,963,458</b>

C. Proprietary and Trust Fund Fixed Assets - Fixed assets of proprietary and similar trust funds are capitalized in their respective balance sheets.

During 2001, the County capitalized none of the net interest costs for funds borrowed to finance the construction of proprietary fund fixed assets.

ASSET CARRYING VALUES

	Enterprise Funds	Internal Service Funds	Total
Land	\$ 8,096	\$ -	\$ 8,096
Buildings and Structures	751,618	1,180,356	1,931,974
Other Improvements	157,378	-	157,378
Machinery & Equipment	808,824	12,355,629	13,164,453
Construction In Progress	-	-	-
<b>Total</b>	<b>\$ 1,725,916</b>	<b>\$ 13,535,985</b>	<b>\$ 15,261,901</b>

Accumulated depreciation, amortization, and depletion on proprietary and similar trust fund assets at December 31, 2001, is as follows:

ACCUMULATED DEPRECIATION

	Enterprise Funds	Internal Service Funds	Total
Land	\$ -	\$ -	\$ -
Building & Structures	180,942	247,296	428,238
Leasehold Improvements	51,148	-	51,148
Machinery & Equipment	179,259	7,639,555	7,818,814
<b>Total</b>	<b>\$ 411,349</b>	<b>\$ 7,886,851</b>	<b>\$ 8,298,200</b>

Depreciation expense is charged to operations of proprietary and similar trust funds to allocate the cost of fixed assets over their estimated useful lives, using the straight-line method with useful lives of 5 to 50 years.

**NOTE 7 - PENSION PLANS**

Substantially all County full-time and qualifying part-time employees participate in one of the following statewide local government retirement systems administered by the Washington State Department of Retirement Systems under cost-sharing multiple-employer defined public employee retirement plans. The Department of Retirement Systems (DRS), a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained from the Department of Retirement Systems, Administrative Services Division, P.O. Box 48380, Olympia, WA 98504-8380. The following disclosures are made pursuant to GASB Statement 27, *Accounting for Pensions by State and Local Government Employers*.

**Public Employees' Retirement System (PERS) Plans I and 2**

Plan Description

PERS is a cost-sharing multiple employer defined benefit pension plan. Membership in the plan includes elected officials, state employees, employees of the Supreme, Appeals, and Superior courts (other than judges in a judicial retirement system), employees of legislative committees, college and university employees not in national higher education retirement programs, judges of district and municipal courts, non-certificated employees of school districts, and employees of local government. The PERS system includes two plans. Participants who joined the system by September 30, 1977, are Plan I members. Those joining thereafter are enrolled in Plan 2. Retirement benefits are financed from employee and employer contributions and investment earnings. Retirement benefits in both Plan I and Plan 2 are vested after completion of five years of eligible service.

Plan I members are eligible for retirement after 30 years of service, or at the age of 60 with five years of service, or at the age of 55 with 25 years of service. The annual pension is two percent of the average final compensation per year of service, capped at 60 percent. The average final compensation is based on the greatest compensation during any 24 eligible consecutive compensation months. If qualified, after reaching age 66 a cost-of-living allowance is granted based on years of service credit and is capped at three percent annually.

Plan 2 members may retire at the age of 65 with five years of service, or at age 55 with 20 years of service, with an allowance of two percent per year of service of the average final compensation. Plan 2 retirements prior to 65 are actuarially reduced. There is no cap on years of service credit and a cost-of-living allowance is granted, capped at three percent annually.

There are 1,205 participating employers in PERS. Membership in PERS consisted of the following at December 31, 2000:

Retirees and Beneficiaries Receiving Benefits	61,088
Terminated Plan Members Entitled To But Not Yet Receiving Benefits	17,314
Active Plan Members Vested	98,018
Active Plan Members Nonvested	54,243
<b>Total</b>	<b>230,663</b>

Funding Policy

Each biennium, the state Pension Funding Council adopts Plan I employer contribution rates and Plan 2 employer and employee contribution rates. Employee contribution rates for Plan I are established by statute at six percent and do not vary from year to year. The employer and employee contribution rates for Plan 2 are set by the director of the Department of Retirement Systems based on recommendation by the Office of the State Actuary to continue to fully fund Plan 2. All employers are required to contribute at the level established by state law. The methods used to determine the contribution rates are established under state statute in accordance with Chapters 41.40 and 41.45 RCW.

The required contribution rates expressed as a percentage of current year covered payroll, as of [December 31, 2001](#):

	<b>PERS Plan I</b>	<b>PERS Plan II</b>
Employer	1.77%*	1.77%*
Employee	6.00%	.88%

\* The employer rates do not include the employer administrative expense fee currently set at 0.23%.

Both Chelan County and the employees made the required contributions. The County's required contributions for the years ended December 31 were:

	PERS Plan 1	PERS Plan 2
2001	\$44,715	\$307,310
2000	\$57,806	\$398,042
1999	\$82,516	\$524,104

## Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF) Plans 1 and 2

### Plan Description

LEOFF is a cost-sharing multiple employer defined benefit pension plan. Membership in the plan includes all full time, fully compensated, local law enforcement officers and fire fighters. LEOFF is comprised solely of nonstate employees. The LEOFF system includes two plans. Participants who joined the system by September 30, 1977 are Plan 1 members. Those joining thereafter are enrolled in Plan 2. Retirement benefits are financed from employee and employer contributions, investment earnings, and state contributions. Retirement benefits in both Plan 1 and Plan 2 are vested after completion of five years of eligible service.

Plan 1 members are eligible to retire with five years of service at age 50. The benefit per year of service is as follows, with a cost-of-living allowance granted, capped at three percent annually:

Term of Service	Percent of Final Average
20 or more years	2.0%
10 but less than 20 years	1.5%
5 but less than 10 years	1.0%

Plan 2 participants are eligible to retire at age of 50 with 20 years of service, or at age 55 with five years of service. Retirement benefits prior to age 55 are actuarially reduced. The benefit is two percent of average salary per year of service. The average salary is based on the highest consecutive 60 months. There is no cap on years of service credit and a cost-of-living allowance is granted, capped at three percent annually.

There are 356 participating employers in LEOFF. Membership in LEOFF consisted of the following at December 31, 2000:

Retirees and Beneficiaries Receiving Benefits	7,923
Terminated Plan Members Entitled To But Not Yet Receiving Benefits	279
Active Plan Members Vested	10,680
Active Plan Members Nonvested	3,952
<b>Total</b>	<b>22,834</b>

Funding Policy

Plan 1 employer and employee contribution rates established by statute at six percent, and the state is responsible for the balance of the funding at the rates set by the Pension Funding Council to fully amortize the total costs of the plan. Employer and employee rates for Plan 2 are set by the director of the Department of Retirement systems based on recommendations by the Office of the State Actuary to continue to fully fund the plan. Plan 2 employers and employees are required to contribute at the level required by state law. The methods used to determine the contribution rates are established under state statute in accordance with Chapters 41.26 and 41.45 RCW.

The required contribution rates expressed as a percentage of current year covered payroll, as of December 31, 2001, were:

	<b>LEOFF Plan 1</b>	<b>LEOFF Plan 2</b>
Employer	.23%*	2.93%*
Employee	0.00%	4.5%
State	N/A	1.8%

\* The employer rates do not include the employer administrative expense fee currently set at 0.23%.

Both Chelan County and the employees made the required contributions. The County's required contributions for the years ended December 31 were:

	<b>LEOFF Plan 1</b>	<b>LEOFF Plan 2</b>
2001	\$403	\$88,713
2000	\$5,890	\$87,361
1999	\$12,724	\$96,443

**Other Retirement Systems - Volunteer Fire Fighters' Relief And Pension Fund**

The Volunteer Fire Fighters' Relief and Pension Fund System is a cost-sharing multiple-employer retirement which was created by the Legislature in 1945 under Chapter 41.16 RCW. It provides pension, disability and survivor benefits. Membership in the system requires service with a fire department of an electing municipality of Washington State except those covered by LEOFF. The system is funded through member contributions of \$30 per year; employer contributions of \$30 per year; and 40 percent of the Fire Insurance Premium Tax. Members do not earn interest on their contributions; however, they may elect to withdraw their contributions upon termination.

**NOTE 8 - DEFERRED COMPENSATION PLAN**

The County offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. This plan is with an independent plan administrator. The plan, available to all employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or enforceable emergency.

Compensation deferred under the plan and all income attributable to the plan are solely the property of the County. The County's rights to this property are subject only to the claims of the County's general creditors until paid to the employee or other beneficiary and are not restricted to the benefit provisions under the plan.

It is the opinion of the County's legal counsel that the County has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The County believes that it is highly unlikely that it will use the assets to satisfy claims of general creditors in the future.

Deferred compensation plan investments are recorded at market value, along with the corresponding liability, in the Deferred Compensation agency fund. Chelan County had three plans; the following is the breakdown of the \$6,359,046 between the three plans:

<u>Plan's Name</u>	<u>Amount</u>
NACO	\$ 1,502,544
FTJ	238,903
Hartford	<u>4,617,599</u>
Total	\$ 6,359,046

**NOTE 9 - RISK MANAGEMENT**

A. General

Description of the Public Entity Risk Pool:

Chelan County is a member of the Washington Counties Risk Pool (pool). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a pool or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The pool was formed on August 18, 1988 when counties in the State of Washington joined together by signing an interlocal agreement to pool their self-

insured losses and jointly purchase insurance and administrative services. Twenty-five counties have joined the Risk Pool.

The pool allows members to establish a plan of self-insurance, jointly purchase excess or reinsurance and provide related services. All pool joint self-insurance liability coverages, including public officials' errors and omissions, are on an "occurrence" basis. The pool also provides special events/concessionaires optional group purchase insurance coverage for its members.

Members make an annual contribution to fund the pool. The pool acquires reinsurance from unrelated underwriters that are subject to a pool per-occurrence self-insured retention of \$500,000. Members may elect deductible amounts ranging from \$10,000 per occurrence to \$250,000. Members are responsible for the first deductible amounts of each claim, while the pool is responsible for the remaining difference up to the pool's \$500,000 self-insured retention. Reinsurance carriers cover all losses over \$500,000 to the maximum limits of each policy. Since the pool is a cooperative program, there is a joint liability among the participating members.

Members contract to remain in the pool for a minimum of five years, and must give notice one year before terminating participation. The interlocal agreement is renewed automatically each year until terminated. Even after termination, a member is still responsible for contributions to the pool for any unresolved, unreported, and in-process claims for the period that it was a signatory to the interlocal agreement.

The pool is fully funded by its member participants. Claims are filed by members with the pool.

The pool is governed by a board of directors that is comprised of one designated representative from each participating member. An executive committee is elected at the annual meeting, and is responsible for conducting the business affairs of the pool.

## B. Risk Management

The County maintains insurance against most normal hazards.

Claim settlements and loss expenses are accrued in the Tort Claims & Insurance Fund for the estimated settlement value of both reported and unreported claims (up to the aggregate stop-loss). This fund is responsible for collecting interfund premiums from insured funds and departments, for paying claim settlements and for purchasing certain insurance policies. Interfund premiums are assessed on the basis of claims experience and are reported as revenues and expenses or expenditures.

**NOTE 10 - SHORT-TERM DEBT**

At December 31, 2001, the County has no short-term debt outstanding.

**NOTE 11 - LONG-TERM DEBT AND CAPITAL LEASES**

A. Long-Term Debt

The County issues general obligation bonds to finance the purchase and construction of buildings. General obligation bonds have been issued for general government activities and are being repaid from applicable resources.

The annual requirements to maturity, including interest, are as follows.

	<b>General Obligation Bonds</b>	<b>Other G.O. Bonds*</b>	<b>Other Debt**</b>	<b>Total Debt</b>
2002	\$1,399,962	\$29,266	N/A	\$1,429,228
2003	1,399,473	29,266	N/A	1,428,739
2004	1,401,978	29,266	N/A	1,431,244
2005	1,397,444	29,266	N/A	1,426,710
2006	1,417,619	29,266	N/A	1,446,885
Thereafter	<u>7,156,201</u>	<u>263,394</u>	N/A	<u>7,419,595</u>
Totals	\$14,172,677	\$409,724	N/A	\$14,582,401

\*Variable rate loan; amounts based on current year's rate.

\*\*Other Debt consists of Employee Compensatory Time which has not been projected into future years.

General Obligation Bonds

2001 G.O Bonds for acquisition and installation of phone system and accounting system, original issue \$404,000, 4.25%, \$50,431 semi-annually to 2011

2000 G.O. Bonds for acquisition, construction, and installation of certain public infrastructure improvements, original issue \$4,000,000, 5.6%, varying semi-annual payments to 2022.

1997 G.O. Bonds for construction of Juvenile Building, original issue \$9,045,000, 3.75% - 5.45%, varying semi-annual payments to 2014.

1998 G.O. Bonds for construction on Fairgrounds, original issue \$2,800,000, 4% - 4.75%, varying semi-annual payments to 2018.

1995 G.O. Bonds for purchase of MSC Building, original issue \$335,000, 62% of prime rate, \$14,633 semi-annually to 2015.

At December 31, 2001, the County has \$2,306,676 available in debt service funds to service the general bonded debt.

**B. Changes In General Long-Term Debt Account Group**

During the year ended December 31, 2001, the following changes occurred in liabilities reported in the General Long-Term Debt Account Group:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
Compensated Absences	\$860,462	\$62,826	\$0	\$923,288
General Obligation Debt	14,720,112	404,000	541,711	14,582,401
Totals	\$15,580,574	\$466,826	\$541,711	\$15,505,689

**C. Capitalized Leases**

To account for financing leases, lease purchases and installment purchase contracts in governmental funds, the County charges payment made or due during the fiscal period as debt service. In the year that the asset is received, the County records the present value of future lease payments as a capital outlay expenditure and as an offsetting other financing source. The present value of payments due in future periods is shown as a liability in the general long-term debt account group and the cost of the asset is recorded in the general fixed asset account group.

In proprietary funds, capital leases are recorded as assets and as long-term liabilities at the present value of the future lease payments when the asset is received. The fund records lease payments as reductions of the long-term liability and as interest expense over the life of the lease. The fund also records depreciation expense to amortize the assets over the lease term or over the life of the asset. At December 31, 2001, the County had \$105,828 in leases outstanding.

## **NOTE 12 – CONTINGENT LIABILITIES**

Chelan County is named as defendant in a few legal actions. Although the outcome of these lawsuits are not presently known, the County is of the opinion that the present insurance policy and reserves are adequate to cover the potential settlements without adversely affecting the financial viability of the County.

Chelan County participates in several federal and state grant programs. These grants are subject to an annual audit examination which includes compliance with granting agency terms and provisions, and with pertinent federal and state regulations. Failure to adequately comply with these provisions could result in a requirement to repay funds to the granting agency. Disallowed expenditures cannot be determined at this time, although it is expected that such amounts, if any, to be immaterial.

## **NOTE 13 -INTERFUND TRANSACTIONS AND BALANCES**

### **A. Classification of Interfund Transactions**

Interfund transactions are classified as follows:

1. Transactions that would be treated as revenues, expenditures or expenses if they involved external organizations, such as buying goods and services or payments in lieu of taxes, are similarly treated when they involve other funds of the County.
2. Transfers to support the operations of other funds are recorded as "Operating Transfers" and classified with "Other Financing Sources or Uses."
3. Contributions to the capital of enterprise or internal service funds, (transfers between those funds and the general fixed assets account group,) transfers to establish or reduce working capital in other funds, and transfers of remaining balances when funds are closed are classified as residual equity transfers and reported as direct additions to or deductions from the fund equity.
4. Loans between funds are classified as interfund loans receivable and payable or as advances to and from other funds on the combined balance sheet depending on the time period for which the loan was made. Interfund loans do not affect total fund equity, but advances to other funds are offset by a reservation of fund equity.

The following table displays interfund loan activity during 2001:

Borrowing Fund	Lending Fund	Interfund Loans and Advance Payables			
		1/1/01	New Loans	Repayments	12/31/01
Election Reserve	Current Expense	\$ 2,505	\$ -	\$ 2,505	\$ -
DIS	Current Expense	9,325	-	9,325	-
Jail Education	Regional Jail	10,000	-	-	10,000
Reg. Jail Park Fund	Regional Jail	20,000	-	20,000	-
Current Expense	Crim Justice	-	15,000	-	15,000
Fair	County Roads	51,000	-	20,000	31,000
Distressed Cty Tax	County Roads	-	-	-	-
	Total	\$ 92,830	\$ 15,000	\$ 51,830	\$ 56,000

B. Due To/From Other Funds

"Due from Other Funds" and "Due to Other Funds" are created from interfund transactions which usually involve the exchange of goods or services in a normal business relationship.

Due from Other Funds and Due to Other Funds as of December 31, 2001 are as follows:

<i>Fund</i>	<i>Due From Other Funds</i>	<i>Due to Other Funds</i>
<b>Current Expense</b>	\$184,156	\$70,278
<b>Special Revenue Funds:</b>		
County Roads	0	510,613
Financial Mgmt Res	12,573	0
Parent Ed	0	11
Parks & Rec	0	12
Ohme Gardens	0	87
Emergency Mgmt	0	104
Noxious Weeds	211,127	6,110
911 Communication	0	44
	<u>223,700</u>	<u>516,981</u>

**Capital Project Funds**

Juvenile Construction	0	0
	<u>0</u>	<u>0</u>

**Enterprise Funds:**

Fair	34	495
Solid Waste	0	1,336
Solid Waste Planning	0	702
	<u>34</u>	<u>2,533</u>

**Internal Service Funds:**

County Roads ER & R	348,363	3,355
Health Insurance	8,277	0
Industrial Insurance	12,053	0
Motor Pool	1,080	2,537
Unemployment	2,885	0
Regional Jail	3,582	188,446
	<u>376,240</u>	<u>194,338</u>

<b>Agency Funds</b>	0	0
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<b>Grand Totals</b>	<u><u>\$784,130</u></u>	<u><u>\$784,130</u></u>
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**B. Residual Equity Transfers**

Watershed Planning was moved from Current Expense to a Special Revenue Fund with a transfer of \$1,422,679 of it's own to better track grant revenue and expenditures.

Substance Abuse was moved from a Special Revenue Fund to an Agency Fund with a \$41,145 transfer.

Capital Improvement transferred \$1,455,692 out to create two separate Construction Funds to track the two-quarter percent proceeds separately.

## **NOTE 14 - FUND EQUITIES**

### **A. Governmental Fund Types**

#### Reservation of Fund Balance

Fund balance in governmental fund types is reserved for two purposes: (1) where certain amounts are legally committed for specific future uses, such as outstanding purchase orders (encumbrances), continuing appropriations, capital projects, or debt service; and (2) where assets are not available for appropriation, because they have been advanced to another fund, because they are non-current receivables, or because they have been expended as inventories or prepayments.

### **B. Proprietary Fund Types**

#### Contributed Capital

Contributed capital in internal service funds records the amounts of working capital and fixed assets received from other funds. Contributed capital in enterprise funds consists of contributed fixed assets or contributions for fixed asset acquisition from other funds, governments, customers, developers, and other sources.

#### Reservations of Retained Earnings

Retained earnings in proprietary fund types are generally reserved to indicate that a portion of retained earnings has been externally restricted for specific purposes. The amount reserved equals total restricted assets except for amounts intended for payment of current payables and debt proceeds for construction purposes.

### **C. Designated Fund Balances and Retained Earnings**

This category is used to set aside fund equity when County management has plans or tentative commitments to expend resources for certain purposes in future periods. Further legal action will be required to authorize the actual expenses or expenditures.

**NOTE 15 – JOINT VENTURES**

Columbia River Drug Task Force - Chelan County is a participant in this multi-jurisdictional narcotics program that was created to cooperatively address the growing drug problem in Chelan and Douglas counties. The other participants in this venture include: Douglas County, the City of East Wenatchee, the Chelan Police Department, and the City of Wenatchee as the lead agency. As lead agency, the City of Wenatchee accounts for all financial activity of the Task Force. The Task Force is reported in the general financial statements of the City of Wenatchee as an expendable trust fund. The City's audited financial statements may be obtained from the City of Wenatchee, P. O. Box 519, Wenatchee, WA 98807-0519.

**NOTE 16 - POST RETIREMENT BENEFITS OTHER THAN PENSION BENEFIT**

In addition to the pension benefits described in Note 7, the County provides health insurance benefits for retired public safety employees. Substantially all the County's LEOFF 1 employees may become eligible for these benefits if they reach normal retirement age while working for the County. These benefits are provided by the County in order to meet state statutory requirements under the LEOFF 1 system whereby the County will pay for their medical premiums for life. There are 27 participants eligible to receive these benefits. The County's contributions are financed on a pay-as-you-go basis, i.e., the cost of retiree medical benefits is recognized as an expense as premiums and medical expenses are paid. In 2001, \$63,937 was recognized in the Current Expense Fund for post employment health care.

## CHELAN COUNTY, WASHINGTON

### General Fund

The General Fund is used to account for resources of Chelan County, which are not required to be accounted for in another fund. Both revenues and expenditures are budgeted in compliance with procedures established in the RCW 36.40. The modified accrual basis of accounting is applied. The General Fund consists of the following departments:

**Assessor** – The Assessor is responsible for appraisal and assessment of real property within the county. Develops, maintains, and issues the County maps and the County's geographic information system.

**Auditor** - The Auditor is responsible for fiscal integrity and control, recording, elections, and auto licensing.

**Board of Equalization** - The board of equalization examines the assessment process for equity.

**Planning** - A department to account for the planning and subdivision of land, and growth management within Chelan County.

**Building and Fire Safety** - A department to accumulate building permit revenues and account for programs providing enforcement of building, plumbing, mechanical, and zoning codes; current and comprehensive planning services; and fire prevention.

**Civil Service Commission** - A department to account for the coordination of civil service examinations and jobs.

**Clerk** - The Clerk maintains all court records and related information.

**Commissioners** - The Commissioners' office is responsible for the general administration of the County government.

**Coroner** - The Coroner performs autopsies and investigates the cause of death.

**Facilities Maintenance** - A department to account for the maintenance of County buildings.

**District Justice Court** - District Court hears all the misdemeanors, traffic, and small claims within the County.

**Extension Service** - Washington State University informational extenuation for agriculture and natural resources.

**Horticulture** - A department to accumulate the expenditure on tree infestation monitoring and control.

**Juvenile Service Program** - This program was established for adjudication and custody of juvenile offenders.

**Non Departmental** - A department to account for other general fund use of resources that may not fit under any other department.

**Parks** - The County administers and maintains the County park system through the County Parks department.

**Prosecuting Attorney** - The Prosecuting Attorney prosecutes all criminal matters and serves as the legal counsel to the county, provides legal assistance in civil matters, and monitors and enforces child support.

**Sheriff** - The Sheriff's office provides law enforcement within the County.

**Superior Court Judge** - A general jurisdiction court, hearing all felony criminal and civil cases.

**Treasurer** - The Treasurer collects County assessed taxes and manages the County cash.

**CHELAN COUNTY, WASHINGTON**  
**Comparative Balance Sheet**  
**General Fund**  
**December 31, 2001**

*With Comparative Actual Amounts for Year Ended December 31, 2000*

ASSETS	2001	2000
Current assets		
Cash and petty cash	\$ 876,328	\$ 796,640
Deposits with fiscal agents	-	-
Investments	1,731,706	849,474
Taxes receivable	370,232	310,226
Accounts receivable	28,861	36,321
Accrued interest receivable	16,880	58,506
Note receivable	-	-
Interfund loan receivable	-	11,830
Due from other funds	184,156	101,966
Due from other governmental units	697,743	451,254
	<hr/>	<hr/>
Total current assets	3,905,906	2,616,217
Accrued interest receivable long term	-	-
	<hr/>	<hr/>
Total assets	\$ 3,905,906	\$ 2,616,217
	<hr/> <hr/>	<hr/> <hr/>
LIABILITIES		
Current liabilities		
Current payables	\$ 197,386	\$ 143,324
Other current liabilities	15,855	27,473
Due to other funds	70,276	32,677
Due to other government units	42,417	47,003
Interfund loan payable	15,000	-
Long-term liabilities		
Deferred revenues	370,232	310,226
	<hr/>	<hr/>
Total liabilities	711,166	560,703
FUND EQUITY		
Contributed capital	-	-
Fund balance/Retained earnings		
Reserved	-	-
Unreserved/Undesignated	3,194,740	2,055,514
	<hr/>	<hr/>
Total fund equity	3,194,740	2,055,514
	<hr/>	<hr/>
Total liabilities and fund equity	\$ 3,905,906	\$ 2,616,217
	<hr/> <hr/>	<hr/> <hr/>

See accompanying notes to financial statements

**CHELAN COUNTY, WASHINGTON**  
**Statement of Revenues, Expenditures, and**  
**Changes in fund Balance - Budget (GAAP Basis) and Actual**  
**General Fund**  
**Year Ended December 31, 2001**

With Comparative Actual Amounts for Year Ended December 31, 2000

	2001 Budget	2001 Actual	Variance Favorable (Unfavorable)	2000 Comparative Actual
<b>Revenues</b>				
Taxes	\$ 10,773,000	\$ 10,894,757	\$ 121,757	\$ 10,460,859
Licenses and permits	399,900	488,015	88,115	485,118
Intergovernmental	7,683,628	7,349,181	(334,447)	5,141,333
Charges for services	2,078,545	2,386,542	307,997	1,678,009
Fines and forfeits	931,800	842,813	(88,987)	922,171
Miscellaneous	1,132,535	1,171,388	38,853	1,327,037
<b>Total Revenues</b>	<b>22,999,408</b>	<b>23,132,696</b>	<b>133,288</b>	<b>20,014,527</b>
<b>Expenditures</b>				
General governmental services	9,928,079	9,313,257	(614,822)	8,632,588
Security of persons & property	8,370,079	8,291,400	(78,679)	7,913,352
Physical environment	689,814	536,559	(153,255)	191,810
Economic environment	1,610,738	1,446,950	(163,788)	1,746,700
Mental & physical health	543,917	514,632	(29,285)	522,790
Culture and recreation	346,502	324,473	(22,029)	289,391
Capital outlay	50,721	37,500	(13,221)	71,302
<b>Total Expenditures</b>	<b>21,539,850</b>	<b>20,464,771</b>	<b>(1,075,079)</b>	<b>19,367,933</b>
<b>Excess (Deficit) Revenues Over Expenditures</b>	<b>1,459,558</b>	<b>2,667,925</b>	<b>1,208,367</b>	<b>646,594</b>
<b>Other Financing Sources (Uses)</b>				
Proceeds of general fixed assets	1,000	293	(707)	2,105
Operating transfers in	17,752	31,306	13,554	15,752
Operating transfers out	(134,230)	(132,145)	2,085	(505,672)
Other sources	8,000	(5,471)	(13,471)	10,336
Other uses	-	(3)	(3)	(1)
<b>Total Other Financing Sources (Uses)</b>	<b>(107,478)</b>	<b>(106,020)</b>	<b>1,458</b>	<b>(477,480)</b>
<b>Excess (Deficit) Resources Over Uses</b>	<b>1,352,080</b>	<b>2,561,905</b>	<b>1,209,825</b>	<b>169,114</b>
Fund Balance, January 1	1,601,121	2,055,514	454,393	1,949,613
Prior Period Correction	-	-	-	-
Residual Equity Transfers In	-	-	-	1,787
Residual Equity Transfers Out	-	(1,422,679)	(1,422,679)	(65,000)
<b>Fund Balance, December 31</b>	<b>\$ 2,953,201</b>	<b>\$ 3,194,740</b>	<b>\$ 241,539</b>	<b>\$ 2,055,514</b>

See accompanying notes to financial statements.

# CHELAN COUNTY, WASHINGTON

## Special Revenue Funds

**County Roads:** A fund used to account for the finance of design, construction, and maintenance of Chelan County roads.

**Paths & Trails Reserve:** A fund used to account for the state share of revenue on the fuel tax for the paths and trails.

**Drug Enforcement Reserve:** A fund used to account for financing of ongoing efforts on the investigation and prosecution of illegal drug cases.

**Felony Seizure & Forfeiture:** A fund used exclusively for expansion and improvement of law enforcement activity from property forfeited during the preceding calendar year.

**Financial Management Reserve:** A fund used to account for the revenue received from any grant administrative fees, to be used towards the purchase of a new financial management system, to provide fiscal information to both the officials responsible for the integrity of spending public funds, and to the public & other private sources supplying those funds.

**Auditors Operation & Maintenance:** A fund used to account for the fees charged for recording in Auditor's office and the cost of maintaining and upgrading system for copying, preserving, and indexing documents recorded in Chelan County.

**ORV Educational & Enforcement:** A fund used to account for the portion vehicle license revenue designated for the maintenance and law enforcement of Off Road Vehicle recreational activities.

**Boating Safety:** A fund used to account for the Chelan County portion of state allocation of vessel registration fees for boating safety program.

**Chelan County Parks & Recreations:** A fund used to account for the shared revenue on the excise tax on recreational vehicles to finance the planning, development and maintenance of Chelan County parks and recreational programs.

**Ohme Gardens:** A fund used to account for the operation of Ohme Gardens, a recreational park facility owned by the State of Washington and operated by Chelan County.

**Regional Jail Park Fund:** A fund used to account for the operation and maintenance of Wenatchee Park through a female inmate work program.

**Substance Abuse:** A fund used to account for the financing of drug rehabilitation programs, most of which comes through the state.

**Pest Control:** A fund used to account for the financing of the pest control activities.

**Noxious Weed Control Fund:** A fund used to account for monies from Public Works and Current Expense for noxious weed eradication and control.

**Emergency Management:** A fund used to account for the financing of coordination of emergencies within Chelan County.

**911 Communications:** A fund used to account for the 911 program funded by the 911 excise tax on the telephone service within Chelan County.

**Parent Education Fund:** A fund used to account for the operation of a divorce support program that is court mandated if children are involved.

**Cashmere-Dryden Airport:** The fund used to account for the financing of operation of Cashmere-Dryden Airport.

**Law Library:** A fund used to account for the operation and the upkeep of the Chelan County Law Library.

**Criminal Justice Assistance:** A fund established in 1990 to assist Criminal Justice programs without supplanting the funds.

**Veteran's Relief:** A fund used to finance emergency financial assistance to veterans and their survivors.

**Mental Health & Retardation:** A fund used to account for the financing of the County program for mental health and retardation.

**Treasurer's Operation & Maintenance:** A fund used to account for the Treasurer's fees and costs from sale of foreclosed properties.

**Tourist & Convention Fund:** A fund used to account for the sales and excise tax on the hotel and motel revenues within Chelan County.

**Community Visioning Fund:** A fund used to account for the donations and other revenue used to form a vision and plan jointly for the Chelan and Douglas County areas.

**Election Reserve Fund:** A fund used to account for the financing of the election equipment replacement as mandated by the state statute.

**GIS:** A fund used to account for expenses on programming and setup of a GIS mapping system.

**Watershed Planning:** A fund used to account for the grant revenue and expenditures regarding watershed planning.

**Regional Jail Education:** A fund used to account for the grant received from the state for the education of the prisoners.

**Forest Title III:** A fund used to account for the forest title III monies received from the state.

**Fair Ground Improvement Fund:** A fund used to account for donations and miscellaneous receipts for the specific purpose of fair building improvements.

**Capital Improvements:** A fund used to account for the real estate excise tax revenues used for the repair and maintenance of Chelan County capital assets.

**Distressed Counties Tax Fund:** A fund used to account for monies collected from the sales and use tax allocated to "distressed and rural" counties.

