

# 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, 2002

Certified correct this 28th day of May 2003 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, 2002 Through December 31, 2002

**CHELAN COUNTY, WASHINGTON**  
**ANNUAL FINANCIAL REPORT**  
Year ended December 31, 2002

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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 2004 |
| Lesley Allan    | 4 | December 2004 |
| John E. Bridges | 4 | December 2004 |

### **Appointed Officers:**

|   |                  |
|---|------------------|
| Director of Public Works/ County Engineer | Greg Pezoldt     |
| Director of Planning & Building           | Larry Angell     |
| 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

## **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, 2002**

*With Comparative Totals for December 31, 2001*

| DESCRIPTION                             | GOVERNMENTAL FUND TYPES |                      |                     |                     |
|---|-------------------------|----------------------|---------------------|---------------------|
|   | GENERAL                 | SPECIAL REVENUE      | DEBT SERVICE        | CAPITAL PROJECTS    |
| <b>ASSETS</b>                           |                         |                      |                     |                     |
| <b>Current assets</b>                   |                         |                      |                     |                     |
| Cash and petty cash                     | \$ 1,811,957            | \$ 2,616,623         | \$ -                | 27,497              |
| Deposits with fiscal agents             | -                       | 17,234               | -                   | -                   |
| Investments                             | 2,161,172               | 7,019,301            | 2,662,889           | 1,694,943           |
| Taxes receivable                        | 420,802                 | 271,937              | -                   | -                   |
| Accounts receivable                     | 208,305                 | 5,598                | -                   | -                   |
| Special assessments receivable          |                         |                      |                     |                     |
| Principal                               | -                       | -                    | -                   | -                   |
| Interest                                | -                       | -                    | -                   | -                   |
| Penalties                               | -                       | -                    | -                   | -                   |
| Accrued interest receivable             | 18,211                  | 2,582                | 1,054               | 2,198               |
| Interfund loan receivable               | -                       | 51,000               | -                   | -                   |
| Due from other funds                    | 105,351                 | 74,787               | -                   | -                   |
| Due from other governmental units       | 373,468                 | 38,337               | -                   | -                   |
| Inventories                             | -                       | -                    | -                   | -                   |
| <b>Total current assets</b>             | <b>5,099,266</b>        | <b>10,097,399</b>    | <b>2,663,943</b>    | <b>1,724,638</b>    |
| Note Receivable                         | -                       | -                    | -                   | -                   |
| 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>\$ 5,099,266</b>     | <b>\$ 10,097,399</b> | <b>\$ 2,663,943</b> | <b>\$ 1,724,638</b> |

| DESCRIPTION                         | PROPRIETARY FUND TYPES |                      |                      | FIDUCIARY            | ACCOUNT GROUPS       |  |
|-------------------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|--|
|                                     | ENTERPRISE             | INTERNAL SERVICE     | TRUST AND AGENCY     | GENERAL FIX ASSETS   | GENERAL LT DEBT      |  |
| <b>ASSETS</b>                       |                        |                      |                      |                      |                      |  |
| <b>Current assets</b>               |                        |                      |                      |                      |                      |  |
| Cash and petty cash                 | \$ 246,924             | \$ 62,685            | \$ 12,417,427        | \$ -                 | \$ -                 |  |
| Deposits with fiscal agents         | 17,674                 | 38,800               | 5,291,206            | -                    | -                    |  |
| Investments                         | 688,594                | 6,584,014            | 74,006,693           | -                    | -                    |  |
| Taxes receivable                    | -                      | -                    | 3,846,329            | -                    | -                    |  |
| Accounts receivable                 | 47,566                 | -                    | 1,280                | -                    | -                    |  |
| Special assessments receivable      |                        |                      |                      |                      |                      |  |
| Principal                           | -                      | -                    | 7,126                | -                    | -                    |  |
| Interest                            | -                      | -                    | 1,274                | -                    | -                    |  |
| Penalties                           | -                      | -                    | 122                  | -                    | -                    |  |
| Accrued interest receivable         | 782                    | 7,864                | 52,785               | -                    | -                    |  |
| Interfund loan receivable           | -                      | -                    | -                    | -                    | -                    |  |
| Due from other funds                | 6,527                  | 466,614              | -                    | -                    | -                    |  |
| Due from other governmental un      | 204,848                | 199                  | 6,613                | -                    | -                    |  |
| Inventories                         | -                      | 645,336              | -                    | -                    | -                    |  |
| <b>Total current assets</b>         | <b>1,212,915</b>       | <b>7,805,512</b>     | <b>95,630,855</b>    | <b>-</b>             | <b>-</b>             |  |
| Note Receivable                     | -                      | 15,000               | -                    | -                    | -                    |  |
| Other property plant and equipme    | 2,259,764              | 4,816,488            | -                    | 37,649,851           | -                    |  |
| Intangible assets, net              | -                      | -                    | -                    | -                    | -                    |  |
| Long term investments               | -                      | -                    | -                    | -                    | -                    |  |
| Accrued interest receivable long-t  | -                      | -                    | -                    | -                    | -                    |  |
| Amount provided in debt funds       | -                      | -                    | -                    | -                    | 2,663,943            |  |
| Amt. to be provided for debt retire | -                      | -                    | -                    | -                    | 17,331,935           |  |
| <b>Total assets</b>                 | <b>\$ 3,472,679</b>    | <b>\$ 12,637,000</b> | <b>\$ 95,630,855</b> | <b>\$ 37,649,851</b> | <b>\$ 19,995,878</b> |  |

**CHELAN COUNTY, WASHINGTON  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 DECEMBER 31, 2002**

*With Comparative Totals for December 31, 2001*

| DESCRIPTION                             | TOTALS            |                |
|---|-------------------|----------------|
|   | (MEMORANDUM ONLY) |                |
|   | 2002              | 2001           |
| <b>ASSETS</b>                           |                   |                |
| Current assets                          |                   |                |
| Cash and petty cash                     | \$ 17,183,113     | \$ 21,995,539  |
| Deposits with fiscal agents             | 5,364,914         | 6,431,528      |
| Investments                             | 94,817,606        | 65,395,882     |
| Taxes receivable                        | 4,539,068         | 3,300,977      |
| Accounts receivable                     | 262,749           | 70,073         |
| Special assessments receivable          |                   |                |
| Principal                               | 7,126             | 12,889         |
| Interest                                | 1,274             | 2,960          |
| Penalties                               | 122               | 867            |
| Accrued interest receivable             | 85,476            | 110,526        |
| Interfund loan receivable               | 51,000            | 56,000         |
| Due from other funds                    | 653,279           | 784,130        |
| Due from other governmental units       | 623,465           | 1,680,183      |
| Inventories                             | 645,336           | 645,336        |
| Total current assets                    | 124,234,528       | 100,486,890    |
| Note Receivable                         | 15,000            | -              |
| Other property plant and equipment, net | 44,726,103        | 43,927,157     |
| Intangible assets, net                  | -                 | -              |
| Long term investments                   | -                 | -              |
| Accrued interest receivable long-term   | -                 | -              |
| Amount provided in debt funds           | 2,663,943         | 2,306,676      |
| Amt. to be provided for debt retirement | 17,331,935        | 13,199,013     |
| Total assets                            | \$ 188,971,509    | \$ 159,919,736 |

**CHELAN COUNTY, WASHINGTON**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 2002**

With Comparative Totals for December 31, 2001

| DESCRIPTION                              | GOVERNMENTAL FUND TYPES |                      |                     |                     |
|--|-------------------------|----------------------|---------------------|---------------------|
|  | GENERAL                 | SPECIAL REVENUE      | DEBT SERVICE        | CAPITAL PROJECTS    |
| <b>LIABILITIES</b>                       |                         |                      |                     |                     |
| Current liabilities                      |                         |                      |                     |                     |
| Current payables                         | \$ 338,756              | \$ 278,052           | \$ -                | \$ 9,819            |
| Other current liabilities                | 651,928                 | 168,475              | -                   | -                   |
| Due to other funds                       | 6,879                   | 642,462              | -                   | -                   |
| Due to other government units            | 25,040                  | 9,638                | -                   | -                   |
| Interfund loan payable                   | -                       | -                    | -                   | -                   |
| Current portion of long-term liability   | -                       | -                    | -                   | -                   |
| Other accrued liabilities                | -                       | -                    | -                   | -                   |
| Bond interest payable                    | -                       | -                    | -                   | -                   |
| Custodial accounts                       | -                       | -                    | -                   | -                   |
| <b>Total current liabilities</b>         | <b>1,022,603</b>        | <b>1,098,627</b>     | <b>-</b>            | <b>9,819</b>        |
| Long-term liabilities                    |                         |                      |                     |                     |
| Lease payable                            | -                       | -                    | -                   | -                   |
| Bond payable                             | -                       | -                    | -                   | -                   |
| Note payable                             | -                       | -                    | -                   | -                   |
| Deferred revenues                        | 420,802                 | 271,937              | -                   | -                   |
| Other long-term liability                | -                       | -                    | -                   | -                   |
| <b>Total liabilities</b>                 | <b>1,443,405</b>        | <b>1,370,564</b>     | <b>-</b>            | <b>9,819</b>        |
| <b>FUND EQUITY</b>                       |                         |                      |                     |                     |
| Contributed capital                      | -                       | -                    | -                   | -                   |
| Investment in general fixed assets       | -                       | -                    | -                   | -                   |
| Fund balance/Retained earnings:          |                         |                      |                     |                     |
| Reserved                                 | -                       | -                    | 2,663,943           | -                   |
| Unreserved/Undesignated                  | 3,655,861               | 8,726,835            | -                   | 1,714,819           |
| <b>Total fund equity</b>                 | <b>3,655,861</b>        | <b>8,726,835</b>     | <b>2,663,943</b>    | <b>1,714,819</b>    |
| <b>Total liabilities and fund equity</b> | <b>\$ 5,099,266</b>     | <b>\$ 10,097,399</b> | <b>\$ 2,663,943</b> | <b>\$ 1,724,638</b> |

See accompanying notes to financial statement:

**CHELAN COUNTY, WASHINGTON**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**DECEMBER 31, 2002**

With Comparative Totals for December 31, 2001

| DESCRIPTION                              | PROPRIETARY FUND TYPES |                      | FIDUCIARY            | ACCOUNT GROUPS       |                      |
|--|------------------------|----------------------|----------------------|----------------------|----------------------|
|  | ENTERPRISE             | INTERNAL SERVICE     | TRUST AND AGENCY     | GENERAL FIX ASSETS   | GENERAL LT DEBT      |
| <b>LIABILITIES</b>                       |                        |                      |                      |                      |                      |
| Current liabilities                      |                        |                      |                      |                      |                      |
| Warrants and accounts payable: \$        | 143,798                | \$ 135,995           | \$ 6,741,178         | \$ -                 | \$ -                 |
| Other current liabilities                | 144,761                | 25,468               | 322,734              | -                    | -                    |
| Due to other funds                       | 3,906                  | 32                   | -                    | -                    | -                    |
| Due to other government units            | 17,712                 | 416                  | -                    | -                    | -                    |
| Interfund loan payable                   | 51,000                 | -                    | -                    | -                    | -                    |
| Current portion of long-term liabi       | -                      | -                    | -                    | -                    | -                    |
| Other accrued liabilities                | -                      | -                    | -                    | -                    | -                    |
| Bond interest payable                    | -                      | -                    | -                    | -                    | -                    |
| Custodial accounts                       | -                      | -                    | 85,724,021           | -                    | -                    |
| <b>Total current liabilities</b>         | <b>361,177</b>         | <b>161,911</b>       | <b>92,787,933</b>    | <b>-</b>             | <b>-</b>             |
| Long-term liabilities                    |                        |                      |                      |                      |                      |
| Lease payable                            | 17,561                 | 211,392              | -                    | -                    | -                    |
| Bond payable                             | -                      | -                    | -                    | -                    | 16,317,342           |
| Note payable                             | -                      | -                    | -                    | -                    | -                    |
| Deferred revenues                        | -                      | -                    | 2,842,922            | -                    | -                    |
| Other long-term liability                | 190,885                | 31,787               | -                    | -                    | 3,678,536            |
| <b>Total liabilities</b>                 | <b>569,623</b>         | <b>405,090</b>       | <b>95,630,855</b>    | <b>-</b>             | <b>19,995,878</b>    |
| <b>FUND EQUITY</b>                       |                        |                      |                      |                      |                      |
| Contributed capital                      | 860,304                | 552,451              | -                    | -                    | -                    |
| Investment in general fixed assets       | -                      | -                    | -                    | 37,649,851           | -                    |
| Fund balance/Retained earnings:          |                        |                      |                      |                      |                      |
| Reserved                                 | -                      | -                    | -                    | -                    | -                    |
| Unreserved/Undesignated                  | 2,042,752              | 11,679,459           | -                    | -                    | -                    |
| <b>Total fund equity</b>                 | <b>2,903,056</b>       | <b>12,231,910</b>    | <b>-</b>             | <b>37,649,851</b>    | <b>-</b>             |
| <b>Total liabilities and fund equity</b> | <b>\$ 3,472,679</b>    | <b>\$ 12,637,000</b> | <b>\$ 95,630,855</b> | <b>\$ 37,649,851</b> | <b>\$ 19,995,878</b> |

See accompanying notes to financial statements

| DESCRIPTION                            | TOTALS            |                |
|--|-------------------|----------------|
|  | (MEMORANDUM ONLY) |                |
|  | 2002              | 2001           |
| LIABILITIES                            |                   |                |
| Current liabilities                    |                   |                |
| Warrants and accounts payables         | \$ 7,647,598      | \$ 5,246,639   |
| Other current liabilities              | 1,313,366         | 64,842         |
| Due to other funds                     | 653,279           | 784,130        |
| Due to other government units          | 52,806            | 89,852         |
| Interfund loan payable                 | 51,000            | 56,000         |
| Current portion of long-term liability | -                 | -              |
| Other accrued liabilities              | -                 | 1,205,792      |
| Bond interest payable                  | -                 | -              |
| Custodial accounts                     | 85,724,021        | 66,981,623     |
| Total current liabilities              | 95,442,070        | 74,428,878     |
| Long-term liabilities                  |                   |                |
| Lease payable                          | 228,953           | -              |
| Bond payable                           | 16,317,342        | 14,582,401     |
| Note payable                           | -                 | -              |
| Deferred revenues                      | 3,535,661         | 3,300,977      |
| Other long-term liability              | 3,901,208         | -              |
| Total liabilities                      | 119,425,234       | 92,312,256     |
| FUND EQUITY                            |                   |                |
| Contributed capital                    | 1,412,755         | 1,412,756      |
| Investment in general fixed assets     | 37,649,851        | 36,963,458     |
| Fund balance/Retained earnings:        | -                 | -              |
| Reserved                               | 2,663,943         | 2,306,676      |
| Unreserved/Undesignated                | 27,819,726        | 26,924,590     |
| Total fund equity                      | 69,546,275        | 67,607,480     |
| Total liabilities and fund equity      | \$ 188,971,509    | \$ 159,919,736 |

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, 2002**

*With Comparative Totals for December 31, 2001*

| DESCRIPTION                                       | GOVERNMENTAL FUND TYPE |                     |                   |                   | FIDUCIARY        | TOTALS                    |                     |
|---|------------------------|---------------------|-------------------|-------------------|------------------|---------------------------|---------------------|
|   | GENERAL                | SPECIAL REVENUE     | DEBT SERVICE      | CAPITAL PROJECTS  | EXPENDABLE TRUST | (MEMORANDUM ONLY)<br>2002 | 2001                |
| <b>REVENUES</b>                                   |                        |                     |                   |                   |                  |                           |                     |
| Taxes   | \$ 11,835,160          | \$ 6,145,856        | \$ 1,074,453      | \$ 726,784        | \$ -             | \$ 19,782,253             | \$ 18,995,748       |
| Licenses & Permits                                | 510,579                | -                   | -                 | -                 | -                | 510,579                   | 488,015             |
| Intergovernmenta                                  | 6,536,510              | 4,403,846           | -                 | 4,000             | -                | 10,944,356                | 14,070,959          |
| Charges for Services                              | 2,637,295              | 523,212             | -                 | -                 | -                | 3,160,507                 | 2,893,294           |
| Fines & Forfeits                                  | 1,090,828              | 4,926               | -                 | -                 | -                | 1,095,754                 | 848,442             |
| Miscellaneous                                     | 778,717                | 85,400              | 105,558           | 32,356            | 5                | 1,002,036                 | 1,868,011           |
| <b>Total Revenue</b>                              | <b>23,389,089</b>      | <b>11,163,240</b>   | <b>1,180,011</b>  | <b>763,140</b>    | <b>5</b>         | <b>36,495,485</b>         | <b>39,164,469</b>   |
| <b>EXPENDITURES</b>                               |                        |                     |                   |                   |                  |                           |                     |
| <b>Current</b>                                    |                        |                     |                   |                   |                  |                           |                     |
| General Governmental Services                     | 10,458,298             | 116,759             | -                 | -                 | -                | 10,575,057                | 9,377,846           |
| Security of Persons & Property                    | 10,199,228             | 696,105             | -                 | -                 | -                | 10,895,333                | 10,340,025          |
| Physical Environmen                               | 234,246                | 666,892             | -                 | -                 | -                | 901,138                   | 769,887             |
| Transportation                                    | -                      | 7,170,610           | -                 | -                 | -                | 7,170,610                 | 7,002,680           |
| Economic Environmen                               | 1,568,822              | 354,138             | -                 | -                 | -                | 1,922,960                 | 1,517,268           |
| Mental & Physical Healthr                         | 486,781                | 84,747              | -                 | -                 | -                | 571,528                   | 1,321,188           |
| Culture & Recreation                              | 626,427                | 160,399             | -                 | -                 | -                | 786,826                   | 702,310             |
| Capital Outlay                                    | 261,224                | 130,842             | -                 | 422,596           | -                | 814,662                   | 2,559,736           |
| Debt Service                                      | -                      | 683,648             | 822,744           | -                 | -                | 1,506,392                 | 1,211,135           |
| <b>Total Expenditures</b>                         | <b>23,835,026</b>      | <b>10,064,140</b>   | <b>822,744</b>    | <b>422,596</b>    | <b>-</b>         | <b>35,144,506</b>         | <b>34,802,075</b>   |
| <b>Excess of Revenue Over(Under) Expenditure:</b> | <b>\$ (445,937)</b>    | <b>\$ 1,099,100</b> | <b>\$ 357,267</b> | <b>\$ 340,544</b> | <b>\$ 5</b>      | <b>\$ 1,350,979</b>       | <b>\$ 4,362,394</b> |

**CHELAN COUNTY, WASHINGTON**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCES**  
**ALL GOVERNMENTAL FUND TYPES**  
**DECEMBER 31, 2002**

*With Comparative Totals for December 31, 2001*

| DESCRIPTION   | GOVERNMENTAL FUND TYPE |                    |                 |                     | FIDUCIARY           | TOTALS                    |               |
|---|------------------------|--------------------|-----------------|---------------------|---------------------|---------------------------|---------------|
|   | GENERAL                | SPECIAL<br>REVENUE | DEBT<br>SERVICE | CAPITAL<br>PROJECTS | EXPENDABLE<br>TRUST | (MEMORANDUM ONLY)<br>2002 | 2001          |
| Other Financing Sources (Uses)  |                        |                    |                 |                     |                     |                           |               |
| Proceeds of Long-term Debt  | \$ -                   | \$ -               | \$ -            | \$ -                | \$ -                | \$ -                      | \$ -          |
| Operating Transfers In  | 6,560                  | (85,798)           | -               | -                   | -                   | (79,238)                  | 394,578       |
| Operating Transfers From Primary Govt.  | -                      | -                  | -               | -                   | -                   | -                         | -             |
| Operating Transfers Out   | (259,829)              | (836,415)          | -               | -                   | -                   | (1,096,244)               | (193,457)     |
| Operating Transfers To Component Units  | -                      | -                  | -               | -                   | -                   | -                         | -             |
| Sale of Fixed Assets  | 723                    | 12,334             | -               | -                   | -                   | 13,057                    | 39,518        |
| Other Sources   | (73,319)               | 32,852             | -               | (81,298)            | -                   | (121,765)                 | (3,649)       |
| Other Uses  | -                      | -                  | -               | -                   | -                   | -                         | (3)           |
| Total Other Financing Sources   | (325,865)              | (877,027)          | -               | (81,298)            | -                   | (1,284,190)               | 236,987       |
| Excess of Revenues and Other Sources Over (Under<br>Expenditures and Other Uses | (771,802)              | 222,073            | 357,267         | 259,246             | 5                   | 66,789                    | 4,599,381     |
| Fund Balance as of January 1  | 3,194,740              | 8,528,838          | 2,306,676       | 1,487,725           | 51,884              | 15,569,863                | 11,011,626    |
| Adjustments to Fund Balance   |                        |                    |                 |                     |                     |                           |               |
| Prior Period Adjustments  | -                      | -                  | -               | -                   | -                   | -                         | -             |
| Residual Equity Transfers In  | 1,233,323              | -                  | -               | -                   | -                   | 1,233,323                 | -             |
| Residual Equity Transfers Out   | (400)                  | (24,076)           | -               | (32,152)            | (50,918)            | (107,546)                 | (41,145)      |
| Fund Balance as of December 31  | \$ 3,655,861           | \$ 8,726,835       | \$ 2,663,943    | \$ 1,714,819        | \$ 971              | \$ 16,762,429             | \$ 15,569,862 |

See accompanying notes to financial statement:

**CHELAN COUNTY, WASHINGTON  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL AND SPECIAL REVENUE  
 DECEMBER 31, 2002**

| DESCRIPTION  | GENERAL FUND          |                     |  | SPECIAL REVENUE FUNDS |                     |  |
|--|-----------------------|---------------------|--|-----------------------|---------------------|--|
|  | BUDGET                | ACTUAL              | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) | BUDGET                | ACTUAL              | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
| <b>REVENUES</b>  |                       |                     |  |                       |                     |  |
| Taxes  | \$ 11,403,445         | \$ 11,835,160       | \$ 431,715                             | \$ 5,914,542          | \$ 6,145,856        | \$ 231,314                             |
| Licenses & permits   | 435,400               | 510,579             | 75,179                                 | -                     | -                   | -                                      |
| Intergovernmental  | 6,226,992             | 6,536,510           | 309,518                                | 7,662,401             | 4,403,846           | (3,258,555)                            |
| Charges for services   | 2,868,666             | 2,637,295           | (231,371)                              | 464,598               | 523,212             | 58,614                                 |
| Fines & forfeits   | 862,509               | 1,090,828           | 228,319                                | 5,000                 | 4,926               | (74)                                   |
| Miscellaneous  | 1,098,069             | 778,717             | (319,352)                              | 208,884               | 85,400              | (123,484)                              |
| <b>Total Revenue</b>   | <b>22,895,081</b>     | <b>23,389,089</b>   | <b>494,008</b>                         | <b>14,255,425</b>     | <b>11,163,240</b>   | <b>(3,092,185)</b>                     |
| <b>EXPENDITURES</b>  |                       |                     |  |                       |                     |  |
| <b>Current</b>   |                       |                     |  |                       |                     |  |
| General governmental services                                | 11,016,548            | 10,458,298          | 558,250                                | 191,543               | 116,759             | 74,784                                 |
| Security of persons & property                               | 10,351,725            | 10,199,228          | 152,497                                | 952,835               | 696,105             | 256,730                                |
| Physical environment   | 281,453               | 234,246             | 47,207                                 | 3,057,458             | 666,892             | 2,390,566                              |
| Transportation   | -                     | -                   | -                                      | 7,181,741             | 7,170,610           | 11,131                                 |
| Economic environment   | 1,827,213             | 1,568,822           | 258,391                                | 1,093,392             | 354,138             | 739,254                                |
| Mental & physical health                                     | 506,063               | 486,781             | 19,282                                 | 90,790                | 84,747              | 6,043                                  |
| Culture & recreation   | 653,963               | 626,427             | 27,536                                 | 200,330               | 160,399             | 39,931                                 |
| Capital outlay   | 382,535               | 261,224             | 121,311                                | 2,900,655             | 130,842             | 2,769,813                              |
| Debt service   | -                     | -                   | -                                      | -                     | 683,648             | (683,648)                              |
| <b>Total Expenditures</b>                                    | <b>25,019,500</b>     | <b>23,835,026</b>   | <b>1,184,474</b>                       | <b>15,668,744</b>     | <b>10,064,140</b>   | <b>5,604,604</b>                       |
| <b>Excess (deficiency) of<br/>revenues over expenditures</b> | <b>\$ (2,124,419)</b> | <b>\$ (445,937)</b> | <b>\$ 1,678,482</b>                    | <b>\$ (1,413,319)</b> | <b>\$ 1,099,100</b> | <b>\$ 2,512,419</b>                    |

**CHELAN COUNTY, WASHINGTON  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
 AND CHANGES IN FUND BALANCES  
 BUDGET (GAAP BASIS) AND ACTUAL  
 GENERAL AND SPECIAL REVENUE  
 DECEMBER 31, 2002**

| DESCRIPTION  | GENERAL FUND |              |  | SPECIAL REVENUE FUNDS |              |  |
|--|--------------|--------------|--|-----------------------|--------------|--|
|  | BUDGET       | ACTUAL       | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) | BUDGET                | ACTUAL       | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
| Other financing sources (uses)   |              |              |  |                       |              |  |
| Proceeds of long-term debt   | \$ -         | \$ -         | \$ -                                   | \$ -                  | \$ -         | \$ -                                   |
| Operating transfers in   | 35,563       | 6,560        | (29,003)                               | 129,829               | (85,798)     | (215,627)                              |
| Operating transfers from primary govt.                                 | -            | -            | -                                      | -                     | -            | -                                      |
| Operating transfers out  | -            | (259,829)    | (259,829)                              | 70,093                | (836,415)    | (906,508)                              |
| Operating transfers to component units                                 | -            | -            | -                                      | -                     | -            | -                                      |
| Sale of general fixed assets   | -            | 723          | 723                                    | 500                   | 12,334       | 11,834                                 |
| Other sources  | 27,545       | (73,319)     | (100,864)                              | -                     | 32,852       | 32,852                                 |
| Other uses   | -            | -            | -                                      | -                     | -            | -                                      |
| Total other financing sources  | 63,108       | (325,865)    | (388,973)                              | 200,422               | (877,027)    | (1,077,449)                            |
| Excess (deficiency) of revenues<br>and other sources over expenditures | (2,061,311)  | (771,802)    | 1,289,509                              | (1,212,897)           | 222,073      | 1,434,970                              |
| Fund balance as of January 1   | 3,347,632    | 3,194,740    | (152,892)                              | 6,957,445             | 8,528,838    | 1,571,393                              |
| Adjustments to fund balance  |              |              |  |                       |              |  |
| Prior period adjustments   | -            | -            | -                                      | -                     | -            | -                                      |
| Extraordinary gain   | -            | -            | -                                      | -                     | -            | -                                      |
| Residual equity transfers In   | -            | 1,233,323    | 1,233,323                              | -                     | -            | -                                      |
| Residual equity transfers out  | -            | (400)        | (400)                                  | (35,000)              | (24,076)     | 10,924                                 |
| Fund balance as of December 31   | \$ 1,286,321 | \$ 3,655,861 | \$ 2,369,540                           | \$ 5,709,548          | \$ 8,726,835 | \$ 3,017,287                           |

**CHELAN COUNTY, WASHINGTON**  
**COMBINED STATEMENTS OF REVENUES, EXPENSES,**  
**AND CHANGES IN RETAINED EARNINGS**  
**ALL PROPRIETARY FUND TYPES**  
**YEAR ENDED DECEMBER 31, 2002**  
*With Comparative Totals for December 31, 2001*

| DESCRIPTION                                    | PROPRIETARY FUND TYPES |                      | TOTALS               |                      |
|--|------------------------|----------------------|----------------------|----------------------|
|  | ENTERPRISE             | INTERNAL SERVICES    | (MEMORANDUM ONLY)    |                      |
|  |                        |                      | 2002                 | 2001                 |
| Operating revenues                             |                        |                      |                      |                      |
| Charges for services                           | \$ 5,993,937           | \$ 2,800,461         | \$ 8,794,398         | \$ 6,703,171         |
| Employer/Employee contributions                | -                      | 4,496,132            | 4,496,132            | 3,251,385            |
| Other operating revenue                        | 144,492                | (158,550)            | (14,058)             | 3,055,299            |
| <b>Total operating revenues</b>                | <b>6,138,429</b>       | <b>7,138,043</b>     | <b>13,276,472</b>    | <b>13,009,855</b>    |
| Operating expenses                             |                        |                      |                      |                      |
| Operations & maintenance                       | 6,226,759              | 2,726,150            | 8,952,909            | 7,176,051            |
| Administration/Overhead                        | -                      | -                    | -                    | -                    |
| Depreciation/Amortization                      | 115,690                | 891,456              | 1,007,146            | 1,251,267            |
| Benefit payments                               | -                      | 3,497,208            | 3,497,208            | 3,313,424            |
| Other operating expenses                       | -                      | -                    | -                    | -                    |
| <b>Total operating expenses</b>                | <b>6,342,449</b>       | <b>7,114,814</b>     | <b>13,457,263</b>    | <b>11,740,742</b>    |
| Operating income (loss)                        | (204,020)              | 23,229               | (180,791)            | 1,269,113            |
| Non-operating revenues (expenses)              |                        |                      |                      |                      |
| Interest on investments                        | 11,694                 | 110,980              | 122,674              | 242,672              |
| Other non-operating revenues                   | 1,454                  | 356,824              | 358,278              | 48,781               |
| Interest and fiscal charges                    | 332                    | -                    | 332                  | -                    |
| Other non-operating revenues (expenses)        | -                      | -                    | -                    | (30,038)             |
| <b>Total non-operating revenues (expenses)</b> | <b>13,480</b>          | <b>467,804</b>       | <b>481,284</b>       | <b>261,415</b>       |
| Income (loss) before operating transfers       | (190,540)              | 491,033              | 300,493              | 1,530,528            |
| Operating transfer in (out)                    | 10,000                 | 116,000              | 126,000              | 10,000               |
| Net income (loss)                              | (180,540)              | 607,033              | 426,493              | 1,540,528            |
| Fund equity as of January 1                    | 1,980,522              | 13,093,636           | 15,074,158           | 13,885,462           |
| Adjustments to fund equity                     |                        |                      |                      |                      |
| Contributed capital                            | 1,102,953              | (1,468,759)          | (365,806)            | (351,832)            |
| Prior period adjustments                       | 121                    | -                    | 121                  | -                    |
| <b>Fund equity</b>                             | <b>\$ 2,903,056</b>    | <b>\$ 12,231,910</b> | <b>\$ 15,134,966</b> | <b>\$ 15,074,158</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, 2002**

*With Comparative Totals for the Year ended December 31, 2001*

| DESCRIPTION   | ENTERPRISE       | INTERNAL<br>SERVICE   | TOTALS                    |                       |
|---|------------------|-----------------------|---------------------------|-----------------------|
|   |                  |                       | (MEMORANDUM ONLY)<br>2002 | 2001                  |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>                  |                  |                       |                           |                       |
| Cash Received From Customers and Users                        | \$ 5,834,693     | \$ 7,204,121          | \$ 13,038,814             | \$ 12,746,048         |
| Cash Payments to Suppliers                                    | (5,936,803)      | (6,342,571)           | (12,279,374)              | (10,393,318)          |
| Cash Payments to Employees and Retirees                       | -                | -                     | -                         | -                     |
| Other Operating Receipts                                      | 144,492          | (102,001)             | 42,491                    | 319,226               |
| <b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>       | <b>42,382</b>    | <b>759,549</b>        | <b>801,931</b>            | <b>2,671,956</b>      |
| <b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>        |                  |                       |                           |                       |
| Proceeds From Interfund Loans                                 | 20,700           | -                     | 20,700                    | -                     |
| Interfund Loans   | -                | 10,000                | 10,000                    | (9,282)               |
| Advances From (To) Other Funds                                | -                | -                     | -                         | -                     |
| Operating Grants Received                                     | -                | -                     | -                         | -                     |
| Operating Transfers-In(Out) from Other Funds                  | 10,000           | 116,000               | 126,000                   | 10,000                |
| Other Non-Operating Receipts                                  | 754              | 356,824               | 357,578                   | -                     |
| <b>NET CASH PROVIDED (USED) NONCAPITAL FINANCING ACT</b>      | <b>31,454</b>    | <b>482,824</b>        | <b>514,278</b>            | <b>718</b>            |
| <b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>           |                  |                       |                           |                       |
| Proceeds From Sale of Bonds                                   | -                | -                     | -                         | -                     |
| Proceeds From Sale of Equipment                               | 409              | 1,401,618             | 1,402,027                 | 152,039               |
| Acquisition and Construction of Capital Assets                | (1,010,322)      | (1,473,192)           | (2,483,514)               | (1,645,214)           |
| Capital Contributions   | 1,051,973        | -                     | 1,051,973                 | (352,382)             |
| Capital Grants  | -                | -                     | -                         | -                     |
| Principal Payments on Bonds                                   | -                | -                     | -                         | -                     |
| Principal Payments Installment Purchase Contract              | -                | -                     | -                         | -                     |
| Interest Payments of Bonds                                    | -                | -                     | -                         | -                     |
| Residual Equity Transfer                                      | -                | (1,468,758)           | (1,468,758)               | 550                   |
| <b>NET CASH PROVIDED (USED) CAPITAL FINANCING ACT</b>         | <b>\$ 42,060</b> | <b>\$ (1,540,332)</b> | <b>\$ (1,498,272)</b>     | <b>\$ (1,845,007)</b> |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                   |                  |                       |                           |                       |
| Net Investment Activity                                       | \$ 102,243       | \$ (264,205)          | \$ (161,962)              | \$ (1,336,033)        |
| Interest on Investments                                       | 12,356           | 111,728               | 124,084                   | 259,539               |
| <b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>       | <b>114,599</b>   | <b>(152,477)</b>      | <b>(37,878)</b>           | <b>(1,076,494)</b>    |
| <b>NET INCREASE (DECREASE) IN CASH &amp; CASH EQUIVALENTS</b> | <b>230,495</b>   | <b>(450,436)</b>      | <b>(219,941)</b>          | <b>(248,827)</b>      |

|  |              |            |              |              |
|--|--------------|------------|--------------|--------------|
| CASH AND CASH EQUIVALENTS, JANUARY 1   | 16,429       | 513,121    | 529,550      | 778,377      |
| CASH AND CASH EQUIVALENTS, DECEMBER 31   | \$ 246,924   | \$ 62,685  | \$ 309,609   | \$ 529,550   |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:     |              |            |              |              |
| Operating Income (Loss)  | \$ (204,020) | 23,229     | \$ (180,791) | \$ 1,269,662 |
| Adjustments to Reconcile Operating Income (Loss) to Net Cash provided (Used) Operating Activities: |              |            |              |              |
| Depreciation & amortization of Deferred Charge   | 115,690      | 891,456    | 1,007,146    | 1,251,267    |
| (Increase) Decrease in Accounts Receivable   | (34,313)     | 2,567      | (31,746)     | 8,437        |
| (Increase) Decrease in Due From Other Funds/Govt.  | (105,052)    | 67,120     | (37,932)     | 19,768       |
| (Increase) Decrease in Inventory/Prepaid Expenses  | 0            | 17,212     | 17,212       | 31,622       |
| Increase (Decrease) in Vouchers/Contracts Payable  | (88,994)     | (9,944)    | (98,938)     | (74,764)     |
| Increase (Decrease) in Due to Other Funds/Govt.  | 9,253        | (199,052)  | (189,799)    | 50,507       |
| Increase (Decrease) in Payables/Other Liabilities  | 349,697      | (33,039)   | 316,658      | 111,315      |
| Increase (Decrease) in Customer Deposits   | 0            | 0          | 0            | (11,382)     |
| Increase (Decrease) in Deferred Revenues   | 0            | 0          | 0            | 0            |
| Increase (Decrease) in Accrued Emp. Leave Benefits   | 0            | 0          | 0            | 18,688       |
| Increase (Decrease) in Claims Incurred Not Reported  | 0            | 0          | 0            | 0            |
| Capital Cost Reported as Operating Expense   | 0            | 0          | 0            | (3,164)      |
| Interest Reported as Operating Income  | 0            | 0          | 0            | 0            |
| Prior Period Adjustments   | 121          | 0          | 121          | 0            |
| Total Adjustments  | 246,402      | 736,320    | 982,722      | 1,402,294    |
| NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES   | \$ 42,382    | \$ 759,549 | \$ 801,931   | \$ 2,671,956 |

See accompany notes to financial statements

**CHELAN COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
January 1, 2002 Through December 31, 2002

|   |           |
|---|-----------|
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**CHELAN COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
January 1, 2002 Through December 31, 2002

**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.

### C. 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.

### 3. 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         | \$1,709,264 |
| Boating Safety          | \$46,600    |
| PUD Dam Security        | \$65,000    |
| Regional 911            | \$80,000    |
| Tourist & Convention    | \$103,000   |
| Community Visioning     | \$18,200    |
| Election Reserve        | \$31,658    |
| Regional Justice Center | \$365,998   |

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, 2002, the treasurer was holding \$10,325,269 in short-term residual investments of surplus cash, which shows as General Funds Investment in Schedule 12. 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 2002 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, 2002, there was \$9,049 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).

#### 4. 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.

#### 5. 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.

#### 6. 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.

#### 7. Fixed Assets and Depreciation See Note 6.

#### 8. Other Property and Investments See Note 3.

#### 9. 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.

#### 10. Custodial Accounts

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

#### 11. 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 \$222,673 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, comp time, holiday bank time, and vested sick leave. In proprietary funds, the expenses are accrued when incurred and the liability is recorded in the fund.

#### 12. Other Accrued Liabilities

These accounts consist of accrued wages and accrued employee benefits.

