



Office of the Washington State Auditor
Pat McCarthy

Financial Statements and Federal Single Audit Report

Douglas County

For the period January 1, 2020 through December 31, 2020

Published March 31, 2022

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**Office of the Washington State Auditor
Pat McCarthy**

March 31, 2022

Board of Commissioners
Douglas County
Waterville, Washington

Report on Financial Statements and Federal Single Audit

Please find attached our report on Douglas County's financial statements and compliance with federal laws and regulations.

We are issuing this report in order to provide information on the County's financial condition.

Sincerely,

Pat McCarthy, State Auditor
Olympia, WA

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Douglas County January 1, 2020 through December 31, 2020

SECTION I – SUMMARY OF AUDITOR’S RESULTS

The results of our audit of Douglas County are summarized below in accordance with Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Financial Statements

We issued an unmodified opinion on the fair presentation of the County’s financial statements in accordance with its regulatory basis of accounting. Separately, we issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared using a basis of accounting other than GAAP.

Internal Control over Financial Reporting:

- *Significant Deficiencies:* We identified deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the County.

Federal Awards

Internal Control over Major Programs:

- *Significant Deficiencies:* We reported no deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.
- *Material Weaknesses:* We identified no deficiencies that we consider to be material weaknesses.

We issued an unmodified opinion on the County’s compliance with requirements applicable to its major federal program.

We reported no findings that are required to be disclosed in accordance with 2 CFR 200.516(a).

Identification of Major Federal Programs

The following program was selected as a major program in our audit of compliance in accordance with the Uniform Guidance.

<u>CFDA No.</u>	<u>Program or Cluster Title</u>
21.019	COVID-19 – Coronavirus Relief Fund

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by the Uniform Guidance, was \$750,000.

The County did not qualify as a low-risk auditee under the Uniform Guidance.

SECTION II – FINANCIAL STATEMENT FINDINGS

See Finding 2020-001.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

SCHEDULE OF AUDIT FINDINGS AND RESPONSES

Douglas County January 1, 2020 through December 31, 2020

2020-001 The County did not have effective internal controls in place for ensuring accurate and reliable financial reporting.

Background

State and federal agencies, County Commissioners and the public rely on the information included in the financial statements to make decisions. County management is responsible for designing, implementing and maintaining internal controls that provide reasonable assurance financial reporting is reliable and complete.

The County prepares its financial statements, notes and schedules in accordance with the cash basis accounting method prescribed in the *Budgeting, Accounting and Reporting System* (BARS) manual.

Government Auditing Standards requires the State Auditor's Office to communicate significant deficiencies in internal controls as a finding. The Applicable Laws and Regulations section below defines the standards for significant deficiencies.

Description of Condition

We found the following deficiencies in internal controls over financial reporting. These deficiencies represent a significant deficiency and could adversely affect the County's ability to produce accurate and reliable financial statements.

- County management did not have effective controls for reconciling the prepared financial statements to supporting bank activity to verify that the financial statements were accurate.
- County management did not correctly apply BARS manual guidance regarding fiduciary reporting of investments of other local governments that use the County Treasurer as their treasurer.

Cause of Condition

County management did not dedicate the necessary time and resources to fully reconcile the financial statements to supporting bank activity. Additionally, County

management did not have a complete understanding of BARS manual guidance regarding fiduciary reporting of investments of other local governments.

Effect of Condition

Inaccurate financial reporting limits access to financial information that County officials, state and federal agencies, and the public use. Because of these internal control deficiencies, the County's financial statements contained the following errors that management did not detect:

- When comparing the financial statements to supporting bank activity and reconciling items, we found the County:
 - Understated total beginning cash and investments by about \$2 million
 - Overstated revenues and other increases by about \$730,000
 - Overstated expenditures and other decreases by about \$1 million
 - Understated total ending cash and investments by about \$2.7 million
- The County reported all investments of other local governments in a custodial fund. However, the County should have reported about \$13.6 million in an investment trust fund and about \$97.6 million in an external investment pool fund. This misstatement was corrected by management.

Recommendation

We recommend County management:

- Dedicate the necessary time and resources to establishing effective controls to fully reconcile the year-end financial statements to supporting bank activity
- Ensure employees responsible for preparing financial statements identify, fully understand, and apply updated and applicable BARS manual reporting requirements in the County's annual financial report

County's Response

The Douglas County Treasurer's office has implemented changes on how data is input into the Summary of Bank Reconciliations (Schedule 06) for future years. To simplify and effectively report data within the Schedule 06 form, the County Treasurer's office will manage entries on a monthly basis as opposed to an annual basis as was done for 2020.