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**December 31, 2001**

With Comparative totals for December 31, 200

	110	111	112	113	114	115	116
	County	Paths &	Drug	Felony	Financial	Auditor	Off Road
DESCRIPTION	Road	Trails	Enforcement	Seizure and	Mgmt	O & M	Vehicles
				Forfeiture	Reserve		
<b>ASSETS</b>							
Current assets							
Cash and petty cash	\$ 100	\$ -	\$ 13,422	\$ -	\$ -	\$ 137	\$ 94,441
Deposits with fiscal agents	19,126	-	-	-	-	-	-
Investments	3,386,640	64,101	46,553	-	56,108	119,499	-
Taxes receivable	270,670	-	-	-	-	-	-
Accounts receivable	23,075	-	-	-	-	-	-
Special assessments receivable							
Delinquent	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Accrued interest receivable	-	133	-	-	105	223	-
Note receivable	-	-	-	-	-	-	-
Interfund loan receivable	31,000	-	-	-	-	-	-
Due from other funds	-	-	-	-	12,573	-	-
Due from other governmental units	570,674	-	-	-	-	-	37,420
Inventories	-	-	-	-	-	-	-
<b>Total assets</b>	<b>4,301,285</b>	<b>64,234</b>	<b>59,975</b>	<b>-</b>	<b>68,786</b>	<b>119,859</b>	<b>131,861</b>
<b>LIABILITIES</b>							
Current liabilities							
Current payables	44,513	-	-	-	-	66,751	144
Other current liabilities	26,015	-	-	-	-	-	-
Due to other funds	510,614	-	-	-	-	-	-
Interfund loan payable	-	-	-	-	-	-	-
Due to other government units	4,792	-	-	-	-	-	-
Long-term liabilities	-	-	-	-	-	-	-
Deferred revenues	270,670	-	-	-	-	-	-
<b>Total liabilities</b>	<b>856,604</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>66,751</b>	<b>144</b>
<b>FUND EQUITY</b>							
Fund balance/Retained earnings							
Reserved	-	-	-	-	-	-	-
Unreserved/Undesignated	3,444,681	64,234	59,975	-	68,786	53,108	131,717
<b>Total fund equity</b>	<b>3,444,681</b>	<b>64,234</b>	<b>59,975</b>	<b>-</b>	<b>68,786</b>	<b>53,108</b>	<b>131,717</b>
<b>Total liabilities and fund equity</b>	<b>\$ 4,301,285</b>	<b>\$ 64,234</b>	<b>\$ 59,975</b>	<b>\$ -</b>	<b>\$ 68,786</b>	<b>\$ 119,859</b>	<b>\$ 131,861</b>

See accompanying notes to financial statements

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**December 31, 2001**

With Comparative totals for December 31, 200

	117	118	119	120	121	125	128
	Boating	Parks	Ohme	Regional	Substance	Pest	Noxious
DESCRIPTION	Safety	and Recreation	Gardens	Jail Park	Abuse	Control	Weed
<b>ASSETS</b>							
Current assets							
Cash and petty cash	\$ 36,649	\$ 400	\$ 1,015	\$ -	\$ -	\$ 1,763	\$ 63,460
Deposits with fiscal agents	-	-	-	-	-	-	-
Investments	-	1,138	115,714	-	-	-	-
Taxes receivable	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Special assessments receivable	-	-	-	-	-	-	-
Delinquent	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Accrued interest receivable	-	2	181	-	-	-	-
Note receivable	-	-	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	211,127
Due from other governmental units	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
<b>Total assets</b>	<b>36,649</b>	<b>1,540</b>	<b>116,910</b>	<b>-</b>	<b>-</b>	<b>1,763</b>	<b>274,587</b>
<b>LIABILITIES</b>							
Current liabilities							
Current payables	1,580	-	261	-	-	-	26,822
Other current liabilities	-	-	-	-	-	-	-
Due to other funds	-	-	87	-	-	-	6,111
Interfund loan payable	-	-	-	-	-	-	-
Due to other government units	-	-	89	-	-	-	106
Long-term liabilities	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>1,580</b>	<b>-</b>	<b>437</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>33,039</b>
<b>FUND EQUITY</b>							
Fund balance/Retained earnings							
Reserved	-	-	-	-	-	-	-
Unreserved/Undesignated	35,069	1,540	116,473	-	-	1,763	241,548
<b>Total fund equity</b>	<b>35,069</b>	<b>1,540</b>	<b>116,473</b>	<b>-</b>	<b>-</b>	<b>1,763</b>	<b>241,548</b>
<b>Total liabilities and fund equity</b>	<b>\$ 36,649</b>	<b>\$ 1,540</b>	<b>\$ 116,910</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,763</b>	<b>\$ 274,587</b>

See accompanying notes to financial statements

130 Emergency Management	132 911	136 Parent Education Fund	140 Cashmere Dryden Airport	145 Law Library	150 Criminal Justice Assistance	155 Veterans Relief	160 Mental Health and Retardation
\$ 252	\$ 9	\$ 10,921	\$ 35	\$ 21,395	\$ 751,031	\$ 4,914	\$ 711
-	-	-	-	-	-	-	-
33,086	37,558	-	6,328	-	-	122,581	-
-	-	-	-	1,340	-	2,740	4,641
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
53	68	-	13	-	-	231	-
-	-	-	-	-	-	-	-
-	-	-	-	-	15,000	-	-
-	-	-	-	-	-	-	-
8,751	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>42,142</u>	<u>37,635</u>	<u>10,921</u>	<u>6,376</u>	<u>22,735</u>	<u>766,031</u>	<u>130,466</u>	<u>5,352</u>
198	10,486	158	212	1,253	-	-	-
-	-	-	-	-	-	-	-
104	44	11	-	-	-	-	-
-	-	-	-	-	-	-	-
51	-	-	-	-	964	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,340	-	2,740	4,641
<u>353</u>	<u>10,530</u>	<u>169</u>	<u>212</u>	<u>2,593</u>	<u>964</u>	<u>2,740</u>	<u>4,641</u>
-	-	-	-	-	-	-	-
41,789	27,105	10,752	6,164	20,142	765,067	127,726	711
41,789	27,105	10,752	6,164	20,142	765,067	127,726	711
<u>\$ 42,142</u>	<u>\$ 37,635</u>	<u>\$ 10,921</u>	<u>\$ 6,376</u>	<u>\$ 22,735</u>	<u>\$ 766,031</u>	<u>\$ 130,466</u>	<u>\$ 5,352</u>

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**December 31, 2001**

With Comparative totals for December 31, 2000

	165	170	173	175	177	180	185
DESCRIPTION	Treasurer O & M	Tourist Convention	Comm Visioning	Election Reserve	GIS Mapping	Watershed Planning	Jail Education
<b>ASSETS</b>							
Current assets							
Cash and petty cash	\$ 1,961	\$ 67,766	\$ 13,183	\$ -	\$ 992	\$ 1,487,291	\$ 1,000
Deposits with fiscal agents	-	-	-	-	-	-	-
Investments	83,722	82,804	-	83,169	17,354	-	12,214
Taxes receivable	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	-	-
Special assessments receivable							
Delinquent	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Accrued interest receivable	107	157	-	157	32	-	23
Note receivable	-	-	-	-	-	-	-
Interfund loan receivable	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Due from other governmental units	-	-	-	-	-	535	-
Inventories	-	-	-	-	-	-	-
<b>Total assets</b>	<b>85,790</b>	<b>150,727</b>	<b>13,183</b>	<b>83,326</b>	<b>18,378</b>	<b>1,487,826</b>	<b>13,237</b>
<b>LIABILITIES</b>							
Current liabilities							
Current payables	-	-	-	-	-	-	-
Other current liabilities	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	12	-	-
Interfund loan payable	-	-	-	-	-	-	10,000
Due to other government units	-	-	-	-	-	119	-
Long-term liabilities	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12</b>	<b>119</b>	<b>10,000</b>
<b>FUND EQUITY</b>							
Fund balance/Retained earnings							
Reserved	-	-	-	-	-	-	-
Unreserved/Undesignated	85,790	150,727	13,183	83,326	18,366	1,487,707	3,237
<b>Total fund equity</b>	<b>85,790</b>	<b>150,727</b>	<b>13,183</b>	<b>83,326</b>	<b>18,366</b>	<b>1,487,707</b>	<b>3,237</b>
<b>Total liabilities and fund equity</b>	<b>\$ 85,790</b>	<b>\$ 150,727</b>	<b>\$ 13,183</b>	<b>\$ 83,326</b>	<b>\$ 18,378</b>	<b>\$ 1,487,826</b>	<b>\$ 13,237</b>

See accompanying notes to financial statements

186 Forest Title III	188 Fair Ground Improvement Fund	195 Capital Improvement	198 Distressed Tax Fund	TOTALS	
				2001	2000
\$ 350,651	\$ -	\$ -	\$ -	\$ 2,923,499	\$ 1,355,320
-	-	-	-	19,126	7,478
-	8,457	-	1,109,140	5,386,166	5,751,282
-	-	-	-	279,391	258,702
-	-	-	-	23,075	9,881
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	16	-	2,021	3,522	13,302
-	-	-	-	-	-
-	-	-	-	46,000	51,000
-	-	-	-	223,700	7,210
-	-	-	-	617,380	297,539
-	-	-	-	-	-
<u>350,651</u>	<u>8,473</u>	<u>-</u>	<u>1,111,161</u>	<u>9,521,859</u>	<u>7,751,714</u>
-	-	2,133	-	154,511	105,822
-	-	-	-	26,015	17,228
-	-	-	-	516,983	431,402
-	-	-	-	10,000	32,655
-	-	-	-	6,121	13,997
-	-	-	-	279,391	258,702
-	-	2,133	-	993,021	859,806
-	-	-	-	-	-
<u>350,651</u>	<u>8,473</u>	<u>(2,133)</u>	<u>1,111,161</u>	<u>8,528,838</u>	<u>6,891,908</u>
<u>350,651</u>	<u>8,473</u>	<u>(2,133)</u>	<u>1,111,161</u>	<u>8,528,838</u>	<u>6,891,908</u>
\$ 350,651	\$ 8,473	\$ -	\$ 1,111,161	\$ 9,521,859	\$ 7,751,714

**CHELAN COUNTY, WASHINGTON**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Special Revenue Funds**  
**Year ended December 31, 2001**

With Comparative Totals for the Year ended December 31, 2000

	110	111	112	113	114	115	116
	County	Paths &	Drug	Felony	Financial	Auditor	Off Road
DESCRIPTION	Road	Trails	Enforcement	Seizure and	Mgmt	O & M	Vehicles
				Forfeiture	Reserve		
<b>REVENUES</b>							
Taxes	\$ 4,889,076	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses & permits	-	-	-	-	-	-	-
Intergovernmental	4,026,394	9,869	-	-	-	32,318	261,455
Charges for services	109,691	-	-	-	53,425	18,429	-
Fines & forfeits	-	-	5,629	-	-	-	-
Miscellaneous	1,433	3,251	1,408	-	1,106	3,595	-
Total revenue	9,026,594	13,120	7,037	-	54,531	54,342	261,455
<b>EXPENDITURES</b>							
General governmental services	-	-	-	-	-	14,549	-
Security of persons & property	-	-	7,345	-	-	-	226,033
Physical environment	-	-	-	-	-	-	-
Transportation	6,972,719	-	-	-	-	-	-
Economic environment	-	-	-	-	-	-	-
Mental & physical health	-	-	-	-	-	-	-
Culture & recreation	-	-	-	-	-	-	-
Capital outlay	1,512,568	25,000	-	-	-	66,751	-
Debt service	-	-	-	-	-	-	-
Total expenditures	8,485,287	25,000	7,345	-	-	81,300	226,033
Excess (deficiency) of revenues over expenditures	541,307	(11,880)	(308)	-	54,531	(26,958)	35,422
<b>Other financing sources (uses)</b>							
Operating transfers in	-	-	-	-	-	-	-
Operating Transfers From Primary Govt.	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-
Operating Transfers To Component Units	-	-	-	-	-	-	-
Sale of General Fixed Assets	39,225	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	-
Total other financing sources	39,225	-	-	-	-	-	-
Excess (deficiency) of revenues and other sources over expenditures	580,532	(11,880)	(308)	-	54,531	(26,958)	35,422
Fund balance as of January 1	2,864,149	76,114	60,283	-	14,255	80,066	96,295
<b>Adjustments to fund balance</b>							
Prior Period Adjustments	-	-	-	-	-	-	-
Residual Equity Transfers	-	-	-	-	-	-	-
Fund balance as of December 31	\$ 3,444,681	\$ 64,234	\$ 59,975	\$ -	\$ 68,786	\$ 53,108	\$ 131,717

See accompanying notes to financial statements

117	118	119	120	121	125	128
Boating Safety	Parks and Recreation	Ohme Garden	Regional Jail Park	Substance Abuse	Pest Control	Noxious Weed
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
34,876	-	-	-	646,214	-	4,500
-	-	109,919	281	-	-	149,696
-	-	-	-	-	-	-
-	555	25,738	3,035	-	3,824	-
34,876	555	135,657	3,316	646,214	3,824	154,196
-	-	-	-	-	-	-
40,265	-	-	-	-	-	-
-	-	-	-	-	-	204,095
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	724,000	-	-
-	18,470	140,360	9,504	-	4,686	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
40,265	18,470	140,360	9,504	724,000	4,686	204,095
(5,389)	(17,915)	(4,703)	(6,188)	(77,786)	(862)	(49,899)
-	-	2,000	32,958	-	-	269,127
-	-	-	-	-	-	-
(2,200)	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(2,200)	-	2,000	32,958	-	-	269,127
(7,589)	(17,915)	(2,703)	26,770	(77,786)	(862)	219,228
42,658	19,455	119,176	(26,770)	118,931	2,625	22,320
-	-	-	-	-	-	-
-	-	-	-	(41,145)	-	-
\$ 35,069	\$ 1,540	\$ 116,473	\$ -	\$ -	\$ 1,763	\$ 241,548

**CHELAN COUNTY, WASHINGTON**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Special Revenue Funds**  
**Year ended December 31, 2001**

*With Comparative Totals for the Year ended December 31, 2000*

	130	132	136	140	145	150
	Emergency		Parent	Cashmere	Law	Criminal
DESCRIPTION	Management	911	Education	Dryden	Library	Justice
			Fund	Airport		Assistance
<b>REVENUES</b>						
Taxes	\$ -	\$ 322,931	\$ -	\$ -	\$ 23,792	\$ -
Licenses & permits	-	-	-	-	-	-
Intergovernmental	34,697	-	-	97,500	-	1,087,552
Charges for services	-	-	10,345	-	27,508	-
Fines & forfeits	-	-	-	-	-	-
Miscellaneous	1,875	4,167	-	20,377	29	-
<b>Total revenue</b>	<b>36,572</b>	<b>327,098</b>	<b>10,345</b>	<b>117,877</b>	<b>51,329</b>	<b>1,087,552</b>
<b>EXPENDITURES</b>						
General governmental services	-	-	-	-	40,512	-
Security of persons & property	115,542	421,513	-	-	-	1,197,623
Physical environment	-	-	-	-	-	-
Transportation	-	-	-	29,961	-	-
Economic environment	-	-	-	-	-	-
Mental & physical health	-	-	-	-	-	-
Culture & recreation	-	-	7,430	-	-	-
Capital outlay	-	-	-	83,989	-	-
Debt service	-	-	-	-	-	-
<b>Total expenditures</b>	<b>115,542</b>	<b>421,513</b>	<b>7,430</b>	<b>113,950</b>	<b>40,512</b>	<b>1,197,623</b>
Excess (deficiency) of revenues over expenditures	(78,970)	(94,415)	2,915	3,927	10,817	(110,071)
Other financing sources (uses)						
Operating transfers in	56,187	-	-	3,000	-	-
Operating Transfers From Primary Govt.	-	-	-	-	-	-
Operating transfers out	-	-	-	-	(15,752)	(31,360)
Operating Transfers To Component Units	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-
Other sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
<b>Total other financing sources</b>	<b>56,187</b>	<b>-</b>	<b>-</b>	<b>3,000</b>	<b>(15,752)</b>	<b>(31,360)</b>
Excess (deficiency) of revenues and other sources over expenditures	(22,783)	(94,415)	2,915	6,927	(4,935)	(141,431)
Fund balance as of January 1	64,572	121,520	7,837	(763)	25,077	906,498
Adjustments to fund balance						
Prior Period Adjustments	-	-	-	-	-	-
Residual Equity Transfers	-	-	-	-	-	-
<b>Fund balance as of December 31</b>	<b>\$ 41,789</b>	<b>\$ 27,105</b>	<b>\$ 10,752</b>	<b>\$ 6,164</b>	<b>\$ 20,142</b>	<b>\$ 765,067</b>

See accompanying notes to financial statements

155	160	165	170	173	175	177	180
Veterans Relief	Mental Health and Retardation	Treasurer O & M	Tourist Convention	Comm Visioning	Election Reserve	GIS	Watershed Planning
\$ 48,775	\$ 82,559	\$ -	\$ 213,203	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,000	92,844
-	-	12,559	-	-	13,541	-	1,358
-	-	-	-	-	-	-	-
5,157	-	3,548	2,425	-	3,228	723	59
53,932	82,559	16,107	215,628	-	16,769	1,723	94,261
-	-	6,603	-	-	1,530	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	29,233
67,280	-	-	-	1,000	-	1,738	-
-	82,556	-	-	-	-	-	-
-	-	-	195,921	-	-	-	-
-	-	-	-	-	1,429	-	-
-	-	-	-	-	-	-	-
67,280	82,556	6,603	195,921	1,000	2,959	1,738	29,233
(13,348)	3	9,504	19,707	(1,000)	13,810	(15)	65,028
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(12,000)	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	(12,000)	-	-	-	-
(13,348)	3	9,504	7,707	(1,000)	13,810	(15)	65,028
141,074	708	76,286	143,020	14,183	69,516	18,381	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,422,679
\$ 127,726	\$ 711	\$ 85,790	\$ 150,727	\$ 13,183	\$ 83,326	\$ 18,366	\$ 1,487,707

**CHELAN COUNTY, WASHINGTON**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balance**  
**Special Revenue Funds**  
**Year ended December 31, 2001**

*With Comparative Totals for the Year ended December 31, 2000*

DESCRIPTION	185	186	188	195	198	TOTALS	
	Jail Education	Forest Title III	Fairground Improv. Fund	Capital Improvement	Distressed Tax Fund	2001	2000
<b>REVENUES</b>							
Taxes	\$ -	\$ -	\$ -	\$ 655,816	\$ 832,056	\$ 7,068,208	\$ 6,940,151
Licenses & Permits	-	-	-	-	-	-	-
Intergovernmental	22,619	350,651	-	-	-	6,702,489	6,713,048
Charges For Services	-	-	-	-	-	506,752	406,960
Fines & Forfeits	-	-	-	-	-	5,629	3,720
Miscellaneous	658	-	1,804	460,460	33,692	582,147	247,557
<b>Total Revenue</b>	<b>23,277</b>	<b>350,651</b>	<b>1,804</b>	<b>1,116,276</b>	<b>865,748</b>	<b>14,865,225</b>	<b>14,311,436</b>
<b>EXPENDITURES</b>							
General Governmental Services	-	-	-	-	-	63,194	82,556
Security of Persons & Property	23,272	-	-	-	-	2,031,593	1,747,411
Physical Environment	-	-	-	-	-	233,328	188,896
Transportation	-	-	-	-	-	7,002,680	7,033,917
Economic Environment	-	-	-	-	300	70,318	99,319
Mental & Physical Health	-	-	-	-	-	806,556	679,072
Culture & Recreation	-	-	1,466	-	-	377,837	411,406
Capital Outlay	-	-	-	831,622	-	2,521,359	3,182,590
Debt Service	-	-	-	29,266	359,194	388,460	263,366
<b>Total Expenditures</b>	<b>23,272</b>	<b>-</b>	<b>1,466</b>	<b>860,888</b>	<b>359,494</b>	<b>13,495,325</b>	<b>13,688,533</b>
Excess (deficiency) of revenues over expenditures	<u>5</u>	<u>350,651</u>	<u>338</u>	<u>255,388</u>	<u>506,254</u>	<u>1,369,900</u>	<u>622,903</u>
<b>Other Financing Sources (Uses)</b>							
Operating Transfers In	-	-	-	-	-	363,272	115,228
Operating Transfers From Primary G	-	-	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-	(61,312)	(27,290)
Operating Transfers To Component L	-	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	39,225	3,189
Other Sources	-	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-	(2,000)
<b>Total Other Financing Sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>341,185</b>	<b>89,127</b>
Excess (deficiency) of revenues and other sources over expenditures	<u>5</u>	<u>350,651</u>	<u>338</u>	<u>255,388</u>	<u>506,254</u>	<u>1,711,085</u>	<u>712,030</u>
Fund Balance as of January 1	3,232	-	8,135	1,198,171	604,907	6,891,911	6,087,012
Adjustments to Fund Balance							
Prior Period Adjustments	-	-	-	-	-	-	326
Residual Equity Transfers	-	-	-	(1,455,692)	-	(74,158)	92,540
<b>Fund balance as of December 31</b>	<b>\$ 3,237</b>	<b>\$ 350,651</b>	<b>\$ 8,473</b>	<b>\$ (2,133)</b>	<b>\$ 1,111,161</b>	<b>\$ 8,528,838</b>	<b>\$ 6,891,908</b>

See accompanying notes to financial statements

## **CHELAN COUNTY, WASHINGTON**

### **Debt Service Funds**

Debt Service Funds are established to account for the monies accumulated for both the principals and interests on Chelan County debts.

**Juvenile Building Debt Fund:** A fund used to accumulate monies for principal and interest on the general obligation debt that will be issued to finance the construction of the new Juvenile detention facility.

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Debt Service Funds**  
**Year Ended December 31, 2001**

*With Comparative totals for December 31, 2000*

DESCRIPTION	210 Juvenile Debt Service	TOTALS	
		2001	2000
<b>ASSETS</b>			
Current assets			
Cash and petty cash	\$ -	\$ -	\$ -
Deposits with fiscal agents	-	-	-
Investments	2,305,476	2,305,476	1,991,662
Taxes receivable	-	-	-
Accounts receivable	-	-	-
Special assessments receivable	-	-	-
Principal	-	-	-
Interest	-	-	-
Penalties	-	-	-
Accrued interest receivable	1,200	1,200	2,145
Note receivable	-	-	-
Prepaid and other current assets	-	-	-
Noncurrent assets			
Amount to be provided for debt retirement	-	-	-
<b>Total current assets</b>	<b>2,306,676</b>	<b>2,306,676</b>	<b>1,993,807</b>
<b>LIABILITIES</b>			
Current liabilities			
Current portion of long-term liability	-	-	-
Long-term liabilities			
Bond payable	-	-	-
Special assessments bonds payable	-	-	-
Deferred revenues	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND EQUITY</b>			
Fund balance/Retained earnings			
Reserved for Debt Service	2,306,676	2,306,676	1,993,807
Unreserved/Undesignated	-	-	-
<b>Total fund equity</b>	<b>2,306,676</b>	<b>2,306,676</b>	<b>1,993,807</b>
<b>Total liabilities and fund equity</b>	<b>#####</b>	<b>#####</b>	<b>#####</b>

**CHELAN COUNTY, WASHINGTON**  
**Combining Statement Of Revenues, Expenditures & Changes In Fund Balance**  
**Debt Service Revenue Funds**  
**Year Ended December 31, 2001**

With Comparative totals for December 31, 2000

DESCRIPTION	210 Juvenile Debt Service	TOTALS	
		2001	2000
REVENUES			
Taxes	#####	\$ 1,032,783	\$ 1,000,952
Licenses & permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines & forfeits	-	-	-
Miscellaneous	102,761	102,761	104,096
Total revenue	1,135,544	1,135,544	1,105,048
EXPENDITURES			
Capital outlay	-	-	-
Debt service			
Principal retirement	435,000	435,000	415,000
Interest	387,471	387,471	406,481
Other	204	204	-
Total expenditures	822,675	822,675	821,481
Excess (deficiency) of revenues over expenditures	312,869	312,869	283,567
Other financing sources (uses)			
Proceeds of long-term debt	-	-	-
Operating transfers in (out)	-	-	-
Other sources	-	-	-
Other uses	-	-	-
Total other financing sources	-	-	-
Excess (deficiency) of revenues and other sources over expenditures	312,869	312,869	283,567
Fund balance as of January 1	1,993,807	1,993,807	1,710,240
Adjustments to fund balance			
Prior period adjustments	-	-	-
Residual Equity Transfers In	-	-	-
Fund balance as of December 31	#####	\$ 2,306,676	\$ 1,993,807

See accompanying notes to financial statements

## **CHELAN COUNTY, WASHINGTON**

### **Capital Project Funds**

Capital Project Funds are established to account for the financial resources used for the acquisition or construction of major capital facilities. Both revenues and expenditures are budgeted in compliance with procedures established in the Revised Code of Washington 36.40. Modified accrual basis of accounting is applied. A description of each fund follows:

**REET I:** A fund used to account for the first quarter percent real estate excise tax revenues.

**REET II:** A fund used to account for the second quarter percent real estate excise tax revenues.

**Juvenile Construction Fund:** A fund used to account for the proceeds from the sale of bonds for construction on the Juvenile Detention Center.

**Fairground Construction Fund:** A fund used to account for the expenditures of a building project.

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Capital Project Funds**  
**For the Year ended December 31, 2001**

*With Comparative totals for December 31, 2000*

DESCRIPTION	301 REET 1	302 REET 2	305 Juvenile Cons Fund	325 Fairground Construct.
<b>ASSETS</b>				
Current assets				
Cash and petty cash	\$ -	\$ -	\$ -	\$ -
Deposits with fiscal agents	-	-	-	-
Investments	-	1,455,692	28,570	1,259
Taxes receivable	-	-	-	-
Due from other government	-	-	-	-
Special assessments receivable				
Delinquent	-	-	-	-
Interest	-	-	-	-
Penalties	-	-	-	-
Accrued interest receivable	-	2,148	54	2
<b>Total assets</b>	<b>-</b>	<b>1,457,840</b>	<b>28,624</b>	<b>1,261</b>
<b>LIABILITIES</b>				
Current liabilities				
Current payables	-	-	-	-
Due to other funds	-	-	-	-
Other long-term liabilities				
Note payable	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND EQUITY</b>				
Fund balance/Retained earnings				
Reserved	-	-	-	-
Unreserved/Undesignated	-	1,457,840	28,624	1,261
<b>Total fund equity</b>	<b>-</b>	<b>1,457,840</b>	<b>28,624</b>	<b>1,261</b>
<b>Total liabilities and fund equity</b>	<b>\$ -</b>	<b>\$ 1,457,840</b>	<b>\$ 28,624</b>	<b>\$ 1,261</b>

See accompanying notes to financial statements

DESCRIPTION	TOTALS	
	2001	2000
ASSETS		
Current assets		
Cash and petty cash	\$ -	\$ 976
Deposits with fiscal agents	-	-
Investments	1,485,521	27,356
Taxes receivable	-	-
Due from other government	-	-
Special assessments receivable		
Principal	-	-
Interest	-	-
Penalties	-	-
Accrued interest receivable	2,204	145
Total assets	<u>1,487,725</u>	<u>28,477</u>
LIABILITIES		
Current liabilities		
Current payables	-	11
Due to other funds	-	-
	<u>-</u>	<u>11</u>
Other long-term liabilities		
Note payable	-	-
	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>11</u>
FUND EQUITY		
Fund balance/Retained earnings		
Reserved	-	-
Unreserved/Undesignated	1,487,725	28,466
Total fund equity	<u>1,487,725</u>	<u>28,466</u>
Total liabilities and fund equity	<u>\$ 1,487,725</u>	<u>\$ 28,477</u>

See accompanying notes to financial statements

**CHELAN COUNTY, WASHINGTON**  
**Combining Statement of Revenues, Expenditures & Changes in Fund Balance**  
**Capital Project Funds**  
**For the Year Ended December 31, 2001**

With Comparative Totals For the Year Ended December 31, 2000

	301	302	305	325
	REET 1	REET 2	Juvenile Const. Fund	Fairground Construct.
<b>REVENUES</b>				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines & forfeits	-	-	-	-
Other revenues	-	2,148	1,135	1,162
<b>Total revenue</b>	<b>-</b>	<b>2,148</b>	<b>1,135</b>	<b>1,162</b>
<b>EXPENDITURES</b>				
General governmental services	-	-	-	-
Security of persons & property	-	-	-	-
Physical environment	-	-	-	-
Transportation	-	-	-	-
Economic environment	-	-	-	-
Mental & physical health	-	-	-	-
Culture & recreation	-	-	-	-
Capital outlay	-	-	-	877
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>877</b>
Excess (deficiency) of revenues over expenditures	-	2,148	1,135	285
Other financing sources (uses)				
Other sources	-	-	-	-
Operating transfers in	-	-	-	-
Sale of fixed assets	-	-	-	-
<b>Total other financing sources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of revenues and other sources over expenditures	-	2,148	1,135	285
Fund balance as of January 1	-	-	27,489	976
Adjustments to fund balance				
Residual equity transfers	-	1,455,692	-	-
<b>Fund balance as of December 31</b>	<b>\$ -</b>	<b>\$ 1,457,840</b>	<b>\$ 28,624</b>	<b>\$ 1,261</b>

See accompanying notes to financial statements

		TOTALS	
		2001	2000
REVENUES			
Taxes	\$	-	\$ -
Licenses & permits		-	-
Intergovernmental		-	-
Charges for services		-	355
Fines & forfeits		-	-
Miscellaneous		4,445	24,142
		<hr/>	<hr/>
Total revenue		4,445	24,497
EXPENDITURES			
General governmental services		-	-
Security of persons & property		-	-
Physical environment		-	-
Transportation		-	-
Economic environment		-	-
Mental & physical health		-	-
Culture & recreation		-	-
Capital outlay		877	747,298
		<hr/>	<hr/>
Total expenditures		877	747,298
Excess (deficiency) of revenues over expenditures		<hr/>	<hr/>
		3,568	(722,801)
Other financing sources (uses)			
Other sources		-	-
Operating transfers in		-	63,000
Sale of fixed assets		-	75,000
		<hr/>	<hr/>
Total other financing sources		-	138,000
Excess (deficiency) of revenues and other sources over expenditures		<hr/>	<hr/>
		3,568	(584,801)
Fund balance as of January 1		28,465	675,359
Adjustments to fund balance			
Residual equity transfers		1,455,692	(62,092)
		<hr/>	<hr/>
Fund balance as of December 31	\$	1,487,725	\$ 28,466
		<hr/> <hr/>	<hr/> <hr/>

See accompanying notes to financial statements

## CHELAN COUNTY, WASHINGTON

### Enterprise Funds

Enterprise Funds are funds used to account for the operations that are financed and operated in a manner similar to private business enterprises, where the intent of the County is to recover the costs of goods and services provided to the public through user charges. The full accrual basis of accounting is applied.

**Solid Waste:** A fund to finance the operations of solid waste disposal and management.

**Solid Waste Planning:** A fund used to account for the grants received from the state for the planning of waste disposal.