#### 13. Long-term Debt See Note 11.

#### 14. 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).

15. Contributed Capital See Note 16.

16. Fund Reserves and Designations See Note 16.

F. 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.

#### G. 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                      | 13,560,439    | -    | -    | 13,751,221    |
| Banker's Acceptances                            | -             | -    | -    | -             |
| Certificate of Deposit                          | 23,734,961    | -    | -    | 23,896,222    |
| SBA Loan  | 2,679         | -    | -    | 2,679         |
| Municipal Money Market                          | 14,281,214    |      |      | 14,298,870    |
| Total   | \$ 51,579,293 | \$ - | \$ - | \$ 51,948,992 |
| Investments not Subject to Categorization:      |               |      |      |               |
| Investment in State Treasurer's Investment Pool |               |      |      | 53,266,846    |
| Reverse Repurchase Agreements                   |               |      |      | -             |
| Other Investments                               |               |      |      | -             |
| Total Investments                               |               |      |      | \$105,215,838 |

#### **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 2002 was \$1.54685 per \$1,000 on an assessed valuation of \$4,621,203,417 for a total regular levy of \$7,148,309.

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 2002 was \$1.73351 per \$1,000 on an assessed valuation of \$2,579,233,257 for a total road levy of \$4,471,127.

#### **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 2002.

#### **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, 2002              | Additions         | Deletions           | 31, 2002             |
| Land                                   | \$ 1,669,269         | \$ 146,962        | \$ -                | \$ 1,816,231         |
| Building & Structures                  | 31,717,899           | 386,242           | (129,279)           | 31,974,862           |
| Capital Leases & Leasehold Improvement | -                    | -                 | -                   | -                    |
| Machinery & Equipment                  | 3,576,290            | 457,864           | (175,396)           | 3,858,758            |
| <b>TOTAL</b>                           | <b>\$ 36,963,458</b> | <b>\$ 991,068</b> | <b>\$ (304,675)</b> | <b>\$ 37,649,851</b> |

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

During 2002, 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<br>Funds | Internal<br>Service<br>Funds | Total               |
|--------------------------|---------------------|------------------------------|---------------------|
| Land                     | \$ 111,179          | \$ -                         | \$ 111,179          |
| Buildings and Structures | 1,557,246           | 52,907                       | 1,610,153           |
| Other Improvements       | -                   | -                            | -                   |
| Machinery & Equipment    | 568,887             | 4,763,581                    | 5,332,469           |
| Construction In Progress | -                   | -                            | -                   |
| <b>Total</b>             | <b>\$ 2,237,313</b> | <b>\$ 4,816,488</b>          | <b>\$ 7,053,800</b> |

Accumulated depreciation, amortization, and depletion on proprietary and similar trust fund assets at December 31, 2002, is as follows:

ACCUMULATED DEPRECIATION

|                          | Enterprise<br>Funds | Internal<br>Service<br>Funds | Total               |
|--------------------------|---------------------|------------------------------|---------------------|
| Land                     | \$ 54,295           | \$ -                         | \$ 54,295           |
| Building &<br>Structures | 296,786             | 222,798                      | 519,584             |
| Leasehold Improvements   | -                   | -                            | -                   |
| Machinery & Equipment    | 332,848             | 7,184,272                    | 7,517,120           |
| <b>Total</b>             | <b>\$ 683,930</b>   | <b>\$ 7,407,070</b>          | <b>\$ 8,091,000</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 3 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 retirement system comprised of three separate plans for membership purposes: Plans 1 and 2 are defined benefit plans and Plan 3 is a combination defined benefit/defined contribution 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. Participants who joined the system by September 30, 1977, are Plan I members. Those who joined on or after October 1, 1977 and by either, February 28, 2002 for state and higher education employees, or August 31, 2002 for local government employees, are Plan 2 members unless they exercise an option to transfer their membership to Plan 3. PERS participants joining the system on or after March 1, 2002 for state and higher

education employees, or September 1, 2002 for local government employees have the option of choosing membership in either PERS Plan 2 or PERS Plan 3. The option must be exercised within 90 days of employment. An employee is reported in Plan 2 until a choice is made. Employees who fail to choose within 90 days default to PERS Plan 3. PERS defined benefit retirement benefits are financed from a combination of investment earnings and employer and employee contributions. PERS retirement benefit provisions are established in state statute and may be amended only by the State Legislature.

Plan 1 retirement benefits are vested after an employee completes five years of eligible service. Plan 1 members are eligible for retirement at any age 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 retirement benefits are vested after an employee completes five years of eligible service. 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. The average final compensation is based on the greatest compensation during any eligible consecutive 60-month period. Plan 2 retirements prior to the age of 65 receive reduced benefits. If retirement is at age 55 or older with at least 30 years of service, a 3 percent per year reduction applies; otherwise an actuarial reduction will apply. There is no cap on years of service credit and a cost-of-living allowance is granted (indexed to the Seattle Consumer Price Index), capped at three percent annually.

Plan 3 has a dual benefit structure. Employer contributions finance a defined benefit component, and member contributions finance a defined contribution component. The defined benefit portion provides a benefit calculated at 1 percent of the average final compensation per year of service. The average final compensation is based on the greatest compensation during any eligible consecutive 60 month period. Plan 3 members become eligible for retirement if they have: at least ten years of service; or five years including twelve months that were earned after age 54; or five service credit years earned in PERS Plan 2 prior to June 1, 2003. Plan 3 retirements prior to the age of 65 receive reduced benefits. If retirement is at age 55 or older with at least 30 years of service, a 3 percent per year reduction applies; otherwise an actuarial reduction will apply. There is no cap on years of service credit; and Plan 3 provides the same cost-of-living allowance as Plan 2. The defined contribution portion can be distributed in accordance with an option selected by the member either as a lump sum or pursuant to other options authorized by the Employee Retirement Benefits Board.

There are 1,155 participating employers in PERS. Membership in PERS consisted of the following at September 30, 2001:

|  |                |
|--|----------------|
| Retirees and Beneficiaries Receiving Benefits                      | 62,189         |
| Terminated Plan Members Entitled To But Not Yet Receiving Benefits | 18,412         |
| Active Plan Members Vested   | 97,777         |
| Active Plan Members Nonvested                                      | 55,159         |
| <b>Total</b>   | <b>233,537</b> |

Funding Policy

Each biennium, the state Pension Funding Council adopts Plan I employer contribution rates, Plan 2 employer and employee contribution rates, and Plan 3 employer 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 and the employer contribution rate for Plan 3 are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. All employers are required to contribute at the level established by state law. PERS Plan 3 defined contribution is a non-contributing plan for employers. Employees who participate in the defined contribution portion of PERS Plan 3 do not contribute to the defined benefit portion of PERS Plan 3. The Employee Retirement Benefits Board sets Plan 3 employee contribution rates. Six rate options are available ranging from 5 to 15 percent; two of the options are graduated rates dependent on the employee's age. 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, 2002, were as follows:

|          | <b>PERS Plan I</b> | <b>PERS Plan II</b> | <b>PERS Plan III</b> |
|----------|--------------------|---------------------|----------------------|
| Employer | 1.32%*             | 1.32%*              | 1.32%**              |
| Employee | 6.00%              | .65%                | ***                  |

\* The employer rates do not include the employer administrative expense fee currently set at 0.22%.

\*\* Plan 3 defined benefit portion only.

\*\*\* Variable from 5.0% minimum to 15.0% maximum based on rate selected by PERS 3 member.

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

|      | <b>PERS Plan 1</b> | <b>PERS Plan 2</b> | <b>PERS Plan 3</b> |
|------|--------------------|--------------------|--------------------|
| 2002 | \$34,445           | \$223,289          | \$652              |
| 2001 | \$44,715           | \$307,310          | \$0                |
| 2000 | \$57,806           | \$398,042          | \$0                |

**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 non-state employees. LEOFF participants who joined the system by September 30, 1977 are Plan 1 members. Those who joined on or after October 1, 1977 are Plan 2 members. LEOFF retirement benefits are financed from a combination of investment earnings, employer and employee contributions, and a special funding situation in which the state pays the remainder through state legislative appropriations. LEOFF retirement benefits provisions are established in state statute and may be amended only by the State Legislature.

Plan 1 retirement benefits are vested after an employee completes 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 calculated as a percent of final average salary is as follows:

| 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%                     |

The final average salary is the basic monthly salary received at the time of retirement, provided a member has held the same position or rank for 12 months preceding the date of retirement. Otherwise, it is the average of the highest consecutive 24 months' salary within the last 10 years of service. If membership was established in LEOFF after February 18, 1974, the service retirement benefit is capped at 60 percent of final average salary. A cost-of-living allowance is granted (indexed to the Seattle Consumer Price Index).

Plan 2 retirement benefits are vested after an employee completes five years of eligible service. Plan 2 members may retire at age of 50 with 20 years of service, or at age 53 with five years of service, with an allowance of 2 percent of the final average salary per year of service, with an allowance of 2 percent of the final average salary per year of service. The final average salary is based on the highest consecutive 60 months. Plan 2 retirements prior to the age of 53 are reduced 3 percent for each year that the benefit commences prior to age 53. There is no cap on years of service credit; and a cost-of-living allowance is granted (indexed to the Seattle Consumer Price Index), capped at 3 percent annually.

There are 359 participating employers in LEOFF. Membership in LEOFF consisted of the following at September 30, 2001:

|  |               |
|--|---------------|
| Retirees and Beneficiaries Receiving Benefits                      | 8,078         |
| Terminated Plan Members Entitled To But Not Yet Receiving Benefits | 332           |
| Active Plan Members Vested   | 10,894        |
| Active Plan Members Nonvested                                      | 4,006         |
| <b>Total</b>   | <b>23,310</b> |

Funding Policy

Starting on July 1, 2000, Plan 1 employers and employees will contribute zero percent as long as the plan remains fully funded. Employer and employee contribution are developed by the Office of the State Actuary to fully fund the plan. Plan 2 employers and employees are required to pay at the level adopted by the Department of Retirement Systems in accordance with 41.45 RCW. All employers are required to contribute at the level required by state law. The Legislature, by means of a special funding arrangement, appropriated money from the state General Fund to supplement the current service liability and fund the prior service costs of Plan 1 in accordance with the requirements of the Pension Funding Council. However, this special funding situation is not mandated by the state constitution and this funding requirement could be returned to the employers by a change of statute. 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, 2002, were as follows:

|          | <b>LEOFF Plan 1</b> | <b>LEOFF Plan 2</b> |
|----------|---------------------|---------------------|
| Employer | .22%*               | 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 0.22%.

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> |
|------|---------------------|---------------------|
| 2002 | \$533               | \$90,995            |
| 2001 | \$403               | \$88,713            |
| 2000 | \$5,890             | \$87,361            |

### **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 \$5,291,207 between the three plans:

| <u>Plan's Name</u> | <u>Amount</u>    |
|--------------------|------------------|
| NACO               | \$ 1,206,007     |
| FTJ                | 460,122          |
| Hartford           | <u>3,625,078</u> |
| Total              | \$ 5,291,207     |

**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 \$100,000. 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 \$100,000 self-insured retention. Reinsurance carriers cover all losses over \$100,000 to the maximum limits of each policy.

Since the pool is a cooperative program, there is a joint liability among the participating members. A retroactive assessment was approved in 1999 for \$6.5 million with payments starting in 1999 and spread over ten years. Chelan County's proportional share of the assessment is approximately 5.5%.

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, 2002, 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<br/>Obligation<br/>Bonds</b> | <b>Other G.O.<br/>Bonds*</b> | <b>Other Debt**</b> | <b>Total Debt</b> |
|------------|---|------------------------------|---------------------|-------------------|
| 2003       | \$1,509,187                             | \$29,266                     | N/A                 | \$1,538,453       |
| 2004       | 1,603,253                               | 29,266                       | N/A                 | 1,632,519         |
| 2005       | 1,596,719                               | 29,266                       | N/A                 | 1,625,985         |
| 2006       | 1,602,794                               | 29,266                       | N/A                 | 1,632,060         |
| 2007       | 1,599,957                               | 29,266                       | N/A                 | 1,629,223         |
| Thereafter | <u>15,348,034</u>                       | <u>234,128</u>               | N/A                 | <u>15,582,162</u> |
| Totals     | \$23,259,944                            | \$380,458                    | N/A                 | \$23,640,402      |

\*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

2002 LTGO E911 Bonds for acquisition and construction of a multi-jurisdictional public safety answering point for use by the County and other governmental agencies, original issue \$2,560,000, not to exceed 5%, varying semi-annual payments to 2022

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, 2002, the County has \$2,663,943 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, 2002, 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    | \$923,288                | \$2,755,248      | \$0               | \$3,678,536           |
| General Obligation Debt | 14,582,401               | 2,560,000        | 825,059           | 16,317,342            |
| Totals                  | \$15,505,689             | \$5,315,248      | \$825,059         | \$19,995,878          |

**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, 2002, the County had \$228,953 in leases outstanding.

**D. Loan to Districts**

Chelan County's ER&R fund loaned \$15,000 to the Upper Valley Park and Recreation Service Area District. The loan was to provide the district the funds to open an aquatic center pool and will be repaid before November 1, 2004 with the maintenance and operations tax levy that was approved by the voters of that district.

## **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 2002:

| Borrowing<br>Fund | Lending<br>Fund | Interfund Loans and Advance Payables |           |            |            |
|-------------------|-----------------|--------------------------------------|-----------|------------|------------|
|                   |                 | 1/1/2002                             | New Loans | Repayments | 12/31/2002 |
| Jail Education    | Regional Jail   | 10,000                               | -         | 10,000     | -          |
| Current Expense   | Crim Justice    | 15,000                               | -         | 15,000     | -          |
| Fair              | County Roads    | 31,000                               | 20,000    | -          | 51,000     |
|                   | Total           | \$ 56,000                            | \$ 20,000 | \$ 25,000  | \$ 51,000  |

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, 2002 are as follows:

| <i>Fund</i>                       | <i>Due From<br/>Other Funds</i> | <i>Due to<br/>Other Funds</i> |
|-----------------------------------|---------------------------------|-------------------------------|
| <b>Current Expense</b>            | \$105,351                       | \$6,879                       |
| <b>Special Revenue<br/>Funds:</b> |                                 |                               |
| County Roads                      | 35                              | 457,715                       |
| Felony Seiz & Forfeit             | 0                               | 171                           |
| Financial Mgmt Res                | 7                               | 0                             |
| ORV                               | 0                               | 409                           |
| Ohme Gardens                      | 171                             | 0                             |
| Emergency Mgmt                    | 0                               | 4,482                         |
| Noxious Weeds                     | 0                               | 1,681                         |
| Cashmere Airport                  | 0                               | 45                            |
| Natural Resources                 | 74,574                          | 5,009                         |
| Forest Title III                  | 0                               | 169,893                       |
| 911 Communication                 | 0                               | 3057                          |
|                                   | <u>74,787</u>                   | <u>642,462</u>                |

**Enterprise Funds:**

|                      |              |              |
|----------------------|--------------|--------------|
| Fair                 | 5,723        | 482          |
| Regional Justice Ctr | 804          | 2,781        |
| Solid Waste          | 0            | 543          |
| Solid Waste Planning | 0            | 100          |
|                      | <u>6,527</u> | <u>3,906</u> |

**Internal Service Funds:**

|                     |                  |                  |
|---------------------|------------------|------------------|
| County Roads ER & R | 466,614          | 32               |
|                     | <u>466,614</u>   | <u>32</u>        |
| Grand Totals        | <u>\$653,279</u> | <u>\$653,279</u> |

C. Residual Equity Transfers

The Criminal Justice fund was closed, with a residual transfer to Current Expense of \$765,067.

The Health Insurance fund balance was reduced by \$444,361 and the transfers went to the funds that had been overpaying in the recent past.

Motor Pool was combined into ER&R, resulting in a \$443,056 transfer.

The Regional Jail was reclassified as an Enterprise fund from a Internal Service fund, resulting in a \$1,087,896 transfer.

The Fairgrounds Construction, Fairgrounds Improvement, and Fairgrounds Royalty funds were all closed into the Fair fund resulting in a \$15,057 transfer.

The Juvenile Construction fund was closed to Current Expense in the amount of \$28,756.

The Financial Management Reserve fund was closed to Current Expense in the amount of \$67,942.

## **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.

Regional Justice Center - Chelan County is the lead entity in this multi-jurisdictional fund that was formed to create a regional jail where the members would save money from jail charges. The other participants in this venture include: Douglas County, and the City of Wenatchee. The Regional Justice Center is reported in the general financial statements of Chelan County as an enterprise fund.

Wenatchee Valley Transportation Council – The Wenatchee Valley Transportation Council (WVTC) is the “Metropolitan Planning Organization” designated by the Governor per federal code of regulations to coordinate regional transportation planning within the urbanized Wenatchee area. Nine voting members comprise the board of directors, representing Chelan and Douglas County, the cities of East Wenatchee, Rock Island and Wenatchee, the Ports of Chelan and Douglas Counties, Link Transit and the Washington State Department of Transportation. The WVTC is incorporated by Interlocal Agreement among those entities; the agreement is recorded in both counties. Douglas County provides fiscal, legal and MIS services on a cost-for-services basis. The WVTC is staffed with an Executive Director, a Transportation Planner and an Administrative Assistant, and maintains independent office space, personnel policies, etc.. The WVTC operates on dedicated federal and state revenues, with local match-fund contributions from for the federal funds from each member entity.

Regional 911 Center - Chelan County is the lead entity in this multi-jurisdictional fund that was created with an interlocal agreement to build and operate a regional 911 communications center. The other participants in this venture include: Douglas County, the City of East Wenatchee and the City of Wenatchee. The Regional 911 Center is reported in the general financial statements of Chelan County as an agency fund.

#### **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, 2002**

*With Comparative Actual Amounts for Year Ended December 31, 2001*

| ASSETS                                | 2002                | 2001                |
|---------------------------------------|---------------------|---------------------|
| Current assets                        |                     |                     |
| Cash and petty cash                   | \$ 1,811,957        | \$ 876,328          |
| Deposits with fiscal agents           | -                   | -                   |
| Investments                           | 2,161,172           | 1,731,706           |
| Taxes receivable                      | 420,802             | 370,232             |
| Accounts receivable                   | 208,305             | 28,861              |
| Accrued interest receivable           | 18,211              | 16,880              |
| Note receivable                       | -                   | -                   |
| Interfund loan receivable             | -                   | -                   |
| Due from other funds                  | 105,351             | 184,156             |
| Due from other governmental units     | 373,468             | 697,743             |
|                                       | <hr/>               | <hr/>               |
| Total current assets                  | 5,099,266           | 3,905,906           |
| Accrued interest receivable long term | -                   | -                   |
|                                       | <hr/>               | <hr/>               |
| Total assets                          | <u>\$ 5,099,266</u> | <u>\$ 3,905,906</u> |
|                                       |                     |                     |
| LIABILITIES                           |                     |                     |
| Current liabilities                   |                     |                     |
| Current payables                      | \$ 338,756          | \$ 197,386          |
| Other current liabilities             | 651,928             | 15,855              |
| Due to other funds                    | 6,879               | 70,276              |
| Due to other government units         | 25,040              | 42,417              |
| Interfund loan payable                | -                   | 15,000              |
| Long-term liabilities                 |                     |                     |
| Deferred revenues                     | 420,802             | 370,232             |
|                                       | <hr/>               | <hr/>               |
| Total liabilities                     | 1,443,405           | 711,166             |
|                                       |                     |                     |
| FUND EQUITY                           |                     |                     |
| Contributed capital                   | -                   | -                   |
| Fund balances (Retained earnings)     | -                   | -                   |

**CHELAN COUNTY, WASHINGTON**  
**Statement of Revenues, Expenditures, and**  
**Changes in fund Balance - Budget (GAAP Basis) and Actual**  
**General Fund**  
**Year Ended December 31, 2002**

*With Comparative Actual Amounts for Year Ended December 31, 2001*

|  | 2002<br>Budget      | 2002<br>Actual      | Variance<br>Favorable<br>(Unfavorable) | 2001<br>Comparative<br>Actual |
|--|---------------------|---------------------|--|-------------------------------|
| <b>Revenues</b>                                    |                     |                     |  |                               |
| Taxes  | \$ 11,403,445       | \$ 11,835,160       | \$ 431,715                             | \$ 10,894,757                 |
| Licenses and permits                               | 435,400             | 510,579             | 75,179                                 | 488,015                       |
| Intergovernmental                                  | 6,226,992           | 6,536,510           | 309,518                                | 7,349,181                     |
| Charges for services                               | 2,868,666           | 2,637,295           | (231,371)                              | 2,386,542                     |
| Fines and forfeits                                 | 862,509             | 1,090,828           | 228,319                                | 842,813                       |
| Miscellaneous                                      | 1,098,069           | 778,717             | (319,352)                              | 1,171,388                     |
| <b>Total Revenues</b>                              | <b>22,895,081</b>   | <b>23,389,089</b>   | <b>494,008</b>                         | <b>23,132,696</b>             |
| <b>Expenditures</b>                                |                     |                     |  |                               |
| General governmental services                      | 11,016,548          | 10,458,298          | (558,250)                              | 9,313,257                     |
| Security of persons & property                     | 10,351,725          | 10,199,228          | (152,497)                              | 8,291,400                     |
| Physical environment                               | 281,453             | 234,246             | (47,207)                               | 536,559                       |
| Economic environment                               | 1,827,213           | 1,568,822           | (258,391)                              | 1,446,950                     |
| Mental & physical health                           | 506,063             | 486,781             | (19,282)                               | 514,632                       |
| Culture and recreation                             | 653,963             | 626,427             | (27,536)                               | 324,473                       |
| Capital outlay                                     | 382,535             | 261,224             | (121,311)                              | 37,500                        |
| <b>Total Expenditures</b>                          | <b>25,019,500</b>   | <b>23,835,026</b>   | <b>(1,184,474)</b>                     | <b>20,464,771</b>             |
| <b>Excess (Deficit) Revenues Over Expenditures</b> | <b>(2,124,419)</b>  | <b>(445,937)</b>    | <b>1,678,482</b>                       | <b>2,667,925</b>              |
| <b>Other Financing Sources (Uses)</b>              |                     |                     |  |                               |
| Proceeds of general fixed assets                   | -                   | 723                 | 723                                    | 293                           |
| Operating transfers in                             | 35,563              | 6,560               | (29,003)                               | 31,306                        |
| Operating transfers out                            | -                   | (259,829)           | (259,829)                              | (132,145)                     |
| Other sources                                      | 27,545              | (73,319)            | (100,864)                              | (5,471)                       |
| Other uses   | -                   | -                   | -                                      | (3)                           |
| <b>Total Other Financing Sources (Uses)</b>        | <b>63,108</b>       | <b>(325,865)</b>    | <b>(388,973)</b>                       | <b>(106,020)</b>              |
| <b>Excess (Deficit) Resources Over Uses</b>        | <b>(2,061,311)</b>  | <b>(771,802)</b>    | <b>1,289,509</b>                       | <b>2,561,905</b>              |
| <b>Fund Balance, January 1</b>                     | <b>3,347,632</b>    | <b>3,194,740</b>    | <b>(152,892)</b>                       | <b>2,055,514</b>              |
| Prior Period Correction                            | -                   | -                   | -                                      | -                             |
| Residual Equity Transfers In                       | -                   | 1,233,323           | 1,233,323                              | -                             |
| Residual Equity Transfers Out                      | -                   | (400)               | (400)                                  | (1,422,679)                   |
| <b>Fund Balance, December 31</b>                   | <b>\$ 1,286,321</b> | <b>\$ 3,655,861</b> | <b>\$ 2,369,540</b>                    | <b>\$ 3,194,740</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 pending 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.

**PUD Dam Security:** A fund used to track the revenue and expenditures of security provided to the PUD for Rocky Reach Dam.

**Sheriff Donation:** A separate fund to account for donations to the Sheriff.

**Local Law Enf Block Grant:** A fund to account for this grant receipts and expenditures.

**Farm Worker Housing:** A fund used to account for the activities for the housing of farm workers at the County's Wenatchee River Park.

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

**Noxious Weed Control:** 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.

**Regional 911:** A fund used to account for the establishment of a new regional 911 center.

**Parent Education:** 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.

**Housing Authority:** A fund established to reflect the collection of a specific fee that is to be used for the operation and maintenance of low-income housing projects.

**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, 2002**

With Comparative totals for December 31, 2001

| DESCRIPTION                              | County<br>Road      | Paths &<br>Trails | Drug<br>Enforce  | Felony<br>Seizure &<br>Forfeiture | Financial<br>Mgmt<br>Reserve | Auditor<br>O & M | Off Road<br>Vehicles |
|--|---------------------|-------------------|------------------|-----------------------------------|------------------------------|------------------|----------------------|
| <b>ASSETS</b>                            |                     |                   |                  |                                   |                              |                  |                      |
| Current assets                           |                     |                   |                  |                                   |                              |                  |                      |
| Cash and petty cash                      | \$ 101              | \$ 894            | \$ 15,299        | \$ 171                            | \$ -                         | \$ 1,968         | \$ 93,932            |
| Deposits with fiscal agents              | 17,234              | -                 | -                | -                                 | -                            | -                | -                    |
| Investments                              | 4,686,831           | 75,286            | 48,397           | -                                 | -                            | 75,149           | -                    |
| Taxes receivable                         | 262,710             | -                 | -                | -                                 | -                            | -                | -                    |
| Accounts receivable                      | 811                 | -                 | -                | -                                 | -                            | -                | -                    |
| Special assessments receivable           |                     |                   |                  |                                   |                              |                  |                      |
| Delinquent                               | -                   | -                 | -                | -                                 | -                            | -                | -                    |
| Interest                                 | -                   | -                 | -                | -                                 | -                            | -                | -                    |
| Penalties                                | -                   | -                 | -                | -                                 | -                            | -                | -                    |
| Accrued interest receivable              | -                   | 89                | -                | -                                 | -                            | 89               | -                    |
| Note receivable                          | -                   | -                 | -                | -                                 | -                            | -                | -                    |
| Interfund loan receivable                | 51,000              | -                 | -                | -                                 | -                            | -                | -                    |
| Due from other funds                     | 35                  | -                 | -                | -                                 | 7                            | -                | -                    |
| Due from other governmental units        | -                   | -                 | -                | -                                 | -                            | -                | -                    |
| Inventories                              | -                   | -                 | -                | -                                 | -                            | -                | -                    |
| <b>Total assets</b>                      | <b>5,018,722</b>    | <b>76,269</b>     | <b>63,696</b>    | <b>171</b>                        | <b>7</b>                     | <b>77,206</b>    | <b>93,932</b>        |
| <b>LIABILITIES</b>                       |                     |                   |                  |                                   |                              |                  |                      |
| Current liabilities                      |                     |                   |                  |                                   |                              |                  |                      |
| Current payables                         | 44,806              | -                 | -                | -                                 | -                            | -                | 145                  |
| Other current liabilities                | 148,870             | -                 | -                | -                                 | -                            | -                | -                    |
| Due to other funds                       | 457,715             | -                 | -                | 171                               | -                            | -                | 409                  |
| Interfund loan payable                   | -                   | -                 | -                | -                                 | -                            | -                | -                    |
| Due to other government units            | 5,940               | -                 | -                | -                                 | 49                           | -                | -                    |
| Long-term liabilities                    |                     |                   |                  |                                   |                              |                  |                      |
| Deferred revenues                        | 262,710             | -                 | -                | -                                 | -                            | -                | -                    |
| <b>Total liabilities</b>                 | <b>920,041</b>      | <b>-</b>          | <b>-</b>         | <b>171</b>                        | <b>49</b>                    | <b>-</b>         | <b>554</b>           |
| <b>FUND EQUITY</b>                       |                     |                   |                  |                                   |                              |                  |                      |
| Fund balance/Retained earnings           |                     |                   |                  |                                   |                              |                  |                      |
| Reserved                                 | -                   | -                 | -                | -                                 | -                            | -                | -                    |
| Unreserved/Undesignated                  | 4,098,681           | 76,269            | 63,696           | -                                 | (42)                         | 77,206           | 93,378               |
| <b>Total fund equity</b>                 | <b>4,098,681</b>    | <b>76,269</b>     | <b>63,696</b>    | <b>-</b>                          | <b>(42)</b>                  | <b>77,206</b>    | <b>93,378</b>        |
| <b>Total liabilities and fund equity</b> | <b>\$ 5,018,722</b> | <b>\$ 76,269</b>  | <b>\$ 63,696</b> | <b>\$ 171</b>                     | <b>\$ 7</b>                  | <b>\$ 77,206</b> | <b>\$ 93,932</b>     |

See accompanying notes to financial statements

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**December 31, 2002**

With Comparative totals for December 31, 2001

| DESCRIPTION                              | Boating<br>Safety | Parks<br>and<br>Recreation | Ohme<br>Gardens   | PUD<br>Dam<br>Security | Subs<br>Abuse | Sheriff<br>Donation | Local Law<br>Enf Grant | Farm<br>Worker<br>Housing | Pest<br>Control |
|--|-------------------|----------------------------|-------------------|------------------------|---------------|---------------------|------------------------|---------------------------|-----------------|
| <b>ASSETS</b>                            |                   |                            |                   |                        |               |                     |                        |                           |                 |
| Current assets                           |                   |                            |                   |                        |               |                     |                        |                           |                 |
| Cash and petty cash                      | \$ 84,509         | \$ -                       | \$ 5,826          | \$ 35,217              | \$ -          | \$ 13,206           | \$ -                   | \$ 400                    | \$ 2,938        |
| Deposits with fiscal agents              | -                 | -                          | -                 | -                      | -             | -                   | -                      | -                         | -               |
| Investments                              | -                 | -                          | 113,924           | -                      | -             | -                   | 16,230                 | -                         | -               |
| Taxes receivable                         | -                 | -                          | -                 | -                      | -             | -                   | -                      | -                         | -               |
| Accounts receivable                      | -                 | -                          | -                 | -                      | -             | -                   | -                      | -                         | -               |
| Special assessments receivable           | -                 | -                          | -                 | -                      | -             | -                   | -                      | -                         | -               |
| Delinquent                               | -                 | -                          | -                 | -                      | -             | -                   | -                      | -                         | -               |
| Interest                                 | -                 | -                          | -                 | -                      | -             | -                   | -                      | -                         | -               |
| Penalties                                | -                 | -                          | -                 | -                      | -             | -                   | -                      | -                         | -               |
| Accrued interest receivable              | -                 | -                          | 104               | -                      | -             | -                   | 19                     | -                         | -               |
| Note receivable                          | -                 | -                          | -                 | -                      | -             | -                   | -                      | -                         | -               |
| Interfund loan receivable                | -                 | -                          | -                 | -                      | -             | -                   | -                      | -                         | -               |
| Due from other funds                     | -                 | -                          | 171               | -                      | -             | -                   | -                      | -                         | -               |
| Due from other governmental ur           | -                 | -                          | -                 | -                      | -             | -                   | -                      | -                         | -               |
| Inventories                              | -                 | -                          | -                 | -                      | -             | -                   | -                      | -                         | -               |
| <b>Total assets</b>                      | <b>84,509</b>     | <b>-</b>                   | <b>120,025</b>    | <b>35,217</b>          | <b>-</b>      | <b>13,206</b>       | <b>16,249</b>          | <b>400</b>                | <b>2,938</b>    |
| <b>LIABILITIES</b>                       |                   |                            |                   |                        |               |                     |                        |                           |                 |
| Current liabilities                      |                   |                            |                   |                        |               |                     |                        |                           |                 |
| Current payables                         | 956               | -                          | 655               | -                      | -             | -                   | 591                    | -                         | -               |
| Other current liabilities                | -                 | -                          | 2,732             | -                      | -             | -                   | 52                     | -                         | -               |
| Due to other funds                       | -                 | -                          | -                 | -                      | -             | -                   | -                      | -                         | -               |
| Interfund loan payable                   | -                 | -                          | -                 | -                      | -             | -                   | -                      | -                         | -               |
| Due to other government units            | -                 | -                          | 190               | -                      | -             | -                   | -                      | -                         | -               |
| Long-term liabilities                    | -                 | -                          | -                 | -                      | -             | -                   | -                      | -                         | -               |
| Deferred revenues                        | -                 | -                          | -                 | -                      | -             | -                   | -                      | -                         | -               |
| <b>Total liabilities</b>                 | <b>956</b>        | <b>-</b>                   | <b>3,577</b>      | <b>-</b>               | <b>-</b>      | <b>-</b>            | <b>643</b>             | <b>-</b>                  | <b>-</b>        |
| <b>FUND EQUITY</b>                       |                   |                            |                   |                        |               |                     |                        |                           |                 |
| Fund balance/Retained earnings           |                   |                            |                   |                        |               |                     |                        |                           |                 |
| Reserved                                 | -                 | -                          | -                 | -                      | -             | -                   | -                      | -                         | -               |
| Unreserved/Undesignated                  | 83,553            | -                          | 116,448           | 35,217                 | -             | 13,206              | 15,606                 | 400                       | 2,938           |
| <b>Total fund equity</b>                 | <b>83,553</b>     | <b>-</b>                   | <b>116,448</b>    | <b>35,217</b>          | <b>-</b>      | <b>13,206</b>       | <b>15,606</b>          | <b>400</b>                | <b>2,938</b>    |
| <b>Total liabilities and fund equity</b> | <b>\$ 84,509</b>  | <b>\$ -</b>                | <b>\$ 120,025</b> | <b>\$ 35,217</b>       | <b>\$ -</b>   | <b>\$ 13,206</b>    | <b>\$ 16,249</b>       | <b>\$ 400</b>             | <b>\$ 2,938</b> |

See accompanying notes to financial statements

| Noxious Weed | Emer Mgmt | 911        | Regional 911 Fund | Parent Education Fund | Cashmere Dryden Airport | Law Library | Criminal Justice Assistance | Veterans Relief | Mental Health and Retardation |
|--------------|-----------|------------|-------------------|-----------------------|-------------------------|-------------|-----------------------------|-----------------|-------------------------------|
| \$ 37,284    | \$ 251    | \$ 92      | \$ -              | \$ 13,031             | \$ 599                  | \$ 32,066   | \$ -                        | \$ 10,708       | \$ 909                        |
| -            | -         | -          | -                 | -                     | -                       | -           | -                           | -               | -                             |
| -            | 58,631    | 124,659    | -                 | -                     | 13,885                  | -           | -                           | 115,238         | -                             |
| -            | -         | -          | -                 | -                     | -                       | 1,419       | -                           | 2,901           | 4,907                         |
| -            | -         | -          | -                 | -                     | -                       | -           | -                           | -               | -                             |
| -            | -         | -          | -                 | -                     | -                       | -           | -                           | -               | -                             |
| -            | -         | -          | -                 | -                     | -                       | -           | -                           | -               | -                             |
| -            | 64        | 131        | -                 | -                     | 17                      | -           | -                           | 137             | -                             |
| -            | -         | -          | -                 | -                     | -                       | -           | -                           | -               | -                             |
| -            | -         | -          | -                 | -                     | -                       | -           | -                           | -               | -                             |
| -            | 1,200     | -          | -                 | -                     | -                       | -           | -                           | -               | -                             |
| -            | -         | -          | -                 | -                     | -                       | -           | -                           | -               | -                             |
| 37,284       | 60,146    | 124,882    | -                 | 13,031                | 14,501                  | 33,485      | -                           | 128,984         | 5,816                         |
| 1,819        | (4,150)   | 10,986     | 5,152             | 1,730                 | 191                     | 23,024      | -                           | 1,637           | -                             |
| 4,148        | 5,594     | -          | -                 | 592                   | 309                     | -           | -                           | -               | -                             |
| 1,681        | 4,482     | 3,057      | -                 | -                     | 45                      | -           | -                           | -               | -                             |
| -            | -         | -          | -                 | -                     | -                       | -           | -                           | -               | -                             |
| -            | 1,936     | 10         | -                 | -                     | 424                     | -           | -                           | 180             | 909                           |
| -            | -         | -          | -                 | -                     | -                       | 1,419       | -                           | 2,901           | 4,907                         |
| 7,648        | 7,862     | 14,053     | 5,152             | 2,322                 | 969                     | 24,443      | -                           | 4,718           | 5,816                         |
| -            | -         | -          | -                 | -                     | -                       | -           | -                           | -               | -                             |
| 29,636       | 52,284    | 110,829    | (5,152)           | 10,709                | 13,532                  | 9,042       | -                           | 124,266         | -                             |
| 29,636       | 52,284    | 110,829    | (5,152)           | 10,709                | 13,532                  | 9,042       | -                           | 124,266         | -                             |
| \$ 37,284    | \$ 60,146 | \$ 124,882 | \$ -              | \$ 13,031             | \$ 14,501               | \$ 33,485   | \$ -                        | \$ 128,984      | \$ 5,816                      |

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Special Revenue Funds**  
**December 31, 2002**