The State Auditor's office notified both the County Auditor's and Treasurer's office that the manner in which investments for other local government entities that use the County Treasurer as their treasurer have been reported incorrectly. To comply with the BARS manual guidance the data for investments for 2020 has been corrected. Going forward, the County Treasurer's & Auditor's office will coordinate to make sure all future investments are reported according to the BARS manual guidance.

The County has and will continue to put into place internal controls and provided all available resources and training to employees responsible for the County's annual financial audit.

Auditor's Remarks

We appreciate the County's assistance during the audit and the County's commitment to resolving the conditions noted. We will evaluate the County's corrective actions during our next audit.

Applicable Laws and Regulations

Government Auditing Standards, July 2018 Revision, paragraphs 6.40 and 6.41 establish reporting requirements related to significant deficiencies or material weaknesses in internal control, instances of fraud, and noncompliance with provisions of laws, regulations, contracts, or grant agreements.

The American Institute of Certified Public Accountants defines significant deficiencies and material weaknesses in its *Codification of Statements on Auditing Standards*, section 265, Communicating Internal Control Related Matters Identified in an Audit, paragraph 7.

RCW 43.09.200, Local government accounting – Uniform system of accounting, requires the state auditor to prescribe and install a uniform system of accounting and reporting for all local governments.

Budgeting, Accounting and Reporting System (BARS) manual, 3.1.3, Internal Control, requires each local government to establish and maintain an effective system of internal controls that provides reasonable assurance that the government will achieve its objectives.

Budgeting, Accounting and Reporting System (BARS) manual, 3.2.9, County's Investment Pool, explains that a county is sponsoring an external investment pool when commingling and investing the moneys of more than one legally separate entity that are not part of the same reporting entity, including investing these monies in the Local Government Investment Pool when the monies are held in the county's name.

INDEPENDENT AUDITOR'S REPORT

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Douglas County **January 1, 2020 through December 31, 2020**

Board of Commissioners
Douglas County
Waterville, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Douglas County, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated March 17, 2022.

We issued an unmodified opinion on the fair presentation of the County's financial statements in accordance with its regulatory basis of accounting. We issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared by the County using accounting practices prescribed by state law and the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual described in Note 1, which is a basis of accounting other than GAAP. The effects on the financial statements of the variances between the basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

As discussed in Note 4 to the financial statements, in 2020, the County adopted accounting guidance for fiduciary fund reporting as required by the BARS manual.

As discussed in Note 13 to the financial statements, the full extent of the COVID-19 pandemic's direct or indirect financial impact on the County is unknown. Management's plans in response to this matter are also described in Note 13.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that

are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of County's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying Schedule of Audit Findings and Responses as Finding 2020-001 that we consider to be significant deficiencies.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of the County's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

COUNTY'S RESPONSE TO FINDINGS

The County's response to the findings identified in our audit is described in the accompanying Schedule of Audit Findings and Responses. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

March 17, 2022

INDEPENDENT AUDITOR'S REPORT

Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

Douglas County January 1, 2020 through December 31, 2020

Board of Commissioners
Douglas County
Waterville, Washington

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited the compliance of Douglas County, with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2020. The County's major federal programs are identified in the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination on the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2020.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

March 17, 2022

INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

Douglas County **January 1, 2020 through December 31, 2020**

Board of Commissioners
Douglas County
Waterville, Washington

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of Douglas County, for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's financial statements, as listed on page 18.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of state law and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor described in Note 1. This includes determining that the basis of accounting is acceptable for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of

expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Unmodified Opinion on Regulatory Basis of Accounting (BARS Manual)

As described in Note 1, Douglas County has prepared these financial statements to meet the financial reporting requirements of state law using accounting practices prescribed by the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual. Those accounting practices differ from accounting principles generally accepted in the United States of America (GAAP). The differences in these accounting practices are also described in Note 1.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investments of Douglas County, and its changes in cash and investments, for the year ended December 31, 2020, on the basis of accounting described in Note 1.

Basis for Adverse Opinion on U.S. GAAP

Auditing standards issued by the American Institute of Certified Public Accountants (AICPA) require auditors to formally acknowledge when governments do not prepare their financial statements, intended for general use, in accordance with GAAP. The effects on the financial statements of the variances between GAAP and the accounting practices the County used, as described in Note 1, although not reasonably determinable, are presumed to be material. As a result, we are required to issue an adverse opinion on whether the financial statements are presented fairly, in all material respects, in accordance with GAAP.