**Fair Fund:** A fund to account for the operations of the Chelan County Fair as an economic agent for the County.

**Public Education:** A fund to account for the sale of educational materials from the Cooperative Extension Office.

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Enterprise Funds**  
**As of December 31, 2001**

With Comparative Totals for December 31, 2000

DESCRIPTION	401 SOLID WASTE	403 SOLID WASTE PLANNING	410 FAIR
<b>ASSETS</b>			
Current assets			
Cash and petty cash	\$ 100	\$ -	\$ 8,138
Deposits with fiscal agents	14,556	-	-
Investments	493,046	229,310	68,481
Accounts receivable	16,370	-	-
Accrued interest receivable	851	410	183
Due from other funds	-	-	34
Due from other governmental units	25,535	80,751	-
Inventories	-	-	-
<b>Total current assets</b>	<b>550,458</b>	<b>310,471</b>	<b>76,836</b>
Utility plant in service, net	-	-	-
Other property plant and equipment, net	716,598	459,661	138,307
Construction in progress	-	-	-
Intangible assets, net	-	-	-
Resources to be provided in future years	-	-	-
<b>Total assets</b>	<b>1,267,056</b>	<b>770,132</b>	<b>215,143</b>
<b>LIABILITIES</b>			
Current liabilities			
Current payables	107,197	123,806	1,794
Other current liabilities	246	158	-
Due to other funds	1,336	702	495
Due to other government units	5,245	4,436	151
Interfund loan payable	-	-	31,000
Long-term liabilities			
Compensated absences	839	2,575	-
<b>Total liabilities</b>	<b>114,863</b>	<b>131,677</b>	<b>33,440</b>
<b>FUND EQUITY</b>			
Contributed capital	394,903	237,030	228,372
Retained earnings			
Reserved	-	-	-
Unreserved	757,290	401,425	(46,669)
<b>Total fund equity</b>	<b>1,152,193</b>	<b>638,455</b>	<b>181,703</b>
<b>Total liabilities and fund equity</b>	<b>\$ 1,267,056</b>	<b>\$ 770,132</b>	<b>\$ 215,143</b>

See accompanying notes to financial statements

420 PUBLIC EDUCATION	TOTALS	
	2001	2000
\$ 8,191	\$ 16,429	\$ 15,194
-	14,556	3,175
-	790,837	456,398
-	16,370	25,302
-	1,444	2,556
-	34	11,121
-	106,286	126,223
-	-	-
8,191	945,956	639,969
-	-	-
-	1,314,566	1,215,278
-	-	-
-	-	-
-	-	-
8,191	2,260,522	1,855,247
20	232,817	39,078
-	404	-
-	2,533	16,253
-	9,832	5,823
-	31,000	51,000
-	3,414	2,407
20	280,000	114,561
-	860,305	860,305
-	-	-
8,171	1,120,217	880,381
8,171	1,980,522	1,740,686
\$ 8,191	\$ 2,260,522	\$ 1,855,247

**CHELAN COUNTY, WASHINGTON**  
**Combining Statement of Revenues, Expenses & Changes in Retained Earnings**  
**Enterprise Funds**  
**Year Ended December 31, 2001**  
*With Comparative Totals for Year Ended December 31, 2000*

DESCRIPTION	Solid Waste	Solid Waste Planning
Operating revenues		
Charges for services	\$ 630,045	\$ 135,961
Employer/Employee contributions	-	-
Other operating revenue	39,209	88,322
Total operating revenues	<u>669,254</u>	<u>224,283</u>
Operating expenses		
Operations & maintenance	550,748	150,102
Administration/Overhead	-	-
Depreciation/Amortization	19,556	25,908
Benefit payments	-	-
Other operating expenses	-	-
Total operating expenses	<u>570,304</u>	<u>176,010</u>
Operating income (loss)	98,950	48,273
Non-operating revenues (expenses)		
Interest on investments	14,446	7,535
Other non-operating revenues	-	-
Interest and fiscal charges	-	-
Other non-operating expenses	-	-
Total non-operating revenues (expenses)	<u>14,446</u>	<u>7,535</u>
Income (loss) before operating transfers	113,396	55,808
Operating transfer in (out)	-	-
Net income (loss)	<u>113,396</u>	<u>55,808</u>
Fund equity as of January 1	1,038,797	582,647
Adjustments to fund equity		
Contributed capital increase(decrease)	-	-
Prior period adjustments	-	-
Fund equity	<u>\$ 1,152,193</u>	<u>\$ 638,455</u>

See accompanying notes to financial statements

Fair	Public Education	TOTALS	
		2001	2000
\$ 98,915	\$ 7,902	\$ 872,823	\$ 867,462
-	-	-	-
334,499	2,100	464,130	134,423
433,414	10,002	1,336,953	1,001,885
362,031	6,898	1,069,779	961,980
-	-	-	-
13,854	-	59,318	52,528
-	-	-	-
-	-	-	-
375,885	6,898	1,129,097	1,014,508
57,529	3,104	207,856	(12,623)
-	-	21,981	28,139
-	-	-	121,956
-	-	-	-
-	-	-	-
-	-	21,981	150,095
57,529	3,104	229,837	137,472
10,000	-	10,000	(64,517)
67,529	3,104	239,837	72,955
114,174	5,067	1,740,685	4,233,415
-	-	-	(2,565,684)
-	-	-	-
\$ 181,703	\$ 8,171	\$ 1,980,522	\$ 1,740,686

**CHELAN COUNTY, WASHINGTON**  
**Combining Statement of Cash Flows**  
**Enterprise Funds**  
**Year Ended December 31, 2001**

With Comparative Totals for Year Ended December 31, 2000

DESCRIPTION	Solid Waste
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Cash Received From Customers and Users	\$ 568,128
Cash Payments to Suppliers	(475,818)
Cash Payments to Employees and Retirees	-
Other Operating Receipts	87,078
Prior Period Correction	-
	<u>179,388</u>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>179,388</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>	
Proceeds From Interfund Loans	-
Interfund Loans	-
Advances From (To) Other Funds	-
Operating Grants Received	-
Operating Transfers- Other Funds	-
Other Non-Operating Receipts	-
	<u>-</u>
<b>NET CASH PROVIDED (USED) NONCAPITAL FINANCING ACT</b>	<b>-</b>
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>	
Proceeds From Sale of Equipment	-
Acquisition and Construction of Capital Assets	(26,742)
Capital Contributions	-
Residual Equity Transfer-Out	-
	<u>(26,742)</u>
<b>NET CASH PROVIDED (USED) CAPITAL FINANCING ACTIVITY</b>	<b>(26,742)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Net Investment Activity	(167,843)
Interest on Investments	15,197
	<u>(152,646)</u>
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>(152,646)</b>
<b>NET INCREASE (DECREASE) IN CASH &amp; CASH EQUIVALENTS</b>	<b>-</b>
<b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>	<b>100</b>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>	<b>\$ 100</b>

See accompanying notes to financial statements

			TOTALS	
Solid Waste Planning	Fair	Public Education	2001	2000
\$ 262,848	\$ 295,861	\$ 10,003	##### \$ 1,059,578	
(80,755)	(371,571)	(8,889)	(937,033)	(953,633)
-	-	-	-	(237,693)
46,292	144,846	-	278,216	108,311
-	-	-	-	-
<u>228,385</u>	<u>69,136</u>	<u>1,114</u>	<u>478,023</u>	<u>(23,437)</u>
-	-	-	-	-
-	(20,000)	-	(20,000)	51,000
-	-	-	-	-
-	-	-	-	-
-	10,000	-	10,000	(64,517)
-	-	-	-	128,480
-	(10,000)	-	(10,000)	114,963
-	-	-	-	32,496
(122,487)	(9,377)	-	(158,606)	2,573,663
-	-	-	-	(2,565,684)
-	-	-	-	-
<u>(122,487)</u>	<u>(9,377)</u>	<u>-</u>	<u>(158,606)</u>	<u>40,475</u>
(113,895)	(52,701)	-	(334,439)	(165,259)
7,997	3,063	-	26,257	25,612
<u>(105,898)</u>	<u>(49,638)</u>	<u>-</u>	<u>(308,182)</u>	<u>(139,647)</u>
-	121	1,114	1,235	(7,646)
-	8,017	7,077	15,194	22,840
\$ -	\$ 8,138	\$ 8,191	\$ 16,429	\$ 15,194

**CHELAN COUNTY, WASHINGTON**  
**Combining Statement of Cash Flows**  
**Enterprise Funds**  
**Year Ended December 31, 2001**

With Comparative Totals for Year Ended December 31, 2000

DESCRIPTION	Solid Waste
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:	
Operating Income (Loss)	\$ 98,950
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided (Used) Operating Activities:	
Depreciation & amortization of Deferred Charge	19,556
(Increase) Decrease in Accounts Receivable	8,932
(Increase) Decrease in Due From Other Funds/Gov	6,058
(Increase) Decrease in Inventory/Prepaid Expenses	
Increase (Decrease) in Vouchers/Contracts Payable	70,935
Increase (Decrease) in Due to Other Funds/Gov	(14,408)
Increase (Decrease) in Payables/Other Liabilities	-
Increase (Decrease) in Customer Deposits	(11,382)
Increase (Decrease) in Deferred Revenues	
Increase (Decrease) in Accured Emp Leave Benefits	747
Increase (Decrease) in Claims Incurred Not Reported	
Capital Cost Reported as Operating Expense	
Interest Reported as Operating Income	
Prior Period Adjustments	
	<hr/>
Total Adjustments	<u>80,438</u>
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>\$ 179,388</u>

See accompanying notes to financial statements

Solid Waste Planning	Fair	Public Education	TOTALS	
			2001	2000
\$ 48,273	\$ 57,529	\$ 3,104	\$ 207,856	\$ (57,919)
25,908	13,854		59,318	28,572
25,000	(34)		8,932	(40,511)
123,806	988	(1,990)	31,024	(101,836)
4,734	(37)		-	-
-			193,739	170,774
			(9,711)	(14,514)
			-	-
			(11,382)	-
664			-	-
			1,411	(3,996)
			-	-
	(3,164)		(3,164)	-
			-	-
			-	-
180,112	11,607	(1,990)	270,167	38,489
\$ 228,385	\$ 69,136	\$ 1,114	\$ 478,023	\$ (19,430)

## **CHELAN COUNTY, WASHINGTON**

### **Internal Service Funds**

**Equipment Rental and Revolving:** A fund used to finance the maintenance and operations of equipment used by County Roads and to finance and control material inventory used in the construction and maintenance of County roads.

**Department of Information Services:** A fund used to account for collection of costs for operations of the Department of Information Services.

**Industrial Insurance Fund:** A self-insurance fund used to finance injured worker's compensation claims against Chelan County.

**Health Insurance Fund:** A self-insurance fund used to finance the medical and dental claims and premiums of Chelan County employees.

**Chelan County Motor Pool:** A fund used to account for all of Chelan County's Current Expense motor vehicle purchases and maintenance.

**Unemployment Insurance Fund:** A self-insurance fund used to finance unemployment claim settlements and decisions against Chelan County by former employees.

**Tort Claims and Insurance Fund:** A self-insurance fund used to finance the uninsured liability claims and deductible portions of insured liability claims against the County.

**Chelan County Regional Jail:** A fund used to account for the operation of Chelan County Regional Correction Facility.

**CHELAN COUNTY, WASHINGTON**  
**Internal Service Funds**  
**Combining Balance Sheet**  
**As of December 31, 2001**

With Comparative Totals for December 31, 2000

DESCRIPTION	510 County Road ER & R Fund	520 Dept of Information Services	525 Industrial Insurance Fund	526 Health Insurance Fund
<b>ASSETS</b>				
Current assets				
Cash and petty cash	\$ -	\$ -	\$ 39,869	\$ 50,253
Deposits with fiscal agents	-	-	38,800	-
Investments	5,549,919	-	7,025	398,490
Accounts receivable	1,767	-	-	-
Accrued interest receivable	10,482	-	13	666
Interfund loan receivable	-	-	-	-
Due from other funds	348,363	-	12,053	8,277
Due from other governmental units	-	-	-	-
Inventories	627,850	-	-	-
Total current assets	6,538,381	-	97,760	457,686
Other property plant and equipment, net	4,247,515	-	-	-
Construction in progress	-	-	-	-
Intangible assets, net	-	-	-	-
Noncurrent investments	-	-	-	-
Total assets	10,785,896	-	97,760	457,686
<b>LIABILITIES</b>				
Current liabilities				
Warrants and accounts payable	53,997	-	8,487	724
Other current liabilities	897	-	-	-
Due to other funds	3,355	-	-	-
Due to other government units	1,078	-	-	-
Interfund loan payable	-	-	-	-
Long-term liabilities				
Lease payable	-	-	-	-
Compensated absences	17,470	-	-	-
Total liabilities	76,797	-	8,487	724
<b>FUND EQUITY</b>				
Contributed capital				
Retained earnings	-	-	-	-
Reserved	-	-	-	-
Unreserved	10,709,099	-	89,273	456,962
Total fund equity	10,709,099	-	89,273	456,962
Total liabilities and fund equity	\$ 10,785,896	\$ -	\$ 97,760	\$ 457,686

See accompanying notes to financial statements

530 Chel. County Motor Pool	535 Unemployment Insurance Fund	540 Tort Insurance Fund	550 Regional Jail Fund	TOTALS	
				2001	2000
\$ 128,883	\$ -	\$ 3,002	\$ 291,115	\$ 513,122	\$ 763,334
-	-	-	-	38,800	38,800
-	235,122	129,252	-	6,319,808	5,318,213
-	-	-	-	1,767	1,272
-	414	245	-	11,820	24,650
-	-	-	10,000	10,000	30,000
1,080	2,885	-	3,582	376,240	486,378
-	-	-	157,497	157,497	36,103
17,486	-	-	-	645,336	676,958
147,449	238,421	132,499	462,194	8,074,390	7,375,708
416,828	-	-	984,790	5,649,133	5,484,381
-	-	-	-	-	-
-	-	-	-	-	3,590
-	-	-	-	-	-
564,277	238,421	132,499	1,446,984	13,723,523	12,863,679
5,593	-	-	59,926	128,727	397,231
8,719	-	-	12,952	22,568	7,803
2,537	-	-	188,446	194,338	126,343
418	-	-	3,666	5,162	12,938
-	-	-	-	-	9,325
105,828	-	-	-	105,828	-
-	-	-	155,792	173,262	165,262
123,095	-	-	420,782	629,885	718,902
552,451	-	-	-	552,451	585,785
-	-	-	-	-	-
(111,269)	238,421	132,499	1,026,202	12,541,187	11,558,992
441,182	238,421	132,499	1,026,202	13,093,638	12,144,777
\$ 564,277	\$ 238,421	\$ 132,499	\$ 1,446,984	\$ 13,723,523	\$ 12,863,679

**CHELAN COUNTY, WASHINGTON**  
**Internal Service Funds**  
**Combining Statement of Revenues, Expenses,**  
**and Changes in Retained Earnings (Deficit)**  
**Year Ended December 31, 2001**

With Comparative Totals for December 31, 2000

	510 County Road ER & R Fund	520 Dept. of Information Services	525 Industrial Insurance Fund	526 Health Insurance Fund
Operating revenues				
Charges for services	\$ 372,963	\$ -	\$ -	\$ -
Employer/Employee contributions	-	-	185,411	3,018,754
Other operating revenue	2,576,163	(549)	45	-
<b>Total operating revenues</b>	<b>2,949,126</b>	<b>(549)</b>	<b>185,456</b>	<b>3,018,754</b>
Operating expenses				
Operations & maintenance	911,058	-	-	-
Administration/Overhead	-	-	-	-
Depreciation/Amortization	944,555	-	-	-
Benefit payments	-	-	314,539	2,998,885
Other operating expenses	-	-	-	-
<b>Total operating expenses</b>	<b>1,855,613</b>	<b>-</b>	<b>314,539</b>	<b>2,998,885</b>
Operating income (loss)	1,093,513	(549)	(129,083)	19,869
Non-operating revenues (expenses)				
Interest on investments	194,277	-	1,690	13,002
Other non-operating revenues	34,255	-	-	-
Interest and fiscal charges	-	-	-	-
Other non-operating (expenses)	-	-	-	-
<b>Total non-operating revenues (expenses)</b>	<b>228,532</b>	<b>-</b>	<b>1,690</b>	<b>13,002</b>
Income (loss) before operating transfers	1,322,045	(549)	(127,393)	32,871
Operating transfer in (out)	-	-	-	-
<b>Net income (loss)</b>	<b>1,322,045</b>	<b>(549)</b>	<b>(127,393)</b>	<b>32,871</b>
Fund equity as of January 1	9,387,054	352,381	216,666	424,089
Adjustments to fund equity				
Residual Equity Transfer	-	(351,832)	-	-
Prior period adjustments	-	-	-	-
<b>Fund equity</b>	<b>\$ 10,709,099</b>	<b>\$ -</b>	<b>\$ 89,273</b>	<b>\$ 456,960</b>

See accompanying notes to financial statements

530 Chelan County Motor Pool	535 Unemployment Insurance Fund	540 Tort Insurance Fund	550 Regional Jail Fund	TOTALS	
				2001	2000
\$ 462,033	\$ -	\$ 713,012	\$ 4,282,340	\$ 5,830,348	\$ 5,177,263
-	47,220	-	-	3,251,385	2,887,290
-	-	-	15,510	2,591,169	3,455,167
462,033	47,220	713,012	4,297,850	11,672,902	11,519,720
413,332	58,882	606,443	4,116,557	6,106,272	7,181,105
-	-	-	-	-	-
192,488	-	-	54,906	1,191,949	849,869
-	-	-	-	3,313,424	3,032,680
-	-	-	-	-	-
605,820	58,882	606,443	4,171,463	10,611,645	11,063,654
(143,787)	(11,662)	106,569	126,387	1,061,257	456,066
-	9,162	2,517	43	220,691	281,463
14,526	-	-	-	48,781	48,616
-	-	-	-	-	-
-	-	-	(30,038)	(30,038)	(21,640)
14,526	9,162	2,517	(29,995)	239,434	308,439
(129,261)	(2,500)	109,086	96,392	1,300,691	764,505
-	-	-	-	-	403,498
(129,261)	(2,500)	109,086	96,392	1,300,691	1,168,003
570,443	240,921	23,413	929,810	12,144,777	11,061,089
-	-	-	-	(351,832)	(31,130)
-	-	-	-	-	(53,185)
\$ 441,182	\$ 238,421	\$ 132,499	\$ 1,026,202	\$ 13,093,636	\$ 12,144,777

**CHELAN COUNTY, WASHINGTON**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**Year Ended December 31, 2001**

With Comparative totals for December 31, 2000

DESCRIPTION	510 County Road ER & R Fund	520 Department of Information Services	525 Industrial Insurance Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash Received From Customers and Users	\$ 3,004,399	\$ -	\$ 235,277
Cash Payments to Suppliers	(1,020,293)	(19,247)	(306,117)
Cash Payments to Employees and Retirees	-	-	-
Other Operating Receipts	-	83	45
	<u>1,984,106</u>	<u>(19,164)</u>	<u>(70,795)</u>
<b>NET CASH PROVIDED (USED) BY OPERATING ACT.</b>			
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACT.</b>			
Proceeds From Interfund Loans	-	-	-
Interfund Loans	-	(9,325)	-
Advances From (To) Other Funds	-	-	-
Operating Transfers-Out to Other Funds	-	-	-
Operating Transfers-In from Other Funds	-	-	-
Other Non-Operating Receipts(Expenses)	-	-	-
	<u>-</u>	<u>(9,325)</u>	<u>-</u>
<b>NET CASH PROVIDED (USED) NONCAP. FIN. ACT.</b>			
<b>CASH FLOWS FROM CAPITAL FINANCING ACT.</b>			
Proceeds From Sale of Bonds	-	-	-
Proceeds From Sale of Equipment	34,254	90,841	-
Acquisition and Construction of Capital Assets	(1,140,387)	-	-
Capital Contributions	-	(352,381)	-
Capital Grants	-	-	-
Residual Equity Transfer	-	550	-
	<u>(1,106,133)</u>	<u>(260,990)</u>	<u>-</u>
<b>NET CASH PROVIDED (USED) CAPITAL FINANCING ACT.</b>			
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Net Investment Activity	(1,082,201)	119,811	47,933
Interest on Investments	204,228	434	1,968
	<u>(877,973)</u>	<u>120,245</u>	<u>49,901</u>
<b>NET CASH PROVIDED (USED) BY INVESTING ACT.</b>			
<b>NET INCREASE (DECREASE) IN CASH &amp; CASH EQUIV.</b>			
	-	(169,234)	(20,894)
<b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>			
	<u>-</u>	<u>169,234</u>	<u>60,763</u>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>			
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 39,869</u>

**CHELAN COUNTY, WASHINGTON**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**Year Ended December 31, 2001**

With Comparative totals for December 31, 2000

DESCRIPTION	510 County Road ER & R Fund	520 Department of Information Services	525 Industrial Insurance Fund
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	\$ 1,093,513	\$ (549)	\$ (129,083)
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided (Used) Operating Activities:			
Depreciation & amortization of Deferred Charge	944,555		
(Increase) Decrease in Accounts Receivable	(1,767)		
(Increase) Decrease in Due From Other Funds/Gov.	57,040	12,136	49,866
(Increase) Decrease in Inventory/Prepaid Expenses	31,622		
Increase (Decrease) in Vouchers/Contracts Payable	(145,270)	(25,006)	8,422
Increase (Decrease) in Due to Other Funds/Gov.	1,575	(6,294)	
Increase (Decrease) in Payables/Other Liabilities			
Increase (Decrease) in Customer Deposits			
Increase (Decrease) in Deferred Revenues			
Increase (Decrease) in Accrued Emp Leave Benefits	2,838		
Increase (Decrease) in Claims Incurred Not Reported			
Capital Cost Reported as Operating Expense			
Interest Reported as Operating Income			
Prior Period Correction			
Total Adjustments	890,593	(19,164)	58,288
NET CASH PROVIDED (USED) BY OPERATING ACT.	\$ 1,984,106	\$ (19,713)	\$ (70,795)

**CHELAN COUNTY, WASHINGTON**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**Year Ended December 31, 2001**

With Comparative totals for December 31, 2000

DESCRIPTION	526 Health Insurance Fund	530 Chelan County Motor Pool
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Received From Customers and Users	\$ 3,011,925	\$ 460,953
Cash Payments to Suppliers	(3,023,582)	(303,660)
Cash Payments to Employees and Retirees	-	-
Other Operating Receipts	-	2,550
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>(11,657)</b>	<b>159,843</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Proceeds From Interfund Loans	-	-
Interfund Loans	-	-
Advances From (To) Other Funds	-	-
Operating Transfers-Out to Other Funds	-	-
Operating Transfers-In from Other Funds	-	-
Other Non-Operating Receipts(Expenses)	-	-
<b>NET CASH PROVIDED (USED) NONCAPITAL FINANCING ACT.</b>	<b>-</b>	<b>-</b>
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>		
Proceeds From Sale of Bonds	-	-
Proceeds From Sale of Equipment	-	15,194
Acquisition and Construction of Capital Assets	-	(155,782)
Capital Contributions	-	-
Capital Grants	-	-
Residual Equity Transfer	-	-
<b>NET CASH PROVIDED (USED) CAPITAL FINANCING ACT</b>	<b>-</b>	<b>(140,588)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Net Investment Activity	47,461	-
Interest on Investments	14,449	-
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>61,910</b>	<b>-</b>
<b>NET INCREASE (DECREASE) IN CASH &amp; CASH EQUIV.</b>	<b>50,253</b>	<b>19,255</b>
<b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>	<b>-</b>	<b>109,628</b>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>	<b>\$ 50,253</b>	<b>\$ 128,883</b>

**CHELAN COUNTY, WASHINGTON**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**Year Ended December 31, 2001**

*With Comparative totals for December 31, 2000*

DESCRIPTION	526 Health Insurance Fund	530 Chelan County Motor Pool
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ 19,869	\$ (143,787)
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided (Used) Operating Activities:		
Depreciation & amortization of Deferred Charge		192,488
(Increase) Decrease in Accounts Receivable		
(Increase) Decrease in Due From Other Funds/Gov.	(8,277)	770
(Increase) Decrease in Inventory/Prepaid Expenses		
Increase (Decrease) in Vouchers/Contracts Payable	(23,249)	4,527
Increase (Decrease) in Due to Other Funds/Gov.		(322)
Increase (Decrease) in Payables/Other Liabilities		106,167
Increase (Decrease) in Customer Deposits		
Increase (Decrease) in Deferred Revenues		
Increase (Decrease) in Accrued Emp Leave Benefits		
Increase (Decrease) in Claims Incurred Not Reported		
Capital Cost Reported as Operating Expense		
Interest Reported as Operating Income		
Prior Period Correction		
Total Adjustments	(31,526)	303,630
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (11,657)	\$ 159,843

**CHELAN COUNTY, WASHINGTON**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**Year Ended December 31, 2001**

With Comparative totals for December 31, 2000

DESCRIPTION	535 Unemployment Insurance Fund	540 Tort Insurance Fund
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Received From Customers and Users	\$ 44,335	\$ 713,528
Cash Payments to Suppliers	(58,882)	(606,959)
Cash Payments to Employees and Retirees	-	-
Other Operating Receipts	1,488	-
	<u>(13,059)</u>	<u>106,569</u>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Proceeds From Interfund Loans	-	-
Interfund Loans	-	-
Advances From (To) Other Funds	-	-
Operating Transfers-Out to Other Funds	-	-
Operating Transfers-In from Other Funds	-	-
Other Non-Operating Receipts(Expenses)	-	-
	<u>-</u>	<u>-</u>
<b>NET CASH PROVIDED (USED) NONCAPITAL FINANCING ACT.</b>		
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>		
Proceeds From Sale of Bonds	-	-
Proceeds From Sale of Equipment	-	-
Acquisition and Construction of Capital Assets	-	-
Capital Contributions	-	-
Capital Grants	-	-
Residual Equity Transfer	-	-
	<u>-</u>	<u>-</u>
<b>NET CASH PROVIDED (USED) CAPITAL FINANCING ACT.</b>		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Net Investment Activity	(25,651)	(108,947)
Interest on Investments	9,823	2,380
	<u>(15,828)</u>	<u>(106,567)</u>
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>		
<b>NET INCREASE (DECREASE) IN CASH &amp; CASH EQUIV.</b>		
	(28,887)	2
<b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>		
	<u>28,887</u>	<u>3,000</u>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>		
	<u>\$ -</u>	<u>\$ 3,002</u>

**CHELAN COUNTY, WASHINGTON**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**Year Ended December 31, 2001**

*With Comparative totals for December 31, 2000*

DESCRIPTION	535 Unemployment Insurance Fund	540 Tort Insurance Fund
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ (11,662)	\$ 106,569
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided (Used) Operating Activities:		
Depreciation & amortization of Deferred Charge	-	-
(Increase) Decrease in Accounts Receivable		
(Increase) Decrease in Due From Other Funds/Gov.	(1,397)	
(Increase) Decrease in Inventory/Prepaid Expenses		
Increase (Decrease) in Vouchers/Contracts Payable		
Increase (Decrease) in Due to Other Funds/Gov.		
Increase (Decrease) in Payables/Other Liabilities		
Increase (Decrease) in Customer Deposits		
Increase (Decrease) in Deferred Revenues		
Increase (Decrease) in Accrued Emp Leave Benefits		
Increase (Decrease) in Claims Incurred Not Reported		
Capital Cost Reported as Operating Expense		
Interest Reported as Operating Income		
Prior Period Correction		
Total Adjustments	(1,397)	-
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	\$ (13,059)	\$ 106,569

**CHELAN COUNTY, WASHINGTON**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**Year Ended December 31, 2001**

With Comparative totals for December 31, 2000

DESCRIPTION	550 Regional Jail Fund	TOTALS	
		2001	2000
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Cash Received From Customers and Users	\$ 4,138,791	\$ 11,609,208	\$ 11,360,323
Cash Payments to Suppliers	(4,117,545)	(9,456,285)	(5,938,744)
Cash Payments to Employees and Retirees	-	-	(3,721,529)
Other Operating Receipts	36,844	41,010	19,608
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>58,090</b>	<b>2,193,933</b>	<b>1,719,658</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Proceeds From Interfund Loans	-	-	(90,675)
Interfund Loans	20,043	10,718	80,000
Advances From (To) Other Funds	-	-	-
Operating Transfers-Out to Other Funds	-	-	(5,609)
Operating Transfers-In from Other Funds	-	-	409,108
Other Non-Operating Receipts(Expenses)	-	-	7,562
<b>NET CASH PROVIDED (USED) NONCAPITAL FINANCING AC</b>	<b>20,043</b>	<b>10,718</b>	<b>400,386</b>
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>			
Proceeds From Sale of Bonds	-	-	-
Proceeds From Sale of Equipment	11,750	152,039	123,698
Acquisition and Construction of Capital Assets	(190,439)	(1,486,608)	(1,957,755)
Capital Contributions	-	(352,381)	-
Capital Grants	-	-	-
Residual Equity Transfer	-	550	29,686
<b>NET CASH PROVIDED (USED) CAPITAL FINANCING ACT</b>	<b>(178,689)</b>	<b>(1,686,400)</b>	<b>(1,804,371)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Net Investment Activity	-	(1,001,594)	(315,986)
Interest on Investments	-	233,282	256,990
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>-</b>	<b>(768,312)</b>	<b>(58,996)</b>
<b>NET INCREASE (DECREASE) IN CASH &amp; CASH EQUIV.</b>	<b>(100,556)</b>	<b>(250,061)</b>	<b>256,677</b>
<b>CASH AND CASH EQUIVALENTS, JANUARY 1</b>	<b>391,671</b>	<b>763,183</b>	<b>506,657</b>
<b>CASH AND CASH EQUIVALENTS, DECEMBER 31</b>	<b>\$ 291,115</b>	<b>\$ 513,122</b>	<b>\$ 763,334</b>

**CHELAN COUNTY, WASHINGTON**  
**Internal Service Funds**  
**Combining Statement of Cash Flows**  
**Year Ended December 31, 2001**

With Comparative totals for December 31, 2000

DESCRIPTION	550 Regional Jail Fund	TOTALS	
		2001	2000
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	\$ 126,387	\$ 1,061,257	\$ -
Adjustments to Reconcile Operating Income (Loss) to Net Cash provided (Used) Operating Activities:			
Depreciation & amortization of Deferred Charge	54,906	1,191,949	849,869
(Increase) Decrease in Accounts Receivable	1,272	(495)	714
(Increase) Decrease in Due From Other Funds/Gov.	(121,394)	(11,256)	(140,939)
(Increase) Decrease in Inventory/Prepaid Expenses		31,622	410,477
Increase (Decrease) in Vouchers/Contracts Payable	(87,927)	(268,503)	186,947
Increase (Decrease) in Due to Other Funds/Gov.	65,259	60,218	(40,799)
Increase (Decrease) in Payables/Other Liabilities	5,148	111,315	(8,759)
Increase (Decrease) in Customer Deposits		-	-
Increase (Decrease) in Deferred Revenues		-	-
Increase (Decrease) in Accrued Emp Leave Benefits	14,439	17,277	6,082
Increase (Decrease) in Claims Incurred Not Reported		-	-
Capital Cost Reported as Operating Expense		-	-
Interest Reported as Operating Income		-	-
Prior Period Correction		-	-
Total Adjustments	(68,297)	1,132,127	1,263,592
NET CASH PROVIDED (USED) BY OPERATING ACT.	\$ 58,090	\$ 2,193,384	\$ 1,263,592

## CHELAN COUNTY, WASHINGTON

### Agency funds

**Chelan County Fair Royalty:** Fund established to support the Chelan County Royalty Court.

**Sheriff Donation:** Fund established to account for the donations for Sheriff activities.

**Juvenile Donation:** Fund established to account for the individual donations for Juvenile programs.

**Law Enforcement Grant:** Fund established to account for grant monies received from the Local Law Enforcement Block Grant Program.

**Marine Patrol:** Fund established to account for donations restricted to the Chelan County Marine Patrol.

**Regional Jail Prisoner Fund:** Fund established to account for money held by the County in a trustee capacity for the inmates at the Regional Jail. The prisoners spend from this money while in jail and collect the balance upon their release.

**County Road Retainage Fund:** Fund established to account for the retainage fees deducted from county roads projects payment to the constructors prior to project completion.

**CDBG Pass-through:** Fund established to account for the CDBG pass-through grant.

**Casa Program:** Fund established to account for the funding from the state to the CASA Program.

**Community Network:** Fund established to keep track of pass-through funding from the state to the community network.

**Substance Abuse:** Fund used to account for the financing of drug rehabilitation programs, most of which comes through the state.

**Infrastructure Improvement Project:** Fund established to account for the proceeds from the sale of bonds for construction and installation of projects within the county and the purchase and installation of certain equipment related thereto.

**Pass-Through Resources Fund:** Fund established to pass-through funds.

**LID 85 - 1:** Fund established to keep track of the Local Improvement District Bond and assessments.

**Chelan Douglas Health District:** Fund established to account for the financing of public health services to county residents. The fund is financed by grants from the state and taxes levied on county residents.

**North Central Regional Library:** A fund to finance the North Central Regional Library.

**NCR Automated Reserve Fund:** Fund established to fund the North Central Regional Library Automated Project.

**NCR Library Building Reserve:** Fund established to fund the North Central Regional Library Building Projects.

**NCR Library Payroll Reserve:** Fund established to fund the North Central Regional Library Payroll.

**Chelan Douglas PTBA:** Fund established to account for the taxes collected for the Public Transportation Benefit Area that supports LINK in Chelan and Douglas Counties.

**Link Arbitrage Rebate Tax:** Funds established to account for arbitrage rebate tax.

**Link LSTGO Bond 1998:** Funds established to account for the 1998 Bond issue.

**Link LSTGO Bond Reserve:** Funds established to account for monies to pay back the 1998 Bond issue.

**TV District Number 1:** Funds established to account for the collection of assessment for the maintenance of the TV District Number One.

**State Funds:** Fund established to accumulate all the taxes collected for the State of Washington. These monies are later remitted to the State.

**School Districts:** Fund established to account for the revenues collected for the purpose of providing education opportunities for children.

**Fire Districts:** Funds used to account for the money used for the purpose of fire protection districts which are established for the provision of fire prevention services, fire suppression services, emergency medical services and the protection of life and property in the unincorporated areas of the county.

**Cemetery Districts:** Funds established to account for the operation and maintenance of cemeteries within respective districts.

**Port District:** A fund established to account for the acquisition, construction, maintenance, operation, development and regulation within the Port District.

**Lake Chelan Sewer:** Fund established to provide for the acquisition, construction, maintenance, operation, development, reorganization, and regulation of sewer system around Lake Chelan.

**Manson Parks & Recreation:** Fund established to account for the operation and maintenance of Manson Park.

**Water Districts:** Funds to account for the acquisition, construction, maintenance, operation, development and regulation of water supply systems.

**Irrigation Districts:** Funds used to account for the collection of assessments that are used for construction, repair, and improvement of the irrigation lines.

**Hospital Districts:** Funds established to account for the operation and maintenance of the hospitals.

**Cities:** Funds used to account for taxes collected for the incorporated areas of the County. Monies collected are remitted to the cities.

**Clerk's Trust Account:** Fund used to account for all the monies in the trust of the court on behalf of minors or other individuals.