With Comparative totals for December 31, 2001

| DESCRIPTION                              | Housing<br>Authority | Treasurer<br>O & M | Tourist<br>Convention | Comm<br>Visioning | Election<br>Reserve | GIS<br>Mapping   | Watershed<br>Planning |
|--|----------------------|--------------------|-----------------------|-------------------|---------------------|------------------|-----------------------|
| <b>ASSETS</b>                            |                      |                    |                       |                   |                     |                  |                       |
| <b>Current assets</b>                    |                      |                    |                       |                   |                     |                  |                       |
| Cash and petty cash                      | \$ 58,778            | \$ 4               | \$ 59,351             | \$ 15,431         | \$ 795              | \$ 980           | \$ 1,480,963          |
| Deposits with fiscal agents              | -                    | -                  | -                     | -                 | -                   | -                | -                     |
| Investments                              | -                    | 93,210             | 45,620                | -                 | 63,343              | 17,673           | -                     |
| Taxes receivable                         | -                    | -                  | -                     | -                 | -                   | -                | -                     |
| Accounts receivable                      | -                    | -                  | -                     | -                 | 4,745               | -                | 42                    |
| Special assessments receivable           | -                    | -                  | -                     | -                 | -                   | -                | -                     |
| Delinquent                               | -                    | -                  | -                     | -                 | -                   | -                | -                     |
| Interest                                 | -                    | -                  | -                     | -                 | -                   | -                | -                     |
| Penalties                                | -                    | -                  | -                     | -                 | -                   | -                | -                     |
| Accrued interest receivable              | -                    | 74                 | 54                    | -                 | 75                  | 21               | -                     |
| Note receivable                          | -                    | -                  | -                     | -                 | -                   | -                | -                     |
| Interfund loan receivable                | -                    | -                  | -                     | -                 | -                   | -                | -                     |
| Due from other funds                     | -                    | -                  | -                     | -                 | -                   | -                | 74,574                |
| Due from other governmental units        | -                    | -                  | -                     | -                 | 4,342               | -                | 32,795                |
| Inventories                              | -                    | -                  | -                     | -                 | -                   | -                | -                     |
| <b>Total assets</b>                      | <b>58,778</b>        | <b>93,288</b>      | <b>105,025</b>        | <b>15,431</b>     | <b>73,300</b>       | <b>18,674</b>    | <b>1,588,374</b>      |
| <b>LIABILITIES</b>                       |                      |                    |                       |                   |                     |                  |                       |
| <b>Current liabilities</b>               |                      |                    |                       |                   |                     |                  |                       |
| Current payables                         | -                    | -                  | -                     | -                 | -                   | -                | (4,164)               |
| Other current liabilities                | -                    | -                  | -                     | -                 | -                   | -                | 6,178                 |
| Due to other funds                       | -                    | -                  | -                     | -                 | -                   | -                | 5,009                 |
| Interfund loan payable                   | -                    | -                  | -                     | -                 | -                   | -                | -                     |
| Due to other government units            | -                    | -                  | -                     | -                 | -                   | -                | -                     |
| <b>Long-term liabilities</b>             |                      |                    |                       |                   |                     |                  |                       |
| Deferred revenues                        | -                    | -                  | -                     | -                 | -                   | -                | -                     |
| <b>Total liabilities</b>                 | <b>-</b>             | <b>-</b>           | <b>-</b>              | <b>-</b>          | <b>-</b>            | <b>-</b>         | <b>7,023</b>          |
| <b>FUND EQUITY</b>                       |                      |                    |                       |                   |                     |                  |                       |
| <b>Fund balance/Retained earnings</b>    |                      |                    |                       |                   |                     |                  |                       |
| Reserved                                 | -                    | -                  | -                     | -                 | -                   | -                | -                     |
| Unreserved/Undesignated                  | 58,778               | 93,288             | 105,025               | 15,431            | 73,300              | 18,674           | 1,581,351             |
| <b>Total fund equity</b>                 | <b>58,778</b>        | <b>93,288</b>      | <b>105,025</b>        | <b>15,431</b>     | <b>73,300</b>       | <b>18,674</b>    | <b>1,581,351</b>      |
| <b>Total liabilities and fund equity</b> | <b>\$ 58,778</b>     | <b>\$ 93,288</b>   | <b>\$ 105,025</b>     | <b>\$ 15,431</b>  | <b>\$ 73,300</b>    | <b>\$ 18,674</b> | <b>\$ 1,588,374</b>   |

See accompanying notes to financial statements

| Jail<br>Education | Forest<br>Title III | Fair Ground<br>Improv't<br>Fund | Capital<br>Improvement | Distressed<br>Tax<br>Fund | TOTALS        |              |
|-------------------|---------------------|---------------------------------|------------------------|---------------------------|---------------|--------------|
|                   |                     |                                 |                        |                           | 2002          | 2001         |
| \$ 1,000          | \$ 649,920          | \$ -                            | \$ -                   | \$ -                      | \$ 2,616,623  | \$ 2,923,499 |
| -                 | -                   | -                               | -                      | -                         | 17,234        | 19,126       |
| 3,489             | -                   | -                               | -                      | 1,467,736                 | 7,019,301     | 5,386,166    |
| -                 | -                   | -                               | -                      | -                         | 271,937       | 279,391      |
| -                 | -                   | -                               | -                      | -                         | 5,598         | 23,075       |
| -                 | -                   | -                               | -                      | -                         | -             | -            |
| -                 | -                   | -                               | -                      | -                         | -             | -            |
| -                 | -                   | -                               | -                      | -                         | -             | -            |
| 17                | -                   | -                               | -                      | 1,691                     | 2,582         | 3,522        |
| -                 | -                   | -                               | -                      | -                         | -             | -            |
| -                 | -                   | -                               | -                      | -                         | 51,000        | 46,000       |
| -                 | -                   | -                               | -                      | -                         | 74,787        | 223,700      |
| -                 | -                   | -                               | -                      | -                         | 38,337        | 617,380      |
| -                 | -                   | -                               | -                      | -                         | -             | -            |
| 4,506             | 649,920             | -                               | -                      | 1,469,427                 | 10,097,399    | 9,521,859    |
| 500               | 34,617              | -                               | -                      | 159,557                   | 278,052       | 154,511      |
| -                 | -                   | -                               | -                      | -                         | 168,475       | 26,015       |
| -                 | 169,893             | -                               | -                      | -                         | 642,462       | 516,983      |
| -                 | -                   | -                               | -                      | -                         | -             | 10,000       |
| -                 | -                   | -                               | -                      | -                         | 9,638         | 6,121        |
| -                 | -                   | -                               | -                      | -                         | 271,937       | 279,391      |
| 500               | 204,510             | -                               | -                      | 159,557                   | 1,370,564     | 993,021      |
| -                 | -                   | -                               | -                      | -                         | -             | -            |
| 4,006             | 445,410             | -                               | -                      | 1,309,870                 | 8,726,835     | 8,528,838    |
| 4,006             | 445,410             | -                               | -                      | 1,309,870                 | 8,726,835     | 8,528,838    |
| \$ 4,506          | \$ 649,920          | \$ -                            | \$ -                   | \$ 1,469,427              | \$ 10,097,399 | \$ 9,521,859 |

**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, 2002**

With Comparative totals for December 31, 2001

| DESCRIPTION                               | Juvenile<br>Debt<br>Service | TOTALS              |                     |
|---|-----------------------------|---------------------|---------------------|
|   |                             | 2002                | 2001                |
| <b>ASSETS</b>                             |                             |                     |                     |
| Current assets                            |                             |                     |                     |
| Cash and petty cash                       | \$ -                        | \$ -                | \$ -                |
| Deposits with fiscal agents               | -                           | -                   | -                   |
| Investments                               | 2,662,889                   | 2,662,889           | 2,305,476           |
| Taxes receivable                          | -                           | -                   | -                   |
| Accounts receivable                       | -                           | -                   | -                   |
| Special assessments receivable            | -                           | -                   | -                   |
| Principal                                 | -                           | -                   | -                   |
| Interest                                  | -                           | -                   | -                   |
| Penalties                                 | -                           | -                   | -                   |
| Accrued interest receivable               | 1,054                       | 1,054               | 1,200               |
| Note receivable                           | -                           | -                   | -                   |
| Prepaid and other current assets          | -                           | -                   | -                   |
| Noncurrent assets                         |                             |                     |                     |
| Amount to be provided for debt retirement | -                           | -                   | -                   |
| Total current assets                      | <u>2,663,943</u>            | <u>2,663,943</u>    | <u>2,306,676</u>    |
| <b>LIABILITIES</b>                        |                             |                     |                     |
| Current liabilities                       |                             |                     |                     |
| Current portion of long-term liability    | -                           | -                   | -                   |
| Long-term liabilities                     |                             |                     |                     |
| Bond payable                              | -                           | -                   | -                   |
| Special assessments bonds payable         | -                           | -                   | -                   |
| Deferred revenues                         | -                           | -                   | -                   |
| Total liabilities                         | <u>-</u>                    | <u>-</u>            | <u>-</u>            |
| <b>FUND EQUITY</b>                        |                             |                     |                     |
| Fund balance/Retained earnings            |                             |                     |                     |
| Reserved for Debt Service                 | 2,663,943                   | 2,663,943           | 2,306,676           |
| Unreserved/Undesignated                   | -                           | -                   | -                   |
| Total fund equity                         | <u>2,663,943</u>            | <u>2,663,943</u>    | <u>2,306,676</u>    |
| Total liabilities and fund equity         | <u>\$ 2,663,943</u>         | <u>\$ 2,663,943</u> | <u>\$ 2,306,676</u> |

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, 2002**  
*With Comparative totals for December 31, 2001*

| DESCRIPTION                              | REET 1           | REET 2              | Juvenile Const.<br>Fund | Fairground<br>Construct. |
|--|------------------|---------------------|-------------------------|--------------------------|
| <b>ASSETS</b>                            |                  |                     |                         |                          |
| Current assets                           |                  |                     |                         |                          |
| Cash and petty cash                      | \$ 20,193        | \$ 7,304            | \$ -                    | \$ -                     |
| Deposits with fiscal agents              | -                | -                   | -                       | -                        |
| Investments                              | 61,752           | 1,633,191           | -                       | -                        |
| Taxes receivable                         | -                | -                   | -                       | -                        |
| Due from other government                | -                | -                   | -                       | -                        |
| Special assessments receivable           |                  |                     |                         |                          |
| Delinquent                               | -                | -                   | -                       | -                        |
| Interest                                 | -                | -                   | -                       | -                        |
| Penalties                                | -                | -                   | -                       | -                        |
| Accrued interest receivable              | 80               | 2,118               | -                       | -                        |
| <b>Total assets</b>                      | <b>82,025</b>    | <b>1,642,613</b>    | <b>-</b>                | <b>-</b>                 |
| <b>LIABILITIES</b>                       |                  |                     |                         |                          |
| Current liabilities                      |                  |                     |                         |                          |
| Current payables                         | 1,858            | 7,961               | -                       | -                        |
| Due to other funds                       | -                | -                   | -                       | -                        |
|  | <b>1,858</b>     | <b>7,961</b>        | <b>-</b>                | <b>-</b>                 |
| Other long-term liabilities              |                  |                     |                         |                          |
| Note payable                             | -                | -                   | -                       | -                        |
| <b>Total liabilities</b>                 | <b>1,858</b>     | <b>7,961</b>        | <b>-</b>                | <b>-</b>                 |
| <b>FUND EQUITY</b>                       |                  |                     |                         |                          |
| Fund balance/Retained earnings           |                  |                     |                         |                          |
| Reserved                                 | -                | -                   | -                       | -                        |
| Unreserved/Undesignated                  | 80,167           | 1,634,652           | -                       | -                        |
| <b>Total fund equity</b>                 | <b>80,167</b>    | <b>1,634,652</b>    | <b>-</b>                | <b>-</b>                 |
| <b>Total liabilities and fund equity</b> | <b>\$ 82,025</b> | <b>\$ 1,642,613</b> | <b>\$ -</b>             | <b>\$ -</b>              |

See accompanying notes to financial statements

| DESCRIPTION                       | TOTALS              |                     |
|-----------------------------------|---------------------|---------------------|
|                                   | 2002                | 2001                |
| ASSETS                            |                     |                     |
| Current assets                    |                     |                     |
| Cash and petty cash               | \$ 27,497           | \$ -                |
| Deposits with fiscal agents       | -                   | -                   |
| Investments                       | 1,694,943           | 1,485,521           |
| Taxes receivable                  | -                   | -                   |
| Due from other government         | -                   | -                   |
| Special assessments receivable    |                     |                     |
| Principal                         | -                   | -                   |
| Interest                          | -                   | -                   |
| Penalties                         | -                   | -                   |
| Accrued interest receivable       | 2,198               | 2,204               |
| Total assets                      | <u>1,724,638</u>    | <u>1,487,725</u>    |
| LIABILITIES                       |                     |                     |
| Current liabilities               |                     |                     |
| Current payables                  | 9,819               | -                   |
| Due to other funds                | -                   | -                   |
|                                   | <u>9,819</u>        | <u>-</u>            |
| Other long-term liabilities       |                     |                     |
| Note payable                      | -                   | -                   |
|                                   | <u>-</u>            | <u>-</u>            |
| Total liabilities                 | <u>9,819</u>        | <u>-</u>            |
| FUND EQUITY                       |                     |                     |
| Fund balance/Retained earnings    |                     |                     |
| Reserved                          | -                   | -                   |
| Unreserved/Undesignated           | 1,714,819           | 1,487,725           |
| Total fund equity                 | <u>1,714,819</u>    | <u>1,487,725</u>    |
| Total liabilities and fund equity | <u>\$ 1,724,638</u> | <u>\$ 1,487,725</u> |

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

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Enterprise Funds**  
**As of December 31, 2002**

With Comparative Totals for December 31, 2001

| DESCRIPTION                              | SOLID<br>WASTE      | SOLID WASTE<br>PLANNING | FAIR              | PUBLIC<br>EDUCATION |
|--|---------------------|-------------------------|-------------------|---------------------|
| <b>ASSETS</b>                            |                     |                         |                   |                     |
| Current assets                           |                     |                         |                   |                     |
| Cash and petty cash                      | \$ 100              | \$ -                    | \$ 8,001          | \$ 9,202            |
| Deposits with fiscal agents              | 17,674              | -                       | -                 | -                   |
| Investments                              | 554,922             | 127,943                 | 5,729             | -                   |
| Accounts receivable                      | 44,315              | -                       | -                 | -                   |
| Accrued interest receivable              | 594                 | 177                     | 11                | -                   |
| Due from other funds                     | -                   | -                       | 5,723             | -                   |
| Due from other governmental units        | 9,678               | 800                     | -                 | -                   |
| Inventories                              | -                   | -                       | -                 | -                   |
| <b>Total current assets</b>              | <b>627,283</b>      | <b>128,920</b>          | <b>19,464</b>     | <b>9,202</b>        |
| Utility plant in service, net            | -                   | -                       | -                 | -                   |
| Other property plant and equipment, net  | 695,348             | 463,914                 | 148,404           | -                   |
| Construction in progress                 | -                   | -                       | -                 | -                   |
| Intangible assets, net                   | -                   | -                       | -                 | -                   |
| Resources to be provided in future years | -                   | -                       | -                 | -                   |
| <b>Total assets</b>                      | <b>1,322,631</b>    | <b>592,834</b>          | <b>167,868</b>    | <b>9,202</b>        |
| <b>LIABILITIES</b>                       |                     |                         |                   |                     |
| Current liabilities                      |                     |                         |                   |                     |
| Current payables                         | 59,446              | 3,507                   | (912)             | -                   |
| Other current liabilities                | 4,733               | 1,736                   | 5,366             | 25                  |
| Due to other funds                       | 543                 | 100                     | 482               | -                   |
| Due to other government units            | 11,014              | 32                      | 3,916             | -                   |
| Interfund loan payable                   | -                   | -                       | 51,000            | -                   |
| Long-term liabilities                    |                     |                         |                   |                     |
| Leases Payable                           | -                   | -                       | 17,561            | -                   |
| Compensated absences                     | 926                 | 5,277                   | -                 | -                   |
| <b>Total liabilities</b>                 | <b>76,662</b>       | <b>10,652</b>           | <b>77,413</b>     | <b>25</b>           |
| <b>FUND EQUITY</b>                       |                     |                         |                   |                     |
| Contributed capital                      | 394,903             | 237,030                 | 228,371           | -                   |
| Retained earnings                        |                     |                         |                   |                     |
| Reserved                                 | -                   | -                       | -                 | -                   |
| Unreserved                               | 851,066             | 345,152                 | (137,916)         | 9,177               |
| <b>Total fund equity</b>                 | <b>1,245,969</b>    | <b>582,182</b>          | <b>90,455</b>     | <b>9,177</b>        |
| <b>Total liabilities and fund equity</b> | <b>\$ 1,322,631</b> | <b>\$ 592,834</b>       | <b>\$ 167,868</b> | <b>\$ 9,202</b>     |

See accompanying notes to financial statements

| REGIONAL<br>JUSTICE CTR | TOTALS       |              |
|-------------------------|--------------|--------------|
|                         | 2002         | 2001         |
| \$ 229,621              | \$ 246,924   | \$ 16,429    |
| -                       | 17,674       | 14,556       |
| -                       | 688,594      | 790,837      |
| 3,251                   | 47,566       | 16,370       |
| -                       | 782          | 1,444        |
| 804                     | 6,527        | 34           |
| 194,370                 | 204,848      | 106,286      |
| -                       | -            | -            |
| 428,046                 | 1,212,915    | 945,956      |
| -                       | -            | -            |
| 952,098                 | 2,259,764    | 1,314,566    |
| -                       | -            | -            |
| -                       | -            | -            |
| -                       | -            | -            |
| 1,380,144               | 3,472,679    | 2,260,522    |
| 81,757                  | 143,798      | 232,817      |
| 132,901                 | 144,761      | 404          |
| 2,781                   | 3,906        | 2,533        |
| 2,750                   | 17,712       | 9,832        |
| -                       | 51,000       | 31,000       |
| -                       | 17,561       | -            |
| 184,682                 | 190,885      | 3,414        |
| 404,871                 | 569,623      | 280,000      |
| -                       | 860,304      | 860,305      |
| -                       | -            | -            |
| 975,273                 | 2,042,752    | 1,120,217    |
| 975,273                 | 2,903,056    | 1,980,522    |
| \$ 1,380,144            | \$ 3,472,679 | \$ 2,260,522 |

## **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.

**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, 2002***With Comparative Totals for December 31, 2001*

| DESCRIPTION                                    | County Road<br>ER & R<br>Fund | Industrial<br>Insurance<br>Fund | Health<br>Insurance<br>Fund |
|--|-------------------------------|---------------------------------|-----------------------------|
| <b>ASSETS</b>                                  |                               |                                 |                             |
| Current assets                                 |                               |                                 |                             |
| Cash and petty cash                            | \$ -                          | \$ 49,384                       | \$ 10,210                   |
| Deposits with fiscal agents                    | -                             | 38,800                          | -                           |
| Investments                                    | 6,073,352                     | -                               | 92,128                      |
| Accounts receivable                            | -                             | -                               | -                           |
| Accrued interest receivable                    | 7,275                         | -                               | 100                         |
| Interfund loan receivable                      | -                             | -                               | -                           |
| Due from other funds                           | 466,614                       | -                               | -                           |
| Due from other governmental units              | 199                           | -                               | -                           |
| Inventories                                    | 645,336                       | -                               | -                           |
| Total current assets                           | 7,192,776                     | 88,184                          | 102,438                     |
| Note Receivable                                | 15,000                        | -                               | -                           |
| Other property plant and equipment, net        | 4,816,488                     | -                               | -                           |
| Construction in progress                       | -                             | -                               | -                           |
| Intangible assets, net                         | -                             | -                               | -                           |
| Noncurrent investments                         | -                             | -                               | -                           |
| Total assets                                   | <u>12,024,264</u>             | <u>88,184</u>                   | <u>102,438</u>              |
| <b>LIABILITIES</b>                             |                               |                                 |                             |
| Current liabilities                            |                               |                                 |                             |
| Warrants and accounts payable                  | 76,012                        | 15,875                          | 26,897                      |
| Other current liabilities                      | 25,468                        | -                               | -                           |
| Due to other funds                             | 32                            | -                               | -                           |
| Due to other government units                  | 416                           | -                               | -                           |
| Interfund loan payable                         | -                             | -                               | -                           |
| Long-term liabilities                          |                               |                                 |                             |
| Lease payable                                  | 211,392                       | -                               | -                           |
| Compensated absences                           | 31,787                        | -                               | -                           |
| Total liabilities                              | 345,107                       | 15,875                          | 26,897                      |
| <b>FUND EQUITY</b>                             |                               |                                 |                             |
| Contributed capital                            | 552,451                       | -                               | -                           |
| Retained earnings                              |                               |                                 |                             |
| Reserved                                       | -                             | -                               | -                           |
| Unreserved                                     | 11,126,706                    | 72,309                          | 75,541                      |
| Total fund equity                              | <u>11,679,157</u>             | <u>72,309</u>                   | <u>75,541</u>               |
| Total liabilities and fund equity              | <u>\$ 12,024,264</u>          | <u>\$ 88,184</u>                | <u>\$ 102,438</u>           |
| See accompanying notes to financial statements |                               |                                 |                             |

| Chel. County<br>Motor<br>Pool | Unemployment<br>Insurance<br>Fund | Tort<br>Insurance<br>Fund | Regional<br>Jail<br>Fund | TOTALS        |               |
|-------------------------------|-----------------------------------|---------------------------|--------------------------|---------------|---------------|
|                               |                                   |                           |                          | 2002          | 2001          |
| \$ -                          | \$ 90                             | \$ 3,001                  | \$ -                     | \$ 62,685     | \$ 513,122    |
| -                             | -                                 | -                         | -                        | 38,800        | 38,800        |
| -                             | 308,688                           | 109,846                   | -                        | 6,584,014     | 6,319,808     |
| -                             | -                                 | -                         | -                        | -             | 1,767         |
| -                             | 358                               | 131                       | -                        | 7,864         | 11,820        |
| -                             | -                                 | -                         | -                        | -             | 10,000        |
| -                             | -                                 | -                         | -                        | 466,614       | 376,240       |
| -                             | -                                 | -                         | -                        | 199           | 157,497       |
| -                             | -                                 | -                         | -                        | 645,336       | 645,336       |
| -                             | 309,136                           | 112,978                   | -                        | 7,805,512     | 8,074,390     |
| -                             | -                                 | -                         | -                        | 15,000        | -             |
| -                             | -                                 | -                         | -                        | 4,816,488     | 5,649,133     |
| -                             | -                                 | -                         | -                        | -             | -             |
| -                             | -                                 | -                         | -                        | -             | -             |
| -                             | -                                 | -                         | -                        | -             | -             |
| -                             | 309,136                           | 112,978                   | -                        | 12,637,000    | 13,723,523    |
| -                             | -                                 | 17,211                    | -                        | 135,995       | 128,727       |
| -                             | -                                 | -                         | -                        | 25,468        | 22,568        |
| -                             | -                                 | -                         | -                        | 32            | 194,338       |
| -                             | -                                 | -                         | -                        | 416           | 5,162         |
| -                             | -                                 | -                         | -                        | -             | -             |
| -                             | -                                 | -                         | -                        | -             | -             |
| -                             | -                                 | -                         | -                        | 211,392       | 105,828       |
| -                             | -                                 | -                         | -                        | 31,787        | 173,262       |
| -                             | -                                 | 17,211                    | -                        | 405,090       | 629,885       |
| -                             | -                                 | -                         | -                        | 552,451       | 552,451       |
| -                             | -                                 | -                         | -                        | -             | -             |
| -                             | 309,136                           | 95,767                    | -                        | 11,679,459    | 12,541,187    |
| -                             | 309,136                           | 95,767                    | -                        | 12,231,910    | 13,093,638    |
| \$ -                          | \$ 309,136                        | \$ 112,978                | \$ -                     | \$ 12,637,000 | \$ 13,723,523 |

## **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.

**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.

**Rivercom Construction:** Fund established to keep track the construction costs of the new regional 911 center.

**Rivercom Maintenance:** Fund established to keep track the operating expenses of the new regional 911 center.

**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.

**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.

**Mosquito Districts:** Fund established to keep track of the operations of the mosquito districts.

**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.

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Agency Funds**  
**December 31, 2002**

With Comparative Totals for December 31, 2001

|                                | Fair<br>Royalty | Sheriff's<br>Donation | Juvenile<br>Donation | Law Enforce<br>BlockGrant | Prisoner<br>Fund | County Road<br>Retainage |
|--------------------------------|-----------------|-----------------------|----------------------|---------------------------|------------------|--------------------------|
| ASSETS                         |                 |                       |                      |                           |                  |                          |
| Cash and petty cash            | \$ -            | \$ -                  | \$ 971               | \$ -                      | \$ 8,000         | \$ -                     |
| Deposits with fiscal agents    | -               | -                     | -                    | -                         | -                | -                        |
| Investments                    | -               | -                     | -                    | -                         | 34,301           | 28,597                   |
| Taxes receivable               | -               | -                     | -                    | -                         | -                | -                        |
| Accounts receivable            | -               | -                     | -                    | -                         | -                | -                        |
| Interest receivable            | -               | -                     | -                    | -                         | 35               | 28                       |
| Special assessments receivable | -               | -                     | -                    | -                         | -                | -                        |
| Principal                      | -               | -                     | -                    | -                         | -                | -                        |
| Interest                       | -               | -                     | -                    | -                         | -                | -                        |
| Penalties                      | -               | -                     | -                    | -                         | -                | -                        |
| Due from other funds           | -               | -                     | -                    | -                         | -                | -                        |
| Interfund loan receivable      | -               | -                     | -                    | -                         | -                | -                        |
| Due from other governments     | -               | -                     | -                    | -                         | -                | -                        |
| <br>Total assets               | <br>-           | <br>-                 | <br>971              | <br>-                     | <br>42,336       | <br>28,625               |
| LIABILITIES                    |                 |                       |                      |                           |                  |                          |
| Current payable                | -               | -                     | -                    | -                         | 5,944            | -                        |
| Other current liabilities      | -               | -                     | -                    | -                         | 1,635            | -                        |
| Deferred revenue               | -               | -                     | -                    | -                         | -                | -                        |
| Due to other funds             | -               | -                     | -                    | -                         | -                | -                        |
| Due to other governments       | -               | -                     | -                    | -                         | -                | -                        |
| Custodial accounts             | -               | -                     | 971                  | -                         | 34,757           | 28,625                   |
| <br>Total liabilities          | <br>\$ -        | <br>\$ -              | <br>\$ 971           | <br>\$ -                  | <br>\$ 42,336    | <br>\$ 28,625            |

See accompanying notes to financial statements

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

With Comparative Totals for December 31, 2000

|                                | CD Blk Grant<br>Pass-Through | CASA<br>Program | C/D Community<br>Network | Substance<br>Abuse | Infrastructure<br>Imp. Proj. | Pass - Through<br>Res Fund |
|--------------------------------|------------------------------|-----------------|--------------------------|--------------------|------------------------------|----------------------------|
| ASSETS                         |                              |                 |                          |                    |                              |                            |
| Cash and petty cash            | \$ -                         | \$ -            | \$ -                     | \$ 59,106          | \$ 378                       | \$ -                       |
| Deposits with fiscal agents    | -                            | -               | -                        | -                  | -                            | -                          |
| Investments                    | -                            | -               | -                        | -                  | 275,270                      | -                          |
| Taxes receivable               | -                            | -               | -                        | -                  | -                            | -                          |
| Accounts receivable            | -                            | 1,280           | -                        | -                  | -                            | -                          |
| Interest receivable            | -                            | -               | -                        | -                  | -                            | -                          |
| Special assessments receivable | -                            | -               | -                        | -                  | -                            | -                          |
| Principal                      | -                            | -               | -                        | -                  | -                            | -                          |
| Interest                       | -                            | -               | -                        | -                  | -                            | -                          |
| Penalties                      | -                            | -               | -                        | -                  | -                            | -                          |
| Due from other funds           | -                            | -               | -                        | -                  | -                            | -                          |
| Interfund loan receivable      | -                            | -               | -                        | -                  | -                            | -                          |
| Due from other governments     | -                            | -               | -                        | 6,613              | -                            | -                          |
| <b>Total assets</b>            | <b>0</b>                     | <b>1,280</b>    | <b>0</b>                 | <b>65,719</b>      | <b>275,648</b>               | <b>0</b>                   |
| LIABILITIES                    |                              |                 |                          |                    |                              |                            |
| Current payable                | -                            | 640             | -                        | -                  | -                            | -                          |
| Other current liabilities      | -                            | -               | -                        | -                  | -                            | -                          |
| Deferred revenue               | -                            | -               | -                        | -                  | -                            | -                          |
| Due to other funds             | -                            | -               | -                        | -                  | -                            | -                          |
| Due to other governments       | -                            | -               | -                        | -                  | -                            | -                          |
| Custodial accounts             | -                            | 640             | -                        | 65,719             | 275,648                      | -                          |
| <b>Total liabilities</b>       | <b>\$ -</b>                  | <b>\$ 1,280</b> | <b>\$ -</b>              | <b>\$ 65,719</b>   | <b>\$ 275,648</b>            | <b>\$ -</b>                |

See accompanying notes to financial statements

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Agency Funds**  
**December 31, 2002**

With Comparative Totals for December 31, 2001

1

|                                | LID<br>85        | Health<br>District | Rivercom<br>Construction | Rivercom<br>Maintenance | NCR<br>Library      | NCR<br>Auto Reserve |
|--------------------------------|------------------|--------------------|--------------------------|-------------------------|---------------------|---------------------|
| <b>ASSETS</b>                  |                  |                    |                          |                         |                     |                     |
| Cash and petty cash            | \$ -             | \$ 26,819          | \$ 1                     | \$ 10,807               | \$ 1,000,949        | \$ -                |
| Deposits with fiscal agents    | -                | -                  | -                        | -                       | -                   | -                   |
| Investments                    | 13,202           | 874,823            | 2,341,188                | -                       | 2,882,583           | 444,411             |
| Taxes receivable               | -                | -                  | -                        | -                       | 133,803             | -                   |
| Accounts receivable            | -                | -                  | -                        | -                       | -                   | -                   |
| Interest receivable            | 16               | 1,080              | 466                      | -                       | 3,556               | 528                 |
| Special assessments receivable | -                | -                  | -                        | -                       | -                   | -                   |
| Principal                      | 7,126            | -                  | -                        | -                       | -                   | -                   |
| Interest                       | 1,274            | -                  | -                        | -                       | -                   | -                   |
| Penalties                      | 122              | -                  | -                        | -                       | -                   | -                   |
| Due from other funds           | -                | -                  | -                        | -                       | -                   | -                   |
| Interfund loan receivable      | -                | -                  | -                        | -                       | -                   | -                   |
| Due from other governments     | -                | -                  | -                        | -                       | -                   | -                   |
| <b>Total assets</b>            | <b>21,740</b>    | <b>902,722</b>     | <b>2,341,655</b>         | <b>10,807</b>           | <b>4,020,891</b>    | <b>444,939</b>      |
| <b>LIABILITIES</b>             |                  |                    |                          |                         |                     |                     |
| Current payable                | -                | 8,174              | 326                      | -                       | 205,087             | -                   |
| Other current liabilities      | -                | 173,765            | -                        | -                       | 15,570              | -                   |
| Deferred revenue               | -                | -                  | -                        | -                       | 133,803             | -                   |
| Due to other funds             | -                | -                  | -                        | -                       | -                   | -                   |
| Due to other governments       | -                | -                  | -                        | -                       | -                   | -                   |
| Custodial accounts             | 21,740           | 720,783            | 2,341,329                | 10,807                  | 3,666,431           | 444,939             |
| <b>Total liabilities</b>       | <b>\$ 21,740</b> | <b>\$ 902,722</b>  | <b>\$ 2,341,655</b>      | <b>\$ 10,807</b>        | <b>\$ 4,020,891</b> | <b>\$ 444,939</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 Building & Payroll Reserv | Chelan/Douglas PTBA | LINK-Arbitrage Rebate Tax | LINK LSTGO Bond 1998 | TV District Number 1 | State Funds         |
|--------------------------------|-------------------------------|---------------------|---------------------------|----------------------|----------------------|---------------------|
| <b>ASSETS</b>                  |                               |                     |                           |                      |                      |                     |
| Cash and petty cash            | \$ -                          | \$ 407,230          | \$ -                      | \$ -                 | \$ 1,982             | \$ 563,582          |
| Deposits with fiscal agents    | -                             | -                   | -                         | -                    | -                    | -                   |
| Investments                    | 2,658,120                     | 5,158,673           | 39,186                    | 538,917              | 10,574               | -                   |
| Taxes receivable               | -                             | -                   | -                         | -                    | -                    | 886,947             |
| Accounts receivable            | -                             | -                   | -                         | -                    | -                    | -                   |
| Interest receivable            | 3,238                         | 6,741               | 49                        | 738                  | 12                   | -                   |
| Special assessments receivable | -                             | -                   | -                         | -                    | -                    | -                   |
| Principal                      | -                             | -                   | -                         | -                    | -                    | -                   |
| Interest                       | -                             | -                   | -                         | -                    | -                    | -                   |
| Penalties                      | -                             | -                   | -                         | -                    | -                    | -                   |
| Due from other funds           | -                             | -                   | -                         | -                    | -                    | -                   |
| Interfund loan receivable      | -                             | -                   | -                         | -                    | -                    | -                   |
| Due from other governments     | -                             | -                   | -                         | -                    | -                    | -                   |
| <b>Total assets</b>            | <b>2,661,358</b>              | <b>5,572,644</b>    | <b>39,235</b>             | <b>539,655</b>       | <b>12,568</b>        | <b>1,450,529</b>    |
| <b>LIABILITIES</b>             |                               |                     |                           |                      |                      |                     |
| Current payable                | -                             | 207,646             | -                         | -                    | -                    | -                   |
| Other current liabilities      | -                             | -                   | -                         | -                    | -                    | -                   |
| Deferred revenue               | -                             | -                   | -                         | -                    | -                    | 886,947             |
| Due to other funds             | -                             | -                   | -                         | -                    | -                    | -                   |
| Due to other governments       | -                             | -                   | -                         | -                    | -                    | -                   |
| Custodial accounts             | 2,661,358                     | 5,364,998           | 39,235                    | 539,655              | 12,568               | 563,582             |
| <b>Total liabilities</b>       | <b>\$ 2,661,358</b>           | <b>\$ 5,572,644</b> | <b>\$ 39,235</b>          | <b>\$ 539,655</b>    | <b>\$ 12,568</b>     | <b>\$ 1,450,529</b> |

See accompanying notes to financial statements

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Agency Funds**  
**December 31, 2002**

With Comparative Totals for December 31, 2001

|                                | School<br>Districts | Fire<br>Districts   | Cemetery<br>Districts | Port<br>District    | Pangborn<br>Field | Lk Chelan<br>Sewer |
|--------------------------------|---------------------|---------------------|-----------------------|---------------------|-------------------|--------------------|
| ASSETS                         |                     |                     |                       |                     |                   |                    |
| Cash and petty cash            | \$ 4,605,159        | \$ 230,427          | \$ 155,803            | \$ 206,099          | \$ 137,806        | \$ -               |
| Deposits with fiscal agents    | -                   | -                   | -                     | -                   | -                 | -                  |
| Investments                    | 46,175,757          | 1,914,847           | 367,425               | 3,538,049           | -                 | 127,825            |
| Taxes receivable               | 2,083,981           | 149,671             | 9,595                 | 103,889             | -                 | -                  |
| Accounts receivable            | -                   | -                   | -                     | -                   | -                 | -                  |
| Interest receivable            | 23,072              | 2,382               | 437                   | 2,232               | -                 | 158                |
| Special assessments receivable | -                   | -                   | -                     | -                   | -                 | -                  |
| Principal                      | -                   | -                   | -                     | -                   | -                 | -                  |
| Interest                       | -                   | -                   | -                     | -                   | -                 | -                  |
| Penalties                      | -                   | -                   | -                     | -                   | -                 | -                  |
| Due from other funds           | -                   | -                   | -                     | -                   | -                 | -                  |
| Interfund loan receivable      | -                   | -                   | -                     | -                   | -                 | -                  |
| Due from other governments     | -                   | -                   | -                     | -                   | -                 | -                  |
| <b>Total assets</b>            | <b>52,887,969</b>   | <b>2,297,327</b>    | <b>533,260</b>        | <b>3,850,269</b>    | <b>137,806</b>    | <b>127,983</b>     |
| LIABILITIES                    |                     |                     |                       |                     |                   |                    |
| Current payable                | 3,600,678           | 11,400              | 2,516                 | 175,039             | 74,604            | -                  |
| Other current liabilities      | -                   | 103,299             | 7,341                 | -                   | -                 | -                  |
| Deferred revenue               | 1,080,574           | 149,671             | 9,595                 | 103,889             | -                 | -                  |
| Due to other funds             | -                   | -                   | -                     | -                   | -                 | -                  |
| Due to other governments       | -                   | -                   | -                     | -                   | -                 | -                  |
| Custodial accounts             | 48,206,717          | 2,032,957           | 513,808               | 3,571,341           | 63,202            | 127,983            |
| <b>Total liabilities</b>       | <b>#####</b>        | <b>\$ 2,297,327</b> | <b>\$ 533,260</b>     | <b>\$ 3,850,269</b> | <b>\$ 137,806</b> | <b>\$ 127,983</b>  |

See accompanying notes to financial statements

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Agency Funds**  
**December 31, 2002**