Adverse Opinion on U.S. GAAP

The financial statements referred to above were not intended to, and in our opinion they do not, present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Douglas County, as of December 31, 2020, or the changes in financial position or cash flows thereof for the year then ended, due to the significance of the matter discussed in the above "Basis for Adverse Opinion on U.S. GAAP" paragraph.

Matters of Emphasis

As discussed in Note 4 to the financial statements, in 2020, the County adopted accounting guidance for fiduciary fund reporting as required by the BARS manual. Our opinion is not modified with respect to this matter.

As discussed in Note 13 to the financial statements, the full extent of the COVID-19 pandemic's direct or indirect financial impact on the County is unknown. Management's plans in response to this matter are also described in Note 13. Our opinion is not modified with respect to this matter.

Other Matters

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements taken as a whole. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The Schedule of Liabilities is also presented for purposes of additional analysis, as required by the prescribed BARS manual. These schedules are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated March 17, 2022 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.



Pat McCarthy, State Auditor

Olympia, WA

March 17, 2022

FINANCIAL SECTION

Douglas County January 1, 2020 through December 31, 2020

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2020
Fiduciary Fund Resources and Uses Arising from Cash Transactions – 2020
Notes to the Financial Statements – 2020

SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2020
Schedule of Expenditures of Federal Awards – 2020
Notes to the Schedule of Expenditures of Federal Awards – 2020

Douglas County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		Total for All Funds (Memo Only)	001 General	102 CRIME VICTIMS	104 LAW LIBRARY
Beginning Cash and Investments					
308	Beginning Cash and Investments	42,681,663	12,477,952	134,541	9,366
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	25,097,181	16,231,644	-	-
320	Licenses and Permits	1,176,662	16,636	-	-
330	Intergovernmental Revenues	13,232,151	4,504,593	94,644	-
340	Charges for Goods and Services	9,246,596	1,884,528	59,887	8,665
350	Fines and Penalties	576,246	574,889	-	-
360	Miscellaneous Revenues	2,341,432	1,277,452	-	-
Total Revenues:		51,670,268	24,489,742	154,531	8,665
Expenditures					
510	General Government	12,849,375	10,242,901	82,271	-
520	Public Safety	9,384,834	8,811,475	-	-
530	Utilities	677,437	-	-	-
540	Transportation	10,260,987	-	-	-
550	Natural/Economic Environment	1,982,138	188,531	-	-
560	Social Services	1,382,438	171,999	-	-
570	Culture and Recreation	630,804	143,083	-	16,000
Total Expenditures:		37,168,013	19,557,989	82,271	16,000
Excess (Deficiency) Revenues over Expenditures:		14,502,255	4,931,753	72,260	(7,335)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	2,329,978	134,360	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	279,997	12,034	-	-
Total Other Increases in Fund Resources:		2,609,975	146,394	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	6,867,954	1,703,803	-	-
591-593, 599	Debt Service	1,257,463	-	-	-
597	Transfers-Out	2,329,977	915,937	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	123,750	-	-	-
Total Other Decreases in Fund Resources:		10,579,144	2,619,740	-	-
Increase (Decrease) in Cash and Investments:		6,533,086	2,458,407	72,260	(7,335)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	21,925,961	-	206,800	2,031
50841	Committed	12,894,807	535,913	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	14,393,982	14,400,447	-	-
Total Ending Cash and Investments		49,214,750	14,936,360	206,800	2,031

The accompanying notes are an integral part of this statement.

Douglas County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		105 NCWFAIR	106 FAIR LIVESTOCK SALE	109 TREAS M&O	112 AUD M & O
Beginning Cash and Investments					
308	Beginning Cash and Investments	51,973	30,233	99,585	85,731
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	39,195	-	-	54,439
340	Charges for Goods and Services	(3,858)	2,600	25,692	38,894
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	36,210	175,951	967	406
Total Revenues:		71,547	178,551	26,659	93,739
Expenditures					
510	General Government	-	-	27,677	161,501
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	256,486	166,176	-	-
Total Expenditures:		256,486	166,176	27,677	161,501
Excess (Deficiency) Revenues over Expenditures:		(184,939)	12,375	(1,018)	(67,762)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	165,462	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	9,796	-	-	-
Total Other Increases in Fund Resources:		175,258	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	-	-
Increase (Decrease) in Cash and Investments:		(9,681)	12,375	(1,018)	(67,762)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	98,567	17,969
50841	Committed	42,293	42,608	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		42,293	42,608	98,567	17,969

The accompanying notes are an integral part of this statement.