**District Court Trust Account:** Fund used to account for all the monies in the trust of the court on behalf of others.

**Prisoners' Trust Account:** Fund used to account for the prisoners' monies while they are in custody of Chelan County.

**Deferred Compensations Account:** Fund used to account for the employees' deferred compensation contribution.

**Clearing Funds:** Funds established to disburse salary and claim payments.

Combining Balance Sheet

Agency Funds

December 31, 2001

With Comparative Totals for December 31, 2000

	Fair Royalty	Sheriff's Donation	Juvenile Donation
ASSETS			
Cash and petty cash	\$ -	\$ 11,991	\$ 971
Deposits with fiscal agents			
Investments	2,833		
Taxes receivable			
Accounts receivable			
Interest receivable	5		
Special assessments receivable			
Principal			
Interest			
Penalties			
Due from other funds			
Interfund loan receivable			
Due from other governments			
Total assets	2,838	11,991	971
LIABILITIES			
Current payable			
Other current liabilities			
Deferred revenue			
Due to other funds			
Due to other governments			
Custodial accounts	2,838	11,991	971
Total liabilities	\$ 2,838	\$ 11,991	\$ 971

See accompanying notes to financial statements

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Agency Funds**  
**December 31, 2001**

With Comparative Totals for December 31, 2000

	Law Enf Grant	Marine Patrol Donation	Chelan County Training	Prisoner Fund
ASSETS				
Cash and petty cash	\$ -	\$ -	\$ -	\$ -
Deposits with fiscal agents				
Investments	36,682			27,433
Taxes receivable				
Accounts receivable				
Interest receivable	59			40
Special assessments receivable				
Principal				
Interest				
Penalties				
Due from other funds				
Interfund loan receivable				
Due from other governments				
<b>Total assets</b>	<b>36,741</b>	<b>0</b>	<b>0</b>	<b>27,473</b>
LIABILITIES				
Current payable	658			11,392
Other current liabilities				
Deferred revenue				
Due to other funds				
Due to other governments				713
Custodial accounts	36,083	0	0	15,368
<b>Total liabilities</b>	<b>\$ 36,741</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,473</b>

See accompanying notes to financial statements

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Agency Funds**  
**December 31, 2001**

With Comparative Totals for December 31, 2000

	County Road Retainage	CD Blck Grt Pass Through	CASA Program	C/D Community Network
ASSETS				
Cash and petty cash	\$ -	\$ -	\$ -	\$ -
Deposits with fiscal agents				
Investments	40,911			
Taxes receivable				
Accounts receivable				
Interest receivable	68			
Special assessments receivable				
Principal				
Interest				
Penalties				
Due from other funds				
Interfund loan receivable				
Due from other governments				
Total assets	<u>40,979</u>	<u>0</u>	<u>0</u>	<u>0</u>
LIABILITIES				
Current payable				
Other current liabilities				
Deferred revenue				
Due to other funds				
Due to other governments				
Custodial accounts	40,979	0	0	0
Total liabilities	<u>\$ 40,979</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Agency Funds**  
**December 31, 2001**

With Comparative Totals for December 31, 2000

	Substance Abuse	Infrastructure Imp. Proj.	Pass Through Res Fund	LID 85	Health District
ASSETS					
Cash and petty cash	\$ 41,145	\$ -	\$ -	\$ -	\$ 12,852
Deposits with fiscal agents					
Investments		2,504,811		5,846	947,421
Taxes receivable					
Accounts receivable					
Interest receivable		2,879		11	1,946
Special assessments receivable					
Principal				12,889	
Interest				2,960	
Penalties				867	
Due from other funds					
Interfund loan receivable					
Due from other governments	101,277				
<b>Total assets</b>	<b>142,422</b>	<b>2,507,690</b>	<b>0</b>	<b>22,573</b>	<b>962,219</b>
LIABILITIES					
Current payable		103,684			29,133
Other current liabilities					
Deferred revenue					
Due to other funds					
Due to other governments					
Custodial accounts	142,422	2,404,006	0	22,573	933,086
<b>Total liabilities</b>	<b>\$ 142,422</b>	<b>\$ 2,507,690</b>	<b>\$ -</b>	<b>\$ 22,573</b>	<b>\$ 962,219</b>

See accompanying notes to financial statements

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Agency Funds**  
**December 31, 2001**

With Comparative Totals for December 31, 2000

	NCR Library	NCR Auto Reserve	NCR Building & Payroll Reserve	Chelan/ Douglas PTBA	LINK Arbitrage Rebate Tax	LINK LSTGO Bond 1998	LINK LSTGO Bond Reserve
<b>ASSETS</b>							
Cash and petty cash	\$ 532,365	\$ -	\$ -	\$ 376,241	\$ -	\$ -	\$ -
Deposits with fiscal agents							
Investments	2,438,410	436,401	2,559,767	5,757,217	38,479	666,429	
Taxes receivable	125,038						
Accounts receivable							
Interest receivable	4,880	825	4,995	9,407	73	1,277	
Special assessments receivable							
Principal							
Interest							
Penalties							
Due from other funds							
Interfund loan receivable							
Due from other governments							
<b>Total assets</b>	<b>3,100,693</b>	<b>437,226</b>	<b>2,564,762</b>	<b>6,142,865</b>	<b>38,552</b>	<b>667,706</b>	<b>0</b>
<b>LIABILITIES</b>							
Current payable	193,958			41,544			
Other current liabilities							
Deferred revenue	125,038						
Due to other funds							
Due to other government	232						
Custodial accounts	2,781,465	437,226	2,564,762	6,101,321	38,552	667,706	0
<b>Total liabilities</b>	<b>\$ 3,100,693</b>	<b>\$ 437,226</b>	<b>\$ 2,564,762</b>	<b>\$ 6,142,865</b>	<b>\$ 38,552</b>	<b>\$ 667,706</b>	<b>\$ -</b>

See accompanying notes to financial statements

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Agency Funds**  
**December 31, 2001**

With Comparative Totals for December 31, 2000

	TV District Number 1	State Funds	School Districts	Fire Districts	Cemetery Districts
<b>ASSETS</b>					
Cash and petty cash	\$ 1,326	\$ 429,618	\$ 9,298,209	\$ 497,928	\$ 140,450
Deposits with fiscal agents					
Investments	10,878		19,921,869	2,400,169	362,784
Taxes receivable		869,520	1,003,407	147,168	8,766
Accounts receivable					
Interest receivable	21		31,082	3,859	686
Special assessments receivable					
Principal					
Interest					
Penalties					
Due from other funds					
Interfund loan receivable					
Due from other governments					
<b>Total assets</b>	<b>12,225</b>	<b>1,299,138</b>	<b>30,254,567</b>	<b>3,049,124</b>	<b>512,686</b>
<b>LIABILITIES</b>					
Current payable			3,567,692	53,421	402
Other current liabilities					
Deferred revenue		869,520	1,003,407	147,168	8,766
Due to other funds					
Due to other governments				12,404	2,574
Custodial accounts	12,225	429,618	25,683,468	2,836,131	500,944
<b>Total liabilities</b>	<b>\$ 12,225</b>	<b>\$ 1,299,138</b>	<b>\$ 30,254,567</b>	<b>\$ 3,049,124</b>	<b>\$ 512,686</b>

See accompanying notes to financial statements

## Combining Balance Sheet

## Agency Funds

December 31, 2001

With Comparative Totals for December 31, 2000

	Port District	Pangborn Field	Lk Chelan Sewer	Park Districts	Mosquito Districts	Water Districts	Irrigation Districts
ASSETS							
Cash and petty cash	\$ 582,730	\$ 43,702	\$ (1)	\$ 66,531	\$ 819	\$183,829	\$ 476,869
Deposits with fiscal agents							
Investments	2,257,582		22	1,037,113		598,664	2,180,497
Taxes receivable	97,529			7,152	19	69,632	
Accounts receivable							
Interest receivable	3,819			2,128		545	4,284
Special assessments receivable							
Principal							
Interest							
Penalties							
Due from other funds							
Interfund loan receivable							
Due from other governments							
<b>Total assets</b>	<b>2,941,660</b>	<b>43,702</b>	<b>21</b>	<b>1,112,924</b>	<b>838</b>	<b>852,670</b>	<b>2,661,650</b>
LIABILITIES							
Current payable	103,250	18,891		1,824		14,115	185,590
Other current liabilities							
Deferred revenue	97,529			7,152	19	69,632	
Due to other funds							
Due to other governments				1,798		5,033	3,566
Custodial accounts	2,740,881	24,811	21	1,102,150	819	763,890	2,472,494
<b>Total liabilities</b>	<b>\$ 2,941,660</b>	<b>\$ 43,702</b>	<b>\$ 21</b>	<b>\$1,112,924</b>	<b>\$ 838</b>	<b>\$852,670</b>	<b>\$ 2,661,650</b>

See accompanying notes to financial statements

CHELAN COUNTY, WASHINGTON

Combining Balance Sheet

Agency Funds

December 31, 2001

With Comparative Totals for December 31, 2000

	Water Conservancy Board	Hospital Districts	Cities	Clerk's Trust Accounts	District Trust Accounts	Prisoner's Trust Accounts
<b>ASSETS</b>						
Cash and petty cash	\$ 6,829	\$ 525,580	\$ 100,552	\$ 1,256,623	\$ 64,178	\$ 8,282
Deposits with fiscal agents						
Investments		3,144,150				
Taxes receivable			323,123			
Accounts receivable						
Interest receivable		567				
Special assessments receivable						
Principal						
Interest						
Penalties						
Due from other funds						
Interfund loan receivable						
Due from other governments						
<b>Total assets</b>	<b>6,829</b>	<b>3,670,297</b>	<b>423,675</b>	<b>1,256,623</b>	<b>64,178</b>	<b>8,282</b>
<b>LIABILITIES</b>						
Current payable	74	207,570				
Other current liabilities						
Deferred revenue		0	323,123			
Due to other funds						
Due to other governments						
Custodial accounts	6,755	3,462,727	100,552	1,256,623	64,178	8,282
<b>Total liabilities</b>	<b>\$ 6,829</b>	<b>\$ 3,670,297</b>	<b>\$ 423,675</b>	<b>\$ 1,256,623</b>	<b>\$ 64,178</b>	<b>\$ 8,282</b>

See accompanying notes to financial statements

CHELAN COUNTY, WASHINGTON

Combining Balance Sheet

Agency Funds

December 31, 2001

With Comparative Totals for December 31, 2000

	Deferred Comp	Clearing Funds	TOTALS	
			2001	2000
ASSETS				
Cash and petty cash	\$ -	\$ 3,006,542	\$ 17,666,161	\$ 15,855,432
Deposits with fiscal agents	6,359,046		6,359,046	6,886,921
Investments			47,376,368	43,970,204
Taxes receivable			2,651,354	2,179,606
Accounts receivable			0	0
Interest receivable			73,456	198,085
Special assessments receivable				
Principal			12,889	13,959
Interest			2,960	2,412
Penalties			867	421
Due from other funds			0	0
Interfund loan receivable			0	150
Due from other governments			101,277	14,698
<b>Total assets</b>	<b>6,359,046</b>	<b>3,006,542</b>	<b>74,244,378</b>	<b>69,121,888</b>
LIABILITIES				
Current payable		0	4,533,198	8,534,610
Other current liabilities			0	0
Deferred revenue			2,651,354	2,179,606
Due to other funds			0	0
Due to other governments			26,320	75,733
Custodial accounts	6,359,046	3,006,542	67,033,506	58,331,939
<b>Total liabilities</b>	<b>\$ 6,359,046</b>	<b>\$ 3,006,542</b>	<b>\$ 74,244,378</b>	<b>\$ 69,121,888</b>

See accompanying notes to financial statements

**Combining Statement of Changes in Assets & Liabilities  
Agency Funds**

For the Year Ended December 31, 2001

Description	Balance			Balance Dec. 31, 2001
	Jan. 1, 2001	Additions	Deductions	
<b>Chelan Co. Fair Royalty</b>				
Assets				
Cash	\$0	\$0	\$0	\$0
Investments	2,711	122	0	2,833
Interest Receivable	14	0	9	5
<b>Total Assets</b>	<b>2,725</b>	<b>122</b>	<b>9</b>	<b>2,838</b>
Liabilities				
Custodial Accounts	2,725	122	9	2,838
<b>Total Liabilities</b>	<b>2,725</b>	<b>122</b>	<b>9</b>	<b>2,838</b>
<b>Sheriff's Donation</b>				
Assets				
Cash	9,428	2,563	0	11,991
Investments	0	0	0	0
Interest Receivable	0	0	0	0
<b>Total Assets</b>	<b>9,428</b>	<b>2,563</b>	<b>0</b>	<b>11,991</b>
Liabilities				
Accounts Payable	142	0	142	0
Custodial Accounts	9,286	2,563	(142)	11,991
<b>Total Liabilities</b>	<b>9,428</b>	<b>2,563</b>	<b>0</b>	<b>11,991</b>
<b>Juvenile Donation</b>				
Assets				
Cash	1,074	0	103	971
Investments	0	0	0	0
<b>Total Assets</b>	<b>1,074</b>	<b>0</b>	<b>103</b>	<b>971</b>
Liabilities				
Accounts Payable	0	0	0	0
Custodial Accounts	1,074	0	103	971
<b>Total Liabilities</b>	<b>1,074</b>	<b>0</b>	<b>103</b>	<b>971</b>

**Combining Statement of Changes in Assets & Liabilities  
Agency Funds**

For the Year Ended December 31, 2001

Description	Balance			Balance Dec. 31, 2001
	Jan. 1, 2001	Additions	Deductions	
<b>Local Law Enforcement Blk Grant</b>				
Assets				
Cash	\$1	\$0	\$1	\$0
Investments	28,110	8,572	0	36,682
Interest Receivable	155	0	96	59
<b>Total Assets</b>	<b>28,266</b>	<b>8,572</b>	<b>97</b>	<b>36,741</b>
Liabilities				
Accounts Payable	770	0	112	658
Due to Other Governments	0	0	0	0
Custodial Accounts	27,496	8,572	(15)	36,083
<b>Total Liabilities</b>	<b>28,266</b>	<b>8,572</b>	<b>97</b>	<b>36,741</b>
<b>Marine Patrol Donation Fund</b>				
Assets				
Cash	294	0	294	0
Investments	0	0	0	0
<b>Total Assets</b>	<b>294</b>	<b>0</b>	<b>294</b>	<b>0</b>
Liabilities				
Accounts Payable	0	0	0	0
Custodial Accounts	294	0	294	0
<b>Total Liabilities</b>	<b>294</b>	<b>0</b>	<b>294</b>	<b>0</b>
<b>Chelan County Training</b>				
Assets				
Cash	0	0	0	0
Investments	1,341	0	1,341	0
Interest Receivable	7	0	7	0
Due from Other Funds	0	0	0	0
<b>Total Assets</b>	<b>1,348</b>	<b>0</b>	<b>1,348</b>	<b>0</b>
Liabilities				
Accounts Payable	0	0	0	0
Due to Other Governments	0	0	0	0
Custodial Accounts	1,348	0	1,348	0
<b>Total Liabilities</b>	<b>1,348</b>	<b>0</b>	<b>1,348</b>	<b>0</b>
<b>Regional Jail Prisoner Fund</b>				
Assets				
Cash	8,000	0	8,000	0
Investments	18,458	8,975	0	27,433
Interest Receivable	73	0	33	40
Interfund Loan Receivable	150	0	150	0
<b>Total Assets</b>	<b>\$26,681</b>	<b>\$8,975</b>	<b>\$8,183</b>	<b>\$27,473</b>

## Combining Statement of Changes in Assets &amp; Liabilities

## Agency Funds

For the Year Ended December 31, 2001

Description	Balance			Balance Dec. 31, 2001
	Jan. 1, 2001	Additions	Deductions	
<b>Liabilities</b>				
Accounts Payable	\$5,111	\$6,281	\$0	\$11,392
Due to Other Funds	0	0	0	0
Due to Other Governments	400	313	0	713
Custodial Accounts	21,170	2,381	8,183	15,368
<b>Total Liabilities</b>	<b>26,681</b>	<b>8,975</b>	<b>8,183</b>	<b>27,473</b>

**County Road Retainage Fund**

<b>Assets</b>				
Cash	0	0	0	0
Investments	75,779	0	34,868	40,911
Interest Receivable	383	0	315	68
Due from Other Funds	0	0	0	0
<b>Total Assets</b>	<b>76,162</b>	<b>0</b>	<b>35,183</b>	<b>40,979</b>

<b>Liabilities</b>				
Interest Payable	0	0	0	0
Custodial Accounts	76,162	0	35,183	40,979
<b>Total Liabilities</b>	<b>76,162</b>	<b>0</b>	<b>35,183</b>	<b>40,979</b>

**Com Dev Block Gr Pass Through**

<b>Assets</b>				
Cash	0	0	0	0
Due from Other Governments	14,698	0	14,698	0
<b>Total Assets</b>	<b>14,698</b>	<b>0</b>	<b>14,698</b>	<b>0</b>

<b>Liabilities</b>				
Custodial Accounts	14,698	0	14,698	0
<b>Total Liabilities</b>	<b>14,698</b>	<b>0</b>	<b>14,698</b>	<b>0</b>

**CASA Program**

<b>Assets</b>				
Cash	3,590	0	3,590	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
<b>Total Assets</b>	<b>3,590</b>	<b>0</b>	<b>3,590</b>	<b>0</b>

<b>Liabilities</b>				
Due to Other Governments	3,590	0	3,590	0
Custodial Accounts	0	0	0	0
<b>Total Liabilities</b>	<b>3,590</b>	<b>0</b>	<b>3,590</b>	<b>0</b>

**Combining Statement of Changes in Assets & Liabilities  
Agency Funds**

For the Year Ended December 31, 2001

Description	Balance			Balance Dec. 31, 2001
	Jan. 1, 2001	Additions	Deductions	
<b>Chelan-Douglas Comm Network</b>				
Assets				
Cash	(8,045)	8,045	0	0
Accounts Receivable	0	0	0	0
Due from Other Governments	0	0	0	0
<b>Total Assets</b>	<b>(8,045)</b>	<b>8,045</b>	<b>0</b>	<b>0</b>
Liabilities				
Accounts Payable	0	0	0	0
Custodial Accounts	(8,045)	8,045	0	0
<b>Total Liabilities</b>	<b>(\$8,045)</b>	<b>\$8,045</b>	<b>\$0</b>	<b>\$0</b>
<b>Substance Abuse</b>				
Assets				
Cash	0	41,145	0	41,145
Accounts Receivable	0	0	0	0
Due from Other Governments	0	101,277	0	101,277
<b>Total Assets</b>	<b>0</b>	<b>142,422</b>	<b>0</b>	<b>142,422</b>
Liabilities				
Accounts Payable	0	0	0	0
Custodial Accounts	0	142,422	0	142,422
<b>Total Liabilities</b>	<b>\$0</b>	<b>\$142,422</b>	<b>\$0</b>	<b>\$142,422</b>
<b>Infrastructure Improv. Proj.</b>				
Assets				
Cash	\$0	\$0	\$0	\$0
Investments	3,037,575	0	532,764	2,504,811
Interest Receivable	14,755	0	11,876	2,879
<b>Total Assets</b>	<b>3,052,330</b>	<b>0</b>	<b>544,640</b>	<b>2,507,690</b>
Liabilities				
Accounts Payable	0	103,684	0	103,684
Custodial Accounts	3,052,330	0	648,324	2,404,006
<b>Total Liabilities</b>	<b>3,052,330</b>	<b>103,684</b>	<b>648,324</b>	<b>2,507,690</b>

Combining Statement of Changes in Assets & Liabilities  
Agency Funds

#REF!

Description	Balance		Deductions	Balance	
	Jan. 1, 2001	Additions		Dec. 31, 2001	
<b>Pass Through Resources Fund</b>					
Assets					
Cash	41	0	41	0	
Accounts Receivable	0	0	0	0	
Total Assets	41	0	41	0	
Liabilities					
Accounts Payable	0	0	0	0	
Custodial Accounts	41	0	41	0	
Total Liabilities	41	0	41	0	
<b>LID 85 - 1</b>					
Assets					
Cash	0	0	0	0	
Investments	10,616	0	4,770	5,846	
Interest Receivable	56	0	45	11	
Special Assessments					
Principal	13,959	0	1,070	12,889	
Interest	2,412	548	0	2,960	
Penalties	421	446	0	867	
Total Assets	27,464	994	5,885	22,573	
Liabilities					
Special assessments bonds pa	0	0	0	0	
Custodial Accounts	27,464	994	5,885	22,573	
Total Liabilities	27,464	994	5,885	22,573	
<b>Chelan Douglas Health District</b>					
Assets					
Cash	8,853	3,999	0	12,852	
Investments	814,354	133,067	0	947,421	
Interest Receivable	2,744	0	798	1,946	
Due from Other Funds	0	0	0	0	
Total Assets	825,951	137,066	798	962,219	
Liabilities					
Accounts Payable	26,779	2,354	0	29,133	
Due to Other Funds	0	0	0	0	
Due to Other Government	0	0	0	0	
Custodial Accounts	799,172	134,712	798	933,086	
Total Liabilities	\$825,951	\$137,066	\$798	\$962,219	

**Combining Statement of Changes in Assets & Liabilities  
Agency Funds**

For the Year Ended December 31, 2001

Description	Balance			Balance Dec. 31, 2001
	Jan. 1, 2001	Additions	Deductions	
<b>North Central Regional Library</b>				
Assets				
Cash	\$677,663	\$0	\$145,298	\$532,365
Investments	1,499,429	938,981	0	2,438,410
Taxes Receivable	105,085	19,953	0	125,038
Interest Receivable	8,283	0	3,403	4,880
<b>Total Assets</b>	<b>2,290,460</b>	<b>958,934</b>	<b>148,701</b>	<b>3,100,693</b>
Liabilities				
Accounts Payable	68,600	125,358	0	193,958
Due to Other Funds	0	0	0	0
Due to Other Government	4,045	0	3,813	232
Deferred Revenue	105,085	19,953	0	125,038
Custodial Accounts	2,112,730	813,623	144,888	2,781,465
<b>Total Liabilities</b>	<b>2,290,460</b>	<b>958,934</b>	<b>148,701</b>	<b>3,100,693</b>
<b>NCR Automated Reserve Fund</b>				
Assets				
Cash	0	0	0	0
Investments	417,315	19,086	0	436,401
Interest Receivable	2,269	0	1,444	825
<b>Total Assets</b>	<b>419,584</b>	<b>19,086</b>	<b>1,444</b>	<b>437,226</b>
Liabilities				
Custodial Accounts	419,584	19,086	1,444	437,226
<b>Total Liabilities</b>	<b>419,584</b>	<b>19,086</b>	<b>1,444</b>	<b>437,226</b>
<b>NCR Library Building &amp; Payroll Reserve</b>				
Assets				
Cash	0	0	0	0
Investments	2,350,298	209,469	0	2,559,767
Interest Receivable	12,719	0	7,724	4,995
Due from Other Funds	0	0	0	0
<b>Total Assets</b>	<b>2,363,017</b>	<b>209,469</b>	<b>7,724</b>	<b>2,564,762</b>
Liabilities				
Custodial Accounts	2,363,017	209,469	7,724	2,564,762
<b>Total Liabilities</b>	<b>\$2,363,017</b>	<b>\$209,469</b>	<b>\$7,724</b>	<b>\$2,564,762</b>

**Combining Statement of Changes in Assets & Liabilities  
Agency Funds**

For the Year Ended December 31, 2001

Description	Balance Jan. 1, 2001	Additions	Deductions	Balance Dec. 31, 2001
<b>Chelan Douglas PTBA</b>				
Assets				
Cash	\$367,135	\$9,106	\$0	\$376,241
Investments	5,964,705	0	207,488	5,757,217
Interest Receivable	20,530	0	11,123	9,407
<b>Total Assets</b>	<b>6,352,370</b>	<b>9,106</b>	<b>218,611</b>	<b>6,142,865</b>
Liabilities				
Accounts Payable	90,288	0	48,744	41,544
Custodial Accounts	6,262,082	9,106	176,097	6,101,321
<b>Total Liabilities</b>	<b>\$6,352,370</b>	<b>\$9,106</b>	<b>\$224,841</b>	<b>\$6,142,865</b>
<b>LINK - Arbitrage Rebate Tax</b>				
Assets				
Cash	0	0	0	0
Investments	36,830	1,649	0	38,479
Interest Receivable	194	0	121	73
<b>Total Assets</b>	<b>37,024</b>	<b>1,649</b>	<b>121</b>	<b>38,552</b>
Liabilities				
Accounts Payable	0	0	0	0
Due to Other Government	0	0	0	0
Custodial Accounts	37,024	1,649	121	38,552
<b>Total Liabilities</b>	<b>37,024</b>	<b>1,649</b>	<b>121</b>	<b>38,552</b>
<b>LINK LSTGO Bond 1998</b>				
Assets				
Cash	(1)	1	0	0
Investments	0	666,429	0	666,429
Interest Receivable	3,462	0	2,185	1,277
<b>Total Assets</b>	<b>3,461</b>	<b>666,430</b>	<b>2,185</b>	<b>667,706</b>
Liabilities				
Accounts Payable	0	0	0	0
Due to Other Government	0	0	0	0
Custodial Accounts	3,461	666,430	2,185	667,706
<b>Total Liabilities</b>	<b>\$3,461</b>	<b>\$666,430</b>	<b>\$2,185</b>	<b>\$667,706</b>

**Combining Statement of Changes in Assets & Liabilities  
Agency Funds**

For the Year Ended December 31, 2001

Description	Balance Jan. 1, 2001	Additions	Deductions	Balance Dec. 31, 2001
<b>LINK LSTGO Bond Reserve</b>				
Assets				
Cash	\$1	\$0	\$1	\$0
Investments	657,105	0	657,105	0
<b>Total Assets</b>	<b>657,106</b>	<b>0</b>	<b>657,106</b>	<b>0</b>
Liabilities				
Accounts Payable	0	0	0	0
Due to Other Government	0	0	0	0
Custodial Accounts	657,106	0	657,106	0
<b>Total Liabilities</b>	<b>657,106</b>	<b>0</b>	<b>657,106</b>	<b>0</b>
<b>TV District Number 1</b>				
Assets				
Cash	1,183	143	0	1,326
Investments	15,042	0	4,164	10,878
Interest Receivable	79	0	58	21
<b>Total Assets</b>	<b>16,304</b>	<b>143</b>	<b>4,222</b>	<b>12,225</b>
Liabilities				
Accounts Payable	137	0	137	0
Due to Other Government	0	0	0	0
Custodial Accounts	16,167	143	4,085	12,225
<b>Total Liabilities</b>	<b>16,304</b>	<b>143</b>	<b>4,222</b>	<b>12,225</b>
<b>State Funds(652)</b>				
Assets				
Cash	418,788	10,830	0	429,618
Taxes Receivable	741,182	128,338	0	869,520
<b>Total Assets</b>	<b>1,159,970</b>	<b>139,168</b>	<b>0</b>	<b>1,299,138</b>
Liabilities				
Custodial Accounts	418,788	10,830	0	429,618
Deferred Revenue	741,182	128,338	0	869,520
<b>Total Liabilities</b>	<b>\$1,159,970</b>	<b>\$139,168</b>	<b>\$0</b>	<b>\$1,299,138</b>

**Combining Statement of Changes in Assets & Liabilities  
Agency Funds**

For the Year Ended December 31, 2001

Description	Balance			Balance Dec. 31, 2001
	Jan. 1, 2001	Additions	Deductions	
<b>School Districts (653 &amp; 654)</b>				
Assets				
Cash	\$6,250,915	\$3,047,294	\$0	\$9,298,209
Investments	17,837,151	2,084,718	0	19,921,869
Taxes Receivable	828,659	174,748	0	1,003,407
Interest Receivable	67,136	0	36,054	31,082
<b>Total Assets</b>	<b>24,983,861</b>	<b>5,306,760</b>	<b>36,054</b>	<b>30,254,567</b>
Liabilities				
Accounts Payable	5,883,587	0	2,315,895	3,567,692
Custodial Accounts	18,271,615	5,132,012	(2,279,841)	25,683,468
Deferred Revenue	828,659	174,748	0	1,003,407
<b>Total Liabilities</b>	<b>24,983,861</b>	<b>5,306,760</b>	<b>36,054</b>	<b>30,254,567</b>
<b>Fire Districts</b>				
Assets				
Cash	100,786	397,142	0	497,928
Investments	1,898,648	501,521	0	2,400,169
Taxes Receivable	129,573	17,595	0	147,168
Interest Receivable	10,528	0	6,669	3,859
Due from Other Funds	0	0	0	0
<b>Total Assets</b>	<b>2,139,535</b>	<b>916,258</b>	<b>6,669</b>	<b>3,049,124</b>
Liabilities				
Accounts Payable	34,247	19,174	0	53,421
Due to Other Funds	0	0	0	0
Due to Other Government	2,914	9,490	0	12,404
Custodial Accounts	1,972,801	869,999	6,669	2,836,131
Deferred Revenue	129,573	17,595	0	147,168
<b>Total Liabilities</b>	<b>\$2,139,535</b>	<b>\$916,258</b>	<b>\$6,669</b>	<b>\$3,049,124</b>

**Combining Statement of Changes in Assets & Liabilities  
Agency Funds**

For the Year Ended December 31, 2001

Description	Balance			Balance Dec. 31, 2001
	Jan. 1, 2001	Additions	Deductions	
<b>Cemetery Districts</b>				
Assets				
Cash	\$109,945	\$30,505	\$0	\$140,450
Investments	347,364	15,420	0	362,784
Taxes Receivable	7,690	1,076	0	8,766
Interest Receivable	1,872	0	1,186	686
<b>Total Assets</b>	<b>466,871</b>	<b>47,001</b>	<b>1,186</b>	<b>512,686</b>
Liabilities				
Accounts Payable	1,469	0	1,067	402
Due to Other Government	792	1,782	0	2,574
Custodial Accounts	456,920	0	0	500,944
Deferred Revenue	7,690	1,076	0	8,766
<b>Total Liabilities</b>	<b>466,871</b>	<b>2,858</b>	<b>1,067</b>	<b>512,686</b>
<b>Port Districts</b>				
Assets				
Cash	1,091,134	0	508,404	582,730
Investments	3,083,381	0	825,799	2,257,582
Taxes Receivable	83,062	14,467	0	97,529
Interest Receivable	23,446	0	19,627	3,819
<b>Total Assets</b>	<b>4,281,023</b>	<b>14,467</b>	<b>1,353,830</b>	<b>2,941,660</b>
Liabilities				
Accounts Payable	1,033,453	0	930,203	103,250
Custodial Accounts	3,164,508	0	423,627	2,740,881
Deferred Revenue	83,062	14,467	0	97,529
<b>Total Liabilities</b>	<b>4,281,023</b>	<b>14,467</b>	<b>1,353,830</b>	<b>2,941,660</b>
<b>Pangborn Field</b>				
Assets				
Cash	49,827	0	6,125	43,702
Investments	0	0	0	0
Interest Receivable	0	0	0	0
<b>Total Assets</b>	<b>49,827</b>	<b>0</b>	<b>6,125</b>	<b>43,702</b>
Liabilities				
Accounts Payable	31,011	0	12,120	18,891
Custodial Accounts	18,816	0	(5,995)	24,811
<b>Total Liabilities</b>	<b>49,827</b>	<b>0</b>	<b>6,125</b>	<b>43,702</b>

**Combining Statement of Changes in Assets & Liabilities  
Agency Funds**

For the Year Ended December 31, 2001

Description	Balance			Balance Dec. 31, 2001
	Jan. 1, 2001	Additions	Deductions	
<b>Lake Chelan Sewer</b>				
Assets				
Cash	0	0	1	(1)
Investments	21	1	0	22
Interest Receivable	0	0	0	0
<b>Total Assets</b>	<b>21</b>	<b>1</b>	<b>1</b>	<b>21</b>
Liabilities				
Custodial Accounts	21	1	1	21
<b>Total Liabilities</b>	<b>\$21</b>	<b>\$1</b>	<b>\$1</b>	<b>\$21</b>
<b>Park Districts</b>				
Assets				
Cash	\$1,386	\$65,145	\$0	\$66,531
Investments	1,286,024	0	248,911	1,037,113
Taxes Receivable	2,933	4,219	0	7,152
Interest Receivable	4,586	0	2,458	2,128
<b>Total Assets</b>	<b>1,294,929</b>	<b>69,364</b>	<b>251,369</b>	<b>1,112,924</b>
Liabilities				
Accounts Payable	0	1,824	0	1,824
Due to Other Government	0	1,798	0	1,798
Custodial Accounts	1,291,996	61,523	251,369	1,102,150
Deferred Revenue	2,933	4,219	0	7,152
<b>Total Liabilities</b>	<b>1,294,929</b>	<b>69,364</b>	<b>251,369</b>	<b>1,112,924</b>
<b>Mosquito Districts</b>				
Assets				
Cash	0	819	0	819
Investments	0	0	0	0
Taxes Receivable	0	19	0	19
Interest Receivable	0	0	0	0
<b>Total Assets</b>	<b>0</b>	<b>838</b>	<b>0</b>	<b>838</b>
Liabilities				
Accounts Payable	0	0	0	0
Due to Other Government	0	0	0	0
Deferred Revenue	0	19	0	19
Custodial Accounts	0	819	0	819
<b>Total Liabilities</b>	<b>0</b>	<b>838</b>	<b>0</b>	<b>838</b>