With Comparative Totals for December 31, 2001

|                                | Park<br>Districts | Mosquito<br>Districts | Water<br>Districts | Irrigation<br>Districts | Tr Conservanc<br>Board | Hospital<br>Districts |
|--------------------------------|-------------------|-----------------------|--------------------|-------------------------|------------------------|-----------------------|
| ASSETS                         |                   |                       |                    |                         |                        |                       |
| Cash and petty cash            | \$ 8,957          | \$ 102                | \$ 215,614         | \$ 723,125              | \$ 5,559               | \$ 285,641            |
| Deposits with fiscal agents    | -                 | -                     | -                  | -                       | -                      | -                     |
| Investments                    | 262,203           | -                     | 758,114            | 2,321,588               | -                      | 3,241,040             |
| Taxes receivable               | 7,804             | 25                    | -                  | -                       | -                      | 92,835                |
| Accounts receivable            | -                 | -                     | -                  | -                       | -                      | -                     |
| Interest receivable            | 348               | -                     | 706                | 2,762                   | -                      | 4,201                 |
| Special assessments receivable | -                 | -                     | -                  | -                       | -                      | -                     |
| Principal                      | -                 | -                     | -                  | -                       | -                      | -                     |
| Interest                       | -                 | -                     | -                  | -                       | -                      | -                     |
| Penalties                      | -                 | -                     | -                  | -                       | -                      | -                     |
| Due from other funds           | -                 | -                     | -                  | -                       | -                      | -                     |
| Interfund loan receivable      | -                 | -                     | -                  | -                       | -                      | -                     |
| Due from other governments     | -                 | -                     | -                  | -                       | -                      | -                     |
| <b>Total assets</b>            | <b>279,312</b>    | <b>127</b>            | <b>974,434</b>     | <b>3,047,475</b>        | <b>5,559</b>           | <b>3,623,717</b>      |
| LIABILITIES                    |                   |                       |                    |                         |                        |                       |
| Current payable                | 3,383             | -                     | 32,765             | 183,014                 | 1,991                  | 384,958               |
| Other current liabilities      | 767               | -                     | 9,327              | 11,030                  | -                      | -                     |
| Deferred revenue               | 7,804             | 25                    | -                  | -                       | -                      | 92,835                |
| Due to other funds             | -                 | -                     | -                  | -                       | -                      | -                     |
| Due to other governments       | -                 | -                     | -                  | -                       | -                      | -                     |
| Custodial accounts             | 267,358           | 102                   | 932,342            | 2,853,431               | 3,568                  | 3,145,924             |
| <b>Total liabilities</b>       | <b>\$ 279,312</b> | <b>\$ 127</b>         | <b>\$ 974,434</b>  | <b>\$ 3,047,475</b>     | <b>\$ 5,559</b>        | <b>\$ 3,623,717</b>   |

See accompanying notes to financial statements

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Agency Funds**  
**December 31, 2002**

With Comparative Totals for December 31, 2001

|                                | Cities            | Clerks Trust<br>Accounts | District<br>Trust<br>Accounts | Prisoner's<br>Trust<br>Accounts | Deferred<br>Comp    | Clearing<br>Funds   |
|--------------------------------|-------------------|--------------------------|-------------------------------|---------------------------------|---------------------|---------------------|
| <b>ASSETS</b>                  |                   |                          |                               |                                 |                     |                     |
| Cash and petty cash            | \$ 121,627        | \$ 1,678,307             | \$ 63,739                     | \$ 11,273                       | \$ -                | \$ 1,888,364        |
| Deposits with fiscal agents    | -                 | -                        | -                             | -                               | 5,291,206           | -                   |
| Investments                    | -                 | -                        | -                             | -                               | -                   | -                   |
| Taxes receivable               | 377,779           | -                        | -                             | -                               | -                   | -                   |
| Accounts receivable            | -                 | -                        | -                             | -                               | -                   | -                   |
| Interest receivable            | -                 | -                        | -                             | -                               | -                   | -                   |
| Special assessments receivable | -                 | -                        | -                             | -                               | -                   | -                   |
| Principal                      | -                 | -                        | -                             | -                               | -                   | -                   |
| Interest                       | -                 | -                        | -                             | -                               | -                   | -                   |
| Penalties                      | -                 | -                        | -                             | -                               | -                   | -                   |
| Due from other funds           | -                 | -                        | -                             | -                               | -                   | -                   |
| Interfund loan receivable      | -                 | -                        | -                             | -                               | -                   | -                   |
| Due from other governments     | -                 | -                        | -                             | -                               | -                   | -                   |
| <b>Total assets</b>            | <b>499,406</b>    | <b>1,678,307</b>         | <b>63,739</b>                 | <b>11,273</b>                   | <b>5,291,206</b>    | <b>1,888,364</b>    |
| <b>LIABILITIES</b>             |                   |                          |                               |                                 |                     |                     |
| Current payable                | -                 | -                        | -                             | -                               | -                   | 1,843,013           |
| Other current liabilities      | -                 | -                        | -                             | -                               | -                   | -                   |
| Deferred revenue               | 377,779           | -                        | -                             | -                               | -                   | -                   |
| Due to other funds             | -                 | -                        | -                             | -                               | -                   | -                   |
| Due to other governments       | -                 | -                        | -                             | -                               | -                   | -                   |
| Custodial accounts             | 121,627           | 1,678,307                | 63,739                        | 11,273                          | 5,291,206           | 45,351              |
| <b>Total liabilities</b>       | <b>\$ 499,406</b> | <b>\$ 1,678,307</b>      | <b>\$ 63,739</b>              | <b>\$ 11,273</b>                | <b>\$ 5,291,206</b> | <b>\$ 1,888,364</b> |

See accompanying notes to financial statements

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**Agency Funds**  
**December 31, 2002**

With Comparative Totals for December 31, 2001

|                                | <u>TOTALS</u>     |                   |
|--------------------------------|-------------------|-------------------|
|                                | <u>2002</u>       | <u>2001</u>       |
| ASSETS                         |                   |                   |
| Cash and petty cash            | #####             | #####             |
| Deposits with fiscal agents    | 5,291,206         | 6,359,046         |
| Investments                    | 74,006,693        | 47,376,368        |
| Taxes receivable               | 3,846,329         | 2,651,354         |
| Accounts receivable            | 1,280             | -                 |
| Interest receivable            | 52,785            | 73,456            |
| Special assessments receivable | -                 | -                 |
| Principal                      | 7,126             | 12,889            |
| Interest                       | 1,274             | 2,960             |
| Penalties                      | 122               | 867               |
| Due from other funds           | -                 | -                 |
| Interfund loan receivable      | -                 | -                 |
| Due from other governments     | 6,613             | 101,277           |
|                                | <u>95,630,855</u> | <u>74,244,378</u> |
| LIABILITIES                    |                   |                   |
| Current payable                | 6,741,178         | 4,533,198         |
| Other current liabilities      | 322,734           | -                 |
| Deferred revenue               | 2,842,922         | 2,651,354         |
| Due to other funds             | -                 | -                 |
| Due to other governments       | -                 | 26,320            |
| Custodial accounts             | 85,724,021        | 67,033,506        |
|                                | <u>#####</u>      | <u>#####</u>      |
| Total liabilities              | <u>#####</u>      | <u>#####</u>      |

See accompanying notes to financial statements

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

December 31, 2002

| DESCRIPTION   | 620<br>Fair<br>Royalty Exp | 621<br>Sheriff's<br>Donation Fd | 625<br>Juvenile<br>Donation Fund | 628<br>Local Law<br>Enf Blk Grant | TOTAL    |
|---|----------------------------|---------------------------------|----------------------------------|-----------------------------------|----------|
| Revenues  |                            |                                 |                                  |                                   |          |
| Federal grants  | \$ -                       | \$ -                            | \$ -                             | \$ -                              | -        |
| Intergovernmental   |                            |                                 |                                  |                                   | -        |
| Charges for services  |                            |                                 |                                  |                                   | -        |
| Fines & forfeits  |                            |                                 |                                  |                                   | -        |
| Miscellaneous   | 5                          |                                 |                                  |                                   | 5        |
| Total Revenue   | 5                          | -                               | -                                | -                                 | 5        |
| Expense   |                            |                                 |                                  |                                   |          |
| General governmental services   |                            |                                 |                                  | -                                 | -        |
| Security of persons & property  |                            |                                 |                                  |                                   | -        |
| Physical environment  |                            |                                 |                                  |                                   | -        |
| Other   |                            |                                 |                                  |                                   | -        |
| Total Expenditures  | -                          | -                               | -                                | -                                 | -        |
| Excess (Deficiency) of<br>revenues over expenditures                  | 5                          | -                               | -                                | -                                 | 5        |
| Other financing sources (uses)  |                            |                                 |                                  |                                   |          |
| Other sources   |                            |                                 |                                  |                                   | -        |
| Other uses  |                            |                                 |                                  |                                   | -        |
| Total other financing sources   | -                          | -                               | -                                | -                                 | -        |
| Excess (deficiency) of revenues<br>and other sources over expenditure | 5                          | -                               | -                                | -                                 | 5        |
| Fund balance as of January 1  | 2,838                      | 11,991                          | 971                              | 36,084                            | 51,884   |
| Adjustments to fund balance   |                            |                                 |                                  |                                   |          |
| Prior period adjustments  | -                          | -                               | -                                | -                                 | -        |
| Residual transfer   | (2,843)                    | (11,991)                        | -                                | (36,084)                          | (50,918) |
| Fund balance as of December 31  | \$ -                       | \$ -                            | \$ 971                           | \$ -                              | \$ 971   |

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, 2002**

|   | General<br>Fixed Assets |              |              | General<br>Fixed Assets |
|---|-------------------------|--------------|--------------|-------------------------|
|   | Jan. 1, 2002            | Additions    | Deletions    | Dec. 31, 2002           |
| <b>General Government</b>               |                         |              |              |                         |
| Assessor                                | \$ 32,856               | \$ 15,935    | \$ (10,551)  | \$ 38,240               |
| Auditor                                 | 189,618                 | 275,137      | -            | 464,755                 |
| Civil Service Commission                | -                       | -            | -            | -                       |
| Clerk                                   | 168,243                 | -            | (65,368)     | 102,875                 |
| Commissioners                           | 7,292                   | -            | (1,301)      | 5,991                   |
| Non-Departmental                        | -                       | 23,866       | -            | 23,866                  |
| DIS                                     | 66,490                  | 158,198      | (6,749)      | 217,939                 |
| Maintenance                             | 37,610                  | 392,867      | (37,610)     | 392,867                 |
| District Court                          | 26,298                  | 11,878       | (9,935)      | 28,240                  |
| District Court Probation                | -                       | -            | -            | -                       |
| Pros. Attny                             | -                       | -            | -            | -                       |
| Pros. Attny CS                          | -                       | -            | -            | -                       |
| Superior Court                          | 7,292                   | -            | -            | 7,292                   |
| Treasurer                               | 6,974                   | -            | -            | 6,974                   |
| REET 1                                  | -                       | 204,989      | -            | 204,989                 |
| REET 2                                  | -                       | 220,250      | -            | 220,250                 |
| Total                                   | \$ 542,673              | \$ 1,303,120 | \$ (131,514) | \$ 1,714,278            |
| <b>Security of Persons and Property</b> |                         |              |              |                         |
| Juvenile                                | \$ 60,613               | \$ -         | \$ (3,029)   | \$ 57,584               |
| Sheriff                                 | 230,300                 | 772,520      | -            | 1,002,822               |
| Drug Enforcement                        | 6,149                   | -            | -            | 6,149                   |
| ORV                                     | 39,883                  | 19,761       | -            | 59,644                  |
| Boating Safety                          | 88,323                  | -            | -            | 88,323                  |
| 911                                     | 958,703                 | -            | -            | 958,703                 |
| Emergency Management                    | 78,364                  | -            | (45,000)     | 33,364                  |
| Jail Education                          | 24,286                  | -            | (6,846)      | 17,440                  |
| Total                                   | \$ 1,486,621            | \$ 792,281   | \$ (54,875)  | \$ 2,224,029            |
| <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              | \$ 70,359    | \$ -         | \$ 209,283              |
| Airport                                 | 60,755                  | 87,400       | (5,556)      | 142,599                 |
| Total                                   | \$ 199,679              | \$ 157,759   | \$ (5,556)   | \$ 351,882              |

|                                   | General<br>Fixed Asset<br>Jan. 1, 2002 |            | Additions | Deletions | General<br>Fixed Asset<br>Dec. 31, 2002 |            |
|-----------------------------------|--|------------|-----------|-----------|---|------------|
| <u>Economic Environment</u>       |  |            |           |           |   |            |
| Building                          | \$                                     | -          | \$        | -         | \$                                      | -          |
| Planning                          |  | 67,590     |           | (12,077)  |   | 55,513     |
| Total                             | \$                                     | 67,590     | \$        | (12,077)  | \$                                      | 55,513     |
| <u>Mental and Physical Health</u> |  |            |           |           |   |            |
| Coroner                           | \$                                     | -          | \$        | -         | \$                                      | -          |
| Total                             | \$                                     | -          | \$        | -         | \$                                      | -          |
| <u>Culture and Recreation</u>     |  |            |           |           |   |            |
| Extension                         | \$                                     | -          | \$        | -         | \$                                      | -          |
| Monitor Park                      |  | 45,413     |           | 17,776    |   | 63,189     |
| Ohme Gardens                      |  | -          |           | -         |   | -          |
| Parks                             |  | -          |           | -         |   | -          |
| Total                             | \$                                     | 45,413     | \$        | 17,776    | \$                                      | 63,189     |
| Building                          | \$                                     | 31,633,927 | \$        | -         | \$                                      | (70,423)   |
| Land                              |  | 1,669,269  |           | -         |   | 1,669,269  |
| Grand Total                       | \$                                     | 35,653,359 | \$        | 2,270,936 | \$                                      | (274,445)  |
|                                   |  |            |           |           | \$                                      | 37,649,851 |

**CHELAN COUNTY, WASHINGTON**  
**Schedule of General Fixed Assets by Source**  
**For Year Ended December 31, 2002**

|                      |                          |
|----------------------|--------------------------|
| General Fixed Assets |                          |
| Land                 | 1,816,232                |
| Building             | 31,974,861               |
| Equipment            | <u>3,858,758</u>         |
| Total Fixed Assets   | <u><u>37,649,851</u></u> |

|  |                            |
|--|----------------------------|
| Investment In General Fixed Assets       |                            |
| General Fund                             | \$35,694,562               |
| Special Revenue Fund                     | <u>1,955,289</u>           |
| Total Investment In General Fixed Assets | <u><u>\$37,649,851</u></u> |

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## **CHELAN COUNTY, WASHINGTON**

### **General Long Term Debt Account Group**

The General Long-Term Debt Account Group is used to account for all of Chelan County's debt which is expected to be paid from governmental (non-proprietary) funds. Typically, this includes special assessment debt for which the government is obligated to repay over a scheduled period of time greater than one year.

Also included as a component of this account group are employee compensatory time, including vacation leave balances and compensation time accrued but not anticipated to be fully expended over the next one year.

**CHELAN COUNTY, WASHINGTON**  
**Combining Balance Sheet**  
**General Long Term Debt Accounts**  
**Year Ended December 31, 2002**

With Comparative totals for December 31, 2001

| DESCRIPTION                              | Chelan               | Employee         | -----TOTALS-----     |                      |
|--|----------------------|------------------|----------------------|----------------------|
|  | County<br>LTGD Bond  | Comp<br>Time     | (MEMORANDUM ONLY)    |                      |
|  |                      |                  | 2002                 | 2001                 |
| <b>ASSETS</b>                            |                      |                  |                      |                      |
| Current assets                           |                      |                  |                      |                      |
| Cash and petty cash                      | \$ 794               | \$ -             | \$ 794               | \$ -                 |
| 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            | 2,663,943            | -                | 2,663,943            | 2,306,676            |
| Amount to be provided                    | 13,653,399           | 3,678,536        | 17,331,935           | 13,199,013           |
| <b>Total assets</b>                      | <b>16,318,136</b>    | <b>3,678,536</b> | <b>19,996,672</b>    | <b>15,505,689</b>    |
| <b>LIABILITIES</b>                       |                      |                  |                      |                      |
| Liabilities                              |                      |                  |                      |                      |
| Current payables                         | -                    | -                | -                    | -                    |
| Other accrued liabilities                | -                    | 3,678,536        | 3,678,536            | 923,288              |
| Note payable                             | -                    | -                | -                    | -                    |
| Bond interest payable                    | -                    | -                | -                    | -                    |
| Bonds payable                            | 16,317,342           | -                | 16,317,342           | 14,582,401           |
| Deferred revenues                        | -                    | -                | -                    | -                    |
| <b>Total liabilities</b>                 | <b>16,317,342</b>    | <b>3,678,536</b> | <b>19,995,878</b>    | <b>15,505,689</b>    |
| <b>FUND EQUITY</b>                       |                      |                  |                      |                      |
| Fund balance/Retained earnings           |                      |                  |                      |                      |
| Reserved                                 | -                    | -                | -                    | -                    |
| Unreserved/Undesignated                  | 794                  | -                | 794                  | -                    |
| <b>Total fund equity</b>                 | <b>794</b>           | <b>-</b>         | <b>794</b>           | <b>-</b>             |
| <b>Total liabilities and fund equity</b> | <b>\$ 16,318,136</b> | <b>#####</b>     | <b>\$ 19,996,672</b> | <b>\$ 15,505,689</b> |

See accompanying notes to financial statements

**CHELAN COUNTY**  
**SCHEDULE OF WARRANT ACTIVITY - SCHEDULE 07**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

| FUND NO              | NAME                             | PAYABLE<br>JAN. 1 | ISSUED<br>REPORT YR. | BEGIN OPEN<br>PERIOD | END OPEN<br>PERIOD | NET ISSUE     | REDEEMED<br>REPORT YR. | CANCELED<br>REPORT YR. |
|----------------------|----------------------------------|-------------------|----------------------|----------------------|--------------------|---------------|------------------------|------------------------|
| 648.001.001          | CHELAN DOUGLAS PTBA DISTRICT     | \$41,544          | \$4,874,982          | \$472,775            | \$880,688          | \$5,282,895   | \$4,700,749            | \$8,131                |
| 653.001.001          | NORTH CENTRAL E.S.D.             | 490,277           | 6,171,179            | 480,859              | 527,226            | 6,217,546     | 6,284,590              | 58,082                 |
| 653.001.003          | N C E.S.D. WORKER'S COMP. TRUST  | 0                 | 1,987,759            | 96,712               | 97,204             | 1,988,251     | 1,978,996              | 0                      |
| 653.001.007          | N C E.S.D. UNEMPLOYMENT COOP     | 0                 | 358,038              | 0                    | 2,250              | 360,288       | 169,250                | 94,394                 |
| 654.001.021          | SD 19 GENERAL                    | 282,126           | 6,521,278            | 568,348              | 607,124            | 6,560,054     | 6,657,918              | 13,087                 |
| 654.001.023          | SD 19 ASB FUND                   | 2,506             | 71,998               | 13,967               | 6,395              | 64,426        | 71,698                 | 0                      |
| 654.001.025          | SD 19 TRANSPORTATION VEHICLE     | 0                 | 0                    | 0                    | 0                  | 0             | 0                      | 0                      |
| 654.001.027          | SD 19 TRUST & AGENCY             | 0                 | 500                  | 0                    | 0                  | 500           | 500                    | 0                      |
| 654.001.035          | SD 19 CAPITAL PROJECT            | 0                 | 40,092               | 0                    | 28,819             | 68,911        | 40,092                 | 0                      |
| 654.001.041          | SD 69 GENERAL                    | 5,895             | 161,673              | 10,220               | 10,906             | 162,359       | 161,717                | 351                    |
| 654.001.055          | SD 69 CAPITAL PROJECTS           | 0                 | 0                    | 0                    | 0                  | 0             | 0                      | 0                      |
| 654.001.081          | SD 127 GENERAL                   | 183,596           | 2,392,851            | 196,800              | 194,805            | 2,390,856     | 2,402,150              | 1,683                  |
| 654.001.083          | SD 127 ASB                       | 2,203             | 45,835               | 6,382                | 5,730              | 45,183        | 47,691                 | 0                      |
| 654.001.085          | SD 127 TRANSPORTATION VEHICLE    | 0                 | 0                    | 0                    | 0                  | 0             | 0                      | 0                      |
| 654.001.095          | SD 127 CAPITAL PROJECTS          | 2,766             | 34,791               | 2,766                | 2,766              | 34,791        | 34,791                 | 0                      |
| 654.001.100          | SD 129 GENERAL                   | 595,599           | 10,238,504           | 760,879              | 761,197            | 10,238,822    | 10,258,239             | 4,157                  |
| 654.001.103          | SD 129 ASB                       | 14,403            | 196,897              | 30,471               | 24,796             | 191,222       | 194,251                | 0                      |
| 654.001.105          | SD 129 TRANSPORTATION VEHICLE    | 0                 | 0                    | 0                    | 0                  | 0             | 0                      | 0                      |
| 654.001.115          | SD 129 CAPITAL PROJECTS          | 0                 | 0                    | 0                    | 0                  | 0             | 0                      | 0                      |
| 654.001.121          | SD 222 GENERAL                   | 351,578           | 5,080,479            | 415,223              | 425,423            | 5,090,679     | 5,073,072              | 305                    |
| 654.001.123          | SD 222 ASB                       | 38,651            | 248,288              | 17,032               | 49,692             | 280,948       | 269,635                | 891                    |
| 654.001.125          | SD 222 TRANSPORTATION VEHICLE    | 0                 | 48,300               | 0                    | 0                  | 48,300        | 0                      | 0                      |
| 654.001.135          | SD 222 CAPITAL PROJECTS          | 0                 | 41,338               | 0                    | 12,005             | 53,343        | 38,717                 | 0                      |
| 654.001.161          | SD 228 GENERAL                   | 273,634           | 5,232,288            | 456,771              | 480,350            | 5,255,867     | 5,118,298              | 47,794                 |
| 654.001.163          | SD 228 ASB                       | 4,714             | 203,420              | 8,690                | 16,754             | 211,484       | 192,117                | 897                    |
| 654.001.165          | SD 228 TRANSPORTATION VEHICLE    | 0                 | 122,862              | 0                    | 0                  | 122,862       | 122,862                | 0                      |
| 654.001.175          | SD 228 CAPITAL PROJECT           | 0                 | 50,732               | 0                    | 0                  | 50,732        | 50,732                 | 0                      |
| 654.001.201          | SD 246 GENERAL                   | 1,282,864         | 21,964,485           | 1,702,109            | 1,789,321          | 22,051,697    | 21,760,398             | 35,244                 |
| 654.001.203          | SD 246 ASB                       | 36,502            | 783,186              | 53,419               | 46,612             | 776,379       | 768,720                | 2,901                  |
| 654.001.205          | SD 246 TRANSPORTATION VEHICLE    | 0                 | 204,572              | 0                    | 0                  | 204,572       | 204,572                | 0                      |
| 654.001.215          | SD 246 CAPITAL PROJECTS          | 374               | 1,053,864            | 0                    | 7,917              | 1,061,781     | 1,053,690              | 0                      |
| 671.001.101          | PORT OF CHELAN COUNTY GENERAL    | 103,251           | 7,286,113            | 277,022              | 942,154            | 7,951,245     | 7,308,743              | 8,831                  |
| 672.001.101          | PANGBORN FIELD                   | 18,890            | 1,515,678            | 130,360              | 197,022            | 1,582,340     | 1,478,855              | 0                      |
| 692.001.101          | HOSPITAL DISTRICT NO 1 GENERAL   | 100,199           | 4,119,095            | 265,101              | 504,422            | 4,358,416     | 4,054,924              | 9,124                  |
| 692.001.108          | HOSP.. DISTRICT NO 1 RHAP FUND   | 0                 | 0                    | 0                    | 0                  | 0             | 0                      | 0                      |
| 692.001.145          | HOSPITAL DIST. NO 1 MEMORIAL     | 0                 | 0                    | 0                    | 0                  | 0             | 0                      | 0                      |
| 692.001.147          | HOSP. #1 PLANT AND EQUIPMENT     | 0                 | 29,075               | 0                    | 12,483             | 41,558        | 29,075                 | 0                      |
| 692.001.150          | HOSP. #1 EMERG. MEDICAL SERVICES | 0                 | 137,527              | 0                    | 6,259              | 143,786       | 136,981                | 286                    |
| 692.001.201          | HOSPITAL DISTRICT NO 2 GENERAL   | 107,371           | 10,003,086           | 661,836              | 879,733            | 10,220,983    | 10,069,955             | 22,200                 |
| 699.001.003          | SALARY FUND                      | 1,980,920         | 14,736,881           | 2,116,479            | 449,624            | 13,070,026    | 16,637,073             | 2,731                  |
| 699.001.004          | CLAIMS FUND                      | 958,311           | 47,132,006           | 3,728,032            | 2,832,375          | 46,236,349    | 46,166,152             | 159,150                |
| ****FINAL TOTAL***** |                                  | \$6,878,174       | \$153,089,652        | \$12,472,253         | \$11,802,052       | \$152,419,451 | \$153,537,203          | \$470,239              |

**CHELAN COUNTY**  
**SCHEDULE OF REAL AND PERSONAL PROPERTY**  
**TAXES (ALL TAX SUPPORTED FUNDS) - SCHEDULE 08**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

| FUND        | NAME                           | TAXES<br>RECEIVABLE<br>1-Jan | ST SCHOOL<br>& OTHER<br>ADJMTS | ADJUSTED<br>TAXES<br>RECEIVABLE |
|-------------|--------------------------------|------------------------------|--------------------------------|---------------------------------|
| 010.001.170 | CURRENT EXPENSE                | \$370,232                    | \$25,724                       | \$395,956                       |
| 160.001.001 | MENTAL HEALTH                  | 4,641                        | 5                              | 4,646                           |
| 155.001.001 | VETERAN'S RELIEF               | 2,740                        | 4                              | 2,744                           |
| 145.001.001 | LAW LIBRARY                    | 1,340                        | 2                              | 1,342                           |
| 652.001.005 | STATE SCHOOL                   | 869,164                      | (24,723)                       | 844,441                         |
| 652.001.001 | STATE SCHOOL REFUND FUND       | 356                          | 69                             | 425                             |
| 110.001.001 | ROAD DISTRICT GENERAL          | 270,669                      | 8,728                          | 279,397                         |
| 644.001.001 | REGIONAL LIBRARY               | 125,038                      | (16)                           | 125,022                         |
| 677.001.110 | UPPER VALLEY PARK & REC        | 4,335                        | (397)                          | 3,938                           |
| 671.001.101 | PORT DISTRICT GENERAL          | 97,529                       | 110                            | 97,639                          |
| 681.001.101 | BRAEBURN MOSQUITO DIST         | 19                           | (11)                           | 8                               |
| 675.001.101 | MANSON PARK & RECREATION       | 2,817                        | (72)                           | 2,745                           |
| 692.001.101 | HOSP #1 GENERAL                | 16,807                       | 1,810                          | 18,617                          |
| 692.001.110 | HOSP #1 BOND                   | 18                           | 0                              | 18                              |
| 692.001.150 | HOSP #1 EMS                    | 1,271                        | 1,950                          | 3,221                           |
| 692.001.201 | HOSP #2 GENERAL                | 27,384                       | 266                            | 27,650                          |
| 692.001.210 | HOSP # 2 BOND                  | 926                          | 46                             | 972                             |
| 692.001.260 | HOSP #2 EMERG MEDICAL SERVICES | 23,226                       | (2,848)                        | 20,378                          |
| 656.001.101 | FIRE #1 GENERAL                | 60,434                       | (1,130)                        | 59,304                          |
| 656.001.110 | FIRE #1 BOND                   | 16,328                       | 182                            | 16,510                          |
| 656.001.301 | FIRE #3 GENERAL                | 8,487                        | 473                            | 8,960                           |
| 656.001.310 | FIRE #3 BOND                   | 5,862                        | 145                            | 6,007                           |
| 656.001.401 | FIRE #4 GENERAL                | 1,026                        | 43                             | 1,069                           |
| 656.001.410 | FIRE #4 BOND                   | 862                          | (84)                           | 778                             |
| 656.001.501 | FIRE #5 GENERAL                | 7,728                        | (111)                          | 7,617                           |
| 656.001.601 | FIRE #6 GENERAL                | 13,208                       | 82                             | 13,290                          |
| 656.001.701 | FIRE #7 GENERAL                | 14,944                       | (82)                           | 14,862                          |
| 656.001.710 | FIRE #7 BOND                   | 7,790                        | 54                             | 7,844                           |
| 656.001.801 | FIRE #8 GENERAL                | 5,246                        | (120)                          | 5,126                           |
| 656.001.901 | FIRE #9 GENERAL                | 3,801                        | 2,593                          | 6,394                           |
| 656.001.910 | FIRE #9 BOND                   | 1,452                        | 986                            | 2,438                           |
| 657.001.101 | CEMETERY #1                    | 668                          | (12)                           | 656                             |
| 657.001.201 | CEMETERY #2                    | 804                          | 94                             | 898                             |
| 657.001.301 | CEMETERY #3                    | 1,019                        | (44)                           | 975                             |
| 657.001.401 | CEMETERY #4                    | 6,240                        | 60                             | 6,300                           |
| 657.001.501 | CEMETERY #5                    | 35                           | 1                              | 36                              |
| 693.001.001 | CASHMERE GENERAL               | 30,984                       | 1,419                          | 32,403                          |
| 693.001.010 | CASHMERE BOND                  | 2,363                        | 165                            | 2,528                           |

| TAX<br>RATE<br>/1000 | TAXES<br>LEVIED<br>REPORT YR | TAXES<br>COLLECTED | TAX<br>ADJUSTMENT<br>INCREASES | TAX<br>ADJUSTMENT<br>DECREASES | TAXES<br>RECEIVABLE<br>31-Dec |
|----------------------|------------------------------|--------------------|--------------------------------|--------------------------------|-------------------------------|
| 1.54469              | \$7,148,595                  | \$7,104,449        | \$28,020                       | \$47,320                       | \$420,802                     |
| 0.01819              | 83,978                       | 83,566             | 324                            | 475                            | 4,907                         |
| 0.01075              | 49,697                       | 49,450             | 192                            | 282                            | 2,901                         |
| 0.00526              | 24,304                       | 24,183             | 94                             | 138                            | 1,419                         |
| 3.27851              | 15,150,692                   | 15,088,111         | 58,047                         | 78,482                         | 886,587                       |
| 0.00097              | 4,515                        | 4,565              | 14                             | 29                             | 360                           |
| 1.73351              | 4,471,202                    | 4,484,484          | 17,437                         | 20,842                         | 262,710                       |
| 0.50000              | 2,310,669                    | 2,297,863          | 8,967                          | 12,992                         | 133,803                       |
| 0.18024              | 84,598                       | 83,135             | 127                            | 500                            | 5,028                         |
| 0.38671              | 1,787,025                    | 1,777,621          | 6,920                          | 10,074                         | 103,889                       |
| 0.50000              | 1,032                        | 1,015              | 0                              | 0                              | 25                            |
| 0.15456              | 39,999                       | 39,876             | 108                            | 200                            | 2,776                         |
| 0.37651              | 355,146                      | 355,425            | 2,116                          | 1,919                          | 18,535                        |
| 0.00000              | 0                            | 18                 | 0                              | 0                              | 0                             |
| 0.50000              | 471,621                      | 459,111            | 3,120                          | 2,371                          | 16,480                        |
| 0.43524              | 450,492                      | 448,347            | 1,083                          | 1,564                          | 29,314                        |
| 0.00000              | 0                            | 469                | 0                              | 2                              | 501                           |
| 0.50000              | 517,529                      | 509,375            | 1,253                          | 1,780                          | 28,005                        |
| 1.50000              | 1,081,835                    | 1,079,843          | 3,440                          | 4,691                          | 60,045                        |
| 0.41201              | 299,178                      | 297,822            | 359                            | 1,039                          | 17,186                        |
| 0.71429              | 154,709                      | 154,761            | 763                            | 1,402                          | 8,269                         |
| 0.45255              | 95,283                       | 95,304             | 121                            | 799                            | 5,308                         |
| 0.75525              | 22,528                       | 22,340             | 23                             | 63                             | 1,217                         |
| 0.62445              | 18,485                       | 18,272             | 19                             | 53                             | 957                           |
| 0.49620              | 123,871                      | 123,590            | 716                            | 828                            | 7,786                         |
| 0.67203              | 243,864                      | 243,372            | 1,086                          | 1,781                          | 13,087                        |
| 0.52580              | 219,076                      | 220,881            | 188                            | 572                            | 12,673                        |
| 0.27166              | 112,591                      | 113,628            | 59                             | 253                            | 6,613                         |
| 0.57789              | 61,495                       | 59,296             | 231                            | 547                            | 7,009                         |
| 0.69062              | 197,730                      | 198,479            | 1,562                          | 251                            | 6,956                         |
| 0.25435              | 72,468                       | 72,816             | 568                            | 93                             | 2,565                         |
| 0.08823              | 8,318                        | 8,111              | 35                             | 81                             | 817                           |
| 0.10454              | 12,106                       | 11,967             | 10                             | 77                             | 970                           |
| 0.06085              | 23,811                       | 23,652             | 52                             | 96                             | 1,090                         |
| 0.09921              | 102,712                      | 102,221            | 247                            | 356                            | 6,682                         |
| 0.06887              | 1,780                        | 1,781              | 8                              | 7                              | 36                            |
| 2.95300              | 415,099                      | 397,402            | 2,600                          | 2,979                          | 49,721                        |
| 0.60262              | 83,008                       | 78,603             | 302                            | 384                            | 6,851                         |

|             |                     |        |         |        |
|-------------|---------------------|--------|---------|--------|
| 693.001.011 | CHELAN GENERAL      | 40,973 | 2,540   | 43,513 |
| 693.001.021 | ENTIAT GENERAL      | 6,383  | 113     | 6,496  |
| 693.001.031 | LEAVENWORTH GENERAL | 22,802 | (1,383) | 21,419 |
| 693.001.030 | LEAVENWORTH BOND    | 7,218  | (522)   | 6,696  |

|         |         |         |       |       |        |
|---------|---------|---------|-------|-------|--------|
| 2.87292 | 907,041 | 891,967 | 2,001 | 2,120 | 58,468 |
| 2.16460 | 96,217  | 93,085  | 592   | 829   | 9,391  |
| 1.90478 | 345,361 | 344,468 | 1,802 | 2,848 | 21,266 |
| 0.56330 | 100,009 | 99,852  | 188   | 664   | 6,377  |

**CHELAN COUNTY**  
**SCHEDULE OF REAL AND PERSONAL PROPERTY**  
**TAXES (ALL TAX SUPPORTED FUNDS) - SCHEDULE 08**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

| FUND                    | NAME                | TAXES<br>RECEIVABLE<br>1-Jan | ST SCHOOL<br>& OTHER<br>ADJMTS | ADJUSTED<br>TAXES<br>RECEIVABLE |
|-------------------------|---------------------|------------------------------|--------------------------------|---------------------------------|
| 693.001.041             | WENATCHEE GENERAL   | \$212,400                    | (\$16,255)                     | \$196,145                       |
| 693.001.050             | WENATCHEE BOND      | 0                            | 0                              | 0                               |
| 654.001.021             | 19 GENERAL          | 31548                        | (1403)                         | 30145                           |
| 654.001.030             | 19 BOND             | 40715                        | (1265)                         | 39450                           |
| 654.001.061             | 70J GENERAL         | (658)                        | 900                            | 242                             |
| 654.001.070             | 70J BOND            | 1                            | (1)                            | 0                               |
| 654.001.081             | 127 GENERAL         | 12,070                       | (393)                          | 11,677                          |
| 654.001.090             | 127 BOND            | 21,873                       | (549)                          | 21,324                          |
| 654.001.100             | 129 GENERAL         | 55,996                       | 2,035                          | 58,031                          |
| 654.001.110             | 129 BOND            | 52,350                       | 1,897                          | 54,247                          |
| 654.001.121             | 222 GENERAL         | 67,294                       | 965                            | 68,259                          |
| 654.001.130             | 222 BOND            | 56,324                       | 820                            | 57,144                          |
| 654.001.135             | 222 CAPITAL PROJECT | 0                            | 0                              | 0                               |
| 654.001.161             | 228 GENERAL         | 66,527                       | 4,654                          | 71,181                          |
| 654.001.170             | 228 BOND            | 60,912                       | 4,310                          | 65,222                          |
| 654.001.201             | 246 GENERAL         | 351,050                      | (17,388)                       | 333,662                         |
| 654.001.210             | 246 BOND            | 187,405                      | (9,026)                        | 178,379                         |
| *** TOTAL ALL FUNDS *** |                     | \$3,300,976                  | (\$14,590)                     | \$3,286,386                     |

| TAX<br>RATE<br>/1000 | TAX<br>LEVIED<br>REPORT YR | TAXES<br>COLLECTED | TAX<br>ADJUSTMENT<br>INCREASES | TAX<br>ADJUSTMENT<br>DECREASES | TAXES<br>RECEIVABLE<br>31-Dec |
|----------------------|----------------------------|--------------------|--------------------------------|--------------------------------|-------------------------------|
| 3.06991              | \$4,174,741                | \$4,138,613        | \$15,233                       | \$31,774                       | \$215,732                     |
| 0.27114              | 361816                     | 351276             | 913                            | 1480                           | 9973                          |
| 1.77730              | 459955                     | 457330             | 1240                           | 2303                           | 31707                         |
| 2.22148              | 574910                     | 572720             | 1554                           | 2880                           | 40314                         |
| 1.90558              | 10277                      | 10091              | 165                            | 163                            | 430                           |
| 0.00000              | 0                          | 0                  | 0                              | 0                              | 0                             |
| 1.43302              | 149,061                    | 144,661            | 202                            | 1,328                          | 14,951                        |
| 2.27853              | 237,004                    | 231,614            | 245                            | 2,114                          | 24,845                        |
| 1.37036              | 1,026,992                  | 1,018,951          | 857                            | 2,040                          | 64,889                        |
| 1.13122              | 847,787                    | 844,493            | 674                            | 1,698                          | 56,517                        |
| 2.97866              | 1,069,948                  | 1,048,340          | 2,765                          | 5,860                          | 86,772                        |
| 2.57007              | 923,168                    | 903,922            | 2,394                          | 5,046                          | 73,738                        |
| 0.26978              | 96,907                     | 92,599             | 291                            | 493                            | 4,106                         |
| 1.41580              | 1,316,098                  | 1,316,589          | 5,529                          | 6,383                          | 69,836                        |
| 1.24745              | 1,159,586                  | 1,162,112          | 4,859                          | 5,637                          | 61,918                        |
| 3.28581              | 7,024,091                  | 6,978,831          | 12,629                         | 33,808                         | 357,743                       |
| 1.79159              | 3,829,757                  | 3,803,661          | 6,891                          | 18,558                         | 192,808                       |
|                      | \$61,011,767               | \$60,640,379       | \$201,235                      | \$323,348                      | \$3,535,661                   |