Douglas County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		114 WSU PUB	118 PATHS AND TRAILS	119 COUNTY ROAD	120 VET'S REL
Beginning Cash and Investments					
308	Beginning Cash and Investments	71,234	9,402	3,659,868	130,826
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	6,702,136	70,777
320	Licenses and Permits	-	-	158,665	-
330	Intergovernmental Revenues	2,500	16,887	5,735,523	-
340	Charges for Goods and Services	18,755	-	348,040	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	5,200	78	8,496	532
Total Revenues:		26,455	16,965	12,952,860	71,309
Expenditures					
510	General Government	-	-	613,055	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	8,514,461	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	83,491
570	Culture and Recreation	37,970	-	-	-
Total Expenditures:		37,970	-	9,127,516	83,491
Excess (Deficiency) Revenues over Expenditures:		(11,515)	16,965	3,825,344	(12,182)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	719,705	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	7	-	2,092	-
Total Other Increases in Fund Resources:		7	-	721,797	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	3,675,350	16,600
591-593, 599	Debt Service	-	-	533,249	-
597	Transfers-Out	-	25,400	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	25,400	4,208,599	16,600
Increase (Decrease) in Cash and Investments:		(11,508)	(8,435)	338,542	(28,782)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	967	3,998,417	102,043
50841	Committed	59,725	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		59,725	967	3,998,417	102,043

Douglas County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		121 ELEC RES	122 CAPP	126 LAW AND JUSTICE	127 CUMUL RES
Beginning Cash and Investments					
308	Beginning Cash and Investments	1,090,815	240,279	6,776	31,492
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	270,496	550,310	499,361	-
340	Charges for Goods and Services	276,475	-	9,889	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	1,472	-	-	250
Total Revenues:		548,443	550,310	509,250	250
Expenditures					
510	General Government	12,333	-	228,230	2,698
520	Public Safety	-	-	294,261	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		12,333	-	522,491	2,698
Excess (Deficiency) Revenues over Expenditures:		536,110	550,310	(13,241)	(2,448)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	219,616	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	90,815	450,000	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		310,431	450,000	-	-
Increase (Decrease) in Cash and Investments:		225,679	100,310	(13,241)	(2,448)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,316,494	340,588	-	-
50841	Committed	-	-	-	29,044
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	(6,465)	-
Total Ending Cash and Investments		1,316,494	340,588	(6,465)	29,044

Douglas County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		128 DRUG	129 NCW BEH HEALTH	130 DEV DISABILITIES	131 BEHAVIORAL HEALTH TAX
Beginning Cash and Investments					
308	Beginning Cash and Investments	7,122	70	315,365	139,079
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	(70)	78,298	78,664
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	1,162,096	-
340	Charges for Goods and Services	-	-	179,264	-
350	Fines and Penalties	1,357	-	-	-
360	Miscellaneous Revenues	9,785	-	-	-
Total Revenues:		11,142	(70)	1,419,658	78,664
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	4,237	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	1,126,948	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		4,237	-	1,126,948	-
Excess (Deficiency) Revenues over Expenditures:		6,905	(70)	292,710	78,664
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	-	-
Increase (Decrease) in Cash and Investments:		6,905	(70)	292,710	78,664
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	14,026	-	608,077	217,743
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		14,026	-	608,077	217,743

Douglas County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		133 BOAT SAFE	144 CW SOLID WASTE	146 PROBATION	147 RISK POOL
Beginning Cash and Investments					
308	Beginning Cash and Investments	17,126	710,108	216,367	624,446
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	12,637	155,503	-	-
340	Charges for Goods and Services	-	298,668	123,491	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	8,510	25,303	380,547
Total Revenues:		12,637	462,681	148,794	380,547
Expenditures					
510	General Government	-	-	120,373	361,370
520	Public Safety	-	-	-	-
530	Utilities	-	366,176	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	11,089	-	-	-
Total Expenditures:		11,089	366,176	120,373	361,370
Excess (Deficiency) Revenues over Expenditures:		1,548	96,505	28,421	19,177
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	25,068	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	25,068	-	-
Increase (Decrease) in Cash and Investments:		1,548	71,437	28,421	19,177
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	18,674	781,545	244,789	-
50841	Committed	-	-	-	643,623
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		18,674	781,545	244,789	643,623

Douglas County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		152 RETIREMENT CONT	157 CEERP	158 CO COM DEV	161 LEGAL OBL
Beginning Cash and Investments					
308	Beginning Cash and Investments	93,366	959,551	104,052	18,573
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	29,319	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	2,348	-	19,441
340	Charges for Goods and Services	-	40,656	66,143	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	160,000	-	19,748
Total Revenues:		-	203,004	95,462	39,189
Expenditures					
510	General Government	-	-	-	600
520	Public Safety	-	1,545	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	65,655	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	1,545	65,655	600
Excess (Deficiency) Revenues over Expenditures:		-	201,459	29,807	38,589
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	188,525	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	6,790	-	-
Total Other Increases in Fund Resources:		-	195,315	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	346,054	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	346,054	-	-
Increase (Decrease) in Cash and Investments:		-	50,720	29,807	38,589
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	133,858	57,162
50841	Committed	93,366	1,010,269	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		93,366	1,010,269	133,858	57,162

The accompanying notes are an integral part of this statement.