**Combining Statement of Changes in Assets & Liabilities  
Agency Funds**

For the Year Ended December 31, 2001

Description	Balance			Balance Dec. 31, 2001
	Jan. 1, 2001	Additions	Deductions	
<b>Water Districts</b>				
Assets				
Cash	158,235	25,594	0	183,829
Investments	372,723	225,941	0	598,664
Taxes Receivable	0	69,632	0	69,632
Interest Receivable	1,082	0	537	545
<b>Total Assets</b>	<b>532,040</b>	<b>321,167</b>	<b>537</b>	<b>852,670</b>
Liabilities				
Accounts Payable	6,133	7,982	0	14,115
Due to Other Government	2,315	2,718	0	5,033
Deferred Revenue	0	69,632	0	69,632
Custodial Accounts	523,592	240,835	537	763,890
<b>Total Liabilities</b>	<b>532,040</b>	<b>321,167</b>	<b>537</b>	<b>852,670</b>
<b>Irrigation Districts</b>				
Assets				
Cash	392,189	84,680	0	476,869
Investments	3,511,496	0	1,330,999	2,180,497
Interest Receivable	19,825	0	15,541	4,284
Due from Other Funds	0	0	0	0
<b>Total Assets</b>	<b>3,923,510</b>	<b>84,680</b>	<b>1,346,540</b>	<b>2,661,650</b>
Liabilities				
Accounts Payable	48,345	137,245	0	185,590
Due to Other Funds	0	0	0	0
Due to Other Government	61,677	0	58,111	3,566
Custodial Accounts	3,813,488	(52,565)	1,288,429	2,472,494
<b>Total Liabilities</b>	<b>\$3,923,510</b>	<b>\$84,680</b>	<b>\$1,346,540</b>	<b>\$2,661,650</b>

**Combining Statement of Changes in Assets & Liabilities  
Agency Funds**

For the Year Ended December 31, 2001

Description	Balance			Balance Dec. 31, 2001
	Jan. 1, 2001	Additions	Deductions	
<b>Water Conservancy Board</b>				
Assets				
Cash	\$1,615	\$5,214	\$0	\$6,829
Investments	0	0	0	0
Taxes Receivable	0	0	0	0
Interest Receivable	0	0	0	0
<b>Total Assets</b>	<b>1,615</b>	<b>5,214</b>	<b>0</b>	<b>6,829</b>
Liabilities				
Accounts Payable	0	74	0	74
Custodial Accounts	1,615	5,140	0	6,755
Deferred Revenue	0	0	0	0
<b>Total Liabilities</b>	<b>1,615</b>	<b>5,214</b>	<b>0</b>	<b>6,829</b>
<b>Hospital Districts</b>				
Assets				
Cash	718,984	0	193,404	525,580
Investments	703,728	2,440,422	0	3,144,150
Taxes Receivable	51,813	0	51,813	0
Interest Receivable	3,887	0	3,320	567
<b>Total Assets</b>	<b>1,478,412</b>	<b>2,440,422</b>	<b>248,537</b>	<b>3,670,297</b>
Liabilities				
Accounts Payable	1,304,675	0	1,097,105	207,570
Custodial Accounts	121,924	2,440,422	(900,381)	3,462,727
Deferred Revenue	51,813	0	51,813	0
<b>Total Liabilities</b>	<b>1,478,412</b>	<b>2,440,422</b>	<b>248,537</b>	<b>3,670,297</b>
<b>Cities</b>				
Assets				
Cash	85,135	15,417	0	100,552
Taxes Receivable	229,609	93,514	0	323,123
<b>Total Assets</b>	<b>314,744</b>	<b>108,931</b>	<b>0</b>	<b>423,675</b>
Liabilities				
Custodial Accounts	85,135	15,417	0	100,552
Deferred Revenue	229,609	93,514	0	323,123
<b>Total Liabilities</b>	<b>314,744</b>	<b>108,931</b>	<b>0</b>	<b>423,675</b>
<b>Clerk's Trust Account</b>				
Assets				
Cash	992,143	264,480	0	1,256,623
Investments	0	0	0	0
<b>Total Assets</b>	<b>992,143</b>	<b>264,480</b>	<b>0</b>	<b>1,256,623</b>
Liabilities				
Custodial Accounts	992,143	264,480	0	1,256,623
<b>Total Liabilities</b>	<b>\$992,143</b>	<b>\$264,480</b>	<b>\$0</b>	<b>\$1,256,623</b>

**Combining Statement of Changes in Assets & Liabilities  
Agency Funds**

For the Year Ended December 31, 2001

Description	Balance		Deductions	Balance	
	Jan. 1, 2001	Additions		Dec. 31, 2001	
<b>District Crt Trust Account</b>					
Assets					
Cash	\$114,899	\$0	\$50,721	\$64,178	
Total Assets	114,899	0	50,721	64,178	
Liabilities					
Custodial Accounts	114,899	0	50,721	64,178	
Total Liabilities	114,899	0	50,721	64,178	
<b>Prisoners Trust Account</b>					
Assets					
Cash	8,137	145	0	8,282	
Total Assets	8,137	145	0	8,282	
Liabilities					
Custodial Accounts	8,137	145	0	8,282	
Total Liabilities	8,137	145	0	8,282	
<b>Deferred Compensation</b>					
Assets					
Deposits with fiscal Agents	6,886,921	0	527,875	6,359,046	
Total Assets	6,886,921	0	527,875	6,359,046	
Liabilities					
Custodial Accounts	6,886,921	0	527,875	6,359,046	
Total Liabilities	6,886,921	0	527,875	6,359,046	
<b>Clearing Funds</b>					
Assets					
Cash	4,292,097	0	1,285,555	3,006,542	
Total Assets	4,292,097	0	1,285,555	3,006,542	
Liabilities					
Accounts Payable	0	0	0	0	
Custodial Accounts	4,292,097	0	1,285,555	3,006,542	
Total Liabilities	\$4,292,097	\$0	\$1,285,555	\$3,006,542	

**All Agency Funds**

<b>Assets</b>				
Cash	\$15,855,432	\$4,012,267	\$2,201,538	\$17,666,161
Deposit with Fiscal agents	6,886,921	0	527,875	6,359,046
Investments	43,970,204	7,254,373	3,848,209	47,376,368
Taxes Receivable	2,179,606	523,561	51,813	2,651,354
Accounts Receivable	0	0	0	0
Interest Receivable	198,085	0	124,629	73,456
<b>Special Assessments</b>				
Principal	13,959	0	1,070	12,889
Interest	2,412	548	0	2,960
Penalties	421	446	0	867
Due from Other Funds	0	0	0	0
Interfund Loan Receivable	150	0	150	0
Due from Other Government	14,698	101,277	14,698	101,277
<b>Total Assets</b>	<b>69,121,888</b>	<b>11,892,472</b>	<b>6,769,982</b>	<b>74,244,378</b>
<b>Liabilities</b>				
Accounts Payable	8,534,747	403,976	4,405,525	4,533,198
Interest Payable	0	0	0	0
Due to other Funds	0	0	0	0
Due to other Government	75,733	16,101	65,514	26,320
Custodial Accounts	58,331,802	11,008,375	2,356,925	67,033,506
Deferred Revenue	2,179,606	523,561	51,813	2,651,354
<b>Total liabilities</b>	<b>\$69,121,888</b>	<b>\$11,952,013</b>	<b>\$6,879,777</b>	<b>\$74,244,378</b>

**CHELAN COUNTY, WASHINGTON**  
**Combining Statement Of Revenues, Expenditures,**  
**And Changes In Fund Balances**  
**Expendable Trust Funds**

December 31, 2001

DESCRIPTION	620 FAIR ROYALTY	621 SHERIFF'S DONATION	625 JUVENILE	628 LAW ENFORCE	630 COUNTY TRAINING	TOTAL
<b>Revenues</b>						
Federal grants				\$ 19,289		\$ 19,289
Intergovernmental						-
Charges for services						-
Fines & forfeits						-
Miscellaneous	113	6,062	(78)	1,126	47	7,270
Total Revenue	113	6,062	(78)	20,415	47	26,559
<b>Expense</b>						
General governmental services					1,395	1,395
Security of persons & property		3,357	25	13,650		17,032
Physical environment						-
Other						-
Total Expenditures	-	3,357	25	13,650	1,395	18,427
Excess (Deficiency) of revenues over expenditures	113	2,705	(103)	6,765	(1,348)	8,132
<b>Other financing sources (uses)</b>						
Other sources				1,822		1,822
Other uses						-
Total other financing sources	-	-	-	1,822	-	1,822
Excess (deficiency) of revenues and other sources over expenditure	113	2,705	(103)	8,587	(1,348)	9,954
Fund balance as of January 1	2,725	9,286	1,074	27,496	1,348	41,929
<b>Adjustments to fund balance</b>						
Prior period adjustments	-	-	-	-	-	-
Residual transfer	-	-	-	-	-	-
Fund balance as of December 31	\$ 2,838	\$ 11,991	\$ 971	\$ 36,083	\$ -	\$ 51,883

See accompanying notes to financial statements

## **CHELAN COUNTY, WASHINGTON**

### **General Fixed Assets**

These are assets used in operations funded by the governmental fund types. This includes all of the County's assets except those assets used in Proprietary Funds; namely Enterprise Funds and Internal Service Funds. Fixed assets of Proprietary Funds are recorded in the individual funds.

All fixed assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Depreciation is not calculated or subtracted from the value of the general fixed assets. Public domain (infrastructure) general fixed assets such as roads, streets, bridges, etc. are not recorded in the general fixed assets account.

**Schedule of Changes in General Fixed Assets by Function and Activity** - A report showing additions and deletions to the total general fixed assets by County functions.

**Schedule of General Fixed Assets by Source** - Report that summarizes major funding sources for the County general fixed assets.

**CHELAN COUNTY, WASHINGTON**  
**Schedule of Changes in General Fixed Assets**  
**By Function and Activity**  
**For Year Ended December 31, 2001**

	General Fixed Assets			General Fixed Assets	
	Jan. 1, 2001	Additions	Deletions	Dec. 31, 2001	
<b>General Government</b>					
Assessor	\$ 32,856	\$ 15,934		\$ 48,790	
Auditor	103,321	260,591	-	363,912	
Election	86,297	-	-	86,297	
Civil Service Commission	-	-	-	-	
Clerk	168,243	18,068	(83,435)	102,876	
Commissioners	7,292	-	(7,292)	0	
DIS	66,490	-	(6,749)	59,741	
Maintenance	37,610	355,257	-	392,867	
District Court	26,298	10,789	(20,725)	16,362	
District Court Probation	-	6,035	-	6,035	
Pros. Attny	-	-	-	-	
Pros. Attny CS	-	-	-	-	
Superior Court	7,292	-	-	7,292	
Treasurer	6,974	-	-	6,974	
Total	\$ 542,673	\$ 666,675	\$ (118,201)	\$ 1,091,146	
<b>Security of Persons and Property</b>					
Juv. Detention	\$ 24,921	\$ -	\$ -	\$ 24,921	
Juv. Probation	35,692	-	-	35,692	
Sheriff	230,300	616,200	-	846,500	
Drug Enforcement	6,149	-	-	6,149	
ORV	39,883	-	-	39,883	
Boating Safety	88,323	-	-	88,323	
911	958,703	-	-	958,703	
Substance Abuse	-	-	-	-	
Emergency Management	78,364	-	(45,000)	33,364	
Jail Education	24,286	-	-	24,286	
Total	\$ 1,486,621	\$ 616,201	\$ (45,000)	\$ 2,057,821	
<b>Physical Environment</b>					
Noxious Weed	\$ -	\$ -	\$ -	\$ -	
Paths & Trails	-	-	-	-	
Horticulture	8,187	-	-	8,187	
Total	\$ 8,187	\$ -	\$ -	\$ 8,187	
<b>Transportation</b>					
County Roads	\$ 138,924	\$ 31,131	\$ -	\$ 170,055	
Airport	60,755	87,400	-	148,155	
Total	\$ 199,679	\$ 118,531	\$ -	\$ 318,210	

	General Fixed Asset Jan. 1, 2001		Additions	Deletions	General Fixed Asset Dec. 31, 2001	
<b>Economic Environment</b>						
Building	\$	-	\$	-	\$	-
Planning		67,590		(12,077)		55,513
Total	\$	67,590	\$	(12,077)	\$	55,513
<b>Mental and Physical Health</b>						
Coroner	\$	-	\$	-	\$	-
Total	\$	-	\$	-	\$	-
<b>Culture and Recreation</b>						
Extension	\$	-	\$	-	\$	-
Monitor Park		45,413		-		45,413
Ohme Gardens		-		-		-
Parks		-		-		-
Total	\$	45,413	\$	-	\$	45,413
Building	\$	31,633,927	\$	83,972	\$	31,717,899
Land		1,669,269		-		1,669,269
Grand Total	\$	35,653,359	\$	1,485,378	\$	36,963,458

**CHELAN COUNTY, WASHINGTON**  
**Schedule of General Fixed Assets by Source**  
**For Year Ended December 31, 2001**

General Fixed Assets	
Land	\$1,669,269
Building	31,717,899
Equipment	3,576,290
Total Fixed Assets	<u>\$36,963,458</u>

Investment In General Fixed Assets	
General Fund	\$35,494,542
Special Revenue Fund	1,468,916
Total Investment In General Fixed Assets	<u>\$36,963,458</u>

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**General Long Term Debt Accounts**  
**Year Ended December 31, 2001**

With Comparative totals for December 31, 2000

DESCRIPTION	Chelan	Employee	—TOTALS—	
	County	Comp	(MEMORANDUM ONLY)	
	LTGD Bond	Time	2001	2000
<b>ASSETS</b>				
Current assets				
Cash and petty cash	\$ -	\$ -	\$ -	\$ 11,494
Deposits with fiscal agents	-	-	-	-
Investments	-	-	-	-
Taxes receivable	-	-	-	-
Accounts receivable	-	-	-	-
Special assessments receivable	-	-	-	-
Principal	-	-	-	-
Interest	-	-	-	-
Penalties	-	-	-	-
Accrued interest receivable	-	-	-	-
Note receivable	-	-	-	-
Due from other funds	-	-	-	-
Due from other governmental units	-	-	-	-
Inventories	-	-	-	-
Amount provided in debt funds	2,306,676	-	2,306,676	1,993,807
Amount to be provided	12,275,725	923,288	13,199,013	13,575,273
<b>Total assets</b>	<b>14,582,401</b>	<b>923,288</b>	<b>15,505,689</b>	<b>15,580,574</b>
<b>LIABILITIES</b>				
Liabilities				
Current payables	-	-	-	-
Other accrued liabilities	-	923,288	923,288	860,462
Note payable	-	-	-	-
Bond interest payable	-	-	-	-
Bonds payable	14,582,401	-	14,582,401	14,720,112
Deferred revenues	-	-	-	-
<b>Total liabilities</b>	<b>14,582,401</b>	<b>923,288</b>	<b>15,505,689</b>	<b>15,580,574</b>
<b>FUND EQUITY</b>				
Fund balance/Retained earnings				
Reserved	-	-	-	-
Unreserved/Undesignated	-	-	-	-
<b>Total fund equity</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total liabilities and fund equity</b>	<b>\$ 14,582,401</b>	<b>\$ 923,288</b>	<b>\$ 15,505,689</b>	<b>\$ 15,580,574</b>

See accompanying notes to financial statements

**CHELAN COUNTY**  
**SCHEDULE OF WARRANT ACTIVITY - SCHEDULE 07**  
**FOR THE YEAR ENDING DECEMBER 31, 2000**

FUND NO	NAME	PAYABLE JAN. 1	ISSUED REPORT YR.	BEGIN OPEN PERIOD	END OPEN PERIOD	NET ISSUE	REDEEMED REPORT YR.	CANCELED REPORT YR.	PAYABLE DEC 31
648.001.001	CHELAN DOUGLAS PTBA DISTRICT	\$90,288	\$5,451,128	\$568,282	\$472,775	\$5,355,621	\$5,490,711	\$9,161	\$41,544
653.001.001	NORTH CENTRAL E.S.D.	609,974	7,128,898	734,854	480,859	6,874,903	7,146,218	102,377	490,277
653.001.003	N C E.S.D. WORKER'S COMP. TRUST	7,471	1,832,991	79,228	96,712	1,850,475	1,840,462	0	0
653.001.007	N C E.S.D. UNEMPLOYMENT COOP	0	203,308	1,275	0	202,033	203,308	0	0
654.001.021	SD 19 GENERAL	286,768	6,461,578	507,788	568,348	6,522,138	6,464,224	1,995	282,127
654.001.023	SD 19 ASB FUND	3,596	56,806	8,721	13,967	62,052	57,896	0	2,506
654.001.025	SD 19 TRANSPORTATION VEHICLE	0	75,911	0	0	75,911	75,911	0	0
654.001.035	SD 19 CAPITAL PROJECT	0	0	0	0	0	0	0	0
654.001.041	SD 69 GENERAL	1,827	138,992	9,822	10,220	139,390	134,578	347	5,894
654.001.055	SD 69 CAPITAL PROJECTS	0	768	768	0	0	768	0	0
654.001.081	SD 127 GENERAL	207,138	2,339,537	179,128	196,800	2,357,209	2,363,024	55	183,596
654.001.083	SD 127 ASB	1,883	50,533	2,897	6,382	54,018	50,180	32	2,204
654.001.085	SD 127 TRANSPORTATION VEHICLE	0	0	0	0	0	0	0	0
654.001.095	SD 127 CAPITAL PROJECTS	2,766	34,754	2,766	2,766	34,754	34,754	0	2,766
654.001.100	SD 129 GENERAL	424,700	9,614,194	741,830	760,879	9,633,243	9,433,212	10,084	595,598
654.001.103	SD 129 ASB	12,932	161,331	19,437	30,471	172,365	159,859	0	14,404
654.001.105	SD 129 TRANSPORTATION VEHICLE	0	86,379	0	0	86,379	86,379	0	0
654.001.115	SD 129 CAPITAL PROJECTS	0	0	0	0	0	0	0	0
654.001.121	SD 222 GENERAL	580,153	6,321,428	631,969	415,223	6,104,682	6,549,564	440	351,577
654.001.123	SD 222 ASB	39,581	262,537	10,557	17,032	269,012	263,453	14	38,651
654.001.125	SD 222 TRANSPORTATION VEHICLE	0	89,914	89,914	0	0	89,914	0	0
654.001.135	SD 222 CAPITAL PROJECTS	0	0	0	0	0	0	0	0
654.001.161	SD 228 GENERAL	882,165	6,273,376	792,654	456,771	5,937,493	6,871,206	10,700	273,635
654.001.163	SD 228 ASB	18,043	245,530	13,168	8,690	241,052	257,698	1,161	4,714
654.001.165	SD 228 TRANSPORTATION VEHICLE	0	0	0	0	0	0	0	0
654.001.175	SD 228 CAPITAL PROJECT	73,855	268,550	0	0	268,550	342,405	0	0
654.001.201	SD 246 GENERAL	2,688,098	27,314,255	2,895,178	1,702,109	26,121,186	28,697,541	21,947	1,282,865
654.001.203	SD 246 ASB	42,606	689,327	56,267	53,419	686,479	694,387	1,045	36,501
654.001.205	SD 246 TRANSPORTATION VEHICLE	0	300,265	0	0	300,265	300,265	0	0
654.001.215	SD 246 CAPITAL PROJECTS	33	233,472	0	0	233,472	233,131	0	374
671.001.101	PORT OF CHELAN COUNTY GENERAL	1,033,453	3,650,526	128,415	277,022	3,799,133	4,579,853	876	103,250
672.001.101	PANGBORN FIELD	31,011	1,802,999	61,434	130,360	1,871,925	1,810,830	4,289	18,891
692.001.101	HOSPITAL DISTRICT NO 1 GENERAL	114,272	3,632,854	304,740	265,101	3,593,215	3,642,241	4,686	100,199
692.001.108	HOSP.. DISTRICT NO 1 RHAP FUND	0	0	0	0	0	0	0	0
692.001.145	HOSPITAL DIST. NO 1 MEMORIAL	0	0	0	0	0	0	0	0
692.001.147	HOSP. #1 PLANT AND EQUIPMENT	0	0	0	0	0	0	0	0
692.001.150	HOSP. #1 EMERG. MEDICAL SERVICES	266	0	0	0	0	266	0	0
692.001.201	HOSPITAL DISTRICT NO 2 GENERAL	1,190,136	9,641,936	700,113	661,836	9,603,659	10,695,800	28,901	107,371
699.001.003	SALARY FUND	1,837,608	23,608,473	1,925,279	2,116,479	23,799,673	23,464,643	518	1,980,920
699.001.004	CLAIMS FUND	2,381,976	40,664,012	3,715,788	3,728,032	40,676,256	42,026,755	60,921	958,312
*****FINAL TOTAL*****		\$12,562,599	\$158,636,562	\$14,182,272	\$12,472,253	\$156,926,543	\$164,061,436	\$259,549	\$6,878,176

**CHELAN COUNTY**  
**SCHEDULE OF REAL AND PERSONAL PROPERTY**  
**TAXES (ALL TAX SUPPORTED FUNDS) - SCHEDULE 08**  
**FOR THE YEAR ENDING DECEMBER 31, 2001**

FUND	NAME	TAXES RECEIVABLE 1-Jan	ST SCHOOL & OTHER ADJMTS	ADJUSTED TAXES RECEIVABLE
010.001.170	CURRENT EXPENSE	\$310,226	\$8,958	\$319,184
160.001.001	MENTAL HEALTH	3,968	0	3,968
155.001.001	VETERAN'S RELIEF	2,338	0	2,338
145.001.001	LAW LIBRARY	1,149	0	1,149
652.001.005	STATE SCHOOL	740,481	(8,947)	731,534
652.001.001	STATE SCHOOL REFUND FUND	701	(1)	700
110.001.001	ROAD DISTRICT GENERAL	251,247	(40)	251,207
644.001.001	REGIONAL LIBRARY	105,085	1	105,086
677.001.110	UPPER VALLEY PARK & REC	0	0	0
671.001.101	PORT DISTRICT GENERAL	83,062	2	83,064
681.001.101	BRAEBURN MOSQUITO DIST	0	0	0
675.001.101	MANSON PARK & RECREATION	2,933	(43)	2,890
692.001.101	HOSP #1 GENERAL	15,655	(51)	15,604
692.001.110	HOSP #1 BOND	23	0	23
692.001.150	HOSP #1 EMS	8,783	(30)	8,753
692.001.201	HOSP #2 GENERAL	24,914	(15)	24,899
692.001.210	HOSP # 2 BOND	2,424	0	2,424
692.001.260	HOSP #2 EMERG MEDICAL SERVICE	14	0	14
656.001.101	FIRE #1 GENERAL	47,910	165	48,075
656.001.110	FIRE #1 BOND	13,491	(33)	13,458
656.001.301	FIRE #3 GENERAL	8,571	(47)	8,524
656.001.310	FIRE #3 BOND	6,354	(269)	6,085
656.001.401	FIRE #4 GENERAL	1,418	2	1,420
656.001.410	FIRE #4 BOND	465	(2)	463
656.001.501	FIRE #5 GENERAL	9,292	(18)	9,274
656.001.601	FIRE #6 GENERAL	11,665	(32)	11,633
656.001.701	FIRE #7 GENERAL	9,948	0	9,948
656.001.710	FIRE #7 BOND	5,347	1	5,348
656.001.801	FIRE #8 GENERAL	6,303	0	6,303
656.001.901	FIRE #9 GENERAL	6,182	16	6,198
656.001.910	FIRE #9 BOND	2,627	(27)	2,600
657.001.101	CEMETERY #1	665	1	666
657.001.201	CEMETERY #2	635	2	637
657.001.301	CEMETERY #3	675	(1)	674
657.001.401	CEMETERY #4	5,682	(4)	5,678
657.001.501	CEMETERY #5	33	(1)	32
693.001.001	CASHMERE GENERAL	17,523	0	17,523
693.001.010	CASHMERE BOND	1,368	0	1,368
693.001.011	CHELAN GENERAL	44,040	11	44,051
693.001.021	ENTIAT GENERAL	5,710	(1)	5,709
693.001.031	LEAVENWORTH GENERAL	13,365	7	13,372
693.001.030	LEAVENWORTH BOND	4,413	(19)	4,394

TAX RATE /1000	TAXES LEVIED REPORT YR	TAXES COLLECTED	TAX ADJUSTMENT INCREASES	TAX ADJUSTMENT DECREASES	TAXES RECEIVABLE 31-Dec
1.46467	\$6,568,084	\$6,503,257	\$40,409	\$54,188	\$370,232
0.01843	82,686	81,861	515	667	4,641
0.01089	48,854	48,363	305	394	2,740
0.00533	23,826	23,591	149	193	1,340
3.47920	15,601,451	15,437,475	98,749	125,095	869,164
0.00087	3,828	4,087	17	102	356
1.93241	4,843,198	4,815,909	32,685	40,512	270,669
0.50000	2,242,122	2,218,294	14,036	17,912	125,038
0.17657	80,423	76,804	758	42	4,335
0.38812	1,740,389	1,722,756	10,865	14,033	97,529
0.25000	527	508	0	0	19
0.15652	40,000	39,995	124	202	2,817
0.37401	345,557	343,879	3,365	3,840	16,807
0.00000	0	5	0	0	18
0.00000	0	5,382	(85)	2,015	1,271
0.43060	439,907	436,210	2,249	3,461	27,384
0.00000	0	1,420	(18)	60	926
0.50000	510,783	489,821	2,942	692	23,226
1.50000	1,037,081	1,024,667	7,202	7,257	60,434
0.41433	286,065	282,718	1,380	1,857	16,328
0.69081	144,288	144,277	1,859	1,907	8,487
0.45443	92,015	92,563	913	588	5,862
0.74640	21,973	22,189	43	221	1,026
0.63318	18,478	18,006	(17)	56	862
0.46335	114,036	115,394	700	888	7,728
0.68689	238,640	237,279	1,981	1,767	13,208
0.52015	214,275	208,664	493	1,108	14,944
0.27208	111,470	108,660	81	449	7,790
0.57029	59,674	60,472	13	272	5,246
0.68680	191,607	191,546	589	3,047	3,801
0.25336	70,320	70,524	167	1,111	1,452
0.08674	8,057	8,018	2	39	668
0.10198	11,906	11,820	188	107	804
0.06023	22,544	22,229	144	114	1,019
0.09815	100,222	99,383	512	789	6,240
0.07251	1,769	1,769	5	2	35
3.10000	407,134	391,205	1,803	4,271	30,984
0.24251	31,164	29,927	53	295	2,363
2.76785	862,159	862,474	6,985	9,748	40,973
2.14980	92,808	91,835	3	302	6,383
1.79210	317,955	308,503	2,040	2,062	22,802
0.57695	100,001	97,230	342	289	7,218

**CHELAN COUNTY**  
**SCHEDULE OF REAL AND PERSONAL PROPERTY**  
**TAXES (ALL TAX SUPPORTED FUNDS) - SCHEDULE 08**  
**FOR THE YEAR ENDING DECEMBER 31, 2001**

FUND	NAME	TAXES RECEIVABLE 1-Jan	ST SCHOOL & OTHER ADJMTS	ADJUSTED TAXES RECEIVABLE	TAX RATE /1000
693.001.041	WENATCHEE GENERAL	\$143,190	\$40	\$143,230	3.10000
654.001.021	19 GENERAL	\$37,255	\$0	\$37,255	1.72167
654.001.030	19 BOND	48,650	(440)	48,210	2.23029
654.001.061	70J GENERAL	460	(609)	(149)	1.82073
654.001.070	70J BOND	148	0	148	0.00000
654.001.081	127 GENERAL	12,046	0	12,046	1.45589
654.001.090	127 BOND	25,148	0	25,148	2.51348
654.001.100	129 GENERAL	49,285	(16)	49,269	1.22264
654.001.110	129 BOND	46,488	(15)	46,473	1.13480
654.001.121	222 GENERAL	57,076	(279)	56,797	3.14699
654.001.130	222 BOND	47,888	(234)	47,654	2.62825
654.001.161	228 GENERAL	64,212	(1,254)	62,958	1.42203
654.001.170	228 BOND	60,140	(1,137)	59,003	1.26796
654.001.201	246 GENERAL	246,571	(653)	245,918	3.27519
654.001.210	246 BOND	133,292	(350)	132,942	1.73278
***	TOTAL ALL FUNDS ***	\$2,783,965	(\$5,362)	\$2,743,172	

TAX RATE /1000	TAX LEVIED REPORT YR	TAXES COLLECTED	TAX ADJUSTMENT INCREASES	TAX ADJUSTMENT DECREASES	TAXES RECEIVABLE 31-Dec
3.10000	\$4,075,026	\$4,000,829	\$21,677	\$26,704	\$212,400
1.72167	\$439,997	\$445,029	\$1,351	\$2,026	\$31,548
2.23029	569,962	576,424	1,767	2,800	40,715
1.82073	9,792	10,009	107	399	(658)
0.00000	0	147	0	0	1
1.45589	149,401	148,951	(33)	393	12,070
2.51348	257,926	260,291	(89)	821	21,873
1.22264	904,915	894,653	3,016	6,551	55,996
1.13480	839,942	830,760	2,791	6,096	52,350
3.14699	1,046,301	1,031,415	2,820	7,209	67,294
2.62825	873,831	861,471	2,344	6,034	56,324
1.42203	1,293,550	1,290,341	10,189	9,829	66,527
1.26796	1,153,403	1,151,623	9,061	8,932	60,912
3.27519	6,754,774	6,641,373	25,280	33,549	351,050
1.73278	3,573,774	3,514,712	13,334	17,933	187,405
	\$59,069,870	\$58,408,997	\$328,161	\$431,230	\$3,336,771

**CHELAN COUNTY**  
**SCHEDULE OF LONG-TERM DEBT - SCHEDULE 09**  
**FOR THE YEAR ENDING DECEMBER 31, 2001**

I.D. NO. AND CLASS DESCRIPTION	DATE OF ORIG ISSUE	DATE OF MATURITY	(1) BEGINNING OUTSTANDING DEBT
<b>CHELAN COUNTY</b>			
251.11 LTGO BOND	9/12/1995	12/1/2015	\$275,112
251.11 LTGO BOND	3/1/1997	3/1/2014	7,845,000
251.11 LTGO BOND	12/1/1998	12/1/2018	2,600,000
251.11 LTGO BOND	9/1/2000	10/1/2022	4,000,000
251.11 LTGO BOND	4/1/2001	4/1/2011	0
TOTAL			<u>\$14,720,112</u>
<b>LINK</b>			
251.11 LTGO BOND	5/1/1998	5/1/2013	\$5,915,000
<b>MANSON SCHOOL DISTRICT NO 19</b>			
251.15 UTGO REFUNDING BONDS	6/1/1993	12/1/2006	1,005,000
251.12 UTGO BONDS	7/1/1995	12/1/2013	4,600,000
<b>ENTIAT SCHOOL DISTRICT NO 127</b>			
251.15 UTGO REFUNDING BONDS	12/1/1993	12/1/2011	1,615,000
251.12 UTGO BONDS	6/1/1995	12/1/2003	575,000
<b>CHELAN SCHOOL DISTRICT NO 129</b>			
251.15 UTGO REFUNDING BONDS	7/1/1993	12/1/2009	6,320,000
251.11 LTGO BOND	9/1/1994	6/1/2002	119,635
251.11 LTGO BOND	1/29/1996	1/31/2002	73,234
251.11 LTGO BOND	10/15/1996	7/31/2002	94,856
<b>CASHMERE SCHOOL DISTRICT NO 222</b>			
251.12 G.O. BONDS PARTLY REFUNDED	6/1/1990	12/1/2004	5,000
251.15 UTGO PARTLY REFUNDED BONDS -	5/1/1993	12/1/2003	2,580,000
251.15 UTGO REFUNDING BONDS	3/1/1998	12/4/2004	325,000
252.11 LOCAL STATE LOAN PROGRAM	8/1/1999	6/1/2001	5,952
252.11 LOCAL STATE LOAN PROGRAM	8/1/2001	12/1/2002	0
<b>CASCADE SCHOOL DISTRICT NO 228</b>			
251.12 G.O BONDS PARTLY REFUNDED	7/1/1990	7/1/2005	0
251.15 UTGO REFUNDING BONDS	4/1/1994	12/1/2011	7,520,000
251.15 UTGO REFUNDING BONDS	3/26/1997	12/1/2004	884,000
251.15 UTGO REFUNDING BONDS	9/11/1997	12/1/2004	149,000
251.11 LGO BONDS	6/20/2000	12/1/2015	1,212,000