**CHELAN COUNTY**  
**SCHEDULE OF LONG-TERM DEBT - SCHEDULE 09**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

| I.D. NO. AND<br>CLASS DESCRIPTION     | DATE OF<br>ORIG<br>ISSUE | DATE OF<br>MATURITY | (1)<br>BEGINNING<br>OUTSTANDING<br>DEBT |
|---------------------------------------|--------------------------|---------------------|---|
| CHELAN COUNTY                         |                          |                     |   |
| 251.11 LTGO BOND                      | 9/12/1995                | 12/1/2015           | \$258,401                               |
| 251.11 LTGO BOND                      | 3/1/1997                 | 3/1/2014            | 7,410,000                               |
| 251.11 LTGO BOND                      | 12/1/1998                | 12/1/2018           | 2,600,000                               |
| 251.11 LTGO BOND                      | 9/1/2000                 | 10/1/2022           | 3,910,000                               |
| 251.11 LTGO BOND                      | 4/1/2001                 | 4/1/2011            | 404,000                                 |
| 251.11 LTGO BOND                      | 11/1/2002                | 12/1/2022           | 0                                       |
| TOTAL                                 |                          |                     | \$14,582,401                            |
| LINK                                  |                          |                     |   |
| 251.11 LTGO BOND                      | 5/1/1998                 | 5/1/2013            | \$5,565,000                             |
| MANSON SCHOOL DISTRICT NO 19          |                          |                     |   |
| 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                               |
| ENTIAT SCHOOL DISTRICT NO 127         |                          |                     |   |
| 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                                 |
| 251.15 UTGO REFUNDING BONDS           | 8/15/2001                | 12/1/2013           | 0                                       |
| CHELAN SCHOOL DISTRICT NO 129         |                          |                     |   |
| 251.15 UTGO REFUNDING BONDS           | 7/1/1993                 | 12/1/2009           | 6,320,000                               |
| 251.11 LTGO BOND                      | 9/1/1994                 | 6/1/2002            | 41,048                                  |
| 251.11 LTGO BOND                      | 1/29/1996                | 1/31/2002           | 37,503                                  |
| 251.11 LTGO BOND                      | 10/15/1996               | 7/31/2002           | 41,694                                  |
| CASHMERE SCHOOL DISTRICT NO 222       |                          |                     |   |
| 251.15 UTGO PARTLY REFUNDED BONDS - B | 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       | 8/1/2001                 | 12/1/2002           | 35,900                                  |
| 252.11 LOCAL STATE LOAN PROGRAM       | 4/1/2002                 | 12/1/2005           | 0                                       |
| 252.11 LOCAL STATE LOAN PROGRAM       | 9/1/2002                 | 6/1/2006            | 0                                       |
| CASCADE SCHOOL DISTRICT NO 228        |                          |                     |   |
| 251.15 UTGO REFUNDING BONDS           | 4/1/1994                 | 12/1/2011           | 7,500,000                               |
| 251.15 UTGO REFUNDING BONDS           | 3/26/1997                | 12/1/2004           | 612,000                                 |
| 251.15 UTGO REFUNDING BONDS           | 9/11/1997                | 12/1/2004           | 103,000                                 |
| 251.11 LGO BONDS                      | 6/20/2000                | 12/1/2015           | 1,203,157                               |

| (2)<br>AMOUNT<br>ISSUED<br>CURR YR | (3)<br>AMOUNT<br>REDEEMED<br>CURR YR | BARS<br>CODE<br>FOR<br>REDEMPTION | REDEEMING<br>FUND<br>NUMBER | (4)<br>ENDING<br>OUTSTANDING<br>DEBT |
|------------------------------------|--------------------------------------|-----------------------------------|-----------------------------|--------------------------------------|
| \$0                                | \$21,750                             | 591.00.00.000                     | 910-001-001                 | \$236,651                            |
| 0                                  | 455,000                              | 591.00.00.000                     | 920-001-001                 | 6,955,000                            |
| 0                                  | 205,000                              | 591.00.00.000                     | 930-001-001                 | 2,395,000                            |
| 0                                  | 110,000                              | 591.00.00.000                     | 940-001-001                 | 3,800,000                            |
| 0                                  | 33,309                               | 591.00.00.000                     | 950-001-001                 | 370,691                              |
| 2,560,000                          | 0                                    | 591.00.00.000                     | 960-001-001                 | 2,560,000                            |
| <u>\$2,560,000</u>                 | <u>\$825,059</u>                     |                                   |                             | <u>\$16,317,342</u>                  |
| \$0                                | \$360,000                            | 591.00.00.000                     | 650-001-001                 | \$5,205,000                          |
| 0                                  | 285,000                              | 591.00.00.000                     | 654-001-030                 | 720,000                              |
| 0                                  | 255,000                              | 591.00.00.000                     | 654-001-030                 | 4,345,000                            |
| (1,260,000)                        | 230,000                              | 591.00.00.000                     | 654-001-090                 | 125,000                              |
| (575,000)                          | 0                                    | 591.00.00.000                     | 654-001-090                 | 0                                    |
| 1,980,000                          | 45,000                               | 591.00.00.000                     | 654-001-090                 | 1,935,000                            |
| 0                                  | 1,185,000                            | 591.00.00.000                     | 654-001-110                 | 5,135,000                            |
| (28)                               | 41,020                               | 591.30.00.000                     | 654-001-110                 | 0                                    |
| 0                                  | 37,503                               | 591.30.00.000                     | 654-001-110                 | 0                                    |
| 0                                  | 41,694                               | 591.30.00.000                     | 654-001-110                 | 0                                    |
| 0                                  | 1,620,000                            | 591.00.00.000                     | 654-001-130                 | 960,000                              |
| 0                                  | 30,000                               | 591.00.00.000                     | 654-001-130                 | 295,000                              |
| (146)                              | 35,754                               | 591.30.00.000                     | 654-001-130                 | 0                                    |
| 23,535                             | 2,950                                | 591.30.00.000                     | 654-001-130                 | 20,585                               |
| 21,536                             | 5,293                                | 591.30.00.000                     | 654-001-130                 | 16,243                               |
| 0                                  | 930,000                              | 591.00.00.000                     | 654-001-170                 | 6,570,000                            |
| 0                                  | 268,000                              | 591.00.00.000                     | 654-001-170                 | 344,000                              |
| 0                                  | 45,000                               | 591.00.00.000                     | 654-001-170                 | 58,000                               |
| 0                                  | 86,911                               | 591.00.00.000                     | 654.001.170                 | 1,116,246                            |

**CHELAN COUNTY**  
**SCHEDULE OF LONG-TERM DEBT - SCHEDULE 09**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

| I.D. NO. AND<br>CLASS DESCRIPTION        | DATE OF<br>ORIG<br>ISSUE | DATE OF<br>MATURITY | (1)<br>BEGINNING<br>OUTSTANDING<br>DEBT |
|--|--------------------------|---------------------|---|
| WENATCHEE SCHOOL DISTRICT NO 246         |                          |                     |   |
| 251.12 G.O. BONDS PARTLY REFUNDED        | 11/1/1990                | 12/1/2007           | \$10,000                                |
| 251.12 G.O. BONDS PARTLY REFUNDED        | 8/1/1991                 | 12/1/2006           | 300,000                                 |
| 251.15 G.O. REFINING PARTLY REFUND 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            | 5,428,000                               |
| 251.15 UTGO REFUNDING BONDS              | 2/1/1998                 | 12/1/2007           | 3,700,000                               |
| 251.11 LGO BONDS                         | 3/1/2001                 | 12/1/2006           | 0                                       |
| 251.15 UTGO REFUNDING BONDS              | 9/1/2002                 | 12/1/2005           | 0                                       |
| 251.12 UTGO BONDS                        | 6/6/2002                 | 12/1/2021           | 0                                       |
| FIRE DISTRICT NO 1                       |                          |                     |   |
| 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                               |
| FIRE DISTRICT NO 3                       |                          |                     |   |
| 251.12 UTGO BONDS                        | 12/1/1997                | 12/1/2017           | 1,060,000                               |
| 251.11 LTGO BONDS                        | 9/19/2001                | 6/1/2011            | 70,044                                  |
| FIRE DISTRICT NO 4                       |                          |                     |   |
| 251.12 G.O. BONDS                        | 2/5/2001                 | 12/1/2020           | 209,575                                 |
| FIRE DISTRICT NO 6                       |                          |                     |   |
| 251.11 G.O. BONDS                        | 4/15/1994                | 12/1/2009           | 445,000                                 |
| FIRE DISTRICT NO 7                       |                          |                     |   |
| 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           | 220,655                                 |
| FIRE DISTRICT NO 9                       |                          |                     |   |
| 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                                 |
| CHELAN COUNTY PORT DISTRICT              |                          |                     |   |
| 251.12 LTGO BONDS/PARTLY REFUND          | 3/1/1991                 | 3/1/2011            | 190,000                                 |
| 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                               |

| (2)<br>AMOUNT<br>ISSUED<br>CURR YR | (3)<br>AMOUNT<br>REDEEMED<br>CURR YR | BARS<br>CODE<br>FOR<br>REDEMPTION | REDEEMING<br>FUND<br>NUMBER | (4)<br>ENDING<br>OUTSTANDING<br>DEBT |
|------------------------------------|--------------------------------------|-----------------------------------|-----------------------------|--------------------------------------|
| \$0                                | \$0                                  | 591.00.00.000                     | 654-001-210                 | \$10,000                             |
| 0                                  | 300,000                              | 591.00.00.000                     | 654-001-210                 | 0                                    |
| (2,340,000)                        | 1,925,000                            | 591.00.00.000                     | 654-001-210                 | 0                                    |
| 0                                  | 245,000                              | 591.00.00.000                     | 654-001-210                 | 8,765,000                            |
| 0                                  | 1,588,000                            | 591.00.00.000                     | 654-001-210                 | 3,840,000                            |
| 0                                  | 70,000                               | 591.00.00.000                     | 654-001-210                 | 3,630,000                            |
| 95,900                             | 14,795                               | 591.30.00.000                     | 654-001-210                 | 81,105                               |
| 2,390,000                          | 55,000                               | 591.00.00.000                     | 654-001-210                 | 2,335,000                            |
| 26,700,000                         | 0                                    | 591.00.00.000                     | 654-001-210                 | 26,700,000                           |
| 0                                  | 245,000                              | 591.00.00.000                     | 656-001-110                 | 140,000                              |
| 0                                  | 45,000                               | 591.00.00.000                     | 656-001-110                 | 2,785,000                            |
| 0                                  | 85,000                               | 591.00.00.000                     | 656-001-310                 | 975,000                              |
| 0                                  | 6,247                                | 591.00.00.000                     | 656-001-320                 | 63,797                               |
| 0                                  | 6,648                                | 591.00.00.000                     | 656-001-410                 | 202,927                              |
| 0                                  | 80,000                               | 591.00.00.000                     | 656-001-610                 | 365,000                              |
| 0                                  | 55,000                               | 591.00.00.000                     | 656-001-710                 | 0                                    |
| 0                                  | 80,000                               | 591.00.00.000                     | 656-001-710                 | 830,000                              |
| (14,045)                           | 55,660                               | 591.00.00.000                     | 656-001-701                 | 150,950                              |
| 0                                  | 60,000                               | 591.00.00.000                     | 656-001-910                 | 0                                    |
| 0                                  | 10,000                               | 591.00.00.000                     | 656-001-910                 | 635,000                              |
| 0                                  | 70,000                               | 591.00.00.000                     | 671-001-110                 | 120,000                              |
| 0                                  | 155,000                              | 591.00.00.000                     | 671-001-110                 | 1,200,000                            |
| 0                                  | 0                                    | 591.00.00.000                     | 671-001-110                 | 65,000                               |
| 0                                  | 115,000                              | 591.00.00.000                     | 671-001-110                 | 925,000                              |
| 0                                  | 0                                    | 591.00.00.000                     | 671-001-110                 | 365,000                              |
| 0                                  | 265,000                              | 591.00.00.000                     | 671-001-110                 | 1,250,000                            |

|                   |          |           |         |
|-------------------|----------|-----------|---------|
| 251.11 LTGO BONDS | 6/1/1997 | 12/1/2015 | 770,000 |
| 251.11.LTGO BONDS | 6/3/2002 | 6/1/2023  | 0       |
| 251.11 LTGO BONDS | 6/3/2002 | 6/1/2023  | 0       |

|           |   |               |             |           |
|-----------|---|---------------|-------------|-----------|
| 0         | 0 | 591.00.00.000 | 671-001-110 | 770,000   |
| 1,191,050 | 0 | 591.00.00.000 | 671-001.110 | 1,191,050 |
| 397,017   | 0 | 591.00.00.000 | 671-001-110 | 397,017   |

**CHELAN COUNTY**  
**SCHEDULE OF LONG-TERM DEBT - SCHEDULE 09**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

| I.D. NO. AND<br>CLASS DESCRIPTION                          | DATE OF<br>ORIG<br>ISSUE | DATE OF<br>MATURITY | (1)<br>BEGINNING<br>OUTSTANDING<br>DEBT |
|--|--------------------------|---------------------|---|
| LAKE CHELAN SEWER ULID 1998-4<br>253.12 SEWER ULID BOND    | 1/25/1999                | 1/25/2019           | \$0                                     |
| UPPER VALLEY PARK & REC<br>251.12 UTGO BONDS               | 12/15/2000               | 12/1/2020           | 986,000                                 |
| CHELAN FALLS WATER<br>252.11 REV BONDS                     | 7/1/1982                 | 6/1/2012            | 119,000                                 |
| MALAGA WATER<br>252.11 REVENUE BOND                        | 2/11/1999                | 2/11/2029           | 116,106                                 |
| 252.11 REVENUE BOND  | 8/1/1997                 | 8/1/2027            | 376,471                                 |
| 253.12 WATER REVENUE BOND ULID                             | 9/23/1995                | 9/23/1996           | 1,111,238                               |
| 252.11 REVENUE BOND  | 5/22/2001                | 7/1/2022            | 396,600                                 |
| ALPINE WATER DISTRICT<br>253.11 REVENUE BONDS ULID         | 6/20/2000                | 7/1/2020            | 685,876                                 |
| 263.83 STATE PUBLIC WORKS LOAN                             | 7/1/2000                 | 7/1/2013            | 420,258                                 |
| PESHASTIN WATER DISTRICT<br>263.83 STATE PUBLIC WORKS LOAN | 7/1/2002                 | 7/1/2007            | 0                                       |
| CHELAN RIVER ISENHART DOMESTIC STR<br>252.12 REVENUE BONDS | 3/1/2000                 | 3/1/1931            | 99,227                                  |
| CHELAN FALLS IRRIGATION<br>252.11 IRR DIST. BONDS          | 12/1/1992                | 12/1/2003           | 70,000                                  |
| CHELAN RIVER/ISENHART LOAN<br>263.83 LOAN FROM DATED       | 3/10/1998                | 7/1/2002            | 357,108                                 |
| ENTIAT IRRIGATION<br>251.12 G.O. BONDS                     | 1/1/1974                 | 1/1/2013            | 109,000                                 |
| ISENHART IRRIGATION<br>263.63 NOTE/LOAN                    | 3/17/2000                | 3/20/2001           | 73,989                                  |
| LOWER SQUILCHUCK IRRIGATION<br>251.12 G.O. BONDS           | 1/1/1976                 | 1/1/2010            | 25,000                                  |
| 252.11 REVENUE BOND  | 12/30/1998               | 12/30/2008          | 178,493                                 |

| (2)<br>AMOUNT<br>ISSUED<br>CURR YR | (3)<br>AMOUNT<br>REDEEMED<br>CURR YR | BARS<br>CODE<br>FOR<br>REDEMPTION | REDEEMING<br>FUND<br>NUMBER | (4)<br>ENDING<br>OUTSTANDING<br>DEBT |
|------------------------------------|--------------------------------------|-----------------------------------|-----------------------------|--------------------------------------|
| \$363,153                          | \$10,681                             | 591.00.00.000                     | 674-001-240                 | \$352,472                            |
| 0                                  | 56,000                               | 591.00.00.000                     | 677-001-110                 | 930,000                              |
| 0                                  | 8,000                                | 591.00.00.000                     | 682-001-110                 | 111,000                              |
| 0                                  | 2,069                                | 591.00.00.000                     | 682-001-240                 | 114,037                              |
| 0                                  | 9,406                                | 591.00.00.000                     | 682-001-250                 | 367,065                              |
| 0                                  | 26,297                               | 591.00.00.000                     | 682-001-270                 | 1,084,941                            |
| 0                                  | 9,011                                | 591.00.00.000                     | 682-001-260                 | 387,589                              |
| 0                                  | 76,558                               | 591.00.00.000                     | 682-001-430                 | 609,318                              |
| 0                                  | 24,721                               | 591.00.00.000                     | 682-001-440                 | 395,537                              |
| 185,850                            | 0                                    | 591.00.00.000                     | 682-001-510                 | 185,850                              |
| 0                                  | 1,668                                | 591.00.00.000                     | 682-001-601                 | 97,559                               |
| 0                                  | 35,000                               | 591.00.00.000                     | 683-001-070                 | 35,000                               |
| 0                                  | 21,162                               | 591.00.00.000                     | 683-001-130                 | 335,946                              |
| 0                                  | 7,000                                | 591.00.00.000                     | 683-001-160                 | 102,000                              |
| 0                                  | 28,695                               | 591.00.00.000                     | 683-001-301                 | 45,294                               |
| 0                                  | 0                                    | 591.00.00.000                     | 683-001-410                 | 25,000                               |
| 0                                  | 25,514                               | 591.00.00.000                     | 683-001-410                 | 152,979                              |

**CHELAN COUNTY**  
**SCHEDULE OF LONG-TERM DEBT - SCHEDULE 09**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

| I.D. NO. AND<br>CLASS DESCRIPTION | DATE OF<br>ORIG<br>ISSUE | DATE OF<br>MATURITY | (1)<br>BEGINNING<br>OUTSTANDING<br>DEBT |
|-----------------------------------|--------------------------|---------------------|---|
| LOWER STEMILT                     |                          |                     |   |
| 251.11 GO BOND                    | 4/7/1980                 | 1/1/2011            | \$97,000                                |
| 252.11 REV BOND                   | 8/4/1988                 | 1/5/2003            | 14,180                                  |
| 252.15 REV BOND REFUNDING         | 8/18/1997                | 8/18/2012           | 80,814                                  |
| PESHASTIN IRRIGATION              |                          |                     |   |
| 263.83 LOAN FROM DOE              | 7/1/1990                 | 1/1/2005            | 28,548                                  |
| STEMILT IRRIGATION                |                          |                     |   |
| 253.11 LID NO 3                   | 4/1/1978                 | 4/1/2008            | 104,055                                 |
| 252.11 REVENUE BOND               | 10/22/1991               | 12/1/2011           | 94,784                                  |
| 263.83 LOAN 0000002               | 8/1/2001                 | 8/1/2006            | 10,329                                  |
| STEMILT REHABILITATION PROJECT    |                          |                     |   |
| 252.11 REVENUE BONDS              | 1/28/1987                | 1/5/2007            | 237,469                                 |
| 252.11 REVENUE BONDS              | 8/4/1988                 | 7/1/2008            | 93,918                                  |
| STEMILT LID NO 2                  |                          |                     |   |
| 263.83 LOAN 97-78897-070          | 7/31/2000                | 10/1/2018           | 214,459                                 |
| WENATCHEE HEIGHTS RECLAMATION     |                          |                     |   |
| 263.83 EMERGENCY LOAN FROM DOE    | 8/3/1977                 | 12/31/2002          | 20,013                                  |
| 263.83 LOAN NO L9300005 FROM DOE  | 8/23/1993                | 7/1/2008            | 147,473                                 |
| 252.11 REVENUE BONDS              | 6/30/1997                | 6/30/2018           | 481,036                                 |
| WENATCHEE RECLAMATION             |                          |                     |   |
| 252.11 REV BOND                   | 6/5/1997                 | 6/5/2018            | 1,090,806                               |
| 252.11 LOCAL STATE LOAN PROGRAM   | 9/1/1998                 | 6/1/2003            | 23,589                                  |
| 263.54 LEASE PURCHASE AGREEMENT   | 3/22/2001                | 3/1/2006            | 0                                       |
| HOSPITAL DISTRICT NO 1            |                          |                     |   |
| 251.41 G.O. BONDS                 | 12/1/1992                | 12/1/2012           | 1,135,000                               |
| 251.11 LTGO BONDS                 | 6/21/2002                | 6/21/2008           | 0                                       |
| HOSPITAL DISTRICT NO 2            |                          |                     |   |
| 251.11 LTGO BONDS                 | 4/1/1993                 | 6/1/2008            | 770,000                                 |
| 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           | 1,655,000                               |
| 251.11 LTGO BONDS                 | 6/21/2002                | 6/21/2008           | 0                                       |

| (2)<br>AMOUNT<br>ISSUED<br>CURR YR | (3)<br>AMOUNT<br>REDEEMED<br>CURR YR | BARS<br>CODE<br>FOR<br>REDEMPTION | REDEEMING<br>FUND<br>NUMBER | (4)<br>ENDING<br>OUTSTANDING<br>DEBT |
|------------------------------------|--------------------------------------|-----------------------------------|-----------------------------|--------------------------------------|
| \$0                                | \$8,000                              | 591.00.00.000                     | 683-001-460                 | \$89,000                             |
| 0                                  | 10,630                               | 591.00.00.000                     | 683-001-460                 | 3,550                                |
| 0                                  | 9,266                                | 591.00.00.000                     | 683-001-460                 | 71,548                               |
| 0                                  | 7,269                                | 591.00.00.000                     | 683-001-570                 | 21,279                               |
| 0                                  | 12,491                               | 591.00.00.000                     | 683-001-640                 | 91,564                               |
| 0                                  | 9,870                                | 591.00.00.000                     | 683-001-625                 | 84,914                               |
| 10,579                             | 0                                    | 591.00.00.000                     | 683-001-601                 | 20,908                               |
| 0                                  | 22,564                               | 591.00.00.000                     | 683-001-612                 | 214,905                              |
| 0                                  | 16,810                               | 591.00.00.000                     | 683-001-614                 | 77,108                               |
| 0                                  | 12,826                               | 591.00.00.000                     | 683-001-630                 | 201,633                              |
| 0                                  | 20,013                               | 591.00.00.000                     | 683-001-731                 | 0                                    |
| 0                                  | 19,608                               | 591.00.00.000                     | 683-001-703                 | 127,865                              |
| 22,000                             | 23,078                               | 591.00.00.000                     | 683-001-710                 | 479,958                              |
| 0                                  | 72,700                               | 591.00.00.000                     | 683-001-780                 | 1,018,106                            |
| 0                                  | 17,501                               | 591.00.00.000                     | 683-001-785                 | 6,088                                |
| 142,806                            | 31,138                               | 591.00.00.000                     | 683-001-751                 | 111,668                              |
| 0                                  | 135,000                              | 591.00.00.000                     | 692-001-112                 | 1,000,000                            |
| 117,628                            | 0                                    | 591.00.00.000                     | 692-001-114                 | 117,628                              |
| 0                                  | 65,000                               | 591.00.00.000                     | 692-001-225                 | 705,000                              |
| 0                                  | 0                                    | 591.00.00.000                     | 692-001-230                 | 500,000                              |
| 0                                  | 125,000                              | 591.00.00.000                     | 692-001-235                 | 630,000                              |
| 0                                  | 140,000                              | 591.00.00.000                     | 692-001-240                 | 1,515,000                            |
| 117,628                            | 0                                    | 591.00.00.000                     | 692-001-114                 | 117,628                              |

TOTAL DISTRICT DEBT FOR 2002

\$79,740,415

LID NO 85-1

253.11 L.I.D.

4/16/1986

4/1/2006

\$1,090

TOTAL

\$1,090

|                     |                     |               |             |                     |
|---------------------|---------------------|---------------|-------------|---------------------|
| <u>\$29,569,463</u> | <u>\$12,136,021</u> |               |             | <u>\$97,173,857</u> |
| \$0                 | \$1,090             | 591.00.00.000 | 639-001-001 | \$0                 |
| <u>\$0</u>          | <u>\$1,090</u>      |               |             | <u>\$0</u>          |

**CHELAN COUNTY**  
**SCHEDULE OF LIMITATION OF INDEBTEDNESS - SCHEDULE 10**  
**AS OF DECEMBER 31, 2002**

Total Taxable Property Value \$4,621,203,417

1. Indebtedness For General Purposes Without A Vote

|   |                   |                          |
|---|-------------------|--------------------------|
| Legal Limit 1.5% Of Taxable Property Value  |                   | <u>69,318,051</u>        |
| Indebtedness (Liabilities):   |                   |                          |
| GO Bonds  | <u>16,317,342</u> |                          |
| Others  | <u>5,322,123</u>  |                          |
| Less Assets Available   | <u>20,252,752</u> |                          |
| Indebtedness Incurred - Section 1   |                   | <u>41,892,217</u>        |
| Indebtedness Margin Before Excess   |                   | <u>27,425,834</u>        |
| Indebtedness Incurred From Section II In <u>Excess</u> Of<br>1% Of Taxable Property Value |                   | <u>0</u>                 |
| Margin Of Indebtedness Available <u>Without</u> A Vote                                    |                   | <u><u>27,425,834</u></u> |

II Indebtedness For General Purposes With 3/5 Vote

|   |          |                             |
|---|----------|-----------------------------|
| Legal Limit 2.5% Of Taxable Property Value            |          | <u>115,530,085</u>          |
| Indebtedness (Liabilities):                           |          |                             |
| GO Bonds  | <u>0</u> |                             |
| Others  | <u>0</u> |                             |
| Less Assets Available                                 | <u>0</u> |                             |
| Indebtedness Incurred - Section II                    |          | <u>0</u>                    |
| Margin Of Indebtedness Available <u>With</u> 3/5 Vote |          | <u><u>\$115,530,085</u></u> |

|   |  |                                   |
|---|--|-----------------------------------|
| Total Indebtedness Allowable (Legal Limit 2.5%) |  | <u>\$115,530,085</u>              |
| Less: Indebtedness Incurred - Section I         |  | <u>(41,892,217)</u>               |
| Less: Indebtedness Incurred - Section II        |  | <u>0</u>                          |
| <b>MARGIN OF INDEBTEDNESS AVAILABLE</b>         |  | <u><u><b>\$73,637,868</b></u></u> |

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**CHELAN COUNTY**  
**SCHEDULE OF CASH ACTIVITY - SCHEDULE 11**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

| FUND NO     | DESCRIPTION               | BEGINNING<br>BALANCE | RECEIPTS     | INVESTMENT<br>LIQUIDATED | TRANS-IN    | TOTAL<br>AVAILABLE |
|-------------|---------------------------|----------------------|--------------|--------------------------|-------------|--------------------|
| 10.001.000  | TOTAL CURRENT EXPENSE     | \$860,653            | \$23,584,485 | \$0                      | \$3,072,602 | \$27,517,740       |
| 10.001.005  | CURRENT EXPENSE RESERVE   | 0                    | 37,752       | 1,300,000                | 1,691,714   | 3,029,466          |
|             | **** GROUP TOTALS****     | 860,653              | 23,622,237   | 1,300,000                | 4,764,316   | 30,547,206         |
| 110.001.001 | TOTAL COUNTY ROAD         | 0                    | 8,481,882    | 3,392,301                | 29,365      | 11,903,548         |
| 111.001.001 | PATHS & TRAILS RESERVE    | 0                    | 12,079       | 40                       | 0           | 12,119             |
| 112.001.001 | DRUG ENFORCEMENT RESEF    | 7,422                | 9,979        | 0                        | 0           | 17,401             |
| 113.001.001 | FELONY SEIZURE & FORFEIT  | 0                    | 0            | 0                        | 171         | 171                |
| 114.001.001 | FINANCIAL MANAGEMENT R    | 0                    | 40,597       | 85,061                   | 1,283       | 126,941            |
| 115.001.001 | AUDITOR'S CENTENNIAL O &  | 137                  | 66,454       | 91,395                   | 445         | 158,431            |
| 116.001.001 | ORV JOINT BOARD           | 94,441               | 166,142      | 0                        | 0           | 260,583            |
| 117.001.001 | BOATING SAFETY FUND       | 36,649               | 77,306       | 0                        | 0           | 113,955            |
| 118.001.001 | CHELAN COUNTY PARKS & F   | 0                    | 2            | 1,140                    | 0           | 1,142              |
| 119.001.001 | OHME GARDENS              | 115                  | 144,418      | 61,425                   | 12,400      | 218,358            |
| 120.001.001 | CHELAN CO REG JAIL PARK I | 0                    | 35,217       | 0                        | 26          | 35,243             |
| 122.001.001 | SHERIFF DONATION FUND     | 0                    | 1,926        | 0                        | 11,992      | 13,918             |
| 123.001.001 | LOCAL LAW ENF BLOCK GR    | 0                    | 15,105       | 33,849                   | 36,742      | 85,696             |
| 124.001.001 | FARM WORKER HOUSING       | 0                    | 0            | 0                        | 0           | 0                  |
| 125.001.001 | PEST CONTROL INTERNSHIP   | 1,763                | 10,445       | 0                        | 0           | 12,208             |
| 128.001.001 | NOXIOUS WEED CONTROL      | 63,460               | 217,152      | 0                        | 1,820       | 282,432            |
| 130.001.001 | CHELAN COUNTY DEPT. OF I  | 2                    | 135,572      | 82,525                   | 127         | 218,226            |
| 132.001.001 | 911 COMMUNICATIONS        | 9                    | 370,389      | 160,430                  | 24,180      | 555,008            |
| 133.001.001 | REGIONAL 911 FUND         | 0                    | 60,000       | 0                        | 20,000      | 80,000             |
| 136.001.001 | PARENT EDUCATION          | 10,921               | 13,730       | 0                        | 4,662       | 29,313             |
| 140.001.001 | CASHMERE-DRYDEN AIRPOF    | 35                   | 21,745       | 670                      | 0           | 22,450             |
| 145.001.001 | LAW LIBRARY               | 21,395               | 54,064       | 0                        | 0           | 75,459             |
| 150.001.001 | CRIMINAL JUSTICE ASSISTAI | 751,031              | 0            | 0                        | 0           | 751,031            |
| 155.001.001 | VETERAN'S RELIEF          | 3,614                | 51,951       | 19,566                   | 500         | 75,631             |
| 160.001.001 | MENTAL HEALTH & RETARD    | 711                  | 84,036       | 0                        | 0           | 84,747             |
| 163.001.001 | HOUSING AUTHORITY FUND    | 0                    | 58,778       | 0                        | 0           | 58,778             |
| 165.001.001 | TREASURER'S OPERATION &   | 1,961                | 17,215       | 5,079                    | 0           | 24,255             |
| 170.001.001 | TOURIST & CONVENTION FU   | 67,766               | 246,698      | 38,550                   | 0           | 353,014            |
| 173.001.001 | COMMUNITY VISIONING FUN   | 13,183               | 18,200       | 0                        | 0           | 31,383             |
| 175.001.001 | ELECTION RESERVE FUND     | 0                    | 31,381       | 46,827                   | 0           | 78,208             |
| 177.001.001 | GIS AND MAPPING RESERVE   | 992                  | 319          | 0                        | 0           | 1,311              |
| 180.001.001 | WATERSHED PLANNING GRA    | 1,487,291            | 220,300      | 0                        | 1,519       | 1,709,110          |
| 185.001.001 | REGIONAL JAIL EDUCATION   | 0                    | 7,966        | 17,234                   | 0           | 25,200             |
| 186.001.001 | FOREST TITLE III FUND     | 350,651              | 299,269      | 0                        | 0           | 649,920            |
| 188.001.001 | FAIRGROUNDS IMPROVEMEI    | 0                    | 30           | 8,487                    | 0           | 8,517              |
| 198.001.001 | DISTRESSED COUNTIES TAX   | 0                    | 885,260      | 446,742                  | 0           | 1,332,002          |
|             | ****GROUP TOTALS****      | 2,913,549            | 11,855,607   | 4,491,321                | 145,232     | 19,405,709         |
| 210.001.001 | JUVENILE BUILDING FINANC  | 0                    | 1,186,845    | 822,441                  | 0           | 2,009,286          |
|             | ****GROUP TOTALS****      | 0                    | 1,186,845    | 822,441                  | 0           | 2,009,286          |

| INVESTMENT<br>ACQUIRED | TRANS-OUT<br>CLAIMS/PAY | OTHER<br>TRANS-OUT | DISB        | TOTAL<br>USED | ENDING<br>BALANCE |
|------------------------|-------------------------|--------------------|-------------|---------------|-------------------|
| \$0                    | \$21,219,210            | \$1,906,458        | \$2,596,188 | \$25,721,856  | \$1,795,884       |
| 1,729,466              | 0                       | 1,300,000          | 0           | 3,029,466     | 0                 |
| 1,729,466              | 21,219,210              | 3,206,458          | 2,596,188   | 28,751,322    | 1,795,884         |
| 4,692,493              | 6,759,500               | 45,417             | 406,136     | 11,903,546    | 2                 |
| 11,224                 | 0                       | 0                  | 0           | 11,224        | 895               |
| 1,591                  | 6,511                   | 0                  | 0           | 8,102         | 9,299             |
| 0                      | 0                       | 0                  | 0           | 0             | 171               |
| 28,953                 | 22,530                  | 74,871             | 586         | 126,940       | 1                 |
| 47,045                 | 106,164                 | 2,854              | 400         | 156,463       | 1,968             |
| 0                      | 166,650                 | 0                  | 0           | 166,650       | 93,933            |
| 0                      | 29,446                  | 0                  | 0           | 29,446        | 84,509            |
| 2                      | 0                       | 1,140              | 0           | 1,142         | 0                 |
| 59,682                 | 128,509                 | 0                  | 25,241      | 213,432       | 4,926             |
| 0                      | 0                       | 26                 | 0           | 26            | 35,217            |
| 0                      | 712                     | 0                  | 0           | 712           | 13,206            |
| 50,079                 | 34,959                  | 658                | 0           | 85,696        | 0                 |
| 0                      | 0                       | 0                  | 0           | 0             | 0                 |
| 0                      | 8,771                   | 499                | 0           | 9,270         | 2,938             |
| 0                      | 245,148                 | 0                  | 0           | 245,148       | 37,284            |
| 108,070                | 83,989                  | 0                  | 26,166      | 218,225       | 1                 |
| 247,531                | 307,379                 | 5                  | 0           | 554,915       | 93                |
| 0                      | 69,193                  | 10,807             | 0           | 80,000        | 0                 |
| 0                      | 15,643                  | 396                | 245         | 16,284        | 13,029            |
| 8,227                  | 13,624                  | 0                  | 0           | 21,851        | 599               |
| 0                      | 43,393                  | 0                  | 0           | 43,393        | 32,066            |
| 0                      | 964                     | 750,067            | 0           | 751,031       | 0                 |
| 12,223                 | 53,999                  | 0                  | 500         | 66,722        | 8,909             |
| 0                      | 83,838                  | 0                  | 0           | 83,838        | 909               |
| 0                      | 0                       | 0                  | 0           | 0             | 58,778            |
| 14,614                 | 9,637                   | 0                  | 0           | 24,251        | 4                 |
| 1,366                  | 292,297                 | 0                  | 0           | 293,663       | 59,351            |
| 0                      | 15,952                  | 0                  | 0           | 15,952        | 15,431            |
| 27,001                 | 50,412                  | 0                  | 0           | 77,413        | 795               |
| 319                    | 12                      | 0                  | 0           | 331           | 980               |
| 0                      | 178,297                 | 11,319             | 38,531      | 228,147       | 1,480,963         |
| 8,509                  | 16,690                  | 0                  | 0           | 25,199        | 1                 |
| 0                      | 0                       | 0                  | 0           | 0             | 649,920           |
| 30                     | 0                       | 8,487              | 0           | 8,517         | 0                 |
| 805,338                | 526,663                 | 0                  | 0           | 1,332,001     | 1                 |
| 6,124,297              | 9,270,882               | 906,546            | 497,805     | 16,799,530    | 2,606,179         |
| 1,186,542              | 822,744                 | 0                  | 0           | 2,009,286     | 0                 |
| 1,186,542              | 822,744                 | 0                  | 0           | 2,009,286     | 0                 |