(2) AMOUNT ISSUED CURR YR	(3) AMOUNT REDEEMED CURR YR	BARS CODE FOR REDEMPTION	REDEEMING FUND NUMBER	(4) ENDING OUTSTANDING DEBT
\$0	\$16,711	591.00.00.000	910-001-001	\$258,401
0	435,000	591.00.00.000	920-001-001	7,410,000
0	0	591.00.00.000	930-001-001	2,600,000
0	90,000	591.00.00.000	940-001-001	3,910,000
404,000	0	591.00.00.000	950-001-001	404,000
<u>\$404,000</u>	<u>\$541,711</u>			<u>\$14,582,401</u>
\$0	\$350,000	591.00.00.000	650-001-001	\$5,565,000
0	0	591.00.00.000	654-001-030	1,005,000
0	0	591.00.00.000	654-001-030	4,600,000
0	0	591.00.00.000	654-001-090	1,615,000
0	0	591.00.00.000	654-001-090	575,000
0	0	591.00.00.000	654-001-110	6,320,000
0	78,587	591.30.00.000	654-001-110	41,048
0	35,731	591.30.00.000	654-001-110	37,503
0	53,162	591.30.00.000	654-001-110	41,694
0	5,000	591.00.00.000	654-001-130	0
0	0	591.00.00.000	654-001-130	2,580,000
0	0	591.00.00.000	654-001-130	325,000
0	5,952	591.30.00.000	654-001-130	0
35,900	0	591.30.00.000	654-001-130	35,900
10,000	10,000	591.00.00.000	654-001-170	0
(10,000)	10,000	591.00.00.000	654-001-170	7,500,000
0	272,000	591.00.00.000	654-001-170	612,000
0	46,000	591.00.00.000	654-001-170	103,000
0	8,843	591.00.00.000	654.001.170	1,203,157

**CHELAN COUNTY**  
**SCHEDULE OF LONG-TERM DEBT - SCHEDULE 09**  
**FOR THE YEAR ENDING DECEMBER 31, 2001**

I.D. NO. AND CLASS DESCRIPTION	DATE OF ORIG ISSUE	DATE OF MATURITY	(1) BEGINNING OUTSTANDING DEBT
<b>WENATCHEE SCHOOL DISTRICT NO 246</b>			
251.12 G.O. BONDS PARTLY REFUNDED	11/1/1990	12/1/2007	110,000
251.12 G.O. BONDS PARTLY REFUNDED	8/1/1991	12/1/2006	300,000
251.15 G.O. REFING PARTLY REFD BONDS	4/1/1992	12/1/2007	4,265,000
251.15 UTGO REFUNDING BONDS	4/1/1993	12/1/2007	9,010,000
251.15 UTGO REFUNDING BONDS	1/16/1997	6/1/2006	6,524,000
251.15 UTGO REFUNDING BONDS	2/1/1998	12/1/2007	3,700,000
<b>FIRE DISTRICT NO 1</b>			
251.12 UTGO BONDS PARTLY REFUNDED	5/1/1994	12/1/2014	385,000
251.15 UTGO REFUNDING BONDS	7/1/1998	12/1/2014	2,830,000
<b>FIRE DISTRICT NO 3</b>			
251.12 LTGO BONDS	12/1/1997	12/1/2017	1,060,000
251.11 LTGO BONDS	9/19/2001	6/1/2011	0
<b>FIRE DISTRICT NO 4</b>			
251.12 G.O. BONDS	2/5/2001	12/1/2020	0
<b>FIRE DISTRICT NO 6</b>			
251.11 G.O. BONDS	4/15/1994	12/1/2009	445,000
<b>FIRE DISTRICT NO 7</b>			
251.11 G.O. BONDS PARTLY REFUNDED	12/1/1991	12/1/2011	55,000
251.15 UTGO REFUNDING	8/1/1998	12/1/2011	910,000
252.11 LOCAL STATE LOAN PROGRAM	11/1/2001	12/1/2004	0
<b>FIRE DISTRICT NO 9</b>			
251.12 UTGO. BONDS PARTLY REFUNDED	12/22/1994	12/1/2014	60,000
251.15 UTGO REFUNDING	7/1/1998	12/1/2014	645,000
<b>CHELAN COUNTY PORT DISTRICT</b>			
251.12 LTGO BONDS/PARTLY REFD	3/1/1991	3/1/2011	240,000
251.11 LTGO BONDS	12/15/1993	12/1/2013	1,355,000
251.11 LTGO BONDS	4/1/1995	12/1/2015	65,000
251.11 LTGO BONDS	6/27/1996	12/1/2013	1,040,000
251.11 LTGO BONDS	6/27/1996	12/1/2016	365,000
251.11 LTGO BONDS	6/1/1997	12/1/2009	1,515,000
251.11 LTGO BONDS	6/1/1997	12/1/2015	770,000

(2) AMOUNT ISSUED CURR YR	(3) AMOUNT REDEEMED CURR YR	BARS CODE FOR REDEMPTION	REDEEMING FUND NUMBER	(4) ENDING OUTSTANDING DEBT
0	100,000	591.00.00.000	654-001-210	10,000
0	0	591.00.00.000	654-001-210	300,000
0	0	591.00.00.000	654-001-210	4,265,000
0	0	591.00.00.000	654-001-210	9,010,000
0	1,096,000	591.00.00.000	654-001-210	5,428,000
0	0	591.00.00.000	654-001-210	3,700,000
0	0	591.00.00.000	656-001-110	385,000
0	0	591.00.00.000	656-001-110	2,830,000
0	0	591.00.00.000	656-001-310	1,060,000
74,086	4,042	591.00.00.000	656-001-320	70,044
218,000	8,425	591.00.00.000	656-001-410	209,575
0	0	591.00.00.000	656-001-610	445,000
0	0	591.00.00.000	656-001-710	55,000
0	0	591.00.00.000	656-001-710	910,000
220,655	0	591.00.00.000	656-001-701	220,655
0	0	591.00.00.000	656-001-910	60,000
0	0	591.00.00.000	656-001-910	645,000
0	50,000	591.00.00.000	671-001-110	190,000
0	0	591.00.00.000	671-001-110	1,355,000
0	0	591.00.00.000	671-001-110	65,000
0	0	591.00.00.000	671-001-110	1,040,000
0	0	591.00.00.000	671-001-110	365,000
0	0	591.00.00.000	671-001-110	1,515,000
0	0	591.00.00.000	671-001-110	770,000

**CHELAN COUNTY**  
**SCHEDULE OF LONG-TERM DEBT - SCHEDULE 09**  
**FOR THE YEAR ENDING DECEMBER 31, 2001**

I.D. NO. AND CLASS DESCRIPTION	DATE OF ORIG ISSUE	DATE OF MATURITY	(1) BEGINNING OUTSTANDING DEBT
UPPER VALLEY PARK & REC 251.12 UTGO BONDS	12/15/2000	12/1/2020	986,000
CHELAN FALLS WATER 252.11 REV BONDS	7/1/1982	6/1/2012	127,000
MALAGA WATER 252.11 REVENUE BOND	2/11/1999	2/11/2029	118,083
252.11 REVENUE BOND	8/1/1997	8/1/2027	383,326
253.12 WATER REVENUE BOND ULID	9/23/1995	9/23/1996	1,131,916
252.11 REVENUE BOND	5/22/2001	7/1/2022	0
ALPINE WATER DISTRICT 253.11 REVENUE BONDS ULID	6/20/2000	7/1/2020	700,000
263.83 STATE PUBLIC WORKS LOAN	7/1/2000	7/1/2013	456,517
CHELAN RIVER ISENHART DOMESTIC STR 252.12 REVENUE BONDS	3/1/2000	3/1/1931	0
CHELAN FALLS IRRIGATION 252.11 IRR DIST. BONDS	12/1/1992	12/1/2003	100,000
CHELAN RIVER IRRIGATION 252.12 REV BONDS	3/1/2000	3/1/1931	100,000
CHELAN RIVER/ISENHART LOAN 263.83 LOAN FROM DATED	3/10/1998	7/1/2002	1,600,980
ENTIAT IRRIGATION 251.12 G.O. BONDS	1/1/1974	1/1/2013	115,000
ICICLE IRRIGATION 263.83 LOAN	2/1/1980	2/1/2001	21,003
ISENHART IRRIGATION 263.63 NOTE/LOAN	3/17/2000	3/20/2001	81,495
LOWER SQUILCHUCK IRRIGATION 251.12 G.O. BONDS	1/1/1976	1/1/2010	25,000
252.11 REVENUE BOND	12/30/1998	12/30/2008	205,176

(2) AMOUNT ISSUED CURR YR	(3) AMOUNT REDEEMED CURR YR	BARS CODE FOR REDEMPTION	REDEEMING FUND NUMBER	(4) ENDING OUTSTANDING DEBT
0	0	591.00.00.000	677-001-110	986,000
0	8,000	591.00.00.000	682-001-110	119,000
0	1,977	591.00.00.000	682-001-240	116,106
0	6,855	591.00.00.000	682-001-250	376,471
0	20,678	591.00.00.000	682-001-270	1,111,238
396,600	0	591.00.00.000	682-001-260	396,600
0	14,124	591.00.00.000	682-001-430	685,876
0	36,259	591.00.00.000	682-001-440	420,258
100,000	773	591.00.00.000	682-001-601	99,227
0	30,000	591.00.00.000	683-001-070	70,000
(100,000)	0	591.00.00.000	683-001-110	0
0	1,243,872	591.00.00.000	683-001-130	357,108
0	6,000	591.00.00.000	683-001-160	109,000
0	21,003	591.00.00.000	683-001-262	0
0	7,506	591.00.00.000	683-001-301	73,989
0	0	591.00.00.000	683-001-410	25,000
0	26,683	591.00.00.000	683-001-410	178,493

**CHELAN COUNTY**  
**SCHEDULE OF LONG-TERM DEBT - SCHEDULE 09**  
**FOR THE YEAR ENDING DECEMBER 31, 2001**

I.D. NO. AND CLASS DESCRIPTION	DATE OF ORIG ISSUE	DATE OF MATURITY	(1) BEGINNING OUTSTANDING DEBT
LOWER STEMILT			
251.11 GO BOND	4/7/1980	1/1/2011	105,000
252.11 REV BOND	8/4/1988	1/5/2003	23,783
252.15 REV BOND REFUNDING	8/18/1997	8/18/2012	88,022
PESHASTIN IRRIGATION			
263.83 LOAN FROM DOE	7/1/1990	1/1/2005	35,196
STEMILT IRRIGATION			
253.11 LID NO 3	4/1/1978	4/1/2008	115,867
252.11 REVENUE BOND	10/22/1991	12/1/2011	102,226
263.83 LOAN 0000002	8/1/2001	8/1/2006	0
STEMILT REHABILITATION PROJECT			
252.11 REVENUE BONDS	1/28/1987	1/5/2007	\$254,131
252.11 REVENUE BONDS	8/4/1988	7/1/2008	107,217
STEMILT LID NO 2			
263.83 LOAN 97-78897-070	7/31/2000	10/1/2018	208,188
WENATCHEE HEIGHTS RECLAMATION			
263.83 EMERGENCY LOAN FROM DOE	8/3/1977	12/31/2002	40,034
263.83 LOAN NO L9300005 FROM DOE	8/23/1993	7/1/2008	166,624
252.11 REVENUE BONDS	6/30/1997	6/30/2018	497,051
WENATCHEE RECLAMATION			
252.11 REV BOND	6/5/1997	6/5/2018	1,163,506
252.11 LOCAL STATE LOAN PROGRAM	9/1/1998	6/1/2003	29,177
HOSPITAL DISTRICT NO 1			
251.41 G.O. BONDS	12/1/1992	12/1/2012	1,135,000
HOSPITAL DISTRICT NO 2			
251.11 LTGO BONDS	5/1/1989	12/1/2004	10,000
251.11 LTGO BONDS	4/1/1993	6/1/2008	830,000
251.11 LTGO BONDS	4/1/1994	12/1/2008	500,000
251.15 LTGO REFUNDING	12/1/1998	12/1/2013	755,000
251.11 LTGO BONDS	3/15/2001	12/1/2021	0
TOTAL DISTRICT DEBT FOR 1998			\$80,965,195
LID NO 85-1			
253.11 L.I.D.	4/16/1986	4/1/2006	\$7,090
TOTAL			\$7,090

(2) AMOUNT ISSUED CURR YR	(3) AMOUNT REDEEMED CURR YR	BARS CODE FOR REDEMPTION	REDEEMING FUND NUMBER	(4) ENDING OUTSTANDING DEBT
0	8,000	591.00.00.000	683-001-460	97,000
0	9,603	591.00.00.000	683-001-460	14,180
0	7,208	591.00.00.000	683-001-460	80,814
0	6,648	591.00.00.000	683-001-570	28,548
0	11,812	591.00.00.000	683-001-640	104,055
0	7,442	591.00.00.000	683-001-625	94,784
10,329	0	591.00.00.000	683-001-601	10,329
\$0	\$16,662	591.00.00.000	683-001-612	\$237,469
0	13,299	591.00.00.000	683-001-614	93,918
19,097	12,826	591.00.00.000	683-001-630	214,459
0	20,021	591.00.00.000	683-001-731	20,013
0	19,151	591.00.00.000	683-001-703	147,473
0	16,015	591.00.00.000	683-001-710	481,036
0	72,700	591.00.00.000	683-001-780	1,090,806
0	5,588	591.00.00.000	683-001-785	23,589
0	0	591.00.00.000	692-001-112	1,135,000
0	10,000	591.00.00.000	692-001-215	0
0	60,000	591.00.00.000	692-001-225	770,000
0	0	591.00.00.000	692-001-230	500,000
0	0	591.00.00.000	692-001-235	755,000
1,655,000	0	591.00.00.000	692-001-240	1,655,000
<u>\$2,629,667</u>	<u>\$3,854,447</u>			<u>\$79,740,415</u>
\$0	\$6,000	591.00.00.000	639-001-001	\$1,090
<u>\$0</u>	<u>\$6,000</u>			<u>\$1,090</u>

**CHELAN COUNTY**  
**SCHEDULE OF LIMITATION OF INDEBTEDNESS - SCHEDULE 10**  
**AS OF DECEMBER 31, 2001**

Total Taxable Property Value \$4,484,198,194

1. Indebtedness For General Purposes Without A Vote

Legal Limit 1.5% Of Taxable Property Value 67,262,973

Indebtedness (Liabilities):

GO Bonds 14,582,401

Others 687,188

Less Assets Available (1,991,662)

Indebtedness Incurred - Section I 13,277,927

Indebtedness Margin Before Excess 53,985,046

Indebtedness Incurred From Section II In Excess Of  
 1% Of Taxable Property Value 0

Margin Of Indebtedness Available Without A Vote 53,985,046

II Indebtedness For General Purposes With 3/5 Vote

Legal Limit 2.5% Of Taxable Property Value 112,104,955

Indebtedness (Liabilities):

GO Bonds 0

Others 0

Less Assets Available 0

Indebtedness Incurred - Section II 0

Margin Of Indebtedness Available With 3/5 Vote \$112,104,955

Total Indebtedness Allowable (Legal Limit 2.5%) \$112,104,955

Less: Indebtedness Incurred - Section I (13,277,927)

Less: Indebtedness Incurred - Section II 0

**MARGIN OF INDEBTEDNESS AVAILABLE** **\$98,827,028**

**CHELAN COUNTY**  
**SCHEDULE OF CASH ACTIVITY - SCHEDULE 11**  
**FOR THE YEAR ENDING DECEMBER 31, 2001**

FUND NO	DESCRIPTION	BEGINNING BALANCE	RECEIPTS	INVESTMENT LIQUIDATED	TRANS-IN
10.001.000	TOTAL CURRENT EXPENSE	\$781,765	\$22,750,617	\$0	\$677,284
10.001.005	CURRENT EXPENSE RESERV	0	63,944	400,000	1,264,000
	**** GROUP TOTALS****	781,765	22,814,561	400,000	1,941,284
110.001.001	TOTAL COUNTY ROAD	5,056	8,905,846	5,231,371	15,488
111.001.001	PATHS & TRAILS RESERVE	1	13,382	24,185	0
112.001.001	DRUG ENFORCEMENT RESEI	10,569	8,589	0	0
113.001.001	FELONY SEIZURE & FORFEIT	0	0	0	0
114.001.001	FINANCIAL MANAGEMENT I	2,252	44,154	0	0
115.001.001	AUDITOR'S CENTENNIAL O &	53	54,542	7,027	300
116.001.001	ORV JOINT BOARD	96,295	224,035	0	0
117.001.001	BOATING SAFETY FUND	42,658	34,876	0	7
118.001.001	CHELAN COUNTY PARKS & I	4,582	354	18,945	0
119.001.001	OHME GARDENS	150	137,496	59,548	0
120.001.001	CHELAN CO REG JAIL PARK	3,774	36,833	0	687
121.001.001	SUBSTANCE ABUSE FUND	17,058	753,173	0	0
125.001.001	PEST CONTROL INTERNSHIP	2,625	3,825	0	0
128.001.001	NOXIOUS WEED CONTROL	24,209	212,197	0	1,679
130.001.001	CHELAN COUNTY DEPT. OF I	0	92,472	81,096	2,140
132.001.001	911 COMMUNICATIONS	0	328,413	208,671	242
136.001.001	PARENT EDUCATION	7,931	10,345	0	0
140.001.001	CASHMERE-DRYDEN AIRPOI	(763)	120,865	6,830	0
145.001.001	LAW LIBRARY	25,083	53,012	0	597
150.001.001	CRIMINAL JUSTICE ASSISTA	909,591	1,087,552	0	0
155.001.001	VETERAN'S RELIEF	12,753	54,395	10,102	0
160.001.001	MENTAL HEALTH & RETARE	708	82,559	0	0
165.001.001	TREASURER'S OPERATION &	2,496	16,448	1,610	0
170.001.001	TOURIST & CONVENTION FU	95,283	215,722	27,200	2,000
173.001.001	COMMUNITY VISIONING FUI	14,183	0	0	0
175.001.001	ELECTION RESERVE FUND	0	16,844	3,981	0
177.001.001	GIS AND MAPPING RESERVE	268	1,786	1,450	0
180.001.001	WATERSHED PLANNING GR/	0	93,666	0	1,422,679
185.001.001	REGIONAL JAIL EDUCATION	0	23,357	28,621	2,947
186.001.001	FOREST TITLE III FUND	0	350,651	0	0
188.001.001	FAIRGROUNDS IMPROVEME	821	1,827	1,466	0
195.001.001	CAPITAL IMPROVEMENT FU	68,134	1,122,831	1,845,154	0
198.001.001	DISTRESSED COUNTIES TAX	0	867,148	305,906	0
	****GROUP TOTALS****	1,345,770	14,969,195	7,863,163	1,448,766
210.001.001	JUVENILE BUILDING FINAN	0	1,093,649	1,472,677	0
	****GROUP TOTALS****	0	1,093,649	1,472,677	0
301.001.001	REAL ESTATE EXCISE TAX 1	0	0	0	0
302.001.001	REAL ESTATE EXCISE TAX 2	0	0	0	1,455,692
305.001.001	JUVENILE CONSTRUCTION F	0	1,225	12	0
325.001.001	FAIRGROUND CONSTRUCTIC	976	1,160	877	0

TOTAL AVAILABLE	INVESTMENT ACQUIRED	TRANS-OUT CLAIMS/PAY	OTHER TRANS-OUT	DISB	TOTAL USED	ENDING BALANCE
\$24,209,666	\$0	\$20,658,350	\$2,689,084	\$1,579	\$23,349,013	\$860,653
1,727,944	1,327,944	0	400,000	0	1,727,944	0
25,937,610	1,327,944	20,658,350	3,089,084	1,579	25,076,957	860,653
14,157,761	5,549,194	8,550,521	7,967	50,079	14,157,761	0
37,568	12,567	25,000	0	0	37,567	1
19,158	1,254	10,482	0	0	11,736	7,422
0	0	0	0	0	0	0
46,406	46,406	0	0	0	46,406	0
61,922	46,833	14,952	0	0	61,785	137
320,330	0	225,889	0	0	225,889	94,441
77,541	0	38,692	2,200	0	40,892	36,649
23,881	356	23,124	0	400	23,880	1
197,194	56,475	140,604	0	0	197,079	115
41,294	0	40,510	434	350	41,294	0
770,231	0	729,086	41,145	0	770,231	0
6,450	0	4,686	0	0	4,686	1,764
238,085	0	174,624	0	0	174,624	63,461
175,708	54,536	121,020	0	150	175,706	2
537,326	118,572	418,685	60	0	537,317	9
18,276	0	7,355	0	0	7,355	10,921
126,932	13,158	113,738	0	0	126,896	36
78,692	0	57,296	0	0	57,296	21,396
1,997,143	0	1,246,111	0	0	1,246,111	751,032
77,250	5,597	68,039	0	0	73,636	3,614
83,267	0	82,556	0	0	82,556	711
20,554	11,989	6,603	0	0	18,592	1,962
340,205	62,518	209,921	0	0	272,439	67,766
14,183	0	1,000	0	0	1,000	13,183
20,825	15,360	2,959	2,505	0	20,824	1
3,504	786	1,726	0	0	2,512	992
1,516,345	0	29,055	0	0	29,055	1,487,290
54,925	22,246	32,679	0	0	54,925	0
350,651	0	0	0	0	0	350,651
4,114	2,647	1,466	0	0	4,113	1
3,036,119	665,933	914,494	1,455,692	0	3,036,119	0
1,173,054	813,560	359,494	0	0	1,173,054	0
25,626,894	7,499,987	13,652,367	1,510,003	50,979	22,713,336	2,913,558
2,566,326	1,743,651	822,675	0	0	2,566,326	0
2,566,326	1,743,651	822,675	0	0	2,566,326	0
0	0	0	0	0	0	0
1,455,692	1,455,692	0	0	0	1,455,692	0
1,237	1,226	11	0	0	1,237	0
3,013	2,136	877	0	0	3,013	0

**CHELAN COUNTY**  
**SCHEDULE OF CASH ACTIVITY - SCHEDULE 11**  
**FOR THE YEAR ENDING DECEMBER 31, 2001**

FUND NO	DESCRIPTION	BEGINNING BALANCE	RECEIPTS	INVESTMENT SALES	TRANS-IN
***GROUP TOTALS***		\$976	\$2,385	\$889	\$1,455,692
401.001.001	SOLID WASTE	0	670,469	290,552	32,472
403.001.001	SOLID WASTE PLANNING & I	0	272,077	125,724	12,029
410.001.001	CHELAN COUNTY FAIR	17	445,956	196,261	5,514
420.001.001	PUBLIC EDUCATION FUND	7,077	10,088	0	0
***GROUP TOTALS***		7,094	1,398,590	612,537	50,015
510.001.001	TOTAL ER & R FUND	0	3,242,898	1,708,193	13,986
520.001.001	DEPT. OF INFORMATION SEF	169,234	517	120,877	0
525.001.001	INDUSTRIAL INSURANCE FU	60,763	237,289	49,900	0
526.001.001	CHELAN COUNTY HEALTH I	0	3,024,926	2,115,286	162,925
530.001.001	CHELAN COUNTY MOTOR PC	109,628	478,816	0	3,562
535.001.001	UNEMPLOYMENT COMP. FU	28,887	55,646	54,746	0
540.001.001	TORT CLAIM & INS FUND	0	715,907	111,952	0
550.001.001	REGIONAL JUSTICE CENTER	389,871	4,213,478	0	2,658
550.001.002	REGIONAL JUSTICE CENTER	800	3	803	0
***GROUP TOTALS***		759,183	11,969,480	4,161,757	183,131
620.001.001	FAIR ROYALTY EXPENSE FU	0	121	0	0
621.001.010	K9	172	1,900	0	0
621.001.020	DARE	1,974	1,600	0	0
621.001.030	POSSE	66	0	0	0
621.001.040	CRIME PREVENTION	450	0	0	0
621.001.050	GREAT	431	0	0	0
621.001.060	MARINE PATROL	0	250	0	294
621.001.070	COMMUNITY RESOURCE OF	1,045	251	0	0
621.001.080	SEARCH & RESCUE	5,289	950	0	0
621.001.090	SWIFT WATER RESCUE TEA	0	880	0	0
625.001.001	JUVENILE DONATION FUND	823	173	0	0

TOTAL AVAILABLE	INVESTMENT PURCHASED	TRANS-OUT CLAIMS/PAY	OTHER TRANS-OUT	DISB	TOTAL USED	ENDING BALANCE
\$1,459,942	\$1,459,054	\$888	\$0	\$0	\$1,459,942	\$0
993,493	458,394	503,648	12,705	18,746	993,493	0
409,830	239,619	144,753	25,458	0	409,830	0
647,748	248,962	398,092	0	556	647,610	138
17,165	0	8,974	0	0	8,974	8,191
2,068,236	946,975	1,055,467	38,163	19,302	2,059,907	8,329
4,965,077	2,790,394	2,173,331	1,331	21	4,965,077	0
290,628	1,067	26,779	262,783	0	290,629	(1)
347,952	1,967	306,117	0	0	308,084	39,868
5,303,137	2,067,825	3,185,058	0	0	5,252,883	50,254
592,006	0	462,781	0	342	463,123	128,883
139,279	80,398	58,882	0	0	139,280	(1)
827,859	220,899	606,959	0	0	827,858	1
4,606,007	0	4,315,701	192	0	4,315,893	290,114
1,606	803	0	803	0	1,606	0
17,073,551	5,163,353	11,135,608	265,109	363	16,564,433	509,118
121	121	0	0	0	121	0
2,072	0	1,750	0	0	1,750	322
3,574	0	304	0	0	304	3,270
66	0	0	0	0	0	66
450	0	255	0	0	255	195
431	0	0	0	0	0	431
544	0	0	0	0	0	544
1,296	0	1,252	0	0	1,252	44
6,239	0	0	0	0	0	6,239
880	0	0	0	0	0	880
996	0	25	0	0	25	971

**CHELAN COUNTY**  
**SCHEDULE OF CASH ACTIVITY - SCHEDULE 11**  
**FOR THE YEAR ENDING DECEMBER 31, 2001**

FUND NO	DESCRIPTION	BEGINNING	RECEIPTS	INVESTMENT	TRANS-IN
		BALANCE		SALES	
628.001.001	LOCAL LAW ENFORCEMENT	\$0	\$22,335	\$11,941	\$0
629.001.001	MARINE PATROL DONATION	294	0	0	0
	****GROUP TOTALS****	10,544	28,460	11,941	294
630.001.001	CHELAN COUNTY TRAINING	0	54	1,399	0
631.001.001	REGIONAL JAIL PRISONER F	0	135,698	53,018	583
632.001.001	COUNTY ROAD RETAINAGE	0	55,762	94,140	0
633.001.001	COM DEV BLOCK GR PASS T	0	131,937	0	0
634.001.010	CASA PROGRAM	3,590	15,921	0	0
635.001.001	CH-DO COMM NETWORK GR	(8,046)	59,380	0	0
636.001.001	SUBSTANCE ABUSE FUND	0	0	0	41,145
637.001.001	INFRASTRUCTURE INPROV P	0	125,747	657,346	0
638.001.001	PASS-THROUGH RESOURCES	41	0	0	0
639.001.001	LID 85-1	0	1,808	6,198	0
640.001.001	CHELAN DOUGLAS HEALTH	8,853	3,262,726	2,580,458	1,133
644.001.001	NORTH CENTRAL REGIONAL	677,663	6,407,548	1,620,600	1,529
645.001.001	NCR AUTOMATION RESERVI	0	19,085	0	0
646.001.001	NCR LIBRARY BUILDING RE	0	137,343	0	0
647.001.001	NCR LIBRARY PAYROLL RES	0	72,126	0	0
648.001.001	LINK TRANSIT GENERAL FU	367,135	7,737,316	3,233,039	0
649.001.001	LINK - ARBITRAGE REBATE	0	1,649	0	0
650.001.001	LINK LSTGO BOND 1998	0	0	0	488,569
650.001.005	LINK LSTGO BOND 1998 RES	0	28,692	488,369	469,000
	****GROUP TOTALS****	1,049,236	18,192,792	8,734,567	1,001,959
651.001.001	TV RECEPTION IMPROV. DIS	1,182	3,762	4,765	177
	****GROUP TOTALS****	1,182	3,762	4,765	177
652.001.001	STATE REFUND LEVY	92	4,087	0	0
652.001.002	GUN PERMITS-DEPT. OF LIC	702	11,308	0	0
652.001.003	COMPENSATION FOR WILDL	0	400	0	0
652.001.004	STATE FOREST FIRE PROTEC	2,038	164,550	0	0
652.001.005	STATE SCHOOL	96,811	15,437,475	0	0
652.001.006	STATE PATROL HIGHWAY A	1,623	20,035	0	0
652.001.007	DEATH INVESTN-TOXICOLO	271	3,281	0	0
652.001.008	JUDICIAL INFORMATION SY	5,803	109,878	0	0
652.001.010	ARCHIVES & RECORDS MAN	1,319	20,418	0	0
652.001.011	REAL ESTATE EXCISE TAX	251,106	3,173,636	0	0
652.001.013	STATE MARRIAGE LICENSE	750	9,840	0	0
652.001.014	FILING FEES-COURT OF APPI	267	9,829	0	0
652.001.015	STATE MAPS & SURVEY FEE	260	4,472	0	0
652.001.016	PSEA - SUPERIOR COURT	8,123	118,941	0	0
652.001.018	CRIME LABORATORY ANAL	380	8,260	0	0
652.001.019	PSEA - DISTRICT COURT	45,205	705,652	0	0
652.001.020	CENTENNIAL D & M SURCH/	1,319	20,252	0	0

TOTAL AVAILABLE	INVESTMENT PURCHASED	TRANS-OUT CLAIMS/PAY	OTHER TRANS-OUT	DISB	TOTAL USED	ENDING BALANCE
\$34,276	\$20,513	\$13,763	\$0	\$0	\$34,276	\$0
294	0	0	294	0	294	0
51,239	20,634	17,349	294	0	38,277	12,962
1,453	58	1,395	0	0	1,453	0
189,299	61,993	127,306	0	0	189,299	0
149,902	59,272	0	0	90,630	149,902	0
131,937	0	131,937	0	0	131,937	0
19,511	0	19,511	0	0	19,511	0
51,334	0	51,334	0	0	51,334	0
41,145	0	0	0	0	0	41,145
783,093	125,749	657,344	0	0	783,093	0
41	0	0	41	0	41	0
8,006	1,428	0	0	6,578	8,006	0
5,853,170	2,720,408	3,079,446	0	40,464	5,840,318	12,852
8,707,340	2,559,581	5,615,144	0	250	8,174,975	532,365
19,085	19,085	0	0	0	19,085	0
137,343	137,343	0	0	0	137,343	0
72,126	72,126	0	0	0	72,126	0
11,337,490	3,061,613	0	469,200	7,430,436	10,961,249	376,241
1,649	1,649	0	0	0	1,649	0
488,569	0	0	0	488,569	488,569	0
986,061	497,692	0	488,369	0	986,061	0
28,978,554	9,317,997	9,683,417	957,610	8,056,927	28,015,951	962,603
9,886	602	7,958	0	0	8,560	1,326
9,886	602	7,958	0	0	8,560	1,326
4,179	0	0	0	4,149	4,149	30
12,010	0	0	0	11,039	11,039	971
400	0	0	0	0	0	400
166,588	0	0	0	165,233	165,233	1,355
15,534,286	0	0	0	15,448,574	15,448,574	85,712
21,658	0	0	0	20,206	20,206	1,452
3,552	0	0	0	3,297	3,297	255
115,681	0	0	0	107,555	107,555	8,126
21,737	0	0	0	19,911	19,911	1,826
3,424,742	0	0	0	3,171,395	3,171,395	253,347
10,590	0	0	0	9,945	9,945	645
10,096	0	0	0	6,413	6,413	3,683
4,732	0	0	0	4,212	4,212	520
127,064	0	0	0	118,171	118,171	8,893
8,640	0	0	0	5,257	5,257	3,383
750,857	0	0	0	697,538	697,538	53,319
21,571	0	0	0	19,813	19,813	1,758

**CHELAN COUNTY**  
**SCHEDULE OF CASH ACTIVITY - SCHEDULE 11**  
**FOR THE YEAR ENDING DECEMBER 31, 2001**

FUND NO	DESCRIPTION	BEGINNING	RECEIPTS	INVESTMENT	TRANS-IN
		BALANCE		SALES	
652.001.021	SCHOOL ZONE SAFETY	\$377	\$10,501	\$0	\$0
652.001.022	VEHICLE LICENSING FRAUD	0	0	0	0
652.001.023	EMS & TRAUMA CARE SYST	2,208	41,231	0	0
652.001.024	BUILDING CODE COUNCIL A	135	2,645	0	0
	***GROUP TOTALS***	418,789	19,876,691	0	0
653.001.001	NORTH CENTRAL E.S.D.	613,429	12,839,237	1,213,535	0
653.001.003	N C ESD WORKERS' COMP. T	45,194	1,987,034	831,910	0
653.001.007	N C ESD UNEMPLOYMENT C	3,739	420,901	59,448	0
654.001.021	SD 19 GENERAL	294,426	6,702,802	244,700	0
654.001.023	SD 19 ASB FUND	4,203	65,372	14,995	0
654.001.025	SD 19 TRANSPORTATION VE	73	22,150	58,850	17,000
654.001.027	SD 19 EXPENDABLE TRUST	0	35,886	0	0
654.001.030	SD 19 DEBT SERVICE	10,204	581,088	300,077	0
654.001.035	SD 19 CAPITAL PROJECTS	0	10	0	0
654.001.041	SD 69 GENERAL	4,586	70,168	5,594,200	0
654.001.055	SD 69 CAPITAL PROJECTS	73	0	609,100	0
654.001.061	SD 70J GENERAL	0	10,009	0	0
654.001.070	SD 70J DEBT SERVICE	\$0	\$147	\$0	\$0
654.001.081	SD 127 GENERAL	208,524	2,861,365	2,092,816	0
654.001.083	SD 127 ASB	1,993	51,099	186,600	0
654.001.085	SD 127 TRANSPORTATION VI	31,376	7,792	0	2,000
654.001.087	SD 127 EXPENDABLE TRUST	0	0	0	0
654.001.090	SD 127 DEBT SERVICE	1,873	271,318	723,800	0
654.001.095	SD 127 CAPITAL PROJECTS	2,766	847	34,754	36,000
654.001.100	SD 129 GENERAL	432,626	10,016,799	608,350	0
651.001.103	SD 129 ASB	12,928	192,271	34,205	0
654.001.105	SD 129 TRANSPORTATION VI	2	16,356	8,380	78,000
654.001.110	SD 129 DEBT SERVICE	7,642	880,715	549,000	222,155
654.001.115	SD 129 CAPITAL PROJECTS	5	0	0	0
654.001.121	SD 222 GENERAL	653,105	10,058,149	1,021,000	0
654.001.123	SD 222 ASB	61,297	267,419	1,994,000	0
654.001.125	SD 222 TRANSPORTATION VI	16,967	19,068	20,327	73,500
654.001.127	CASMERE SD 222 EXPENDAE	0	0	0	0
654.001.130	SD 222 DEBT SERVICE	37,573	875,489	4,400,000	18,430
654.001.133	SD 222 NONEXPENDABLE TR	344	3,509	431,079	0
654.001.135	SD 222 CAPITAL PROJECTS	6	0	0	0
654.001.161	SD 228 GENERAL	903,706	10,367,700	2,804,744	61,224
654.001.163	SD 228 ASB	18,623	232,055	819,750	0
654.001.165	SD 228 TRANSPORTATION VI	387	39,044	650,250	40,500
654.001.170	SD 228 DEBT SERVICE	22,787	1,167,386	2,877,250	207,529
654.001.175	SD 228 CAPITAL PROJECTS	74,172	7,750	1,844,990	0
654.001.201	SD 246 GENERAL	2,658,389	46,841,483	18,085,000	0
654.001.203	SD 246 ASB	43,041	694,047	5,114,400	0
654.001.205	SD 246 TRANSPORTATION VI	349	69,669	2,075,500	0
654.001.207	SD 246 EXPENDABLE TR	0	3,183	500	0

TOTAL AVAILABLE	INVESTMENT PURCHASED	TRANS-OUT CLAIMS/PAY	OTHER TRANS-OUT	DISB	TOTAL USED	ENDING BALANCE
\$10,878	\$0	\$0	\$0	\$9,885	\$9,885	\$993
0	0	0	0	0	0	0
43,439	0	0	0	40,683	40,683	2,756
2,780	0	0	0	2,586	2,586	194
20,295,480	0	0	0	19,865,862	19,865,862	429,618
14,666,201	4,476,440	0	0	9,961,828	14,438,268	227,933
2,864,138	717,297	0	0	1,840,462	2,557,759	306,379
484,088	262,116	0	0	203,308	465,424	18,664
7,241,928	478,850	0	17,000	6,464,224	6,960,074	281,854
84,570	24,165	0	0	57,896	82,061	2,509
98,073	22,162	0	0	75,911	98,073	0
35,886	35,886	0	0	0	35,886	0
891,369	319,134	0	0	156,680	475,814	415,555
10	10	0	0	0	10	0
5,668,954	5,527,200	0	0	134,578	5,661,778	7,176
609,173	608,400	0	0	768	609,168	5
10,009	0	0	0	10,009	10,009	0
\$147	\$0	\$0	\$0	\$147	\$147	\$0
5,162,705	2,077,893	0	38,000	2,819,722	4,935,615	227,090
239,692	182,500	0	0	50,180	232,680	7,012
41,168	41,168	0	0	0	41,168	0
0	0	0	0	0	0	0
996,991	758,600	0	0	61,815	\$820,415	\$176,576
74,367	36,847	0	0	34,754	71,601	2,766
11,057,775	766,203	0	300,155	9,433,212	10,499,570	558,205
239,404	65,105	0	0	159,859	224,964	14,440
102,738	16,359	0	0	86,379	102,738	0
1,659,512	546,230	0	0	338,395	884,625	774,887
5	0	0	0	0	0	5
11,732,254	1,051,000	0	91,930	10,143,048	11,285,978	446,276
2,322,716	2,009,000	0	0	263,453	2,272,453	50,263
129,862	39,924	0	0	89,914	129,838	24
0	0	0	0	0	0	0
5,331,492	4,355,000	0	0	81,164	4,436,164	895,328
434,932	432,627	0	0	1,789	434,416	516
6	0	0	0	0	0	6
14,137,374	2,531,994	0	248,029	10,958,776	13,738,799	398,575
1,070,428	781,500	0	0	257,698	1,039,198	31,230
730,181	729,750	0	0	0	729,750	431
4,274,952	2,917,250	0	61,224	640,827	3,619,301	655,651
1,926,912	1,584,240	0	0	342,405	1,926,645	267
67,584,872	17,305,000	0	69,861	48,297,272	65,672,133	1,912,739
5,851,488	5,120,600	0	0	694,387	5,814,987	36,501
2,145,518	1,845,100	0	0	300,265	2,145,365	153
3,683	3,183	0	0	500	3,683	0

**CHELAN COUNTY**  
**SCHEDULE OF CASH ACTIVITY - SCHEDULE 11**  
**FOR THE YEAR ENDING DECEMBER 31, 2001**

FUND NO	DESCRIPTION	BEGINNING	RECEIPTS	INVESTMENT	TRANS-IN
		BALANCE		SALES	
654.001.210	SD 246 DEBT SERVICE	\$83,677	\$3,549,512	\$9,797,600	\$0
654.001.215	SD 246 CAPITAL PROJECTS	826	36,580	9,936,747	69,861
	****GROUP TOTALS****	<u>6,250,911</u>	<u>111,265,409</u>	<u>75,037,857</u>	<u>826,199</u>
656.001.051	FIRE NO 1 HELICOPTER	3,018	0	0	0
656.001.052	FIRE NO 1 HELICOPTER RESI	0	0	50,703	3,269
656.001.101	FIRE NO 1 EXPENSE	11,783	1,230,702	779,250	492,336
656.001.103	FIRE NO 1 HELICOPTER RESI	0	2,044	40,559	75,862
656.001.105	FIRE NO 1 RESERVE	0	16,596	479,075	423,777
656.001.107	FIRE NO 1 HELICOPTER	0	105,405	0	50,576
656.001.110	FIRE NO 1 BOND	7,105	290,604	0	0
656.001.301	FIRE NO 3 EXPENSE	4,287	378,789	199,485	52,681
656.001.305	FIRE NO 3 CONSTRUCTION	0	81,370	104,830	0
656.001.310	FIRE NO 3 BOND	3	95,235	25,373	0
656.001.320	FIRE NO 3 LTGO 2001 BOND	0	0	0	4,754
656.001.401	FIRE NO 4 EXPENSE	657	106,111	225,608	5,747
656.001.405	FIRE NO 4 SURPLUS	0	230	0	0
656.001.410	FIRE NO 4 DEBT SERVICE	68	18,271	12,944	469
656.001.501	FIRE NO 5 EXPENSE	4,676	261,665	100,200	552
656.001.601	FIRE NO 6 EXPENSE	1	241,789	6,746	10,000
656.001.605	FIRE NO 6 RESERVE	0	8,580	10,000	50,000
656.001.610	FIRE NO 6 LTGO BOND 1994	0	72	0	67,742
656.001.615	FIRE NO 6 EQUIPMENT RESE	0	37,002	0	0
656.001.701	FIRE NO 7 EXPENSE	21,651	706,298	255,154	1,312
656.001.710	FIRE NO 7 BOND	19	109,929	80,020	0
656.001.801	FIRE NO 8 EXPENSE	32,457	110,108	0	61
656.001.901	FIRE NO 9 EXPENSE	8,565	226,711	99,147	864
656.001.907	FIRE NO 9 RESERVE	0	6,231	0	25,000
656.001.910	FIRE NO 9 BOND	6,499	70,598	0	0
	****GROUP TOTALS****	<u>100,789</u>	<u>4,104,340</u>	<u>2,469,094</u>	<u>1,265,002</u>
657.001.101	CEMETERY NO 1 MAINTENA	232	15,162	3,329	0
657.001.103	CEMETERY NO 1 BEAUTIFIC	0	98	0	0
657.001.201	CEMETERY NO 2 MAINTENA	39,399	18,121	0	0
657.001.301	CEMETERY NO 3 MAINTENA	24,546	29,832	0	0
657.001.401	CEMETERY NO 4 MAINTENA	43,760	148,578	0	0
657.001.501	CEMETERY NO 5 MAINTENA	2,009	2,206	0	0
	****GROUP TOTALS****	<u>109,946</u>	<u>213,997</u>	<u>3,329</u>	<u>0</u>
671.001.101	PORT OF CHELAN COUNTY C	1,076,529	3,556,413	1,464,355	0
671.001.110	PORT BOND REDEMPTION	14,605	1,139	0	639,140
672.001.101	PANGBORN FIELD	49,828	1,804,704	0	0
	****GROUP TOTALS****	<u>1,140,962</u>	<u>5,362,256</u>	<u>1,464,355</u>	<u>639,140</u>

TOTAL AVAILABLE	INVESTMENT PURCHASED	TRANS-OUT CLAIMS/PAY	OTHER TRANS-OUT	DISB	TOTAL USED	ENDING BALANCE
\$13,430,789	\$9,646,600	\$0	\$0	\$1,935,632	\$11,582,232	\$1,848,557
10,044,014	9,810,247	0	0	233,131	10,043,378	636
193,380,376	77,125,580	0	826,199	106,130,388	184,082,167	9,298,209
3,018	0	0	3,018	0	3,018	0
53,972	3,269	0	50,703	0	53,972	0
2,514,071	800,204	1,273,433	433,777	0	2,507,414	6,657
118,465	77,656	0	40,809	0	118,465	0
919,448	440,372	0	479,075	0	919,447	1
155,981	0	54,385	25,160	0	79,545	76,436
297,709	88,878	0	0	75,746	164,624	133,085
635,242	251,402	377,278	4,754	0	633,434	1,808
186,200	80,828	52,724	52,648	0	186,200	0
120,611	94,463	0	0	26,148	120,611	0
4,754	0	0	0	4,754	4,754	0
338,123	316,179	17,175	469	0	333,823	4,300
230	230	0	0	0	230	0
31,752	7,521	0	5,747	18,483	31,751	1
367,093	164,668	201,764	0	550	366,982	111
258,536	6,291	119,023	117,742	0	243,056	15,480
68,580	58,510	0	10,000	0	68,510	70
67,814	0	0	0	13,911	13,911	53,903
37,002	37,002	0	0	0	37,002	0
984,415	265,517	679,926	0	0	945,443	38,972
189,968	165,245	0	0	23,442	188,687	1,281
142,626	4,693	74,252	0	0	78,945	63,681
335,287	76,456	190,899	25,000	0	292,355	42,932
31,231	31,231	0	0	0	31,231	0
77,097	0	0	0	17,887	17,887	59,210
7,939,225	2,970,615	3,040,859	1,248,902	180,921	7,441,297	497,928
18,723	3,078	13,491	0	0	16,569	2,154
98	98	0	0	0	98	0
57,520	635	9,556	0	0	10,191	47,329
54,378	0	31,781	0	0	31,781	22,597
192,338	14,542	113,244	0	0	127,786	64,552
4,215	397	0	0	0	397	3,818
327,272	18,750	168,072	0	0	186,822	140,450
6,097,297	638,557	0	639,140	4,673,578	5,951,275	146,022
654,884	0	0	0	218,176	218,176	436,708
1,854,532	0	0	0	1,810,830	1,810,830	43,702
8,606,713	638,557	0	639,140	6,702,584	7,980,281	626,432

**CHELAN COUNTY**  
**SCHEDULE OF CASH ACTIVITY - SCHEDULE 11**  
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FUND NO	DESCRIPTION	BEGINNING	INVESTMENT		TRANS-IN
		BALANCE	RECEIPTS	SALES	
674.001.201	LAKE CHELAN SEWER	\$0	\$107,140	\$107,140	\$0
674.001.230	LAKE CHELAN SEWER REVE	0	1	0	0
	****GROUP TOTALS****	0	107,141	107,140	0
675.001.101	MANSON PARK & RECREATI	524	136,259	104,617	32,729
675.001.109	MANSON PARK-WAPATO LA	1	61,542	0	68,841
677.001.001	UPPER VALLEY PARK & REC	863	41,836	229,732	0
677.001.110	UPPER VALLEY PARK & REC	0	76,804	0	0
	****GROUP TOTALS****	1,388	316,441	334,349	101,570
681.001.101	BRAE BURN MOSQUITO DIST	1,019	538	0	0
682.001.105	CHELAN FALLS WATER LOA	0	662	0	0
682.001.110	CHELAN FALLS WTR DEBT S	761	14,250	0	0
682.001.240	MALAGA WATER REVENUE	0	0	0	7,586
682.001.250	MALAGA WATER PRJ. 1 BON	17,825	42,663	0	0
682.001.255	MALAGA WTR PROJECT 1 BC	16,981	8,700	0	0
682.001.260	MALAGA WATER REVENUE	0	10,914	0	8,000
682.001.262	MALAGA WTR REV BD 2001	0	0	0	66,374
682.001.265	MALAGA WATER TRUST	3,569	1,265	0	0
682.001.270	MALAGA WATER ULID NO 1	38,159	88,543	76,328	50
682.001.275	MALAGA WATER ULID NO 1	4,000	9,294	0	0
682.001.280	MALAGA WATER DISTRICT	23,559	496,273	403,957	34,371
682.001.285	MALAGA WATER DISTRICT	0	7,088	0	0
682.001.290	MALAGA WATER CAPITAL II	10,998	7,900	0	0
682.001.292	MALAGA WATER DIST. - PRC	50	1,964	0	0
682.001.301	3 LAKES WATER DISTRICT M	21,851	57,837	0	0
682.001.380	3 LAKES WATER DIST. REVE	0	1,778	0	0
682.001.401	ALPINE WATER MAINTENAN	868	30,458	14,738	0
682.001.415	ALPINE WATER RESERVE	0	1,449	0	0
682.001.420	ALPINE WATER ULID NO 1	13,867	224,743	87,350	0
682.001.430	ALPINE WATER REVENUE BC	0	0	0	59,913
682.001.440	ALPINE WATER PW FISH LA	0	0	0	40,824
682.001.501	PESHASTIN WATER DISTRIC	4,728	109,258	19,309	0
682.001.601	CH RIVER ISENHART DOMES	0	79,510	0	121,341
	****GROUP TOTALS****	158,235	1,195,087	601,682	338,459
683.001.001	BEEHIVE IRRIGATION MAIN	13,089	14,598	0	0
683.001.051	CHELAN FALLS IRRIGATION	699	12,352	0	0
683.001.070	CHELAN FALLS IRRIG BOND	33,940	39,104	0	0
683.001.101	CHELAN RIVER IRRIGATION	27,859	61,796	74,489	2,014
683.001.105	CHELAN RIVER BOND RESEF	610	0	0	0
683.001.110	CHELAN RIVER IRRIGATION	348	23	0	0
683.001.115	CHELAN RIVER CONSTRUCT	0	102	3,194	3,163
683.001.130	CHELAN RIVER ISENHART L	0	0	0	1,263,861
683.001.135	CH RIVER ISENHART CONST.	7	118,871	1,301,153	152,790
683.001.151	ENTIAT IRRIGATION MAINTI	7,100	33,423	5,527	448

TOTAL AVAILABLE	INVESTMENT PURCHASED	TRANS-OUT CLAIMS/PAY	OTHER TRANS-OUT	DISB	TOTAL USED	ENDING BALANCE
\$214,280	\$107,140	\$24,977	\$0	\$82,164	\$214,281	(\$1)
1	1	0	0	0	1	0
214,281	107,141	24,977	0	82,164	214,282	(1)
274,129	42,740	147,349	68,634	0	258,723	15,406
130,384	0	99,791	30,068	0	129,859	525
272,431	42,698	229,725	0	0	272,423	8
76,804	0	0	0	26,212	26,212	50,592
753,748	85,438	476,865	98,702	26,212	687,217	66,531
1,557	0	738	0	0	738	819
662	662	0	0	0	662	0
15,011	0	0	0	14,250	14,250	761
7,586	0	0	0	7,586	7,586	0
60,488	0	0	7,586	26,044	33,630	26,858
25,681	0	0	0	0	0	25,681
18,914	0	0	0	0	0	18,914
66,374	0	0	33,187	0	33,187	33,187
4,834	0	0	1,109	0	1,109	3,725
203,080	121,860	0	0	76,328	198,188	4,892
13,294	13,294	0	0	0	13,294	0
958,160	403,957	449,813	74,374	38	928,182	29,978
7,088	7,088	0	0	0	7,088	0
18,898	0	0	0	0	0	18,898
2,014	0	0	50	0	50	1,964
79,688	27,053	35,610	0	0	62,663	17,025
1,778	1,381	0	0	0	1,381	397
46,064	3,675	41,370	0	0	45,045	1,019
1,449	1,449	0	0	0	1,449	0
325,960	225,222	0	100,737	0	325,959	1
59,913	0	0	0	59,913	59,913	0
40,824	0	0	0	40,824	40,824	0
133,295	21,119	110,849	0	0	131,968	1,327
200,851	0	82,229	111,666	7,754	201,649	(798)
2,293,463	826,760	720,609	328,709	232,737	2,108,815	184,648
27,687	1,343	10,442	0	0	11,785	15,902
13,051	4,240	5,074	0	0	9,314	3,737
73,044	0	0	0	35,297	35,297	37,747
166,158	2,522	74,793	88,843	0	166,158	0
610	0	0	610	0	610	0
371	0	0	0	0	0	371
6,459	102	6,326	0	0	6,428	31
1,263,861	0	0	0	1,263,861	1,263,861	0
1,572,821	223,470	17,215	1,327,221	0	1,567,906	4,915
46,498	1,561	41,413	0	0	42,974	3,524

**CHELAN COUNTY**  
**SCHEDULE OF CASH ACTIVITY - SCHEDULE 11**  
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FUND NO	DESCRIPTION	BEGINNING	RECEIPTS	INVESTMENT	TRANS-IN
		BALANCE		SALES	
683.001.160	ENTIAT IRRIGATION BOND	\$0	\$21,851	\$11,405	\$0
683.001.201	GREATER WENATCHEE	0	102,104	0	0
683.001.251	ICICLE IRRIGATION MAINT	935	601,815	221,800	0
683.001.262	ICICLE NDP LOAN REPAYME	2	403	21,591	0
683.001.301	ISENHART IRRIGATION MAINT	94	96,852	54,692	0
683.001.401	LOWER SQUILCHUCK MAIN	20,285	23,500	33,000	0
683.001.405	LOWER SQUILCHUCK CONST	42	0	0	0
683.001.410	LOWER SQUILCHUCK BOND	0	31,901	49,127	4,800
683.001.415	LOWER SQUILCHUCK RESER	0	1,975	4,800	7,415
683.001.451	LOWER STEMILT MAINTENAN	127,523	138,711	0	0
683.001.460	LOWER STEMILT DEBT SERV	7,721	37,717	0	11,172
683.001.465	LOWER STEMILT CONSTRU	211	0	0	0
683.001.501	MILLERDALE IRRIGATION M	45,149	32,585	0	0
683.001.551	PESHASTIN IRRIGATION MA	203	349,593	144,413	0
683.001.570	PESHASTIN SATE LOAN RES	2	1,331	9,711	0
683.001.601	STEMILT IRRIGATION MAIN	16,687	249,172	65,350	53,675
683.001.612	STEMILT 1987 REVENUE BON	0	0	0	35,790
683.001.614	STEMILT 1988 REVENUE BON	0	0	0	20,802
683.001.625	STEMILT CONSTRUCTION 91	0	0	0	13,506
683.001.630	STEMILT LID NO 2 MAINTEN	1	54,301	83,129	28,300
683.001.640	STEMILT LID NO 3 DEBT SER	0	0	0	18,474
683.001.651	WENATCHEE CHIWAWA MA	40,639	52,409	0	0
683.001.701	WENATCHEE HEIGHTS REC.	14,332	156,027	0	30,809
683.001.703	WEN HGTS REC. REHAB CON	0	0	0	22,988
683.001.705	WEN HGTS UPPER WHEELER	34,672	2,048	0	155
683.001.707	WENATCHEE HEIGHTS REC.	0	155	155	0
683.001.710	WEN HGTS REC. REV BOND	0	0	0	47,010
683.001.712	WEN HGTS REC-SPRING HILI	0	6,726	19,263	13,035
683.001.731	WEN HTS REC. EMER PROJE	0	0	0	20,021
683.001.751	WENATCHEE RECLAMATION	35	1,214,688	585,836	25,350
683.001.755	WENATCHEE REC CAPITAL	0	18,119	23,393	75,886
683.001.780	WEN REC. REVENUE BOND	0	148,463	124,372	0
683.001.785	WRD LOCAL EQUIPMENT FIN	0	15,418	6,220	0
683.001.790	WRD COLLISION SELF-INSUR	0	1,677	5,352	0
****GROUP TOTALS****		392,185	3,639,810	2,847,972	1,851,464
684.001.820	CH CO WATER CONSERVANC	1,615	10,393	0	0
****GROUP TOTALS****		1,615	10,393	0	0
692.001.101	HOSPITAL DISTRICT NO 1 GE	320,921	4,343,480	0	372,736
692.001.103	HOSP 1 RESTRICTED CASH R	0	2,396,349	650,521	88,320
692.001.106	HOSPITAL NO 1 - WENATCHI	0	14,946	772,886	240,889
692.001.108	HOSP DIST. NO 1 RHAP FUN	10,344	(18,406)	176,055	55,000
692.001.110	HOSPITAL DISTRICT NO 1 BC	99	5	0	0
692.001.112	HOSP #1 1992 LTGO BOND	0	0	0	138,319

TOTAL AVAILABLE	INVESTMENT PURCHASED	TRANS-OUT CLAIMS/PAY	OTHER TRANS-OUT	DISB	TOTAL USED	ENDING BALANCE
\$33,256	\$21,656	\$0	\$0	\$11,600	\$33,256	\$0
102,104	0	0	0	102,104	102,104	0
824,550	78,759	676,913	0	0	755,672	68,878
21,996	390	0	0	21,606	21,996	0
151,638	39,084	84,406	11,415	16,390	151,295	343
76,785	19,671	53,816	0	0	73,487	3,298
42	0	0	0	0	0	42
85,828	41,412	0	7,415	37,000	85,827	1
14,190	9,390	0	4,800	0	14,190	0
266,234	0	112,375	11,172	0	123,547	142,687
56,610	0	0	0	37,718	37,718	18,892
211	0	0	0	0	0	211
77,734	1,066	23,682	0	0	24,748	52,986
494,209	142,665	351,040	0	0	493,705	504
11,044	1,322	0	0	9,711	11,033	11
384,884	1,288	231,195	116,872	0	349,355	35,529
35,790	0	0	0	35,790	35,790	0
20,802	0	0	0	20,802	20,802	0
13,506	0	0	0	13,506	13,506	0
165,731	73,908	14,694	53,675	23,453	165,730	1
18,474	0	0	0	18,474	18,474	0
93,048	142	31,040	0	0	31,182	61,866
201,168	0	109,423	80,066	660	190,149	11,019
22,988	0	0	0	22,988	22,988	0
36,875	0	1,837	22,988	0	24,825	12,050
310	155	0	155	0	310	0
47,010	0	0	0	47,010	47,010	0
39,024	19,561	19,463	0	0	39,024	0
20,021	0	0	0	20,021	20,021	0
1,825,909	573,703	1,141,712	75,886	32,285	1,823,586	2,323
117,398	94,005	0	23,393	0	117,398	0
272,835	148,463	0	0	124,372	272,835	0
21,638	15,418	0	0	6,220	21,638	0
7,029	1,677	4,434	917	0	7,028	1
8,731,431	1,516,973	3,011,293	1,825,428	1,900,868	8,254,562	476,869
12,008	0	5,179	0	0	5,179	6,829
12,008	0	5,179	0	0	5,179	6,829
5,037,137	0	0	537,556	4,389,989	4,927,545	109,592
3,135,190	3,135,190	0	0	0	3,135,190	0
1,028,721	623,831	0	313,000	91,889	1,028,720	1
222,993	177,448	0	45,546	0	222,994	(1)
104	0	0	0	0	0	104
138,319	0	0	0	36,689	36,689	101,630

**SCHEDULE OF CASH ACTIVITY - SCHEDULE 11  
FOR THE YEAR ENDING DECEMBER 31, 2001**

FUND NO	DESCRIPTION	BEGINNING	RECEIPTS	INVESTMENT	TRANS-IN
		BALANCE		SALES	
692.001.145	HOSPITAL DIST. NO 1 MEMO	\$0	\$632	\$14,542	\$0
692.001.147	HOSP #1 PLANT AND EQUIPM	0	262	17,359	11,728
692.001.150	HOSP #1 EMERG MEDICAL SI	3,197	5,382	0	3,300
692.001.201	HOSPITAL DISTRICT NO 2 GE	361,760	10,305,939	0	587,572
692.001.205	HOSPITAL DIST. NO 2 DEP	11,461	135,985	129,017	0
692.001.208	HOSPITAL DISTRICT #2 REH/	0	1,815	0	0
692.001.210	HOSPITAL DIST NO 2 BOND I	135	1,934	0	0
692.001.215	HOSPITAL DIST. #2 1989 LTG	10,000	0	0	83,070
692.001.225	HOSPITAL DIST. #2 1993 LTG	0	0	0	106,200
692.001.230	HOSPITAL DIST. #2 1994 LTG	0	0	0	32,065
692.001.235	HOSP #2 1998 LTGO REF BON	0	0	0	18,170
692.001.240	HOSPITAL DIST #2 2001 LTGC	0	987	0	49,650
692.001.250	HOSPITAL DISTRICT 2 AMBU	0	3,494	0	0
692.001.255	HOSP #2 EQUIP, IMPROV & R	0	630	0	0
692.001.260	HOSP #2 EMS FUND	1,068	491,842	224,369	0
692.001.270	HOSP #2 SR MEALS RESERVE	0	36,265	45,875	0
692.001.280	HOSPITAL DIST #2 HCFA GR/	0	0	0	0
****GROUP TOTALS****		718,985	17,721,541	2,030,624	1,787,019
693.001.001	CASHMERE	4,351	410,564	0	0
693.001.010	CASHMERE BOND	231	29,927	0	0
693.001.011	CHELAN	5,710	931,888	0	0
693.001.021	ENTIAT	1,217	100,883	0	0
693.001.030	LEAVENWORTH BOND	1,279	97,230	0	0
693.001.031	LEAVENWORTH	8,030	347,306	0	0
693.001.041	WENATCHEE	64,317	4,866,029	0	0
****GROUP TOTALS****		85,135	6,783,827	0	0
699.001.001	TRUST ACCOUNT	8,929	19,795	0	325
699.001.002	FORECLOSURE SALES TRUST	10,194	0	0	0
699.001.003	SALARY FUND	1,837,608	0	0	23,608,473
699.001.004	CLAIMS FUND	2,381,976	0	0	40,873,465
699.001.005	DEFERRED COMPENSATION	0	695,488	0	0
699.001.006	ADVANCE PERSONAL PROPE	21,543	21,204	0	0
699.001.007	ADVANCE REAL PROPERTY	17,769	30,962	0	0
699.001.008	REAL & PERSONAL SUSPENS	0	0	0	0
699.001.009	COUNTY TIMBER TAX ACCC	14,078	84,773	0	0
****GROUP TOTALS****		4,292,097	852,222	0	64,482,263
910.001.001	CHELAN CO LTGO BOND MS	0	29,266	0	0
920.001.001	CHELAN CO LTGO BOND JU	0	822,471	0	0
930.001.001	CHELAN CO LTGO BOND FA	0	56,558	0	0
940.001.001	CHELAN CO LTGO BONDS, 2	11,494	302,637	0	0
****GROUP TOTALS****		11,494	1,210,932	0	0
****TOTAL FUND CASH****		17,638,281	243,132,961	108,158,698	77,372,434
990.002.001	SURPLUS CASH INVESTED	(10,780,891)	0	97,792,502	0
**FINAL NET TOTALS**		\$6,857,390	\$243,132,961	\$205,951,200	\$77,372,434

TOTAL AVAILABLE	INVESTMENT PURCHASED	TRANS-OUT CLAIMS/PAY	OTHER TRANS-OUT	DISB	TOTAL USED	ENDING BALANCE
\$15,174	\$15,173	\$0	\$0	\$0	\$15,173	\$1
29,349	25,759	0	3,590	0	29,349	0
11,879	0	0	10,600	266	10,866	1,013
11,255,271	0	0	289,155	10,827,457	11,116,612	138,659
276,463	147,445	0	129,017	0	276,462	1
1,815	1,815	0	0	0	1,815	0
2,069	1,958	0	0	0	1,958	111
93,070	0	0	0	10,000	10,000	83,070
106,200	0	0	0	83,909	83,909	22,291
32,065	0	0	0	16,057	16,057	16,008
18,170	0	0	0	18,170	18,170	0
50,637	0	0	0	100	100	50,537
3,494	3,390	0	0	0	3,390	104
630	630	0	0	0	630	0
717,279	302,141	0	412,679	0	714,820	2,459
82,140	36,265	0	45,875	0	82,140	0
0	0	0	0	0	0	0
22,258,169	4,471,045	0	1,787,018	15,474,526	21,732,589	525,580
414,915	0	0	0	413,979	413,979	936
30,158	0	0	0	30,119	30,119	39
937,598	0	0	0	929,026	929,026	8,572
102,100	0	0	0	100,084	100,084	2,016
98,509	0	0	0	98,005	98,005	504
355,336	0	0	0	351,478	351,478	3,858
4,930,346	0	0	0	4,845,719	4,845,719	84,627
6,868,962	0	0	0	6,768,410	6,768,410	100,552
29,049	0	0	1,608	22,063	23,671	5,378
10,194	0	0	3,634	0	3,634	6,560
25,446,081	0	0	518	23,464,643	23,465,161	1,980,920
43,255,441	0	0	270,374	42,026,755	42,297,129	958,312
695,488	0	0	0	695,488	695,488	0
42,747	0	0	0	16,288	16,288	26,459
48,731	0	0	0	30,311	30,311	18,420
0	0	0	0	0	0	0
98,851	0	0	0	88,358	88,358	10,493
69,626,582	0	0	276,134	66,343,906	66,620,040	3,006,542
29,266	0	0	0	29,266	29,266	0
822,471	0	0	0	822,471	822,471	0
56,558	0	0	0	56,558	56,558	0
314,131	0	0	0	314,131	314,131	0
1,222,426	0	0	0	1,222,426	1,222,426	0
446,302,374	115,241,056	64,481,933	12,890,495	233,060,154	425,673,638	20,628,736
87,011,611	97,214,357	0	0	0	97,214,357	(10,202,746)
\$533,313,985	\$212,455,413	\$64,481,933	\$12,890,495	\$233,060,154	\$522,887,995	\$10,425,990