**CHELAN COUNTY**  
**SCHEDULE OF CASH ACTIVITY - SCHEDULE 11**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

| FUND NO     | DESCRIPTION               | BEGINNING<br>BALANCE | RECEIPTS  | INVESTMENT<br>SALES | TRANS-IN | TOTAL<br>AVAILABLE |
|-------------|---------------------------|----------------------|-----------|---------------------|----------|--------------------|
| 301.001.001 | REAL ESTATE EXCISE TAX 1  | 0                    | 365,862   | 25,921              | 6,744    | 398,527            |
| 302.001.001 | REAL ESTATE EXCISE TAX 2  | 0                    | 397,092   | 118,800             | 0        | 515,892            |
| 305.001.001 | JUVENILE CONSTRUCTION F   | 0                    | 229       | 28,799              | 0        | 29,028             |
| 325.001.001 | FAIRGROUND CONSTRUCTIC    | 0                    | 5         | 1,263               | 0        | 1,268              |
|             | ****GROUP TOTALS****      | \$0                  | \$763,188 | \$174,783           | \$6,744  | \$944,715          |
| 401.001.001 | SOLID WASTE               | 0                    | 723,277   | 410,342             | 11,350   | 1,144,969          |
| 403.001.001 | SOLID WASTE PLANNING & I  | 0                    | 267,979   | 291,485             | 9,339    | 568,803            |
| 410.001.001 | CHELAN COUNTY FAIR        | 138                  | 323,776   | 113,529             | 36,338   | 473,781            |
| 420.001.001 | PUBLIC EDUCATION FUND     | 8,191                | 6,707     | 0                   | 0        | 14,898             |
| 450.001.001 | REGIONAL JUSTICE CENTER   | 0                    | 4,763,591 | 0                   | 168,502  | 4,932,093          |
|             | ****GROUP TOTALS****      | 8,329                | 6,085,330 | 815,356             | 225,529  | 7,134,544          |
| 510.001.001 | TOTAL ER & R FUND         | 0                    | 3,013,978 | 1,575,277           | 135,917  | 4,725,172          |
| 525.001.001 | INDUSTRIAL INSURANCE FU   | 39,869               | 392,927   | 127,388             | 0        | 560,184            |
| 526.001.001 | CHELAN COUNTY HEALTH I    | 50,253               | 3,452,991 | 1,440,871           | 121,000  | 5,065,115          |
| 530.001.001 | CHELAN COUNTY MOTOR PC    | 128,883              | 900       | 0                   | 2,054    | 131,837            |
| 535.001.001 | UNEMPLOYMENT COMP. FUN    | 0                    | 108,836   | 22,567              | 0        | 131,403            |
| 540.001.001 | TORT CLAIM & INS FUND     | 2                    | 702,249   | 523,726             | 0        | 1,225,977          |
| 550.001.001 | REGIONAL JUSTICE CENTER   | 290,115              | 0         | 0                   | 285      | 290,400            |
|             | ****GROUP TOTALS****      | 509,122              | 7,671,881 | 3,689,829           | 259,256  | 12,130,088         |
| 620.001.001 | FAIR ROYALTY EXPENSE FU   | 0                    | 10        | 2,843               | 0        | 2,853              |
| 621.001.010 | K9                        | 322                  | 0         | 0                   | 0        | 322                |
| 621.001.020 | DARE                      | 3,270                | 0         | 0                   | 0        | 3,270              |
| 621.001.030 | POSSE                     | 66                   | 0         | 0                   | 0        | 66                 |
| 621.001.040 | CRIME PREVENTION          | 195                  | 0         | 0                   | 0        | 195                |
| 621.001.050 | GREAT                     | 431                  | 0         | 0                   | 0        | 431                |
| 621.001.060 | MARINE PATROL             | 544                  | 0         | 0                   | 0        | 544                |
| 621.001.070 | COMMUNITY RESOURCE OFI    | 44                   | 0         | 0                   | 0        | 44                 |
| 621.001.080 | SEARCH & RESCUE           | 6,239                | 0         | 0                   | 0        | 6,239              |
| 621.001.090 | SWIFT WATER RESCUE TEAM   | 880                  | 0         | 0                   | 0        | 880                |
| 625.001.001 | JUVENILE DONATION FUND    | 972                  | 0         | 0                   | 0        | 972                |
| 628.001.001 | LOCAL LAW ENFORCEMENT     | \$0                  | \$59      | \$36,742            | \$658    | \$37,459           |
|             | ****GROUP TOTALS****      | 12,963               | 69        | 39,585              | 658      | 53,275             |
| 631.001.001 | REGIONAL JAIL PRISONER FU | 0                    | 150,815   | 53,284              | 958      | 205,057            |
| 632.001.001 | COUNTY ROAD RETAINAGE I   | 0                    | 28,798    | 62,430              | 0        | 91,228             |
| 633.001.001 | COM DEV BLOCK GR PASS TI  | 0                    | 131,387   | 0                   | 11,994   | 143,381            |
| 634.001.010 | CASA PROGRAM              | 0                    | 7,185     | 0                   | 2,775    | 9,960              |

| INVESTMENT<br>PURCHASED | TRANS-OUT<br>CLAIMS/PAY | OTHER<br>TRANS-OUT | DISB             | TOTAL<br>USED     | ENDING<br>BALANCE |
|-------------------------|-------------------------|--------------------|------------------|-------------------|-------------------|
| 87,673                  | 287,536                 | 3,126              | 0                | 378,335           | 20,192            |
| 296,300                 | 212,289                 | 0                  | 0                | 508,589           | 7,303             |
| 229                     | 0                       | 28,799             | 0                | 29,028            | 0                 |
| 5                       | 0                       | 1,263              | 0                | 1,268             | 0                 |
| <u>\$384,207</u>        | <u>\$499,825</u>        | <u>\$33,188</u>    | <u>\$0</u>       | <u>\$917,220</u>  | <u>\$27,495</u>   |
| 472,218                 | 632,694                 | 17,955             | 22,102           | 1,144,969         | 0                 |
| 190,118                 | 356,155                 | 10,386             | 12,145           | 568,804           | (1)               |
| 50,777                  | 421,003                 | 2,000              | 0                | 473,780           | 1                 |
| 0                       | 5,696                   | 0                  | 0                | 5,696             | 9,202             |
| 0                       | 4,033,481               | 71,316             | 598,675          | 4,703,472         | 228,621           |
| <u>713,113</u>          | <u>5,449,029</u>        | <u>101,657</u>     | <u>632,922</u>   | <u>6,896,721</u>  | <u>237,823</u>    |
| 2,098,711               | 2,535,331               | 6,502              | 84,628           | 4,725,172         | 0                 |
| 120,362                 | 390,437                 | 0                  | 0                | 510,799           | 49,385            |
| 1,134,509               | 2,207,252               | 444,361            | 1,268,783        | 5,054,905         | 10,210            |
| 0                       | 9,621                   | 122,216            | 0                | 131,837           | 0                 |
| 96,132                  | 35,180                  | 0                  | 0                | 131,312           | 91                |
| 504,321                 | 721,655                 | 0                  | 0                | 1,225,976         | 1                 |
| 0                       | 216,995                 | 73,405             | 0                | 290,400           | 0                 |
| <u>3,954,035</u>        | <u>6,116,471</u>        | <u>646,484</u>     | <u>1,353,411</u> | <u>12,070,401</u> | <u>59,687</u>     |
| 10                      | 0                       | 2,843              | 0                | 2,853             | 0                 |
| 0                       | 0                       | 322                | 0                | 322               | 0                 |
| 0                       | 0                       | 3,270              | 0                | 3,270             | 0                 |
| 0                       | 0                       | 66                 | 0                | 66                | 0                 |
| 0                       | 0                       | 195                | 0                | 195               | 0                 |
| 0                       | 0                       | 431                | 0                | 431               | 0                 |
| 0                       | 0                       | 544                | 0                | 544               | 0                 |
| 0                       | 0                       | 44                 | 0                | 44                | 0                 |
| 0                       | 0                       | 6,239              | 0                | 6,239             | 0                 |
| 0                       | 0                       | 880                | 0                | 880               | 0                 |
| 0                       | 0                       | 0                  | 0                | 0                 | 972               |
| <u>\$59</u>             | <u>\$658</u>            | <u>\$36,742</u>    | <u>\$0</u>       | <u>\$37,459</u>   | <u>\$0</u>        |
| <u>69</u>               | <u>658</u>              | <u>51,576</u>      | <u>0</u>         | <u>52,303</u>     | <u>972</u>        |
| 60,152                  | 144,906                 | 0                  | 0                | 205,058           | (1)               |
| 50,117                  | 0                       | 0                  | 41,111           | 91,228            | 0                 |
| 0                       | 143,381                 | 0                  | 0                | 143,381           | 0                 |
| 0                       | 9,960                   | 0                  | 0                | 9,960             | 0                 |

**CHELAN COUNTY**  
**SCHEDULE OF CASH ACTIVITY - SCHEDULE 11**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

| FUND NO     | DESCRIPTION               | BEGINNING<br>BALANCE | RECEIPTS   | INVESTMENT<br>SALES | TRANS-IN  | TOTAL<br>AVAILABLE |
|-------------|---------------------------|----------------------|------------|---------------------|-----------|--------------------|
| 635.001.001 | CH-DO COMM NETWORK GR.    | 0                    | 60,720     | 0                   | 0         | 60,720             |
| 636.001.001 | SUBSTANCE ABUSE FUND      | 41,145               | 724,655    | 0                   | 0         | 765,800            |
| 637.001.001 | INFRASTRUCTURE IMPROV P   | 0                    | 54,656     | 3,347,120           | 3,771     | 3,405,547          |
| 638.001.001 | CDBG - PLANNING           | 0                    | 0          | 0                   | 0         | 0                  |
| 639.001.001 | LID 85-1                  | 0                    | 8,779      | 11,714              | 0         | 20,493             |
| 640.001.001 | CHELAN DOUGLAS HEALTH     | 12,852               | 3,256,880  | 2,404,300           | 50,984    | 5,725,016          |
| 642.001.001 | RIVERCOM CONSTRUCTION     | 0                    | 2,361,339  | 154,812             | 0         | 2,516,151          |
| 643.001.001 | RIVERCOM 911 MAINTENANC   | 0                    | 0          | 0                   | 10,807    | 10,807             |
| 644.001.001 | NORTH CENTRAL REGIONAL    | 532,365              | 6,897,400  | 1,713,700           | 1,357     | 9,144,822          |
| 645.001.001 | NCR AUTOMATION RESERVE    | 0                    | 8,010      | 0                   | 0         | 8,010              |
| 646.001.001 | NCR LIBRARY BUILDING RES  | 0                    | 68,131     | 0                   | 0         | 68,131             |
| 647.001.001 | NCR LIBRARY PAYROLL RES   | 0                    | 30,223     | 0                   | 0         | 30,223             |
| 648.001.001 | LINK TRANSIT GENERAL FUND | 376,241              | 6,905,734  | 6,261,851           | 0         | 13,543,826         |
| 649.001.001 | LINK - ARBITRAGE REBATE F | 0                    | 706        | 39,186              | 0         | 39,892             |
| 650.001.001 | LINK LSTGO BOND 1998      | 0                    | 0          | 0                   | 745,881   | 745,881            |
| 650.001.005 | LINK LSTGO BOND 1998 RES  | 0                    | 11,066     | 1,531,228           | 607,000   | 2,149,294          |
|             | ****GROUP TOTALS****      | 962,603              | 20,706,484 | 15,579,625          | 1,435,527 | 38,684,239         |
| 651.001.001 | TV RECEPTION IMPROV. DIS  | 1,327                | 2,937      | 500                 | 0         | 4,764              |
|             | ****GROUP TOTALS****      | 1,327                | 2,937      | 500                 | 0         | 4,764              |
| 652.001.001 | STATE REFUND LEVY         | 29                   | 4,565      | 0                   | 0         | 4,594              |
| 652.001.002 | GUN PERMITS-DEPT. OF LICE | 971                  | 10,621     | 0                   | 0         | 11,592             |
| 652.001.003 | COMPENSATION FOR WILDL    | 400                  | 3,600      | 0                   | 0         | 4,000              |
| 652.001.004 | STATE FOREST FIRE PROTEC  | 1,355                | 168,041    | 0                   | 0         | 169,396            |
| 652.001.005 | STATE SCHOOL              | 85,711               | 15,088,110 | 0                   | 0         | 15,173,821         |
| 652.001.006 | STATE PATROL HIGHWAY AC   | 1,453                | 19,235     | 0                   | 0         | 20,688             |
| 652.001.007 | DEATH INVESTN-TOXICOLOG   | 256                  | 3,301      | 0                   | 0         | 3,557              |
| 652.001.008 | JUDICIAL INFORMATION SYS  | 8,126                | 168,161    | 0                   | 0         | 176,287            |
| 652.001.009 | ARCHIVES & RECORDS MGM    | 0                    | 13,323     | 0                   | 0         | 13,323             |
| 652.001.010 | ARCHIVES & RECORDS MAN.   | 1,826                | 33,582     | 0                   | 0         | 35,408             |
| 652.001.011 | REAL ESTATE EXCISE TAX    | 253,347              | 3,579,404  | 0                   | 0         | 3,832,751          |
| 652.001.012 | WASHINGTON HOUSING TRU    | 0                    | 39,186     | 0                   | 0         | 39,186             |
| 652.001.013 | STATE MARRIAGE LICENSE    | 645                  | 8,415      | 0                   | 0         | 9,060              |
| 652.001.014 | FILING FEES-COURT OF APPE | 3,683                | 5,831      | 0                   | 0         | 9,514              |
| 652.001.015 | STATE MAPS & SURVEY FEE   | 520                  | 6,188      | 0                   | 0         | 6,708              |
| 652.001.016 | PSEA - SUPERIOR COURT     | 8,893                | 134,815    | 0                   | 0         | 143,708            |
| 652.001.018 | CRIME LABORATORY ANALY    | 3,383                | 8,070      | 0                   | 0         | 11,453             |
| 652.001.019 | PSEA - DISTRICT COURT     | 53,319               | 901,880    | 0                   | 50        | 955,249            |
| 652.001.020 | CENTENNIAL D & M SURCHA   | 1,759                | 23,880     | 0                   | 0         | 25,639             |

| INVESTMENT<br>PURCHASED | TRANS-OUT<br>CLAIMS/PAY | OTHER<br>TRANS-OUT | DISB       | TOTAL<br>USED | ENDING<br>BALANCE |
|-------------------------|-------------------------|--------------------|------------|---------------|-------------------|
| 0                       | 60,720                  | 0                  | 0          | 60,720        | 0                 |
| 0                       | 706,693                 | 0                  | 0          | 706,693       | 59,107            |
| 1,118,129               | 2,287,039               | 0                  | 0          | 3,405,168     | 379               |
| 0                       | 0                       | 0                  | 0          | 0             | 0                 |
| 19,070                  | 0                       | 0                  | 1,423      | 20,493        | 0                 |
| 2,331,702               | 2,645,656               | 67,327             | 653,512    | 5,698,197     | 26,819            |
| 2,496,000               | 20,150                  | 0                  | 0          | 2,516,150     | 1                 |
| 0                       | 0                       | 0                  | 0          | 0             | 10,807            |
| 2,157,874               | 5,475,415               | 0                  | 510,584    | 8,143,873     | 1,000,949         |
| 8,010                   | 0                       | 0                  | 0          | 8,010         | 0                 |
| 68,131                  | 0                       | 0                  | 0          | 68,131        | 0                 |
| 30,223                  | 0                       | 0                  | 0          | 30,223        | 0                 |
| 5,669,537               | 0                       | 607,303            | 6,859,756  | 13,136,596    | 407,230           |
| 39,892                  | 0                       | 0                  | 0          | 39,892        | 0                 |
| 0                       | 0                       | 0                  | 745,881    | 745,881       | 0                 |
| 1,403,715               | 0                       | 745,579            | 0          | 2,149,294     | 0                 |
| 15,452,552              | 11,493,920              | 1,420,209          | 8,812,267  | 37,178,948    | 1,505,291         |
| 197                     | 2,585                   | 0                  | 0          | 2,782         | 1,982             |
| 197                     | 2,585                   | 0                  | 0          | 2,782         | 1,982             |
| 0                       | 0                       | 0                  | 4,546      | 4,546         | 48                |
| 0                       | 0                       | 0                  | 10,644     | 10,644        | 948               |
| 0                       | 0                       | 0                  | 4,000      | 4,000         | 0                 |
| 0                       | 0                       | 0                  | 166,968    | 166,968       | 2,428             |
| 0                       | 0                       | 0                  | 15,033,980 | 15,033,980    | 139,841           |
| 0                       | 0                       | 0                  | 18,865     | 18,865        | 1,823             |
| 0                       | 0                       | 0                  | 3,242      | 3,242         | 315               |
| 0                       | 0                       | 0                  | 164,147    | 164,147       | 12,140            |
| 0                       | 0                       | 0                  | 10,973     | 10,973        | 2,350             |
| 0                       | 0                       | 0                  | 33,027     | 33,027        | 2,381             |
| 0                       | 0                       | 0                  | 3,531,721  | 3,531,721     | 301,030           |
| 0                       | 0                       | 0                  | 32,007     | 32,007        | 7,179             |
| 0                       | 0                       | 0                  | 8,595      | 8,595         | 465               |
| 0                       | 0                       | 0                  | 9,246      | 9,246         | 268               |
| 0                       | 0                       | 0                  | 5,926      | 5,926         | 782               |
| 0                       | 0                       | 0                  | 129,585    | 129,585       | 14,123            |
| 0                       | 0                       | 0                  | 9,983      | 9,983         | 1,470             |
| 0                       | 0                       | 0                  | 887,032    | 887,032       | 68,217            |
| 0                       | 0                       | 0                  | 23,258     | 23,258        | 2,381             |

**SCHEDULE OF CASH ACTIVITY - SCHEDULE 11  
FOR THE YEAR ENDING DECEMBER 31, 2002**

| FUND NO     | DESCRIPTION               | BEGINNING<br>BALANCE | RECEIPTS   | INVESTMENT<br>SALES | TRANS-IN | TOTAL<br>AVAILABLE |
|-------------|---------------------------|----------------------|------------|---------------------|----------|--------------------|
| 652.001.021 | SCHOOL ZONE SAFETY        | \$993                | \$15,883   | \$0                 | \$0      | \$16,876           |
| 652.001.023 | EMS & TRAUMA CARE SYSTE   | 2,757                | 60,302     | 0                   | 0        | 63,059             |
| 652.001.024 | BUILDING CODE COUNCIL A   | 194                  | 2,848      | 0                   | 0        | 3,042              |
| 652.001.026 | LITTER CONTROL ACCOUNT    | 0                    | 50         | 0                   | 0        | 50                 |
| 652.001.027 | DNA DATABASE ACCOUNT      | 0                    | 300        | 0                   | 0        | 300                |
|             | ****GROUP TOTALS****      | 429,620              | 20,299,591 | 0                   | 50       | 20,729,261         |
| 653.001.001 | NORTH CENTRAL E.S.D.      | 227,934              | 9,566,535  | 1,395,465           | 0        | 11,189,934         |
| 653.001.003 | N C ESD WORKERS' COMP. TI | 306,379              | 1,861,925  | 569,160             | 0        | 2,737,464          |
| 653.001.007 | N C ESD UNEMPLOYMENT CC   | 18,664               | 273,252    | 191,645             | 0        | 483,561            |
| 654.001.021 | SD 19 GENERAL             | 281,854              | 6,823,063  | 476,500             | 0        | 7,581,417          |
| 654.001.023 | SD 19 ASB FUND            | 2,509                | 63,550     | 33,893              | 0        | 99,952             |
| 654.001.025 | SD 19 TRANSPORTATION VEI  | 0                    | 49,946     | 49,337              | 15,000   | 114,283            |
| 654.001.027 | SD 19 EXPENDABLE TRUST    | 0                    | 658        | 500                 | 0        | 1,158              |
| 654.001.030 | SD 19 DEBT SERVICE        | 415,556              | 575,294    | 290,304             | 0        | 1,281,154          |
| 654.001.035 | SD 19 CAPITAL PROJECTS    | 0                    | 664        | 40,092              | 50,000   | 90,756             |
| 654.001.041 | SD 69 GENERAL             | 7,176                | 80,678     | 4,620,270           | 0        | 4,708,124          |
| 654.001.055 | SD 69 CAPITAL PROJECTS    | 6                    | 0          | 608,400             | 0        | 608,406            |
| 654.001.061 | SD 70J GENERAL            | 0                    | 10,091     | 0                   | 0        | 10,091             |
| 654.001.081 | SD 127 GENERAL            | 227,091              | 2,973,881  | 3,128,500           | 0        | 6,329,472          |
| 654.001.083 | SD 127 ASB                | 7,012                | 46,684     | 198,600             | 0        | 252,296            |
| 654.001.085 | SD 127 TRANSPORTATION VE  | 0                    | 21,784     | 0                   | 0        | 21,784             |
| 654.001.090 | SD 127 DEBT SERVICE       | 176,577              | 235,205    | 1,232,300           | 0        | 1,644,082          |
| 654.001.095 | SD 127 CAPITAL PROJECTS   | 2,766                | 3,183      | 29,260              | 35,000   | 70,209             |
| 654.001.100 | SD 129 GENERAL            | 558,204              | 10,148,497 | 812,200             | 0        | 11,518,901         |
| 651.001.103 | SD 129 ASB                | 14,440               | 187,351    | 91,746              | 0        | 293,537            |
| 654.001.105 | SD 129 TRANSPORTATION VE  | 0                    | 38,576     | 0                   | 0        | 38,576             |
| 654.001.110 | SD 129 DEBT SERVICE       | 774,888              | 892,236    | 557,924             | 81,207   | 2,306,255          |
| 654.001.115 | SD 129 CAPITAL PROJECTS   | 5                    | 0          | 0                   | 0        | 5                  |
| 654.001.121 | SD 222 GENERAL            | 446,276              | 9,705,131  | 944,000             | 12,318   | 11,107,725         |
| 654.001.123 | SD 222 ASB                | 50,263               | 250,497    | 1,837,000           | 0        | 2,137,760          |
| 654.001.125 | SD 222 TRANSPORTATION VE  | 24                   | 28,887     | 87,922              | 0        | 116,833            |
| 654.001.130 | SD 222 DEBT SERVICE       | 895,327              | 910,073    | 3,775,000           | 12,318   | 5,592,718          |
| 654.001.133 | SD 222 NONEXPENDABLE TR   | 516                  | 1,874      | 496,792             | 0        | 499,182            |
| 654.001.135 | SD 222 CAPITAL PROJECTS   | 6                    | 92,726     | 98,800              | 0        | 191,532            |
| 654.001.161 | SD 228 GENERAL            | 398,575              | 10,712,441 | 2,008,900           | 0        | 13,119,916         |
| 654.001.163 | SD 228 ASB                | 31,230               | 216,586    | 1,009,900           | 0        | 1,257,716          |
| 654.001.165 | SD 228 TRANSPORTATION VE  | 431                  | 118,593    | 1,539,550           | 0        | 1,658,574          |
| 654.001.170 | SD 228 DEBT SERVICE       | 655,652              | 1,172,728  | 3,370,700           | 122,609  | 5,321,689          |
| 654.001.175 | SD 228 CAPITAL PROJECTS   | 268                  | 1,142      | 848,250             | 0        | 849,660            |
| 654.001.201 | SD 246 GENERAL            | 1,912,738            | 50,271,462 | 29,284,000          | 0        | 81,468,200         |
| 654.001.203 | SD 246 ASB                | 36,502               | 783,472    | 4,566,200           | 0        | 5,386,174          |
| 654.001.205 | SD 246 TRANSPORTATION VE  | 152                  | 110,163    | 2,108,300           | 0        | 2,218,615          |
| 654.001.207 | SD 246 EXPENDABLE TR      | 0                    | 136        | 0                   | 0        | 136                |

| INVESTMENT<br>PURCHASED | TRANS-OUT<br>CLAIMS/PAY | OTHER<br>TRANS-OUT | DISB       | TOTAL<br>USED | ENDING<br>BALANCE |
|-------------------------|-------------------------|--------------------|------------|---------------|-------------------|
| \$0                     | \$0                     | \$0                | \$16,209   | \$16,209      | \$667             |
| 0                       | 0                       | 0                  | 58,582     | 58,582        | 4,477             |
| 0                       | 0                       | 0                  | 2,893      | 2,893         | 149               |
| 0                       | 0                       | 50                 | 0          | 50            | 0                 |
| 0                       | 0                       | 0                  | 200        | 200           | 100               |
| 0                       | 0                       | 50                 | 20,165,629 | 20,165,679    | 563,582           |
| 465,099                 | 0                       | 0                  | 10,404,806 | 10,869,905    | 320,029           |
| 689,110                 | 0                       | 0                  | 1,978,996  | 2,668,106     | 69,358            |
| 218,381                 | 0                       | 0                  | 169,250    | 387,631       | 95,930            |
| 723,348                 | 0                       | 65,000             | 6,657,918  | 7,446,266     | 135,151           |
| 25,446                  | 0                       | 0                  | 71,698     | 97,144        | 2,808             |
| 114,282                 | 0                       | 0                  | 0          | 114,282       | 1                 |
| 658                     | 0                       | 0                  | 500        | 1,158         | 0                 |
| 281,912                 | 0                       | 0                  | 995,792    | 1,277,704     | 3,450             |
| 50,664                  | 0                       | 0                  | 40,092     | 90,756        | 0                 |
| 4,539,670               | 0                       | 0                  | 161,717    | 4,701,387     | 6,737             |
| 608,400                 | 0                       | 0                  | 0          | 608,400       | 6                 |
| 0                       | 0                       | 0                  | 10,091     | 10,091        | 0                 |
| 3,229,000               | 0                       | 35,000             | 2,851,934  | 6,115,934     | 213,538           |
| 198,700                 | 0                       | 0                  | 47,691     | 246,391       | 5,905             |
| 21,784                  | 0                       | 0                  | 0          | 21,784        | 0                 |
| 1,241,500               | 0                       | 0                  | 403,589    | \$1,645,089   | (\$1,007)         |
| 32,651                  | 0                       | 0                  | 34,791     | 67,442        | 2,767             |
| 593,741                 | 0                       | 81,207             | 10,258,239 | 10,933,187    | 585,714           |
| 82,225                  | 0                       | 0                  | 194,251    | 276,476       | 17,061            |
| 38,576                  | 0                       | 0                  | 0          | 38,576        | 0                 |
| 537,085                 | 0                       | 0                  | 1,758,165  | 2,295,250     | 11,005            |
| 0                       | 0                       | 0                  | 0          | 0             | 5                 |
| 869,000                 | 0                       | 0                  | 9,804,874  | 10,673,874    | 433,851           |
| 1,812,000               | 0                       | 0                  | 269,635    | 2,081,635     | 56,125            |
| 68,325                  | 0                       | 0                  | 0          | 68,325        | 48,508            |
| 3,735,000               | 0                       | 0                  | 1,868,028  | 5,603,028     | (10,310)          |
| 496,643                 | 0                       | 0                  | 2,354      | 498,997       | 185               |
| 98,800                  | 0                       | 24,636             | 38,717     | 162,153       | 29,379            |
| 1,865,150               | 0                       | 122,609            | 10,723,600 | 12,711,359    | 408,557           |
| 1,049,150               | 0                       | 0                  | 192,117    | 1,241,267     | 16,449            |
| 1,535,050               | 0                       | 0                  | 122,862    | 1,657,912     | 662               |
| 3,333,450               | 0                       | 0                  | 2,033,307  | 5,366,757     | (45,068)          |
| 797,000                 | 0                       | 0                  | 50,732     | 847,732       | 1,928             |
| 30,839,000              | 0                       | 22,550             | 48,510,218 | 79,371,768    | 2,096,432         |
| 4,567,500               | 0                       | 0                  | 768,720    | 5,336,220     | 49,954            |
| 2,013,100               | 0                       | 0                  | 204,572    | 2,217,672     | 943               |
| 136                     | 0                       | 0                  | 0          | 136           | 0                 |

**CHELAN COUNTY**  
**SCHEDULE OF CASH ACTIVITY - SCHEDULE 11**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

| FUND NO     | DESCRIPTION               | BEGINNING<br>BALANCE | RECEIPTS    | INVESTMENT<br>SALES | TRANS-IN  | TOTAL<br>AVAILABLE |
|-------------|---------------------------|----------------------|-------------|---------------------|-----------|--------------------|
| 654.001.210 | SD 246 DEBT SERVICE       | \$1,848,558          | \$4,195,407 | \$7,202,181         | \$22,550  | \$13,268,696       |
| 654.001.215 | SD 246 CAPITAL PROJECTS   | 636                  | 26,861,888  | 38,192,197          | 0         | 65,054,721         |
|             | ****GROUP TOTALS****      | 9,298,215            | 139,286,259 | 111,695,788         | 351,002   | 260,631,264        |
| 656.001.101 | FIRE NO 1 EXPENSE         | 6,656                | 1,317,813   | 775,476             | 398,430   | 2,498,375          |
| 656.001.103 | FIRE NO 1 HELICOPTER RESE | 0                    | 1,917       | 11,522              | 190,890   | 204,329            |
| 656.001.105 | FIRE NO 1 RESERVE         | 0                    | 6,182       | 381,975             | 334,166   | 722,323            |
| 656.001.107 | FIRE NO 1 HELICOPTER      | 76,436               | 146,073     | 0                   | 159       | 222,668            |
| 656.001.110 | FIRE NO 1 BOND            | 133,085              | 301,163     | 81,600              | 0         | 515,848            |
| 656.001.301 | FIRE NO 3 EXPENSE         | 1,807                | 242,285     | 213,900             | 56,947    | 514,939            |
| 656.001.305 | FIRE NO 3 CONSTRUCTION    | 0                    | 107         | 60,398              | 0         | 60,505             |
| 656.001.310 | FIRE NO 3 BOND            | 0                    | 96,668      | 161,189             | 0         | 257,857            |
| 656.001.320 | FIRE NO 3 LTGO 2001 BOND  | 0                    | 0           | 0                   | 9,509     | 9,509              |
| 656.001.401 | FIRE NO 4 EXPENSE         | 4,300                | 17,036      | 87,800              | 0         | 109,136            |
| 656.001.403 | FIRE NO 4 APPARATUS FUND  | 0                    | 0           | 0                   | 10,700    | 10,700             |
| 656.001.405 | FIRE NO 4 SURPLUS         | 0                    | 99          | 0                   | 0         | 99                 |
| 656.001.410 | FIRE NO 4 DEBT SERVICE    | 1                    | 18,310      | 31,198              | 2,700     | 52,209             |
| 656.001.501 | FIRE NO 5 EXPENSE         | 111                  | 249,680     | 172,465             | 7,145     | 429,401            |
| 656.001.601 | FIRE NO 6 EXPENSE         | 15,480               | 257,219     | 6,611               | 187,410   | 466,720            |
| 656.001.605 | FIRE NO 6 RESERVE         | 70                   | 2,696       | 89,353              | 0         | 92,119             |
| 656.001.610 | FIRE NO 6 LTGO BOND 1994  | 53,904               | 0           | 0                   | 65,488    | 119,392            |
| 656.001.615 | FIRE NO 6 EQUIPMENT RESEI | 0                    | 449         | 44,036              | 6,534     | 51,019             |
| 656.001.701 | FIRE NO 7 EXPENSE         | 38,971               | 478,123     | 138,900             | 3,258     | 659,252            |
| 656.001.710 | FIRE NO 7 BOND            | 1,282                | 114,093     | 95,970              | 0         | 211,345            |
| 656.001.801 | FIRE NO 8 EXPENSE         | 63,681               | 92,016      | 0                   | 2,542     | 158,239            |
| 656.001.901 | FIRE NO 9 EXPENSE         | 42,932               | 205,134     | 131,595             | 15,702    | 395,363            |
| 656.001.907 | FIRE NO 9 RESERVE         | 0                    | 2,836       | 15,000              | 0         | 17,836             |
| 656.001.910 | FIRE NO 9 BOND            | 59,210               | 72,885      | 0                   | 0         | 132,095            |
|             | ****GROUP TOTALS****      | 497,926              | 3,622,784   | 2,498,988           | 1,291,580 | 7,911,278 #        |
| 657.001.101 | CEMETERY NO 1 MAINTENAN   | 2,154                | 13,828      | 829                 | 115       | 16,926             |
| 657.001.103 | CEMETERY NO 1 BEAUTIFIC   | 0                    | 41          | 1,188               | 0         | 1,229              |
| 657.001.201 | CEMETERY NO 2 MAINTENAN   | 47,328               | 23,672      | 0                   | 0         | 71,000             |
| 657.001.301 | CEMETERY NO 3 MAINTENAN   | 22,597               | 24,943      | 0                   | 0         | 47,540             |
| 657.001.401 | CEMETERY NO 4 MAINTENAN   | 64,551               | 136,435     | 0                   | 86        | 201,072            |
| 657.001.501 | CEMETERY NO 5 MAINTENAN   | 3,818                | 2,445       | 0                   | 0         | 6,263              |
|             | ****GROUP TOTALS****      | 140,448              | 201,364     | 2,017               | 201       | 344,030            |
| 671.001.101 | PORT OF CHELAN COUNTY C   | 146,023              | 9,373,962   | 4,254,612           | 0         | 13,774,597         |
| 671.001.110 | PORT BOND REDEMPTION      | 436,708              | 164         | 0                   | 637,678   | 1,074,550          |
| 672.001.101 | PANGBORN FIELD            | 43,702               | 1,572,959   | 0                   | 0         | 1,616,661          |
|             | ****GROUP TOTALS****      | 626,433              | 10,947,085  | 4,254,612           | 637,678   | 16,465,808         |

| INVESTMENT<br>PURCHASED | TRANS-OUT<br>CLAIMS/PAY | OTHER<br>TRANS-OUT | DISB        | TOTAL<br>USED | ENDING<br>BALANCE |
|-------------------------|-------------------------|--------------------|-------------|---------------|-------------------|
| \$7,003,181             | \$0                     | \$0                | \$6,340,415 | \$13,343,596  | (\$74,900)        |
| 63,877,025              | 0                       | 0                  | 1,053,690   | 64,930,715    | 124,006           |
| 137,651,742             | 0                       | 351,002            | 118,023,361 | 256,026,105   | 4,605,159         |
| 853,969                 | 1,182,900               | 322,653            | 138,804     | 2,498,326     | 49                |
| 192,807                 | 0                       | 11,522             | 0           | 204,329       | 0                 |
| 340,347                 | 0                       | 381,975            | 0           | 722,322       | 1                 |
| 0                       | 30,297                  | 190,890            | 0           | 221,187       | 1,481             |
| 3,333                   | 0                       | 0                  | 510,746     | 514,079       | 1,769             |
| 214,740                 | 252,988                 | 17,009             | 30,159      | 514,896       | 43                |
| 107                     | 6,825                   | 53,569             | 0           | 60,501        | 4                 |
| 95,302                  | 0                       | 0                  | 161,693     | 256,995       | 862               |
| 0                       | 0                       | 0                  | 9,509       | 9,509         | 0                 |
| 20,906                  | 74,121                  | 13,400             | 0           | 108,427       | 709               |
| 10,700                  | 0                       | 0                  | 0           | 10,700        | 0                 |
| 99                      | 0                       | 0                  | 0           | 99            | 0                 |
| 33,698                  | 0                       | 0                  | 18,483      | 52,181        | 28                |
| 96,869                  | 283,574                 | 360                | 8,879       | 389,682       | 39,719            |
| 60,415                  | 252,879                 | 125,592            | 52          | 438,938       | 27,782            |
| 2,766                   | 0                       | 89,353             | 0           | 92,119        | 0                 |
| 0                       | 0                       | 0                  | 119,392     | 119,392       | 0                 |
| 6,983                   | 0                       | 44,036             | 0           | 51,019        | 0                 |
| 20,157                  | 491,166                 | 4,300              | 111,751     | 627,374       | 31,878            |
| 424                     | 0                       | 0                  | 201,299     | 201,723       | 9,622             |
| 2,009                   | 72,197                  | 0                  | 0           | 74,206        | 84,033            |
| 55,199                  | 317,681                 | 407                | 190         | 373,477       | 21,886            |
| 2,836                   | 0                       | 15,000             | 0           | 17,836        | 0                 |
| 0                       | 0                       | 0                  | 121,528     | 121,528       | 10,567            |
| 2,013,666               | 2,964,628               | 1,270,066          | 1,432,485   | 7,680,845     | 230,433           |
| 22                      | 16,894                  | 0                  | 0           | 16,916        | 10                |
| 41                      | 1,188                   | 0                  | 0           | 1,229         | 0                 |
| 272                     | 17,401                  | 0                  | 0           | 17,673        | 53,327            |
| 0                       | 16,125                  | 0                  | 0           | 16,125        | 31,415            |
| 6,153                   | 129,750                 | 0                  | 0           | 135,903       | 65,169            |
| 170                     | 212                     | 0                  | 0           | 382           | 5,881             |
| 6,658                   | 181,570                 | 0                  | 0           | 188,228       | 155,802           |
| 5,529,593               | 0                       | 637,678            | 7,415,829   | 13,583,100    | 191,497           |
| 0                       | 0                       | 0                  | 1,059,946   | 1,059,946     | 14,604            |
| 0                       | 0                       | 0                  | 1,478,855   | 1,478,855     | 137,806           |
| 5,529,593               | 0                       | 637,678            | 9,954,630   | 16,121,901    | 343,907           |