**CHELAN COUNTY**  
**SCHEDULE OF INVESTMENT ACTIVITY - SCHEDULE 12**  
**FOR THE YEAR ENDING DECEMBER 31, 2001**

FUND NO	DESCRIPTION	BEGINNING BALANCE	INVESTMENT AT COST		ENDING BALANCE (At Cost)	ENDING BALANCE (At Fair Value)
			ACQUIRED	LIQUIDATED		
010.001.006	CURRENT EXPENSE RESERVE INVEST	\$803,762	\$1,327,944	\$400,000	\$1,731,706	\$1,731,706
110.002.001	COUNTY ROAD FUND INVESTMENT	3,068,817	5,549,194	5,231,371	3,386,640	3,386,640
111.002.001	PATHS & TRAILS RESERVE INVEST	75,719	12,567	24,185	64,101	64,101
112.002.001	DRUG ENFORCEMENT RES INVESTMT	44,741	1,254	-	45,995	46,553
114.002.001	FINANCIAL MGMT RESERVE INVEST	9,702	46,406	-	56,108	56,108
115.002.001	AUDITORS CENTENNIAL O & M INV	79,692	46,833	7,027	119,498	119,498
118.002.001	CHELAN COUNTY PARKS & REC INV	19,727	356	18,945	1,138	1,138
119.002.001	OHME GARDENS INVESTMENT	118,599	56,475	59,548	115,526	115,714
130.002.001	DEPT OF EMERG MGT INVESTMENT	59,646	54,536	81,096	33,086	33,086
132.002.001	911 COMMUNICATIONS INVESTMENT	127,656	118,572	208,671	37,557	37,557
140.002.001	CASHMERE-DRYDEN AIRPORT INVEST	-	13,158	6,830	6,328	6,328
155.002.001	VETERAN'S RELIEF INVESTMENT	127,086	5,597	10,102	122,581	122,581
165.002.001	TREAS OPERATION & MTCE INVEST	73,155	11,989	1,610	83,534	83,722
170.002.001	TOURIST & CONVENTION INVESTMT	47,486	62,518	27,200	82,804	82,804
175.002.001	ELECTION RESERVE INVESTMENT	71,789	15,360	3,981	83,168	83,168
177.002.001	GIS AND MAPPING RESERVE INVEST	18,019	786	1,450	17,355	17,355
185.002.001	REGIONAL JAIL EDUCATION INVEST	18,590	22,246	28,621	12,215	12,215
188.002.001	FAIRGROUNDS IMPROVEMENT INVEST	7,276	2,647	1,466	8,457	8,457
195.002.001	CAPITAL IMPROVEMENT INVESTMENT	1,179,220	665,933	1,845,154	(1)	(1)
198.002.001	DISTRESSED COUNTIES TAX INVEST	601,486	813,560	305,906	1,109,140	1,109,140
210.002.001	JUVENILE BUILDING FINANCE INV	1,968,644	1,743,651	1,472,677	2,239,618	2,305,475
302.002.001	REAL ESTATE EXCISE TAX 2ND INV	-	1,455,692	-	1,455,692	1,455,692
305.002.001	JUVENILE CONSTRUCTION INVESTMT	27,356	1,226	12	28,570	28,570
325.002.001	FAIRGROUNDS CONST INVESTMENT	-	2,136	877	1,259	1,259
401.002.001	SOLID WASTE INVESTMENT	325,203	458,394	290,552	493,045	493,045
403.002.001	SOLID WASTE PLANNING INV	115,415	239,619	125,724	229,310	229,310
410.002.001	CHELAN COUNTY FAIR INVESTMENT	15,780	248,962	196,261	68,481	68,481
510.002.001	EQUIPMENT AND REVOLVING INVEST	4,467,717	2,790,394	1,708,193	5,549,918	5,549,918
520.002.001	DEPT OF INFORMATION SERV INVES	119,811	1,067	120,877	1	1
525.002.001	INDUSTRIAL INSURANCE INVEST	54,958	1,967	49,900	7,025	7,025
526.002.001	CHELAN COUNTY HEALTH INS INVES	445,951	2,067,825	2,115,286	398,490	398,490

**CHELAN COUNTY**  
**SCHEDULE OF INVESTMENT ACTIVITY - SCHEDULE 12**  
**FOR THE YEAR ENDING DECEMBER 31, 2001**

FUND NO	DESCRIPTION	BEGINNING BALANCE	INVESTMENT AT COST		ENDING BALANCE (At Cost)	ENDING BALANCE (At Fair Value)
			ACQUIRED	LIQUIDATED		
535.002.001	UNEMPLOYMENT COMP. FUND INVEST	\$209,471	\$80,398	\$54,746	\$235,123	\$235,123
540.002.001	TORT CLAIM & INS INVESTMENT	20,305	220,899	111,952	129,252	129,252
550.002.001	REGIONAL JAIL FUND INVESTMENT	-	-	-	-	-
550.002.002	REGIONAL JAIL RESERVE INVEST	-	803	803	-	-
620.002.001	FAIR ROYALTY INVESTMENT	2,712	121	-	2,833	2,833
628.002.001	LOCAL LAW ENF BLK GRANT INVEST	28,110	20,513	11,941	36,682	36,682
630.002.001	CHELAN CO TRAINING INVESTMENT	1,341	58	1,399	-	-
631.002.001	REG JAIL PRISONER INVESTMENT	18,458	61,993	53,018	27,433	27,433
632.002.001	COUNTY ROAD RETAINAGE INVESTMT	75,779	59,272	94,140	40,911	40,911
637.002.001	INFRASTRUCTURE IMP PROJ INVEST	3,035,588	125,749	657,346	2,503,991	2,504,811
639.002.001	LID 85-1 INVESTMENT	10,616	1,428	6,198	5,846	5,846
640.002.001	CHELAN DOUGLAS HEALTH INVESTMT	807,471	2,720,408	2,580,458	947,421	947,421
644.002.001	NCR LIBRARY GENERAL INVESTMENT	1,499,429	2,559,581	1,620,600	2,438,410	2,438,410
645.002.001	NCR LIB AUTO RESERVE INVESTMT	417,316	19,085	-	436,401	436,401
646.002.001	NCR LIB BUILDING RES INVESTMT	1,866,145	137,343	-	2,003,488	2,003,488
647.002.001	NCR LIBRARY PAYROLL RES INVEST	484,153	72,126	-	556,279	556,279
648.002.001	CH-DO PTBA DISTRICT INVESTMENT	5,922,413	3,061,613	3,233,039	5,750,987	5,757,217
649.002.001	LINK ARBITRAGE REBATE TAX INV	36,830	1,649	-	38,479	38,479
650.002.005	LINK LSTGO BOND 1998 RES INV	657,106	497,692	488,369	666,429	666,429
651.001.002	TV DISTRICT #1 INVESTMENT	15,041	602	4,765	10,878	10,878
653.001.002	NORTH CENTRAL E.S.D. INVESTMENT	1,272,433	4,476,440	1,213,535	4,535,338	4,535,338
653.001.004	N C ESD WORKERS COMP TR INVEST	6,369,488	717,297	831,910	6,254,875	6,254,875
653.001.008	NC ESD UNEMPLOYMT COOP INVEST	2,568,989	262,116	59,448	2,771,657	2,771,657
654.001.022	SD 19 GENERAL INVESTMT	598,660	478,850	244,700	832,810	832,810
654.001.024	SD 19 ASB INVESTMENT	35,437	24,165	14,995	44,607	44,607
654.001.026	SD 19 TRANS VEH INVEST	58,981	22,162	58,850	22,293	22,293
654.001.028	SD 19 EXPEND TRUST INVEST	-	35,886	-	35,886	35,886
654.001.031	SD 19 DEBT SERVICE INV	22,313	319,134	300,077	41,370	41,370
654.001.036	SD 19 CAP PROJ INVEST	231	10	-	241	241
654.001.042	SD 69 GENERAL INVEST	488,900	5,527,200	5,594,200	421,900	421,900
654.001.056	SD 69 CAP PROJ INVEST	51,400	608,400	609,100	50,700	50,700
654.001.082	SD 127 GENERAL INVESTMT	137,923	2,077,893	2,092,816	123,000	123,000
654.001.084	SD 127 ASB INVESTMENT	22,600	182,500	186,600	18,500	18,500
654.001.086	SD 127 TRANS VEH INVEST	2,399	41,168	-	43,567	43,567
654.001.088	SD 127 EXPEND TR INVEST	-	-	-	-	-
654.001.091	SD 127 DEBT SERV INVEST	\$28,700	\$758,600	\$723,800	\$63,500	\$63,500

**CHELAN COUNTY**  
**SCHEDULE OF INVESTMENT ACTIVITY - SCHEDULE 12**  
**FOR THE YEAR ENDING DECEMBER 31, 2001**

FUND NO	DESCRIPTION	BEGINNING BALANCE	INVESTMENT AT COST ACQUIRED	LIQUIDATED	ENDING BALANCE (At Cost)	ENDING BALANCE (At Fair Value)
654.001.096	SD 127 CAP PROJ INVEST	\$9,086	\$36,847	\$34,754	\$11,179	\$11,179
654.001.102	SD 129 GENERAL INVESTMT	837,535	766,203	608,350	995,388	995,388
654.001.104	SD 129 ASB INVESTMENT	124,273	65,105	34,205	155,173	155,173
654.001.106	SD 129 TRAN VEH INVEST	9,834	16,359	8,380	17,813	17,813
654.001.111	SD 129 DEBT SERV INVEST	101,271	546,230	549,000	98,501	98,501
654.001.116	SD 129 CAP PROJ INVEST	-	-	-	-	-
654.001.122	SD 222 GENERAL INVEST	45,000	1,051,000	1,021,000	75,000	75,000
654.001.124	SD 222 ASB INVESTMENT	150,000	2,009,000	1,994,000	165,000	165,000
654.001.126	SD 222 TRANS VEH INV	-	39,924	20,327	19,597	19,597
654.001.128	SD 222 EXPENDABLE TRUST INVEST	-	-	-	-	-
654.001.131	SD 222 DEBT SERV INV	100,000	4,355,000	4,400,000	55,000	55,000
654.001.134	SD 222 NONEXPEND TRUST INVEST	59,600	432,627	431,079	61,148	61,148
654.001.136	SD 222 CAP PROJ INV	-	-	-	-	-
654.001.162	SD 228 GENERAL INVEST	416,500	2,531,994	2,804,744	143,750	143,750
654.001.164	SD 228 ASB INVESTMENT	93,000	781,500	819,750	54,750	54,750
654.001.166	SD 228 TRAN VEH INVEST	40,500	729,750	650,250	120,000	120,000
654.001.171	SD 228 DEBT SERV INV	81,750	2,917,250	2,877,250	121,750	121,750
654.001.176	SD 228 CAP PROJ INVEST	342,500	1,584,240	1,844,990	81,750	81,750
654.001.202	SD 246 GENERAL INV	1,500,000	17,305,000	18,085,000	720,000	720,000
654.001.204	SD 246 ASB INVEST	437,500	5,120,600	5,114,400	443,700	443,700
654.001.206	SD 246 TRANS VEH INV	397,600	1,845,100	2,075,500	167,200	167,200
654.001.208	SD 246 EXP TR INVEST	4,743	3,183	500	7,426	7,426
654.001.211	SD 246 DEBT SERV INV	516,000	9,646,600	9,797,600	365,000	365,000
654.001.216	SD 246 CAP PROJ INV	909,000	9,810,247	9,936,747	782,500	782,500
656.001.053	FIRE NO 1 HELICOPTER RES INV	47,434	3,269	50,703	-	-
656.001.102	FIRE NO 1 EXPENSE INVESTMENT	54,331	800,204	779,250	75,285	75,285
656.001.104	FIRE NO 1 HELICOPTER RES INV	-	77,656	40,559	37,097	37,097
656.001.106	FIRE NO 1 RESERVE INVESTMENT	469,592	440,372	479,075	430,889	430,889
656.001.111	FIRE NO 1 BOND INVESTMENT	157,071	88,878	-	245,949	245,949
656.001.302	FIRE NO 3 EXPENSE INVESTMENT	18,141	251,402	199,485	70,058	70,058
656.001.306	FIRE NO 3 CONST INVESTMENT	84,293	80,828	104,830	60,291	60,291
656.001.311	FIRE NO 3 BOND INVESTMENT	34,785	94,463	25,373	103,875	103,875
656.001.402	FIRE NO 4 EXPENSE INVESTMENT	10,050	316,179	225,608	100,621	100,621
656.001.406	FIRE NO 4 SURPLUS INVESTMENT	5,141	230	-	5,371	5,371
656.001.411	FIRE NO 4 DEBT SERVICE INVEST	5,423	7,521	12,944	-	-
656.001.502	FIRE NO 5 EXPENSE INVESTMENT	\$137,463	\$164,668	\$100,200	\$201,931	\$201,931

**CHELAN COUNTY**  
**SCHEDULE OF INVESTMENT ACTIVITY - SCHEDULE 12**  
**FOR THE YEAR ENDING DECEMBER 31, 2001**

FUND NO	DESCRIPTION	BEGINNING BALANCE	INVESTMENT AT COST ACQUIRED	LIQUIDATED	ENDING BALANCE (At Cost)	ENDING BALANCE (At Fair Value)
656.001.602	FIRE NO 6 EXPENSE INVESTMENT	\$7,067	\$6,291	\$6,746	\$6,612	\$6,612
656.001.606	FIRE NO 6 RESERVE INVESTMENT	176,453	58,510	10,000	224,963	224,963
656.001.616	FIRE NO 6 EQUIP RES INVESTMENT	7,035	37,002	-	44,037	44,037
656.001.702	FIRE NO 7 EXPENSE INVESTMENT	330,969	265,517	255,154	341,332	341,332
656.001.711	FIRE NO 7 BOND INVESTMENT	11,836	165,245	80,020	97,061	97,061
656.001.802	FIRE NO 8 EXPENSE INVESTMENT	104,783	4,693	-	109,476	109,476
656.001.902	FIRE NO 9 EXPENSE INVESTMENT	111,125	76,456	99,147	88,434	88,434
656.001.908	FIRE NO 9 RESERVE INVESTMENT	125,656	31,231	-	156,887	156,887
657.001.102	CEMETERY NO 1 MAINT INVESTMENT	1,425	3,078	3,329	1,174	1,174
657.001.104	CEM NO 1 BEAUTIFICATION INVEST	2,193	98	-	2,291	2,291
657.001.202	CEMETERY NO 2 MAINT INVESMENT	14,168	635	-	14,803	14,803
657.001.402	CEMETERY NO 4 MAINT INVESTMENT	320,711	14,542	-	335,253	335,253
657.001.502	CEMETERY NO 5 MAINT INVESTMENT	8,866	397	-	9,263	9,263
671.001.102	PORT GENERAL INVESTMENT	3,083,380	638,557	1,464,355	2,257,582	2,257,582
674.01.202	LAKE CHELAN SEWEER INVESTMENT	-	107,140	107,140	-	-
674.001.231	LK CHELAN SEWER REV BD INVEST	21	1	-	22	22
675.001.102	MANSON PARK & REC INVESTMENT	311,024	42,740	104,617	249,147	249,147
677.001.002	UPPER VALLEY PARK & REC INVEST	975,000	42,698	229,732	787,966	787,966
682.001.106	CHELAN FALLS WTR LN RES INVEST	14,791	662	-	15,453	15,453
682.001.271	MALAGA WATER ULID NO 1 INVEST	13,350	121,860	76,328	58,882	58,882
682.001.276	MALAGA WATER ULID NO 1 RES INV	24,996	13,294	-	38,290	38,290
682.001.281	MALAGA WATER DISTRICT INVESMENT	-	403,957	403,957	-	-
682.001.286	MALAGA WATER DIST RES INVESTMT	4,434	7,088	-	11,522	11,522
682.001.302	3 LAKES WATER MAINT INVESTMENT	147,757	27,053	-	174,810	176,114
682.001.381	3 LAKES WATER REV WTS INVESTMT	34,285	1,381	-	35,666	36,165
682.001.402	ALPINE WATER MTCE INVESTMENT	84,250	3,675	14,738	73,187	73,187
682.001.416	ALPINE WATER RESERVE INVESTMT	30,872	1,449	-	32,321	32,321
682.001.421	ALPINE WATER ULID NO 1 INVEST	17,048	225,222	87,350	154,920	154,920
682.001.502	PESHASTIN WATER INVESTMENT	-	21,119	19,309	1,810	1,810
683.001.002	BEEHIVE MTCE INVESTMENT	29,981	1,343	-	31,324	31,324
683.001.052	CHELAN FALLS IRR MAINT INVEST	15,295	4,240	-	19,535	19,535
683.001.102	CHELAN RIVER MAINT INVESTMENT	71,967	2,522	74,489	-	-
683.001.116	CHELAN RIVER IFFIG CONST INV	3,092	102	3,194	-	-
683.001.136	CH RIVER ISENHART CONST INV	1,077,683	223,470	1,301,153	-	-
683.001.152	ENTIAT IRRIGATION MTCE INVEST	35,636	1,561	5,527	31,670	31,670
683.001.161	ENTIAT IRRIGATION BOND INVEST	\$29,338	\$21,656	\$11,405	\$39,589	\$39,589

**CHELAN COUNTY**  
**SCHEDULE OF INVESTMENT ACTIVITY - SCHEDULE 12**  
**FOR THE YEAR ENDING DECEMBER 31, 2001**

FUND NO	DESCRIPTION	BEGINNING BALANCE	INVESTMENT AT COST ACQUIRED	LIQUIDATED	ENDING BALANCE (At Cost)	ENDING BALANCE (At Fair Value)
683.001.252	ICICLE IRRIG MAINT INVESTMENT	\$406,573	\$78,759	\$221,800	\$263,532	\$263,532
683.001.263	ICICLE NDP LOAN REPAY INV	23,289	390	21,591	2,088	2,088
683.001.302	ISENHART IRR MAINT INVESMENT	34,651	39,084	54,692	19,043	19,043
683.001.402	LOWER SQUILCHUCK MTCE INVEST	39,349	19,671	33,000	26,020	26,020
683.001.411	LOWER SQUILCHUCK BOND INVESTMT	7,753	41,412	49,127	38	38
683.001.416	LOWER SQUILCHUCK RESERVE INVE	38,812	9,390	4,800	43,402	43,402
683.001.502	MILLERDALE IRR MAINT INVESTMT	23,809	1,066	-	24,875	24,875
683.001.552	PESHASTIN IRRIG MAINT INVESTMT	159,399	142,665	144,413	157,651	157,651
683.001.571	PESHSTATE LOAN RESERVE INVEST	32,785	1,322	9,711	24,396	24,396
683.001.602	STEMILT MAINTENANCE INVESTMENT	64,062	1,288	65,350	-	-
683.001.631	STEMILT LID 2 MAINT INVESTMENT	100,647	73,908	83,129	91,426	91,426
683.001.652	WEN CHIWAWA MAINTENANCE INVEST	3,173	142	-	3,315	3,315
683.001.708	WEN HGTS REC BOND RES INVESTMT	3,448	155	155	3,448	3,448
683.001.713	WEN HGTS-SPRING HILL IRR INV	3,394	19,561	19,263	3,692	3,692
683.001.752	WENATCHEE REC MAINT INVESTMENT	773,194	573,703	585,836	761,061	761,061
683.001.756	WENATCHEE REC SURPLUS INVEST	403,387	94,005	23,393	473,999	473,999
683.001.781	WEN REC REVENUE BOND INVESTMT	86,543	148,463	124,372	110,634	110,634
683.001.786	WRD LOCAL EQUIP FINANCING INV	5,691	15,418	6,220	14,889	14,889
683.001.791	WRD SELF-INSURANCE INVESTMENT	38,545	1,677	5,352	34,870	34,870
692.001.104	HOSP 1 RESTRICTED CASH RES INV	144,247	3,135,190	650,521	2,628,916	2,628,916
692.001.107	HOSP NO 1 - WENATCHEE INVESTMT	265,482	623,831	772,886	116,427	116,427
692.001.109	HOSP DIST NO 1 RHAP INVESTMENT	95,047	177,448	176,055	96,440	96,440
692.001.146	HOSPITAL #1 MEMORIAL INVESTMENT	13,993	15,173	14,542	14,624	14,624
692.001.148	HOSP #1 PLANT & EQUIP INVEST	1,849	25,759	17,359	10,249	10,249
692.001.206	HOSP DIST #2 DEPREC RES INVEST	52,370	147,445	129,017	70,798	70,798
692.001.209	HOSP #2 RHAP INVESTMENT	39,366	1,815	-	41,181	41,181
692.001.211	HOSPITAL DISTRICT #2 BOND INV	917	1,958	-	2,875	2,875
692.001.251	HOSP DIST #2 AMBULANCE INVEST	40,870	3,390	-	44,260	44,260
692.001.256	HOSP #2 EQUIP & IMPROV INVEST	12,466	630	-	13,096	13,096
692.001.261	HOSP #2 EMS INVESTMENT	17,068	302,141	224,369	94,840	94,840
692.001.271	HOSP #2 SR MEALS RES INVESTMT	20,054	36,265	45,875	10,444	10,444
	*****TOTAL FUND INVESTMENTS*****	58,237,877	115,241,056	108,158,698	65,320,235	65,395,878
990.002.001	GENERAL FUNDS INVESTMENT	10,780,891	97,214,357	97,792,502	10,202,746	10,397,568
168 FUNDS	*****TOTAL ALL INVESTMENTS*****	\$69,018,768	\$212,455,413	\$205,951,200	\$75,522,981	\$75,793,446

**CHELAN COUNTY, WASHINGTON**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE - SCHEDULE 16**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

1	2	3	4
Grantor/ Pass-Through Grantor Program Title	Federal CFDA Number	Other Identification Number	Current Year Expenditures
<b>U.S. Department of Agriculture</b>			
Passed Through WA Treasurer			
Federal Forest Yield	10.665	N/A	<u>2,532,958</u>
Total CFDA Number	10.665		<u>2,532,958</u>
Passed Through WA Supt of Public Instruction			
School Breakfast Program	10.553	04-246-9777	<u>10,124</u>
Total CFDA Number	10.553		<u>10,124</u>
Passed Through WA Supt of Public Instruction			
National School Lunch Program	10.555	04-246-9777	<u>18,160</u>
Total CFDA Number	10.555		<u>18,160</u>
<b>Total U.S. Dept of Agriculture</b>			<u><u>2,561,242</u></u>
<b>U.S. Department of Housing &amp; Urban Development</b>			
Passed Through WA Dept of Community Trade & Economic Development			
Community Development Block Grant	14.228	01-64021-041	<u>131,937</u>
Total CFDA Number	14.228		<u>131,937</u>
<b>Total U.S. Dept. of Housing &amp; Urban Development</b>			<u>131,937</u>
<b>Federal Emergency Management Agency</b>			
Passed Through WA Military Department			
EMA Grants	83.535	EM010455	<u>5,410</u>
Total CFDA Number	83.535		<u>5,410</u>
FEMA - DIS#1079		D-97-6110-068	<u>1,026</u>
<b>Total Federal Emergency Management Agency</b>			<u>6,436</u>
<b>U.S. Department of the Interior</b>			
Taylor Grazing			
Total CFDA Number	15.221	N/A	<u>155</u>
<b>Total U.S. Dept of the Interior</b>			<u>155</u>
<b>U.S. Department of Justice</b>			
Passed through WA Military Department			
EMA - Domestic Prep.	16.007	EM010359	<u>3,500</u>
Total CFDA Number	16.007		<u>3,500</u>
Bulletproof Vest Partnership	16.607	N/A	<u>6,381</u>
Total CFDA Number	16.607		<u>6,381</u>
COPS in School	16.710	2000SHWX0682	3,437
COPS MORE01	16.710		<u>4,600</u>
Total CFDA Number	16.710		<u>8,037</u>

Local Law Enforcement Block Grant	16.592	2001-LB-BX-4278	<u>12,993</u>
Total CFDA Number	16.592		12,993
Bureau of Justice Assistance (VOI-TIS)	16.586	96-CV-VX-0053	<u>66,937</u>
Total CFDA Number	16.586		66,937
Passed Through WA Dept of Community Trade & Economic Development			
Stop Grant - Violence Against Women	16.588	F01-30301-038	14,931
Stop Grant - Violence Against Women	16.588	F01-30301-039	<u>8,884</u>
Total CFDA Number	16.588		23,815
JAIBG	16.523	0163-04006	<u>29,527</u>
Total CFDA Number	16.523		<u>29,527</u>
<b>Total U. S. Dept of Justice</b>			<u>151,190</u>
<b>U.S. Department of Transportation</b>			
Passed Through WA Department of Transportation			
Federal Aid Highway Program	20.205	CRP 565	<u>13,494</u>
Total CFDA Number	20.205		13,494
Passed Through WA State Military Department			
EMA - Hazard Material	20.703	EM010369	<u>5,870</u>
Total CFDA Number	20.703		<u>5,870</u>
<b>Total U.S. Department of Transportation</b>			<u>19,364</u>
<b>U.S. Department of Health and Human Services</b>			
Passed Through WA Dept of Social and Health Services			
Child Support Enforcement - PA	93.563	N/A	238,982
Child Support Enforcement - Clerk	93.563	N/A	<u>97,475</u>
Total CFDA Number	93.563		336,457
<b>Total U.S. Dept of Health and Human Services</b>			<u>336,457</u>
<b>Total Federal Assistance</b>			<u><u>3,206,781</u></u>

The Accompanying Notes To The Schedule Of Financial Assistance Are An Intergral Part Of This Schedule.

**CHELAN COUNTY, WASHINGTON  
SCHEDULE OF STATE & LOCAL FINANCIAL ASSISTANCE - SCHEDULE 16  
FOR THE YEAR ENDED DECEMBER 31, 2001**

1	3	4
Grantor/ Program Title	Identification Number	Current Year Expenditures

**Washington State**

1/2 Prosecutor's Salary	RCW 36.17.020	43,438
Traffic Safety Commission		1,449
Wa State Military Dept	EM03-0024	104,449
CASA/GAL Program	CSC-2000-372	15,270
<b>Total Washington State</b>		<b>164,606</b>

**Department of Fish & Wildlife**

Lead Entity Grant	38020187	82,265
Watershed Planning	G0000075	99
Dept of Health	DOH#9611	24,389
Channel Migration - Growth Management	s01-62900-011	50,000
Channel Migration - FCAAP	G0100197	10,000
Harriman Project	00-1164D	107
Water Storage Study	G0200125	7,859
Conservation Easement	SO163200-001	51,378
<b>Total Dept of Fish &amp; Wildlife</b>		<b>226,097</b>

**Department of Social & Health Services**

Child Support - Clerks	N/A	46,666
Support Enforcement	1507-23929	102,571
Marijuana Eradication	C010603GSC	3,725
SAPT Prevention	6790-0	74,650
TANF Fed Staff	6790-0	35,002
VRDE Grant in Aid	6790-0	252,261
SAPT Grant in Aid	6790-0	49,457
VRDE ADATSA Assessment	6790-0	103,915
SAPT ADATSA Outpatient	6790-0	63,121
VRDE Detoxification	6790-0	93,815
GFS TANF Services	6790-0	1,155

Advance Stipend	6790-0	43,424
JRA	9963-16210	73,717
JRA	9963-40176	222,363
BECCA	0163-01663	45,037
CRC	9963-15993	131,215
CDDA	0163-04958	18,171
Network Agreement	A914-3317	51,334
<b>Total Dept of Social &amp; Health Seivces</b>		<u>1,411,599</u>
<b>Department of Transportation</b>		
WSDOT	DC9974/CRP561	4,825
Rural Arterial Program	0499-01/CRP570	355,335
DOE - CRP876	G0100119	34,720
DOE - CRP877	G0000321	3,894
GIS Software	GCA-2814	1,000
CAPA	N/A	258,055
Wapato Point	N/A	11,263
DOE - LTCA	G0000089	134,160
DOE - WRRMLC	C0200006	41,158
DOE - WRRMLC	C0000147	21,462
<b>Total Department of Transportation</b>		<u>865,872</u>
<b>Employment Security Department</b>		
Workforce Development Program	00-490-CS	27,899
<b>Total Employment Security Dept</b>		<u>27,899</u>
<b>Parks &amp; Recreation Commission</b>		
Snowmobile	Wr 99/00-ER-73	1,665
Boating Safety	N/A	38,685
<b>Total Parks &amp; Recreation Commission</b>		<u>40,350</u>
<b>Inter-Agency Commission for Outdoor Recreation</b>		
ORV	99-1017N	225,889
Co Fish Barrier Inv		60,800
SRFB Channel Migration		14,262
Peshastin Creek Off Channel		15,498
Peshastin Irrigation Dam		42,996
NWPPC Sub Basin Summ.		30,924
<b>Total IAC for Outdoor Recreation</b>		<u>390,369</u>
	<u>TOTAL STATE ASSISTANCE</u>	<u>3,126,792</u>
<b>TOTAL STATE &amp; LOCAL ASSISTANCE</b>		<u><u>3,126,792</u></u>

**CHELAN COUNTY**  
**NOTES TO THE SCHEDULES OF FINANCIAL ASSISTANCE**  
**January 1, 2001 Through December 31, 2001**

NOTE 1 - BASIS OF ACCOUNTING

The Schedule of Financial Assistance is prepared on the same basis of accounting as the County's financial statements. The County uses the accrual basis of accounting for all funds except the governmental fund types, expendable trust funds and agency funds, which use the modified accrual basis of accounting. The modified accrual basis differs from the accrual basis in the following ways:

1. Purchases of capital assets are considered expenditures.
2. Redemption of long-term debt are considered expenditures when due.
3. Revenues are recognized only when they become both measurable and available to finance expenditures of the current period.
4. Inventories and prepaid items are reported as expenditures purchased.
5. Interest on long-term debt is not accrued but is recorded as an expenditure when due.

NOTE 2 - PROGRAM COSTS

The amounts shown as current year expenditures represent only state/federal portion of the program costs. Actual program costs, including the county's portion, may be more than shown.

NOTE 3 - NOT APPLICABLE (N/A)

The County was unable to obtain other identification number.

**CHELAN COUNTY**  
**ANNUAL REPORT ON PUBLIC WORKS PROJECTS - SCHEDULE 17**  
**FOR THE YEAR JANUARY 1, 2001 THROUGH DECEMBER 31, 2001**

County Roads Project Number	Total Project Budget	Prior Years Completion	Current Year Budget	Current Year Actual	Project Life-To-Date	Remaining Budget
498	696,000	813,948	-	2,205	816,153	(120,153)
499	20,000	26,431	-	212	26,643	(6,643)
510	1,310,000	1,751,725	-	1,419	1,753,144	(443,144)
525	1,490,000	36,068	40,000	22,066	58,134	1,431,866
537	38,000	74,297	38,000	371	74,668	(36,668)
541	685,000	50,062	685,000	7,019	57,081	627,919
547	722,000	763,999	-	29	764,028	(42,028)
549	160,000	33,192	-	1,784	34,976	125,024
551	270,000	96,131	338,000	385,669	481,800	(211,800)
558	253,000	15,756	50,000	56,259	72,015	180,985
559	2,554,000	-	-	14,598	14,598	2,539,402
561	160,000	13,003	-	5,410	18,413	141,587
565	215,000	13,239	183,000	39,828	53,067	161,933
569	455,000	14,000	43,000	20,172	34,172	420,828
570	716,000	129,426	670,000	579,441	708,867	7,133
572	1,920,000	39,374	5,000	30,955	70,329	1,849,671
573	840,000	89,409	-	34	89,443	750,557
576	224,000	-	224,000	-	-	224,000
577	1,650,000	86,528	-	33	86,561	1,563,439
579	50,000	32,862	5,000	5,695	38,557	11,443
580	270,000	-	270,000	260,533	260,533	9,467
581	600,000	-	30,000	36,738	36,738	563,262
582	600,000	-	50,000	706	706	599,294
583	160,000	-	160,000	106,713	106,713	53,287
584	121,000	-	7,000	4,595	4,595	116,405
853	-	-	-	402	402	(402)
876	56,000	-	56,000	46,793	46,793	9,207
877	52,000	61,247	52,000	5,920	67,167	(15,167)

**CHELAN COUNTY, WASHINGTON**  
**SCHEDULE OF LABOR RELATIONS CONSULTANT - SCHEDULE 19**  
**FOR THE YEAR ENDED DECEMBER 31, 2001**

Has your government engaged labor relations consultants?  X  Yes   No

If yes, please provide the following information for each consultant(s):

Name of the Firm:	Jeffers, Danielson, Sonn & Aylward, P. S.
Name of Consultant:	Stanley A. Bastian
Business Address:	P. O. Box 1688 Wenatchee, WA 98807
Amount Paid To Consultant During Fiscal Year:	\$16,701.27
Terms And Conditions, As Applicable, Including:	
Rates (E.G., Hourly, Etc.)	\$190.00/hour
Maximum Compensation Allowed:	Not applicable
Duration Of Services:	2 year contract for 2000 and 2001
Services Provided:	Labor Negotiation with Chelan County employees unions

Certified Correct this	<u> 28th </u> day of	<u> May </u>	2002
to the best of my knowledge and belief:			
Signature:			
Name:	Tamara Kirchner, CPA		
Title:	Financial Services Manager		