**CHELAN COUNTY**  
**SCHEDULE OF CASH ACTIVITY - SCHEDULE 11**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

| FUND NO     | DESCRIPTION                    | BEGINNING<br>BALANCE | RECEIPTS | INVESTMENT<br>SALES | TRANS-IN | TOTAL<br>AVAILABLE |
|-------------|--------------------------------|----------------------|----------|---------------------|----------|--------------------|
| 674.001.201 | LAKE CHELAN SEWER              | \$0                  | \$2,200  | \$22                | \$0      | \$2,222            |
| 674.001.230 | LAKE CHELAN SEWER REVENUE      | 0                    | 138,506  | 0                   | 0        | 138,506            |
|             | ****GROUP TOTALS****           | 0                    | 140,706  | 22                  | 0        | 140,728            |
| 675.001.101 | MANSON PARK & RECREATION       | 15,406               | 138,956  | 57,040              | 33       | 211,435            |
| 675.001.109 | MANSON PARK-WAPATO LAKE        | 525                  | 32,612   | 0                   | 9,396    | 42,533             |
| 677.001.001 | UPPER VALLEY PARK & RECREATION | 7                    | 156,086  | 893,757             | 144,451  | 1,194,301          |
| 677.001.110 | UPPER VALLEY PARK & RECREATION | 50,592               | 83,335   | 0                   | 5,760    | 139,687            |
|             | ****GROUP TOTALS****           | 66,530               | 410,989  | 950,797             | 159,640  | 1,587,956          |
| 681.001.101 | BRAE BURN MOSQUITO DISTRICT    | 820                  | 1,075    | 0                   | 0        | 1,895              |
|             | ****GROUP TOTALS****           | 820                  | 1,075    | 0                   | 0        | 1,895              |
| 682.001.105 | CHELAN FALLS WATER LOAN        | 0                    | 275      | 955                 | 0        | 1,230              |
| 682.001.110 | CHELAN FALLS WTR DEBT SERVICE  | 761                  | 12,135   | 0                   | 955      | 13,851             |
| 682.001.240 | MALAGA WATER REVENUE I         | 0                    | 0        | 0                   | 7,586    | 7,586              |
| 682.001.250 | MALAGA WATER PRJ. 1 BOND       | 26,857               | 38,686   | 0                   | 0        | 65,543             |
| 682.001.255 | MALAGA WTR PROJECT 1 BOND      | 25,681               | 4,122    | 0                   | 0        | 29,803             |
| 682.001.260 | MALAGA WATER REVENUE I         | 18,914               | 36,512   | 0                   | 0        | 55,426             |
| 682.001.262 | MALAGA WTR REV BD 2001 F       | 33,187               | 115      | 0                   | 0        | 33,302             |
| 682.001.265 | MALAGA WATER TRUST             | 3,725                | 2,262    | 0                   | 0        | 5,987              |
| 682.001.270 | MALAGA WATER ULID NO 1         | 4,892                | 104,843  | 108,864             | 0        | 218,599            |
| 682.001.275 | MALAGA WATER ULID NO 1         | 0                    | 11,086   | 0                   | 0        | 11,086             |
| 682.001.280 | MALAGA WATER DISTRICT          | 29,977               | 150,502  | 0                   | 5,414    | 185,893            |
| 682.001.285 | MALAGA WATER DISTRICT F        | 0                    | 3,221    | 0                   | 0        | 3,221              |
| 682.001.290 | MALAGA WATER CAPITAL IMP       | 18,898               | 9,600    | 0                   | 0        | 28,498             |
| 682.001.292 | MALAGA WATER DIST. - PRO       | 1,964                | 8,906    | 0                   | 0        | 10,870             |
| 682.001.301 | 3 LAKES WATER DISTRICT M       | 17,025               | 55,856   | 218,883             | 36,529   | 328,293            |
| 682.001.380 | 3 LAKES WATER DIST. REVENUE    | 397                  | 414      | 63,987              | 0        | 64,798             |
| 682.001.401 | ALPINE WATER MAINTENANCE       | 1,018                | 28,463   | 13,300              | 35       | 42,816             |
| 682.001.415 | ALPINE WATER RESERVE           | 0                    | 748      | 0                   | 11,400   | 12,148             |
| 682.001.420 | ALPINE WATER ULID NO 1         | 0                    | 108,060  | 67,600              | 0        | 175,660            |
| 682.001.430 | ALPINE WATER REVENUE BOND      | 0                    | 0        | 0                   | 120,000  | 120,000            |
| 682.001.440 | ALPINE WATER PW FISH LAKE      | 0                    | 0        | 0                   | 28,924   | 28,924             |
| 682.001.501 | PESHASTIN WATER DISTRICT       | 1,326                | 118,602  | 187,150             | 547      | 307,625            |
| 682.001.505 | PWTF WATER SYSTEM IMPROV       | 0                    | 186,375  | 52,874              | 0        | 239,249            |
| 682.001.510 | PESHASTIN WATER PWT LOAN       | 0                    | 0        | 0                   | 0        | 0                  |
| 682.001.601 | CH RIVER ISENHART DOMESTIC     | (799)                | 115,842  | 0                   | 3,335    | 118,378            |
|             | ****GROUP TOTALS****           | 183,823              | 996,625  | 713,613             | 214,725  | 2,108,786          |
| 683.001.001 | BEEHIVE IRRIGATION MAINTENANCE | 15,902               | 16,344   | 0                   | 0        | 32,246             |
| 683.001.051 | CHELAN FALLS IRRIGATION        | 3,738                | 19,450   | 0                   | 0        | 23,188             |
| 683.001.070 | CHELAN FALLS IRRIG BOND        | 37,747               | 36,360   | 0                   | 394      | 74,501             |
| 683.001.101 | CHELAN RIVER IRRIGATION        | 0                    | 83,610   | 30                  | 16,300   | 99,940             |
| 683.001.110 | CHELAN RIVER IRRIGATION        | 370                  | 5        | 0                   | 0        | 375                |
| 683.001.115 | CHELAN RIVER CONSTRUCTION      | 31                   | 0        | 0                   | 0        | 31                 |
| 683.001.130 | CHELAN RIVER ISENHART LOAN     | 0                    | 0        | 0                   | 28,543   | 28,543             |
| 683.001.135 | CH RIVER ISENHART CONSTRUCTION | 4,915                | 0        | 0                   | 0        | 4,915              |
| 683.001.151 | ENTIAT IRRIGATION MAINTENANCE  | 3,525                | 30,242   | 28,475              | 40       | 62,282             |

| INVESTMENT<br>PURCHASED | TRANS-OUT<br>CLAIMS/PAY | OTHER<br>TRANS-OUT | DISB    | TOTAL<br>USED | ENDING<br>BALANCE |
|-------------------------|-------------------------|--------------------|---------|---------------|-------------------|
| \$0                     | \$0                     | \$0                | \$2,222 | \$2,222       | \$0               |
| 127,825                 | 0                       | 0                  | 10,681  | 138,506       | 0                 |
| 127,825                 | 0                       | 0                  | 12,903  | 140,728       | 0                 |
| 19,802                  | 171,760                 | 10,011             | 1,000   | 202,573       | 8,862             |
| 0                       | 40,313                  | 2,000              | 220     | 42,533        | 0                 |
| 156,086                 | 1,032,360               | 5,760              | 0       | 1,194,206     | 95                |
| 0                       | 0                       | 0                  | 139,687 | 139,687       | 0                 |
| 175,888                 | 1,244,433               | 17,771             | 140,907 | 1,578,999     | 8,957             |
| 0                       | 1,740                   | 53                 | 0       | 1,793         | 102               |
| 0                       | 1,740                   | 53                 | 0       | 1,793         | 102               |
| 275                     | 0                       | 955                | 0       | 1,230         | 0                 |
| 0                       | 0                       | 0                  | 13,850  | 13,850        | 1                 |
| 0                       | 0                       | 0                  | 7,586   | 7,586         | 0                 |
| 0                       | 0                       | 7,586              | 26,044  | 33,630        | 31,913            |
| 0                       | 0                       | 0                  | 0       | 0             | 29,803            |
| 0                       | 0                       | 0                  | 33,187  | 33,187        | 22,239            |
| 33,302                  | 0                       | 0                  | 0       | 33,302        | 0                 |
| 0                       | 0                       | 152                | 0       | 152           | 5,835             |
| 136,113                 | 0                       | 0                  | 76,328  | 212,441       | 6,158             |
| 11,086                  | 0                       | 0                  | 0       | 11,086        | 0                 |
| 0                       | 152,460                 | 0                  | 0       | 152,460       | 33,433            |
| 3,221                   | 0                       | 0                  | 0       | 3,221         | 0                 |
| 0                       | 0                       | 5,000              | 0       | 5,000         | 23,498            |
| 0                       | 0                       | 0                  | 0       | 0             | 10,870            |
| 259,434                 | 41,269                  | 0                  | 0       | 300,703       | 27,590            |
| 28,321                  | 0                       | 36,476             | 0       | 64,797        | 1                 |
| 1,258                   | 39,943                  | 0                  | 0       | 41,201        | 1,615             |
| 12,148                  | 0                       | 0                  | 0       | 12,148        | 0                 |
| 15,336                  | 0                       | 160,324            | 0       | 175,660       | 0                 |
| 0                       | 0                       | 0                  | 120,000 | 120,000       | 0                 |
| 0                       | 0                       | 0                  | 28,924  | 28,924        | 0                 |
| 187,378                 | 107,720                 | 1,600              | 5,438   | 302,136       | 5,489             |
| 186,375                 | 52,874                  | 0                  | 0       | 239,249       | 0                 |
| 0                       | 0                       | 0                  | 0       | 0             | 0                 |
| 0                       | 80,098                  | 15,000             | 6,108   | 101,206       | 17,172            |
| 874,247                 | 474,364                 | 227,093            | 317,465 | 1,893,169     | 215,617           |
| 10,659                  | 10,769                  | 0                  | 0       | 21,428        | 10,818            |
| 16,867                  | 5,903                   | 394                | 0       | 23,164        | 24                |
| 0                       | 0                       | 0                  | 38,371  | 38,371        | 36,130            |
| 30                      | 58,215                  | 28,632             | 200     | 87,077        | 12,863            |
| 0                       | 0                       | 0                  | 0       | 0             | 375               |
| 0                       | 0                       | 31                 | 0       | 31            | 0                 |
| 0                       | 0                       | 0                  | 28,543  | 28,543        | 0                 |
| 0                       | 511                     | 4,404              | 0       | 4,915         | 0                 |
| 384                     | 56,496                  | 115                | 0       | 56,995        | 5,287             |

**CHELAN COUNTY**  
**SCHEDULE OF CASH ACTIVITY - SCHEDULE 11**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

| FUND NO     | DESCRIPTION                | BEGINNING<br>BALANCE | RECEIPTS  | INVESTMENT<br>SALES | TRANS-IN | TOTAL<br>AVAILABLE |
|-------------|----------------------------|----------------------|-----------|---------------------|----------|--------------------|
| 683.001.160 | ENTIAT IRRIGATION BOND     | \$0                  | \$20,324  | \$12,332            | \$0      | \$32,656           |
| 683.001.201 | GREATER WENATCHEE          | 0                    | 103,024   | 0                   | 0        | 103,024            |
| 683.001.251 | ICICLE IRRIGATION MAINTEN] | 68,878               | 784,802   | 0                   | 0        | 853,680            |
| 683.001.262 | ICICLE NDP LOAN REPAYME    | 0                    | 52        | 1,216               | 0        | 1,268              |
| 683.001.301 | ISENHART IRRIGATION MAIN   | 342                  | 54,022    | 34,425              | 89       | 88,878             |
| 683.001.401 | LOWER SQUILCHUCK MAINI     | 3,299                | 52,815    | 5,000               | 1,379    | 62,493             |
| 683.001.405 | LOWER SQUILCHUCK CONSTI    | 42                   | 0         | 0                   | 0        | 42                 |
| 683.001.410 | LOWER SQUILCHUCK BOND      | 0                    | 14,971    | 14,530              | 20,022   | 49,523             |
| 683.001.415 | LOWER SQUILCHUCK RESER     | 0                    | 771       | 20,022              | 0        | 20,793             |
| 683.001.451 | LOWER STEMILT MAINTENA     | 142,686              | 128,928   | 0                   | 101      | 271,715            |
| 683.001.460 | LOWER STEMILT DEBT SERV    | 18,893               | 49,232    | 0                   | 289      | 68,414             |
| 683.001.465 | LOWER STEMILT CONSTRUC     | 211                  | 0         | 0                   | 0        | 211                |
| 683.001.501 | MILLERDALE IRRIGATION M    | 52,985               | 32,919    | 0                   | 0        | 85,904             |
| 683.001.551 | PESHASTIN IRRIGATION MAI   | 504                  | 433,788   | 103,500             | 0        | 537,792            |
| 683.001.570 | PESHASTIN SATE LOAN RESI   | 10                   | 357       | 9,702               | 0        | 10,069             |
| 683.001.601 | STEMILT IRRIGATION MAINI   | 35,529               | 359,344   | 0                   | 14,821   | 409,694            |
| 683.001.605 | STEMILT LOAN RESERVE 200   | 0                    | 0         | 0                   | 0        | 0                  |
| 683.001.612 | STEMILT 1987 REVENUE BON   | 0                    | 0         | 0                   | 35,790   | 35,790             |
| 683.001.614 | STEMILT 1988 REVENUE BON   | 0                    | 0         | 0                   | 20,802   | 20,802             |
| 683.001.625 | STEMILT CONSTRUCTION 91-   | 0                    | 0         | 0                   | 13,506   | 13,506             |
| 683.001.630 | STEMILT LID NO 2 MAINTEN.  | 0                    | 37,078    | 37,844              | 16,988   | 91,910             |
| 683.001.640 | STEMILT LID NO 3 DEBT SER  | 0                    | 0         | 0                   | 18,474   | 18,474             |
| 683.001.651 | WENATCHEE CHIWAWA MAJ      | 61,866               | 53,328    | 0                   | 285      | 115,479            |
| 683.001.701 | WENATCHEE HEIGHTS REC. ]   | 11,019               | 229,311   | 0                   | 6,716    | 247,046            |
| 683.001.703 | WEN HGTS REC. REHAB CON    | 0                    | 0         | 0                   | 22,988   | 22,988             |
| 683.001.705 | WEN HGTS UPPER WHEELER     | 12,051               | 2,439     | 0                   | 21,828   | 36,318             |
| 683.001.707 | WENATCHEE HEIGHTS REC. ]   | 0                    | 22,341    | 341                 | 0        | 22,682             |
| 683.001.710 | WEN HGTS REC. REV BOND     | 0                    | 0         | 0                   | 46,148   | 46,148             |
| 683.001.712 | WEN HGTS REC-SPRING HILL   | 0                    | 11,835    | 6,040               | 7,000    | 24,875             |
| 683.001.731 | WEN HTS REC. EMER PROJEC   | 0                    | 0         | 0                   | 20,013   | 20,013             |
| 683.001.751 | WENATCHEE RECLAMATION      | 2,322                | 1,222,441 | 465,500             | 106,320  | 1,796,583          |
| 683.001.755 | WENATCHEE REC CAPITAL A    | 0                    | 8,641     | 0                   | 25,444   | 34,085             |
| 683.001.780 | WEN REC. REVENUE BOND      | 0                    | 2,093     | 103,958             | 84,000   | 190,051            |
| 683.001.785 | WRD LOCAL EQUIPMENT FIN    | 0                    | 212       | 18,660              | 8,750    | 27,622             |
| 683.001.790 | WRD COLLISION SELF-INSUR   | 0                    | 567       | 8,514               | 3,936    | 13,017             |
|             | ****GROUP TOTALS****       | 476,865              | 3,811,646 | 870,089             | 540,966  | 5,699,566          |
| 684.001.820 | CH CO WATER CONSERVANC     | 6,829                | 7,808     | 0                   | 20       | 14,657             |
|             | ****GROUP TOTALS****       | 6,829                | 7,808     | 0                   | 20       | 14,657             |
| 692.001.101 | HOSPITAL DISTRICT NO 1 GE  | 109,593              | 4,941,028 | 0                   | 561,410  | 5,612,031          |
| 692.001.103 | HOSP 1 RESTRICTED CASH R]  | 0                    | 54,740    | 360,806             | 260,806  | 676,352            |
| 692.001.106 | HOSPITAL NO 1 - WENATCHE   | 0                    | 997       | 176,000             | 80,000   | 256,997            |
| 692.001.108 | HOSP DIST. NO 1 RHAP FUND  | 0                    | 41,554    | 54,996              | 0        | 96,550             |
| 692.001.110 | HOSPITAL DISTRICT NO 1 BO  | 104                  | 18        | 0                   | 0        | 122                |
| 692.001.112 | HOSP #1 1992 LTGO BOND     | 101,630              | 0         | 0                   | 139,360  | 240,990            |

| INVESTMENT<br>PURCHASED | TRANS-OUT<br>CLAIMS/PAY | OTHER<br>TRANS-OUT | DISB      | TOTAL<br>USED | ENDING<br>BALANCE |
|-------------------------|-------------------------|--------------------|-----------|---------------|-------------------|
| \$20,381                | \$0                     | \$0                | \$12,275  | \$32,656      | \$0               |
| 0                       | 0                       | 0                  | 103,024   | 103,024       | 0                 |
| 247,544                 | 506,757                 | 0                  | 0         | 754,301       | 99,379            |
| 1,268                   | 0                       | 0                  | 0         | 1,268         | 0                 |
| 33,402                  | 22,328                  | 0                  | 31,200    | 86,930        | 1,948             |
| 416                     | 42,702                  | 0                  | 0         | 43,118        | 19,375            |
| 0                       | 0                       | 0                  | 0         | 0             | 42                |
| 14,491                  | 0                       | 0                  | 33,799    | 48,290        | 1,233             |
| 771                     | 0                       | 20,022             | 0         | 20,793        | 0                 |
| 0                       | 124,395                 | 289                | 0         | 124,684       | 147,031           |
| 0                       | 0                       | 0                  | 37,218    | 37,218        | 31,196            |
| 0                       | 0                       | 0                  | 0         | 0             | 211               |
| 457                     | 27,164                  | 0                  | 0         | 27,621        | 58,283            |
| 114,895                 | 356,208                 | 0                  | 0         | 471,103       | 66,689            |
| 357                     | 0                       | 0                  | 9,711     | 10,068        | 1                 |
| 0                       | 186,622                 | 105,560            | 7,458     | 299,640       | 110,054           |
| 0                       | 0                       | 0                  | 0         | 0             | 0                 |
| 0                       | 0                       | 0                  | 35,790    | 35,790        | 0                 |
| 0                       | 0                       | 0                  | 20,802    | 20,802        | 0                 |
| 0                       | 0                       | 0                  | 13,506    | 13,506        | 0                 |
| 25,866                  | 12,934                  | 13,100             | 25,594    | 77,494        | 14,416            |
| 0                       | 0                       | 0                  | 18,474    | 18,474        | 0                 |
| 15,435                  | 23,883                  | 0                  | 10        | 39,328        | 76,151            |
| 0                       | 127,057                 | 96,049             | 6,752     | 229,858       | 17,188            |
| 0                       | 0                       | 0                  | 22,988    | 22,988        | 0                 |
| 0                       | 1,059                   | 22,988             | 968       | 25,015        | 11,303            |
| 22,341                  | 0                       | 341                | 0         | 22,682        | 0                 |
| 0                       | 0                       | 0                  | 46,148    | 46,148        | 0                 |
| 13,852                  | 8,382                   | 0                  | 2,641     | 24,875        | 0                 |
| 0                       | 0                       | 0                  | 20,013    | 20,013        | 0                 |
| 338,121                 | 1,119,463               | 122,130            | 213,742   | 1,793,456     | 3,127             |
| 34,085                  | 0                       | 0                  | 0         | 34,085        | 0                 |
| 86,093                  | 0                       | 0                  | 103,958   | 190,051       | 0                 |
| 8,962                   | 0                       | 0                  | 18,660    | 27,622        | 0                 |
| 4,503                   | 4,578                   | 3,936              | 0         | 13,017        | 0                 |
| 1,011,180               | 2,695,426               | 417,991            | 851,845   | 4,976,442     | 723,124           |
| 0                       | 9,097                   | 0                  | 0         | 9,097         | 5,560             |
| 0                       | 9,097                   | 0                  | 0         | 9,097         | 5,560             |
| 0                       | 0                       | 483,521            | 4,962,398 | 5,445,919     | 166,112           |
| 315,546                 | 0                       | 100,000            | 260,806   | 676,352       | 0                 |
| 80,997                  | 0                       | 176,000            | 0         | 256,997       | 0                 |
| 41,554                  | 0                       | 54,996             | 0         | 96,550        | 0                 |
| 0                       | 0                       | 0                  | 0         | 0             | 122               |
| 0                       | 0                       | 0                  | 240,990   | 240,990       | 0                 |

**CHELAN COUNTY**  
**SCHEDULE OF CASH ACTIVITY - SCHEDULE 11**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

| FUND NO     | DESCRIPTION                 | BEGINNING<br>BALANCE | RECEIPTS    | INVESTMENT<br>SALES | TRANS-IN   | TOTAL<br>AVAILABLE |
|-------------|-----------------------------|----------------------|-------------|---------------------|------------|--------------------|
| 692.001.145 | HOSPITAL DIST. NO 1 MEMOI   | \$0                  | \$294       | \$0                 | \$0        | \$294              |
| 692.001.147 | HOSP #1 PLANT AND EQUIPM    | 0                    | 165         | 10,414              | 100,000    | 110,579            |
| 692.001.150 | HOSP #1 EMERG MEDICAL SE    | 1,012                | 459,848     | 0                   | 3,355      | 464,215            |
| 692.001.201 | HOSPITAL DISTRICT NO 2 GE   | 138,658              | 10,770,883  | 0                   | 487,889    | 11,397,430         |
| 692.001.205 | HOSPITAL DIST. NO 2 DEPRE   | 0                    | 44,703      | 0                   | 0          | 44,703             |
| 692.001.208 | HOSPITAL DISTRICT #2 REHA   | 0                    | 1,271       | 148,518             | 190,019    | 339,808            |
| 692.001.210 | HOSPITAL DIST NO 2 BOND F   | 110                  | 525         | 0                   | 0          | 635                |
| 692.001.215 | HOSPITAL DIST. #2 1989 LTGC | 83,070               | 0           | 0                   | 0          | 83,070             |
| 692.001.225 | HOSPITAL DIST. #2 1993 LTGC | 22,291               | 0           | 0                   | 107,844    | 130,135            |
| 692.001.230 | HOSPITAL DIST. #2 1994 LTGC | 16,009               | 0           | 0                   | 32,018     | 48,027             |
| 692.001.235 | HOSP #2 1998 LTGO REF BONI  | 0                    | 0           | 0                   | 176,545    | 176,545            |
| 692.001.240 | HOSPITAL DIST #2 2001 LTGC  | 50,537               | 0           | 0                   | 211,068    | 261,605            |
| 692.001.250 | HOSPITAL DISTRICT 2 AMBU    | 105                  | 1,379       | 0                   | 0          | 1,484              |
| 692.001.255 | HOSP #2 EQUIP, IMPROV & RI  | 0                    | 222         | 0                   | 0          | 222                |
| 692.001.260 | HOSP #2 EMS FUND            | 2,459                | 511,259     | 187,411             | 0          | 701,129            |
| 692.001.270 | HOSP #2 SR MEALS RESERVE    | 0                    | 177         | 0                   | 0          | 177                |
|             | ****GROUP TOTALS****        | 525,578              | 16,829,063  | 938,145             | 2,350,314  | 20,643,100         |
| 693.001.001 | CASHMERE                    | 936                  | 415,694     | 0                   | 0          | 416,630            |
| 693.001.010 | CASHMERE BOND               | 38                   | 78,603      | 0                   | 0          | 78,641             |
| 693.001.011 | CHELAN                      | 8,572                | 952,798     | 0                   | 0          | 961,370            |
| 693.001.021 | ENTIAT                      | 2,016                | 105,542     | 0                   | 0          | 107,558            |
| 693.001.030 | LEAVENWORTH BOND            | 504                  | 99,852      | 0                   | 0          | 100,356            |
| 693.001.031 | LEAVENWORTH                 | 3,858                | 390,234     | 0                   | 0          | 394,092            |
| 693.001.041 | WENATCHEE                   | 84,627               | 5,177,637   | 0                   | 0          | 5,262,264          |
| 693.001.050 | WENATCHEE BOND              | 0                    | 351,276     | 0                   | 0          | 351,276            |
|             | ****GROUP TOTALS****        | 100,551              | 7,571,636   | 0                   | 0          | 7,672,187          |
| 699.001.001 | TRUST ACCOUNT               | 5,378                | 35,529      | 0                   | 833        | 41,740             |
| 699.001.002 | FORECLOSURE SALES TRUST     | 6,560                | 6,493       | 0                   | 0          | 13,053             |
| 699.001.003 | SALARY FUND                 | 1,980,920            | 0           | 0                   | 14,744,174 | 16,725,094         |
| 699.001.004 | CLAIMS FUND                 | 958,311              | 0           | 0                   | 47,702,408 | 48,660,719         |
| 699.001.005 | DEFERRED COMPENSATION       | 0                    | 632,997     | 0                   | 0          | 632,997            |
| 699.001.006 | ADVANCE PERSONAL PROPE      | 26,458               | 28,124      | 0                   | 0          | 54,582             |
| 699.001.007 | ADVANCE REAL PROPERTY       | 18,420               | 18,021      | 0                   | 0          | 36,441             |
| 699.001.008 | REAL & PERSONAL SUSPENS     | 0                    | 360         | 0                   | 0          | 360                |
| 699.001.009 | COUNTY TIMBER TAX ACCO      | 10,493               | 34,819      | 0                   | 0          | 45,312             |
|             | ****GROUP TOTALS****        | 3,006,540            | 756,343     | 0                   | 62,447,415 | 66,210,298         |
| 910.001.001 | CHELAN CO LTGO BOND MSC     | 0                    | 29,266      | 0                   | 0          | 29,266             |
| 920.001.001 | CHELAN CO LTGO BOND JUV     | 0                    | 822,441     | 0                   | 0          | 822,441            |
| 930.001.001 | CHELAN CO LTGO BOND FAI     | 0                    | 211,115     | 0                   | 0          | 211,115            |
| 940.001.001 | CHELAN CO LTGO BONDS, 2C    | 0                    | 312,975     | 0                   | 0          | 312,975            |
| 950.001.001 | CHELAN CO LTGO BONDS, 2C    | 0                    | 50,431      | 0                   | 0          | 50,431             |
| 960.001.001 | CHELAN CO LTGO BOND 200     | 0                    | 160,352     | 0                   | 0          | 160,352            |
|             | ****GROUP TOTALS****        | 0                    | 1,586,580   | 0                   | 0          | 1,586,580          |
|             | ****TOTAL FUND CASH****     | 20,628,724           | 278,364,132 | 148,837,511         | 74,830,853 | 522,661,220        |
| 990.002.001 | SURPLUS CASH INVESTED       | (10,202,746)         | 0           | 104,489,232         | 0          | 94,286,486         |

| INVESTMENT<br>PURCHASED | TRANS-OUT<br>CLAIMS/PAY | OTHER<br>TRANS-OUT | DISB        | TOTAL<br>USED | ENDING<br>BALANCE |
|-------------------------|-------------------------|--------------------|-------------|---------------|-------------------|
| \$294                   | \$0                     | \$0                | \$0         | \$294         | \$0               |
| 165                     | 0                       | 10,414             | 29,075      | 39,654        | 70,925            |
| 0                       | 0                       | 320,000            | 136,981     | 456,981       | 7,234             |
| 0                       | 0                       | 634,423            | 10,725,549  | 11,359,972    | 37,458            |
| 44,703                  | 0                       | 0                  | 0           | 44,703        | 0                 |
| 265,549                 | 0                       | 74,259             | 0           | 339,808       | 0                 |
| 633                     | 0                       | 0                  | 0           | 633           | 2                 |
| 0                       | 0                       | 83,070             | 0           | 83,070        | 0                 |
| 0                       | 0                       | 0                  | 130,135     | 130,135       | 0                 |
| 0                       | 0                       | 0                  | 48,026      | 48,026        | 1                 |
| 0                       | 0                       | 0                  | 176,545     | 176,545       | 0                 |
| 0                       | 0                       | 0                  | 261,604     | 261,604       | 1                 |
| 1,276                   | 0                       | 0                  | 0           | 1,276         | 208               |
| 222                     | 0                       | 0                  | 0           | 222           | 0                 |
| 283,921                 | 0                       | 413,630            | 0           | 697,551       | 3,578             |
| 177                     | 0                       | 0                  | 0           | 177           | 0                 |
| 1,035,037               | 0                       | 2,350,313          | 16,972,109  | 20,357,459    | 285,641           |
| 0                       | 0                       | 0                  | 413,470     | 413,470       | 3,160             |
| 0                       | 0                       | 0                  | 78,216      | 78,216        | 425               |
| 0                       | 0                       | 0                  | 953,272     | 953,272       | 8,098             |
| 0                       | 0                       | 0                  | 103,868     | 103,868       | 3,690             |
| 0                       | 0                       | 0                  | 99,943      | 99,943        | 413               |
| 0                       | 0                       | 0                  | 386,253     | 386,253       | 7,839             |
| 0                       | 0                       | 0                  | 5,166,564   | 5,166,564     | 95,700            |
| 0                       | 0                       | 0                  | 348,971     | 348,971       | 2,305             |
| 0                       | 0                       | 0                  | 7,550,557   | 7,550,557     | 121,630           |
| 0                       | 0                       | 0                  | 35,258      | 35,258        | 6,482             |
| 0                       | 0                       | 6,560              | 0           | 6,560         | 6,493             |
| 0                       | 0                       | 10,024             | 16,637,073  | 16,647,097    | 77,997            |
| 0                       | 0                       | 729,552            | 46,166,152  | 46,895,704    | 1,765,015         |
| 0                       | 0                       | 0                  | 632,997     | 632,997       | 0                 |
| 0                       | 0                       | 0                  | 34,694      | 34,694        | 19,888            |
| 0                       | 0                       | 0                  | 24,313      | 24,313        | 12,128            |
| 0                       | 0                       | 0                  | 0           | 0             | 360               |
| 0                       | 0                       | 0                  | 45,312      | 45,312        | 0                 |
| 0                       | 0                       | 746,136            | 63,575,799  | 64,321,935    | 1,888,363         |
| 0                       | 0                       | 0                  | 29,266      | 29,266        | 0                 |
| 0                       | 0                       | 0                  | 822,441     | 822,441       | 0                 |
| 0                       | 0                       | 0                  | 370,673     | 370,673       | (159,558)         |
| 0                       | 0                       | 0                  | 312,975     | 312,975       | 0                 |
| 0                       | 0                       | 0                  | 50,431      | 50,431        | 0                 |
| 0                       | 0                       | 0                  | 0           | 0             | 160,352           |
| 0                       | 0                       | 0                  | 1,585,786   | 1,585,786     | 794               |
| 177,970,314             | 62,446,582              | 12,384,271         | 254,476,069 | 507,277,236   | 15,383,984        |
| 104,611,755             | 0                       | 0                  | 0           | 104,611,755   | (10,325,269)      |

|                             |              |               |               |              |               |
|-----------------------------|--------------|---------------|---------------|--------------|---------------|
| <b>**FINAL NET TOTALS**</b> | \$10,425,978 | \$278,364,132 | \$253,326,743 | \$74,830,853 | \$616,947,706 |
|-----------------------------|--------------|---------------|---------------|--------------|---------------|

|               |              |              |               |               |             |
|---------------|--------------|--------------|---------------|---------------|-------------|
| \$282,582,069 | \$62,446,582 | \$12,384,271 | \$254,476,069 | \$611,888,991 | \$5,058,715 |
|---------------|--------------|--------------|---------------|---------------|-------------|

**CHELAN COUNTY**  
**SCHEDULE OF INVESTMENT ACTIVITY - SCHEDULE 12**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

| FUND NO     | DESCRIPTION                    | BEGINNING   | INVESTMENT AT COST |             | ENDING               | ENDING                     |
|-------------|--------------------------------|-------------|--------------------|-------------|----------------------|----------------------------|
|             |                                | BALANCE     | ACQUIRED           | LIQUIDATED  | BALANCE<br>(At Cost) | BALANCE<br>(At Fair Value) |
| 010.001.006 | CURRENT EXPENSE RESERVE INVEST | \$1,731,706 | \$1,729,466        | \$1,300,000 | \$2,161,172          | \$2,161,172                |
| 110.002.001 | COUNTY ROAD FUND INVESTMENT    | 3,386,640   | 4,692,493          | 3,392,301   | 4,686,832            | 4,686,832                  |
| 111.002.001 | PATHS & TRAILS RESERVE INVEST  | 64,101      | 11,224             | 40          | 75,285               | 75,285                     |
| 112.002.001 | DRUG ENFORCEMENT RES INVESTMT  | 45,995      | 1,591              | -           | 47,586               | 48,398                     |
| 114.002.001 | FINANCIAL MGMT RESERVE INVEST  | 56,108      | 28,953             | 85,061      | -                    | -                          |
| 115.002.001 | AUDITORS CENTENNIAL O & M INV  | 119,499     | 47,045             | 91,395      | 75,149               | 75,149                     |
| 118.002.001 | CHELAN COUNTY PARKS & REC INV  | 1,138       | 2                  | 1,140       | -                    | -                          |
| 119.002.001 | OHME GARDENS INVESTMENT        | 115,526     | 59,682             | 61,425      | 113,783              | 113,924                    |
| 123.002.001 | LOCAL LAW ENF BLK GRANT INVEST | -           | 50,079             | 33,849      | 16,230               | 16,230                     |
| 130.002.001 | DEPT OF EMERG MGT INVESTMENT   | 33,086      | 108,070            | 82,525      | 58,631               | 58,631                     |
| 132.002.001 | 911 COMMUNICATIONS INVESTMENT  | 37,558      | 247,531            | 160,430     | 124,659              | 124,659                    |
| 140.002.001 | CASHMERE-DRYDEN AIRPORT INVEST | 6,328       | 8,227              | 670         | 13,885               | 13,885                     |
| 155.002.001 | VETERAN'S RELIEF INVESTMENT    | 122,581     | 12,223             | 19,566      | 115,238              | 115,238                    |
| 165.002.001 | TREAS OPERATION & MTCE INVEST  | 83,534      | 14,614             | 5,079       | 93,069               | 93,210                     |
| 170.002.001 | TOURIST & CONVENTION INVESTMT  | 82,804      | 1,366              | 38,550      | 45,620               | 45,620                     |
| 175.002.001 | ELECTION RESERVE INVESTMENT    | 83,169      | 27,001             | 46,827      | 63,343               | 63,343                     |
| 177.002.001 | GIS AND MAPPING RESERVE INVEST | 17,354      | 319                | -           | 17,673               | 17,673                     |
| 185.002.001 | REGIONAL JAIL EDUCATION INVEST | 12,214      | 8,509              | 17,234      | 3,489                | 3,489                      |
| 188.002.001 | FAIRGROUNDS IMPROVEMENT INVEST | 8,457       | 30                 | 8,487       | -                    | -                          |
| 198.002.001 | DISTRESSED COUNTIES TAX INVEST | 1,109,140   | 805,338            | 446,742     | 1,467,736            | 1,467,736                  |
| 210.002.001 | JUVENILE BUILDING FINANCE INV  | 2,239,619   | 1,186,542          | 822,441     | 2,603,720            | 2,662,889                  |
| 301.001.001 | REAL ESTATE EXCISE TAX 1 INV   | -           | 87,673             | 25,921      | 61,752               | 61,752                     |
| 302.002.001 | REAL ESTATE EXCISE TAX 2ND INV | 1,455,692   | 296,300            | 118,800     | 1,633,192            | 1,633,192                  |
| 305.002.001 | JUVENILE CONSTRUCTION INVESTMT | 28,570      | 229                | 28,799      | -                    | -                          |
| 325.002.001 | FAIRGROUNDS CONST INVESTMENT   | 1,259       | 5                  | 1,263       | 1                    | 1                          |
| 401.002.001 | SOLID WASTE INVESTMENT         | 493,046     | 472,218            | 410,342     | 554,922              | 554,922                    |
| 403.002.001 | SOLID WASTE PLANNING INV       | 229,310     | 190,118            | 291,485     | 127,943              | 127,943                    |
| 410.002.001 | CHELAN COUNTY FAIR INVESTMENT  | 68,481      | 50,777             | 113,529     | 5,729                | 5,729                      |
| 510.002.001 | EQUIPMENT AND REVOLVING INVEST | 5,549,919   | 2,098,711          | 1,575,277   | 6,073,353            | 6,073,353                  |
| 525.002.001 | INDUSTRIAL INSURANCE INVEST    | 7,025       | 120,362            | 127,388     | (1)                  | (1)                        |
| 526.002.001 | CHELAN COUNTY HEALTH INS INVES | 398,490     | 1,134,509          | 1,440,871   | 92,128               | 92,128                     |

**CHELAN COUNTY**  
**SCHEDULE OF INVESTMENT ACTIVITY - SCHEDULE 12**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

| FUND NO     | DESCRIPTION                     | BEGINNING<br>BALANCE | INVESTMENT AT COST |             | ENDING<br>BALANCE<br>(At Cost) | ENDING<br>BALANCE<br>(At Fair Value) |
|-------------|---------------------------------|----------------------|--------------------|-------------|--------------------------------|--------------------------------------|
|             |                                 |                      | ACQUIRED           | LIQUIDATED  |                                |                                      |
| 535.002.001 | UNEMPLOYMENT COMP. FUND INVEST  | \$235,122            | \$96,132           | \$22,567    | \$308,687                      | \$308,687                            |
| 540.002.001 | TORT CLAIM & INS INVESTMENT     | 129,252              | 504,321            | 523,726     | 109,847                        | 109,847                              |
| 620.002.001 | FAIR ROYALTY INVESTMENT         | 2,833                | 10                 | 2,843       | -                              | -                                    |
| 628.002.001 | LOCAL LAW ENF BLK GRANT INVEST  | 36,683               | 59                 | 36,742      | -                              | -                                    |
| 631.002.001 | REG JAIL PRISONER INVESTMENT    | 27,433               | 60,152             | 53,284      | 34,301                         | 34,301                               |
| 632.002.001 | COUNTY ROAD RETAINAGE INVESTMT  | 40,910               | 50,117             | 62,430      | 28,597                         | 28,597                               |
| 637.002.001 | INFRASTRUCTURE IMP PROJ INVEST  | 2,503,991            | 1,118,129          | 3,347,120   | 275,000                        | 275,000                              |
| 639.002.001 | LID 85-1 INVESTMENT             | 5,846                | 19,070             | 11,714      | 13,202                         | 13,202                               |
| 640.002.001 | CHELAN DOUGLAS HEALTH INVESTMT  | 947,421              | 2,331,702          | 2,404,300   | 874,823                        | 874,823                              |
| 642.002.001 | RIVERCOM CONST INVESTMENT       | -                    | 2,496,000          | 154,812     | 2,341,188                      | 2,341,188                            |
| 644.002.001 | NCR LIBRARY GENERAL INVESTMENT  | 2,438,410            | 2,157,874          | 1,713,700   | 2,882,584                      | 2,882,584                            |
| 645.002.001 | NCR LIB AUTO RESERVE INVESTMT   | 436,401              | 8,010              | -           | 444,411                        | 444,411                              |
| 646.002.001 | NCR LIB BUILDING RES INVESTMT   | 2,003,487            | 68,131             | -           | 2,071,618                      | 2,071,618                            |
| 647.002.001 | NCR LIBRARY PAYROLL RES INVEST  | 556,279              | 30,223             | -           | 586,502                        | 586,502                              |
| 648.002.001 | CH-DO PTBA DISTRICT INVESTMENT  | 5,750,987            | 5,669,537          | 6,261,851   | 5,158,673                      | 5,158,673                            |
| 649.002.001 | LINK ARBITRAGE REBATE TAX INV   | 38,479               | 39,892             | 39,186      | 39,185                         | 39,185                               |
| 650.002.005 | LINK LSTGO BOND 1998 RES INV    | 666,429              | 1,403,715          | 1,531,228   | 538,916                        | 538,916                              |
| 651.001.002 | TV DISTRICT #1 INVESTMENT       | 10,877               | 197                | 500         | 10,574                         | 10,574                               |
| 653.001.002 | NORTH CENTRAL E.S.D. INVESTMENT | 4,535,338            | 465,099            | 1,395,465   | 3,604,972                      | 3,604,972                            |
| 653.001.004 | N C ESD WORKERS COMP TR INVEST  | 6,254,875            | 689,110            | 569,160     | 6,374,825                      | 6,374,825                            |
| 653.001.008 | NC ESD UNEMPLOYMT COOP INVEST   | 2,771,658            | 218,381            | 191,645     | 2,798,394                      | 2,798,394                            |
| 654.001.022 | SD 19 GENERAL INVESTMT          | 832,810              | 723,348            | 476,500     | 1,079,658                      | 1,079,658                            |
| 654.001.024 | SD 19 ASB INVESTMENT            | 44,608               | 25,446             | 33,893      | 36,161                         | 36,161                               |
| 654.001.026 | SD 19 TRANS VEH INVEST          | 22,293               | 114,282            | 49,337      | 87,238                         | 87,238                               |
| 654.001.028 | SD 19 EXPEND TRUST INVEST       | 35,886               | 658                | 500         | 36,044                         | 36,044                               |
| 654.001.031 | SD 19 DEBT SERVICE INV          | 41,370               | 281,912            | 290,304     | 32,978                         | 32,978                               |
| 654.001.036 | SD 19 CAP PROJ INVEST           | 241                  | 50,664             | 40,092      | 10,813                         | 10,813                               |
| 654.001.042 | SD 69 GENERAL INVEST            | 421,900              | 4,539,670          | 4,620,270   | 341,300                        | 341,300                              |
| 654.001.056 | SD 69 CAP PROJ INVEST           | 50,700               | 608,400            | 608,400     | 50,700                         | 50,700                               |
| 654.001.082 | SD 127 GENERAL INVESTMT         | 123,000              | 3,229,000          | 3,128,500   | 223,500                        | 223,500                              |
| 654.001.084 | SD 127 ASB INVESTMENT           | 18,500               | 198,700            | 198,600     | 18,600                         | 18,600                               |
| 654.001.086 | SD 127 TRANS VEH INVEST         | 43,567               | 21,784             | -           | 65,351                         | 65,351                               |
| 654.001.088 | SD 127 EXPEND TR INVEST         | -                    | -                  | -           | -                              | -                                    |
| 654.001.091 | SD 127 DEBT SERV INVEST         | \$63,500             | \$1,241,500        | \$1,232,300 | \$72,700                       | \$72,700                             |

**CHELAN COUNTY**  
**SCHEDULE OF INVESTMENT ACTIVITY - SCHEDULE 12**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

| FUND NO     | DESCRIPTION                    | BEGINNING<br>BALANCE | INVESTMENT AT COST<br>ACQUIRED | LIQUIDATED | ENDING<br>BALANCE<br>(At Cost) | ENDING<br>BALANCE<br>(At Fair Value) |
|-------------|--------------------------------|----------------------|--------------------------------|------------|--------------------------------|--------------------------------------|
| 654.001.096 | SD 127 CAP PROJ INVEST         | \$11,180             | \$32,651                       | \$29,260   | \$14,571                       | \$14,571                             |
| 654.001.102 | SD 129 GENERAL INVESTMT        | 995,389              | 593,741                        | 812,200    | 776,930                        | 776,930                              |
| 654.001.104 | SD 129 ASB INVESTMENT          | 155,173              | 82,225                         | 91,746     | 145,652                        | 145,652                              |
| 654.001.106 | SD 129 TRAN VEH INVEST         | 17,813               | 38,576                         | -          | 56,389                         | 56,389                               |
| 654.001.111 | SD 129 DEBT SERV INVEST        | 98,501               | 537,085                        | 557,924    | 77,662                         | 77,662                               |
| 654.001.116 | SD 129 CAP PROJ INVEST         | -                    | -                              | -          | -                              | -                                    |
| 654.001.122 | SD 222 GENERAL INVEST          | 75,000               | 869,000                        | 944,000    | -                              | -                                    |
| 654.001.124 | SD 222 ASB INVESTMENT          | 165,000              | 1,812,000                      | 1,837,000  | 140,000                        | 140,000                              |
| 654.001.126 | SD 222 TRANS VEH INV           | 19,597               | 68,325                         | 87,922     | -                              | -                                    |
| 654.001.128 | SD 222 EXPENDABLE TRUST INVEST | -                    | -                              | -          | -                              | -                                    |
| 654.001.131 | SD 222 DEBT SERV INV           | 55,000               | 3,735,000                      | 3,775,000  | 15,000                         | 15,000                               |
| 654.001.134 | SD 222 NONEXPEND TRUST INVEST  | 61,148               | 496,643                        | 496,792    | 60,999                         | 60,999                               |
| 654.001.136 | SD 222 CAP PROJ INV            | -                    | 98,800                         | 98,800     | -                              | -                                    |
| 654.001.162 | SD 228 GENERAL INVEST          | 143,750              | 1,865,150                      | 2,008,900  | -                              | -                                    |
| 654.001.164 | SD 228 ASB INVESTMENT          | 54,750               | 1,049,150                      | 1,009,900  | 94,000                         | 94,000                               |
| 654.001.166 | SD 228 TRAN VEH INVEST         | 120,000              | 1,535,050                      | 1,539,550  | 115,500                        | 115,500                              |
| 654.001.171 | SD 228 DEBT SERV INV           | 121,750              | 3,333,450                      | 3,370,700  | 84,500                         | 84,500                               |
| 654.001.176 | SD 228 CAP PROJ INVEST         | 81,750               | 797,000                        | 848,250    | 30,500                         | 30,500                               |
| 654.001.202 | SD 246 GENERAL INV             | 720,000              | 30,839,000                     | 29,284,000 | 2,275,000                      | 2,275,000                            |
| 654.001.204 | SD 246 ASB INVEST              | 443,700              | 4,567,500                      | 4,566,200  | 445,000                        | 445,000                              |
| 654.001.206 | SD 246 TRANS VEH INV           | 167,200              | 2,013,100                      | 2,108,300  | 72,000                         | 72,000                               |
| 654.001.208 | SD 246 EXP TR INVEST           | 7,426                | 136                            | -          | 7,562                          | 7,562                                |
| 654.001.211 | SD 246 DEBT SERV INV           | 365,000              | 7,003,181                      | 7,202,181  | 166,000                        | 166,000                              |
| 654.001.216 | SD 246 CAP PROJ INV            | 782,500              | 63,877,025                     | 38,192,197 | 26,467,328                     | 26,765,258                           |
| 656.001.102 | FIRE NO 1 EXPENSE INVESTMENT   | 75,285               | 853,969                        | 775,476    | 153,778                        | 153,778                              |
| 656.001.104 | FIRE NO 1 HELICOPTER RES INV   | 37,097               | 192,807                        | 11,522     | 218,382                        | 218,382                              |
| 656.001.106 | FIRE NO 1 RESERVE INVESTMENT   | 430,889              | 340,347                        | 381,975    | 389,261                        | 389,261                              |
| 656.001.111 | FIRE NO 1 BOND INVESTMENT      | 245,949              | 3,333                          | 81,600     | 167,682                        | 167,682                              |
| 656.001.302 | FIRE NO 3 EXPENSE INVESTMENT   | 70,059               | 214,740                        | 213,900    | 70,899                         | 70,899                               |
| 656.001.306 | FIRE NO 3 CONST INVESTMENT     | 60,291               | 107                            | 60,398     | -                              | -                                    |
| 656.001.311 | FIRE NO 3 BOND INVESTMENT      | 103,874              | 95,302                         | 161,189    | 37,987                         | 37,987                               |
| 656.001.402 | FIRE NO 4 EXPENSE INVESTMENT   | 100,621              | 20,906                         | 87,800     | 33,727                         | 33,727                               |
| 656.001.404 | FIRE NO 4 APPARATUS INVESTMENT | -                    | 10,700                         | -          | 10,700                         | 10,700                               |
| 656.001.406 | FIRE NO 4 SURPLUS INVESTMENT   | 5,371                | 99                             | -          | 5,470                          | 5,470                                |
| 656.001.411 | FIRE NO 4 DEBT SERVICE INVEST  | -                    | 33,698                         | 31,198     | 2,500                          | 2,500                                |
| 656.001.502 | FIRE NO 5 EXPENSE INVESTMENT   | \$201,932            | \$96,869                       | \$172,465  | \$126,336                      | \$126,336                            |

**CHELAN COUNTY**  
**SCHEDULE OF INVESTMENT ACTIVITY - SCHEDULE 12**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

| FUND NO     | DESCRIPTION                      | BEGINNING | INVESTMENT AT COST |            | ENDING    | ENDING          |
|-------------|----------------------------------|-----------|--------------------|------------|-----------|-----------------|
|             |                                  | BALANCE   | ACQUIRED           | LIQUIDATED | BALANCE   | BALANCE         |
|             |                                  |           |                    |            | (At Cost) | (At Fair Value) |
| 656.001.602 | FIRE NO 6 EXPENSE INVESTMENT     | \$6,612   | \$60,415           | \$6,611    | \$60,416  | \$60,416        |
| 656.001.606 | FIRE NO 6 RESERVE INVESTMENT     | 224,963   | 2,766              | 89,353     | 138,376   | 138,376         |
| 656.001.616 | FIRE NO 6 EQUIP RES INVESTMENT   | 44,037    | 6,983              | 44,036     | 6,984     | 6,984           |
| 656.001.702 | FIRE NO 7 EXPENSE INVESTMENT     | 341,332   | 20,157             | 138,900    | 222,589   | 222,589         |
| 656.001.711 | FIRE NO 7 BOND INVESTMENT        | 97,061    | 424                | 95,970     | 1,515     | 1,515           |
| 656.001.802 | FIRE NO 8 EXPENSE INVESTMENT     | 109,475   | 2,009              | -          | 111,484   | 111,484         |
| 656.001.902 | FIRE NO 9 EXPENSE INVESTMENT     | 88,434    | 55,199             | 131,595    | 12,038    | 12,038          |
| 656.001.908 | FIRE NO 9 RESERVE INVESTMENT     | 156,887   | 2,836              | 15,000     | 144,723   | 144,723         |
| 657.001.102 | CEMETERY NO 1 MAINT INVESTMENT   | 1,174     | 22                 | 829        | 367       | 367             |
| 657.001.104 | CEM NO 1 BEAUTIFICATION INVEST   | 2,291     | 41                 | 1,188      | 1,144     | 1,144           |
| 657.001.202 | CEMETERY NO 2 MAINT INVESMENT    | 14,803    | 272                | -          | 15,075    | 15,075          |
| 657.001.402 | CEMETERY NO 4 MAINT INVESTMENT   | 335,253   | 6,153              | -          | 341,406   | 341,406         |
| 657.001.502 | CEMETERY NO 5 MAINT INVESTMENT   | 9,263     | 170                | -          | 9,433     | 9,433           |
| 671.001.102 | PORT GENERAL INVESTMENT          | 2,257,582 | 5,529,593          | 4,254,612  | 3,532,563 | 3,538,049       |
| 674.01.202  | LAKE CHELAN SEWEER INVESTMENT    | -         | -                  | -          | -         | -               |
| 674.001.231 | LK CHELAN SEWER REV BD INVEST    | 22        | -                  | 22         | -         | -               |
| 674.001.241 | LK CHELAN SEWER ULID 98-4 INV    | -         | 127,825            | -          | 127,825   | 127,825         |
| 675.001.102 | MANSON PARK & REC INVESTMENT     | 249,146   | 19,802             | 57,040     | 211,908   | 211,908         |
| 677.001.002 | UPPER VALLEY PARK & REC INVEST   | 787,966   | 156,086            | 893,757    | 50,295    | 50,295          |
| 682.001.106 | CHELAN FALLS WTR LN RES INVEST   | 15,454    | 275                | 955        | 14,774    | 14,774          |
| 682.001.263 | MALAGA WTR REV BD 2001 RES INV   | -         | 33,302             | -          | 33,302    | 33,302          |
| 682.001.271 | MALAGA WATER ULID NO 1 INVEST    | 58,882    | 136,113            | 108,864    | 86,131    | 86,131          |
| 682.001.276 | MALAGA WATER ULID NO 1 RES INV   | 38,290    | 11,086             | -          | 49,376    | 49,376          |
| 682.001.286 | MALAGA WATER DIST RES INVESTMT   | 11,522    | 3,221              | -          | 14,743    | 14,743          |
| 682.001.302 | 3 LAKES WATER MAINT INVESTMENT   | 174,810   | 259,434            | 218,883    | 215,361   | 215,976         |
| 682.001.381 | 3 LAKES WATER REV WTS INVESTMT   | 35,666    | 28,321             | 63,987     | -         | -               |
| 682.001.402 | ALPINE WATER MTCE INVESTMENT     | 73,187    | 1,258              | 13,300     | 61,145    | 61,145          |
| 682.001.416 | ALPINE WATER RESERVE INVESTMT    | 32,321    | 12,148             | -          | 44,469    | 44,469          |
| 682.001.421 | ALPINE WATER ULID NO 1 INVEST    | 154,920   | 15,336             | 67,600     | 102,656   | 102,656         |
| 682.001.502 | PESHASTIN WATER INVESTMENT       | 1,811     | 187,378            | 187,150    | 2,039     | 2,039           |
| 682.001.506 | PWTF WATER SYSTEM IMP INVESTMENT | -         | 186,375            | 52,874     | 133,501   | 133,501         |
| 683.001.002 | BEEHIVE MTCE INVESTMENT          | 31,323    | 10,659             | -          | 41,982    | 41,982          |
| 683.001.052 | CHELAN FALLS IRR MAINT INVEST    | 19,534    | 16,867             | -          | 36,401    | 36,401          |
| 683.001.102 | CHELAN RIVER MAINT INVESTMENT    | -         | 30                 | 30         | -         | -               |
| 683.001.152 | ENTIAT IRRIGATION MTCE INVEST    | 31,670    | 384                | 28,475     | 3,579     | 3,579           |
| 683.001.161 | ENTIAT IRRIGATION BOND INVEST    | \$39,589  | \$20,381           | \$12,332   | \$47,638  | \$47,638        |

**CHELAN COUNTY**  
**SCHEDULE OF INVESTMENT ACTIVITY - SCHEDULE 12**  
**FOR THE YEAR ENDING DECEMBER 31, 2002**

| FUND NO     | DESCRIPTION                      | BEGINNING<br>BALANCE | INVESTMENT AT COST<br>ACQUIRED | LIQUIDATED    | ENDING<br>BALANCE<br>(At Cost) | ENDING<br>BALANCE<br>(At Fair Value) |
|-------------|----------------------------------|----------------------|--------------------------------|---------------|--------------------------------|--------------------------------------|
| 683.001.252 | ICICLE IRRIG MAINT INVESTMENT    | \$263,533            | \$247,544                      | \$0           | \$511,077                      | \$511,077                            |
| 683.001.263 | ICICLE NDP LOAN REPAY INV        | 2,087                | 1,268                          | 1,216         | 2,139                          | 2,139                                |
| 683.001.302 | ISENHART IRR MAINT INVESMENT     | 19,044               | 33,402                         | 34,425        | 18,021                         | 18,021                               |
| 683.001.402 | LOWER SQUILCHUCK MTCE INVEST     | 26,019               | 416                            | 5,000         | 21,435                         | 21,435                               |
| 683.001.411 | LOWER SQUILCHUCK BOND INVESTMT   | 39                   | 14,491                         | 14,530        | -                              | -                                    |
| 683.001.416 | LOWER SQUILCHUCK RESERVE INVE    | 43,402               | 771                            | 20,022        | 24,151                         | 24,151                               |
| 683.001.502 | MILLERDALE IRR MAINT INVESTMT    | 24,876               | 457                            | -             | 25,333                         | 25,333                               |
| 683.001.552 | PESHASTIN IRRIG MAINT INVESTMT   | 157,650              | 114,895                        | 103,500       | 169,045                        | 169,045                              |
| 683.001.571 | PESHSTATE LOAN RESERVE INVEST    | 24,396               | 357                            | 9,702         | 15,051                         | 15,051                               |
| 683.001.602 | STEMILT MAINTENANCE INVESTMENT   | -                    | -                              | -             | -                              | -                                    |
| 683.001.631 | STEMILT LID 2 MAINT INVESTMENT   | 91,427               | 25,866                         | 37,844        | 79,449                         | 79,449                               |
| 683.001.652 | WEN CHIWAWA MAINTENANCE INVEST   | 3,316                | 15,435                         | -             | 18,751                         | 18,751                               |
| 683.001.708 | WEN HGTS REC BOND RES INVESTMT   | 3,448                | 22,341                         | 341           | 25,448                         | 25,448                               |
| 683.001.713 | WEN HGTS-SPRING HILL IRR INV     | 3,692                | 13,852                         | 6,040         | 11,504                         | 11,504                               |
| 683.001.752 | WENATCHEE REC MAINT INVESTMENT   | 761,061              | 338,121                        | 465,500       | 633,682                        | 633,682                              |
| 683.001.756 | WENATCHEE REC SURPLUS INVEST     | 473,999              | 34,085                         | -             | 508,084                        | 508,084                              |
| 683.001.781 | WEN REC REVENUE BOND INVESTMT    | 110,634              | 86,093                         | 103,958       | 92,769                         | 92,769                               |
| 683.001.786 | WRD LOCAL EQUIP FINANCING INV    | 14,889               | 8,962                          | 18,660        | 5,191                          | 5,191                                |
| 683.001.791 | WRD SELF-INSURANCE INVESTMENT    | 34,871               | 4,503                          | 8,514         | 30,860                         | 30,860                               |
| 692.001.104 | HOSP 1 RESTRICTED CASH RES INV   | 2,628,916            | 315,546                        | 360,806       | 2,583,656                      | 2,583,656                            |
| 692.001.107 | HOSP NO 1 - WENATCHEE INVESTMT   | 116,427              | 80,997                         | 176,000       | 21,424                         | 21,424                               |
| 692.001.109 | HOSP DIST NO 1 RHAP INVESTMENT   | 96,439               | 41,554                         | 54,996        | 82,997                         | 82,997                               |
| 692.001.146 | HOSPITAL #1 MEMORIAL INVESTMENT  | 14,624               | 294                            | -             | 14,918                         | 14,918                               |
| 692.001.148 | HOSP #1 PLANT & EQUIP INVEST     | 10,249               | 165                            | 10,414        | -                              | -                                    |
| 692.001.206 | HOSP DIST #2 DEPREC RES INVEST   | 70,799               | 44,703                         | -             | 115,502                        | 115,502                              |
| 692.001.209 | HOSP #2 RHAP INVESTMENT          | 41,181               | 265,549                        | 148,518       | 158,212                        | 158,212                              |
| 692.001.211 | HOSPITAL DISTRICT #2 BOND INV    | 2,875                | 633                            | -             | 3,508                          | 3,508                                |
| 692.001.251 | HOSP DIST #2 AMBULANCE INVEST    | 44,259               | 1,276                          | -             | 45,535                         | 45,535                               |
| 692.001.256 | HOSP #2 EQUIP & IMPROV INVEST    | 13,097               | 222                            | -             | 13,319                         | 13,319                               |
| 692.001.261 | HOSP #2 EMS INVESTMENT           | 94,839               | 283,921                        | 187,411       | 191,349                        | 191,349                              |
| 692.001.271 | HOSP #2 SR MEALS RES INVESTMT    | 10,444               | 177                            | -             | 10,621                         | 10,621                               |
|             | *****TOTAL FUND INVESTMENTS***** | 65,320,242           | 177,970,314                    | 148,837,511   | 94,453,045                     | 94,817,609                           |
| 990.002.001 | GENERAL FUNDS INVESTMENT         | 10,202,746           | 104,611,755                    | 104,489,232   | 10,325,269                     | 10,398,229                           |
| 168 FUNDS   | *****TOTAL ALL INVESTMENTS*****  | \$75,522,988         | \$282,582,069                  | \$253,326,743 | \$104,778,314                  | \$105,215,838                        |

**CHELAN COUNTY, WASHINGTON**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - SCHEDULE 16**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 1  | 2                         | 3                                 | 4                               |
|--|---------------------------|-----------------------------------|---------------------------------|
| Grantor/<br>Pass-Through Grantor<br>Program Title                | Federal<br>CFDA<br>Number | Other<br>Identification<br>Number | Current<br>Year<br>Expenditures |
| <b>U.S. Department of Agriculture</b>                            |                           |                                   |                                 |
| Passed Through WA Treasurer                                      |                           |                                   |                                 |
| Federal Forest Yield   | 10.665                    | N/A                               | <u>1,091,191</u>                |
| Total CFDA Number  | 10.665                    |                                   | 1,091,191                       |
| Passed Through WA Supt of Public Instruction                     |                           |                                   |                                 |
| School Breakfast Program   | 10.553                    | 04-246-9777                       | <u>12,793</u>                   |
| Total CFDA Number  | 10.553                    |                                   | 12,793                          |
| Passed Through WA Supt of Public Instruction                     |                           |                                   |                                 |
| National School Lunch Program                                    | 10.555                    | 04-246-9777                       | <u>21,907</u>                   |
| Total CFDA Number  | 10.555                    |                                   | <u>21,907</u>                   |
| <b>Total U.S. Dept of Agriculture</b>                            |                           |                                   | <u>1,125,891</u>                |
| <b>U.S. Department of Commerce</b>                               |                           |                                   |                                 |
| NCW RC & D   |                           |                                   |                                 |
|  | 11.438                    | N/A                               | 11,492                          |
| SRFB Channel Migration   |                           |                                   |                                 |
|  | 11.438                    | 00-1742N                          | 7,075                           |
| Total CFDA Number  | 11.438                    |                                   |                                 |
| <b>Total U.S. Department of Commerce</b>                         |                           |                                   | <u>18,567</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                      | 131,387                         |
| Total CFDA Number  | 14.228                    |                                   | <u>131,387</u>                  |
| <b>Total U.S. Dept. of Housing &amp; Urban Development</b>       |                           |                                   | <u>131,387</u>                  |
| <b>U.S. Department of the Interior</b>                           |                           |                                   |                                 |
| Taylor Grazing   |                           |                                   |                                 |
|  | 15.227                    | N/A                               | <u>232</u>                      |
| Total CFDA Number  | 15.227                    |                                   | 232                             |
| Peshastin Creek Off Channel                                      |                           |                                   |                                 |
|  | 15.608                    | 99-1618D                          | <u>732</u>                      |
| Total CFDA Number  | 15.608                    |                                   | 732                             |
| <b>Total U.S. Dept of the Interior</b>                           |                           |                                   | <u>964</u>                      |
| <b>U.S. Department of Justice</b>                                |                           |                                   |                                 |
| Passed through WA Military Department                            |                           |                                   |                                 |
| Bulletproof Vest Partnership                                     | 16.607                    | 481004004                         | <u>3,973</u>                    |
| Total CFDA Number  | 16.607                    |                                   | 3,973                           |
| COPS in School   |                           |                                   |                                 |
|  | 16.710                    | 2000SHWX0682                      | 86,618                          |
| COPS MORE01  |                           |                                   |                                 |
|  | 16.710                    | 2001CMWX0434                      | <u>136,219</u>                  |
| Total CFDA Number  | 16.710                    |                                   | 222,837                         |
| Local Law Enforcement Block Grant                                |                           |                                   |                                 |
|  | 16.592                    | 2001-LB-BX-4278                   | <u>15,202</u>                   |
| Total CFDA Number  | 16.592                    |                                   | 15,202                          |

**CHELAN COUNTY, WASHINGTON**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - SCHEDULE 16**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 1  | 2                         | 3                                 | 4                               |
|--|---------------------------|-----------------------------------|---------------------------------|
| Grantor/<br>Pass-Through Grantor<br>Program Title                | Federal<br>CFDA<br>Number | Other<br>Identification<br>Number | Current<br>Year<br>Expenditures |
| Passed Through WA Dept of Community Trade & Economic Development |                           |                                   |                                 |
| Stop Grant - Violence Against Women                              | 16.588                    | F01-30301-038                     | 14,205                          |
| Total CFDA Number  | 16.588                    |                                   | <u>14,205</u>                   |
| JAIBG  | 16.523                    | 0263-16180                        | 31,216                          |
| Total CFDA Number  | 16.523                    |                                   | <u>31,216</u>                   |
| SCAAP  | 16.606                    | N/A                               | 112,289                         |
|  |                           |                                   | <u>112,289</u>                  |
| <b>Total U. S. Dept of Justice</b>                               |                           |                                   | <u><u>399,722</u></u>           |
| <b>U.S. Department of Transportation</b>                         |                           |                                   |                                 |
| Passed Through WA Department of Transportation                   |                           |                                   |                                 |
| Federal Aid Highway Program                                      | 20.205                    | CRP 565                           | 134,200                         |
| Total CFDA Number  | 20.205                    |                                   | <u>134,200</u>                  |
| Passed Through WA State Military Department                      |                           |                                   |                                 |
| EMA - Hazard Material  | 20.703                    | EM03-0095                         | 3,000                           |
| Total CFDA Number  | 20.703                    |                                   | <u>3,000</u>                    |
| <b>Total U.S. Department of Transportation</b>                   |                           |                                   | <u><u>137,200</u></u>           |
| <b>Federal Emergency Management Agency</b>                       |                           |                                   |                                 |
| Passed Through WA Military Department                            |                           |                                   |                                 |
| EMA Grants   | 83.535                    | EM030148                          | 10,742                          |
| Total CFDA Number  | 83.535                    |                                   | <u>10,742</u>                   |
| <b>Total Federal Emergency Management Agency</b>                 |                           |                                   | <u>10,742</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                               | 258,990                         |
| Child Support Enforcement - Clerk                                | 93.563                    | N/A                               | 131,884                         |
| Total CFDA Number  | 93.563                    |                                   | <u>390,873</u>                  |
| <b>Total U.S. Dept of Health and Human Services</b>              |                           |                                   | <u><u>390,873</u></u>           |
| <b>U.S. Environmental Protection Agency</b>                      |                           |                                   |                                 |
| Water System Survey  | 66.468                    | 9611                              | 7,343                           |
| Total CFDA Number  | 66.468                    |                                   | <u>7,343</u>                    |
| <b>Total U.S. Environmental Protection Agency</b>                |                           |                                   | <u>7,343</u>                    |
| <b>Total Federal Assistance</b>                                  |                           |                                   | <u><u>2,222,690</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, 2002**

| 1   | 3                        | 4                            |
|---|--------------------------|------------------------------|
| Grantor/<br>Program Title                         | Identification<br>Number | Current Year<br>Expenditures |
| <b>Washington State</b>                           |                          |                              |
| 1/2 Prosecutor's Salary                           | RCW 36.17.020            | 45,627                       |
| Witness Payments                                  | RCW 10.46.230            | 1,505                        |
| CASA/GAL Program                                  | ICA-2002-019             | 3,730                        |
| <b>Total Washington State</b>                     |                          | <u>50,862</u>                |
| <b>Department of Fish &amp; Wildlife</b>          |                          |                              |
| Lead Entity Grant                                 | 38020187                 | 67,427                       |
| Watershed Planning                                | G0000075                 | 15,934                       |
| Water Storage Study                               | G0200125                 | 12,994                       |
| Stream Gauging Implementation                     | G0200388                 | 13,056                       |
| Stream Gauging OP & Maint                         | G0300047                 | 9292                         |
| Conservation Easement                             | SO1-63200-001            | 3,586                        |
| Growth Management Act                             | S02-63000-031            | 39,917                       |
| <b>Total Dept of Fish &amp; Wildlife</b>          |                          | <u>162,206</u>               |
| <b>Department of Social &amp; Health Services</b> |                          |                              |
| Child Support - Clerks                            | N/A                      | 61,797                       |
| Support Enforcement                               | 1507-23929               | 133,590                      |
| Marijuana Eradication                             | C010603GSC               | 5,000                        |
| SAPT Prevention                                   | 6790-0                   | 54,608                       |
| TANF Fed Staff                                    | 6790-0                   | 28,152                       |
| VRDE Grant in Aid                                 | 6790-0                   | 298,361                      |
| SAPT Grant in Aid                                 | 6790-0                   | 46,301                       |
| VRDE ADATSA Assessment                            | 6790-0                   | 67,808                       |
| SAPT ADATSA Outpatient                            | 6790-0                   | 58,984                       |

**CHELAN COUNTY, WASHINGTON**  
**SCHEDULE OF STATE & LOCAL FINANCIAL ASSISTANCE - SCHEDULE 16**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

| 1  | 3                                | 4                            |
|--|----------------------------------|------------------------------|
| Grantor/<br>Program Title                        | Identification<br>Number         | Current Year<br>Expenditures |
| VRDE Detoxification                              | 6790-0                           | 100,522                      |
| GFS TANF Services                                | 6790-0                           | 1,359                        |
| Advance Stipend                                  | 6790-0                           | 43,022                       |
| VRDE PSEA SSI                                    | 6790-0                           | 376                          |
| JRA  | 0263-14295                       | 53,116                       |
| JRA  | 0163-04958                       | 129,100                      |
| JRA  | 0163-00554                       | 54,752                       |
| BECCA  | 0163-01663                       | 75,299                       |
| CRC  | 0263-12231                       | 275,044                      |
| CDDA   | 0163-04958                       | 70,026                       |
| Community Network                                | N/A                              | 60,720                       |
| <b>Total Dept of Social &amp; Health Sevices</b> |                                  | <b>1,617,941</b>             |
| <b>Department of Transportation</b>              |                                  |                              |
| WSDOT  | DC9974/CRP561                    | 6,059                        |
| Rural Arterial Program                           | 0495-02/CRP525<br>0499-02/CRP569 | 108,930<br>53,053            |
| BPA - CRP 541                                    | N/A                              | 54,295                       |
| Forest Service - CRP 558                         | N/A                              | 40,620                       |
| DOE - CRP 876                                    | G0100119                         | 34,720                       |
| CAPA   | N/A                              | 254,602                      |
| Wapato Point                                     | N/A                              | 10,339                       |
| DOE - LTCA                                       | G0200195                         | 76,588                       |
| DOE - WRRMLC                                     | C0200006                         | 35,565                       |
| <b>Total Department of Transportation</b>        |                                  | <b>674,771</b>               |

**CHELAN COUNTY, WASHINGTON  
SCHEDULE OF STATE & LOCAL FINANCIAL ASSISTANCE - SCHEDULE 16  
FOR THE YEAR ENDED DECEMBER 31, 2002**

| 1   | 3                        | 4                            |
|---|--------------------------|------------------------------|
| Grantor/<br>Program Title                                       | Identification<br>Number | Current Year<br>Expenditures |
| <b>Parks &amp; Recreation Commission</b>                        |                          |                              |
| Snowmobile  | Wr200/02-73              | 2,000                        |
| Boating Safety  | N/A                      | <u>33,593</u>                |
| <b>Total Parks &amp; Recreation Commission</b>                  |                          | <u>35,593</u>                |
| <b>Inter-Agency Commission for Outdoor Recreation</b>           |                          |                              |
| ORV   | 01-1034E                 | 94,647                       |
| SRFB Channel Migration  | 00-1742N                 | 7,075                        |
| Peshastin Creek Off Channel                                     | 99-1618D                 | 732                          |
| Peshastin Irrigation Dam  | 99-1615D                 | <u>1,884</u>                 |
| <b>Total IAC for Outdoor Recreation</b>                         |                          | <u>104,338</u>               |
| <b>Department of Community Trade &amp; Economic Development</b> |                          |                              |
| Growth Management   | s02-63000-031            | <u>78,750</u>                |
| <b>Total Dept of Community Trade &amp; Economic Development</b> |                          | <u>78,750</u>                |
| <u>TOTAL STATE ASSISTANCE</u>                                   |                          | <u>2,724,461</u>             |
| <b>TOTAL STATE &amp; LOCAL ASSISTANCE</b>                       |                          | <u><u>2,724,461</u></u>      |

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

**CHELAN COUNTY**  
**NOTES TO THE SCHEDULES OF FINANCIAL ASSISTANCE**  
**January 1, 2002 Through December 31, 2002**

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.

NOTE 4 – SCAAP Grant

The Regional Justice Center is a partnership between Chelan County, Douglas County and the City of Wenatchee. Prior to July 2002, Chelan County was the only grant applicant for the Regional Justice Center. From July 2002 on, Douglas County and the City of Wenatchee are also applicants and will show their proportionate share on their Schedule 16.

The grantor, the Department of Justice, is on a fiscal year ending June 30<sup>th</sup>. Because of that, there is an estimation in the second half of the year's expenditures. The percentage of illegal inmates for the second half of the year is estimated at the same percentage as the first half of the year, and the percentage of the total cost to come up with the total grant payment is estimated as half of the first part of the years percentage.

For the first half of 2002, Chelan County had \$87,779 in expenditures. For the second half, Chelan County reported \$24,510, Douglas County will report \$9,968 and the City of Wenatchee will report \$9,011 in expenditures.

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**CHELAN COUNTY**  
**ANNUAL REPORT ON PUBLIC WORKS PROJECTS - SCHEDULE 11**  
**FOR THE YEAR JANUARY 1, 2002 THROUGH DECEMBER 31, 2002**

| County Road<br>Project<br>Number | Total<br>Project<br>Budget | Prior<br>Years<br>Completion | Current<br>Year<br>Budget | Current<br>Year<br>Actual | Project<br>Life-To-Date | Remaining<br>Budget |
|----------------------------------|----------------------------|------------------------------|---------------------------|---------------------------|-------------------------|---------------------|
| 515                              | 17,000                     | -                            | 17,000                    | 16,776                    | 16,776                  | 224                 |
| 525                              | 1,490,000                  | 58,135                       | 110,000                   | 62,898                    | 121,033                 | 1,368,967           |
| 537                              | 38,000                     | 84,379                       | 38,000                    | 1,170                     | 85,549                  | (47,549)            |
| 541                              | 685,000                    | 57,081                       | 25,000                    | -                         | 57,081                  | 627,919             |
| 549                              | 210,653                    | 34,976                       | 160,000                   | 175,678                   | 210,653                 | (0)                 |
| 551                              | 485,447                    | 481,801                      | -                         | 3,646                     | 485,447                 | 0                   |
| 561                              | 160,000                    | 18,412                       | 49,000                    | 8,134                     | 26,547                  | 133,453             |
| 565                              | 215,000                    | 53,067                       | 215,000                   | 197,010                   | 250,078                 | (35,078)            |
| 569                              | 455,000                    | 34,172                       | 70,000                    | 52,592                    | 86,763                  | 368,237             |
| 570                              | 716,000                    | 708,868                      | -                         | 2,222                     | 711,089                 | 4,911               |
| 572                              | 1,920,000                  | 70,329                       | 35,000                    | 7,344                     | 77,673                  | 1,842,327           |
| 580                              | 270,000                    | 260,533                      | -                         | 2,105                     | 262,638                 | 7,362               |
| 582                              | 600,000                    | 706                          | 75,000                    | -                         | 706                     | 599,294             |
| 584                              | 121,000                    | 4,595                        | 121,000                   | 5,423                     | 10,018                  | 110,982             |
| 585                              | 1,328,000                  | -                            | 52,000                    | 117                       | 117                     | 1,327,883           |
| 586                              | 20,000                     | -                            | 20,000                    | 1,949                     | 1,949                   | 18,051              |
| 587                              | 117,000                    | -                            | 117,000                   | -                         | -                       | 117,000             |
| 588                              | 10,000                     | -                            | 10,000                    | -                         | -                       | 10,000              |
| 589                              | 270,000                    | -                            | 270,000                   | 246,011                   | 246,011                 | 23,989              |
| 590                              | 15,000                     | -                            | 15,000                    | -                         | -                       | 15,000              |
| 591                              | 15,000                     | -                            | 15,000                    | 762                       | 762                     | 14,238              |
| 840                              | -                          | -                            | -                         | 2,807                     | 2,807                   | (2,807)             |
| 860                              | 10,000                     | -                            | 10,000                    | 290                       | 290                     | 9,710               |
| 876                              | 56,000                     | 46,793                       | 24,000                    | 31,188                    | 77,981                  | (21,981)            |
| 877                              | 52,000                     | 70,167                       | -                         | -                         | 70,167                  | (18,167)            |



**CHELAN COUNTY, WASHINGTON**  
**SCHEDULE OF LABOR RELATIONS CONSULTANT - SCHEDULE 19**  
**FOR THE YEAR ENDED DECEMBER 31, 2002**

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<br>Wenatchee, WA 98807                    |
| Amount Paid To Consultant During Fiscal Year:   | \$17,425.95  |
| Terms And Conditions, As Applicable, Including: |  |
| Rates (E.G., Hourly, Etc.)                      | \$210.00/hour  |
| Maximum Compensation Allowed:                   | Not applicable   |
| Duration Of Services:                           | 2 year contract for 2002 and 2003                        |
| Services Provided:                              | Labor Negotiation with Chelan County<br>employees unions |
|   |  |

|   |                            |
|---|----------------------------|
| Certified Correct this _____ day of _____ | 2003                       |
| to the best of my knowledge and belief:   |                            |
| Signature:                                |                            |
| Name:                                     | Tamara Kirchner, CPA       |
| Title:                                    | Financial Services Manager |