Douglas County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		163 BUILD MAIN	164 DOMES VIOL CRT ADV	165 COURT IMP	167 FAIR DRIV
Beginning Cash and Investments					
308	Beginning Cash and Investments	1,686,731	2,296	7,746	1,486
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	22,672	-
340	Charges for Goods and Services	-	-	-	300
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	16,906	-	(5,450)	-
Total Revenues:		16,906	-	17,222	300
Expenditures					
510	General Government	24,913	-	261	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		24,913	-	261	-
Excess (Deficiency) Revenues over Expenditures:		(8,007)	-	16,961	300
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	3,545	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	3,545	-
Increase (Decrease) in Cash and Investments:		(8,007)	-	13,416	300
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	2,296	21,162	-
50841	Committed	1,678,724	-	-	1,786
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		1,678,724	2,296	21,162	1,786

Douglas County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		168 HOMELESS	169 HIST PRES	170 D V PREVENT	171 HOST FEES
Beginning Cash and Investments					
308	Beginning Cash and Investments	185,421	95,770	4,241	1,289,283
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	203,623
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	419,001	11,766	188	43,243
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	10,259
Total Revenues:		419,001	11,766	188	257,125
Expenditures					
510	General Government	-	10,027	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	357,605	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		357,605	10,027	-	-
Excess (Deficiency) Revenues over Expenditures:		61,396	1,739	188	257,125
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	247,472
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	-	247,472
Increase (Decrease) in Cash and Investments:		61,396	1,739	188	9,653
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	246,817	97,509	4,429	1,298,934
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		246,817	97,509	4,429	1,298,934

Douglas County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		173 WM SCHOLARSHIP	174 NCW FAIR RACE HORSE	176 DO CO JAIL	177 PEST CONTROL
Beginning Cash and Investments					
308	Beginning Cash and Investments	15,395	3,000	2,372,395	27,249
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	6,236	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	54,673
Total Revenues:		6,236	-	-	54,673
Expenditures					
510	General Government	39	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	60,960
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		39	-	-	60,960
Excess (Deficiency) Revenues over Expenditures:		6,197	-	-	(6,287)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	6,043	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	6,043	-
Increase (Decrease) in Cash and Investments:		6,197	-	(6,043)	(6,287)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	21,592	-	-	20,963
50841	Committed	-	3,000	2,366,352	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		21,592	3,000	2,366,352	20,963

Douglas County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		178 LOCAT TRIAL CRT	179 E-REET ANNUAL REVAL	182 DISPUTE RESOLUTION	183 COMMUNITY INVOLVEMENT
Beginning Cash and Investments					
308	Beginning Cash and Investments	41,332	59,348	660	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	10,760	-	-
340	Charges for Goods and Services	5,104	5,355	810	35,049
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	-
Total Revenues:		5,104	16,115	810	35,049
Expenditures					
510	General Government	-	-	330	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	330	-
Excess (Deficiency) Revenues over Expenditures:		5,104	16,115	480	35,049
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	-	-
Increase (Decrease) in Cash and Investments:		5,104	16,115	480	35,049
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	46,436	75,463	1,140	35,049
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		46,436	75,463	1,140	35,049

Douglas County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		204 LGO BOND	301 DISTRESS1	302 FAIR CAP RES	303 CE CAP
Beginning Cash and Investments					
308	Beginning Cash and Investments	-	566,061	-	2,827,279
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	537,399	-	831,615
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	61,875	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	214	10,000	141
Total Revenues:		-	537,613	71,875	831,756
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	-	-
Excess (Deficiency) Revenues over Expenditures:		-	537,613	71,875	831,756
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	533,969	-	22,839	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	61,875	61,875
Total Other Increases in Fund Resources:		533,969	-	84,714	61,875
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	1,800	94,584	97,084
591-593, 599	Debt Service	533,969	-	131	78,519
597	Transfers-Out	-	345,450	-	211,358
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	61,875	61,875
Total Other Decreases in Fund Resources:		533,969	347,250	156,590	448,836
Increase (Decrease) in Cash and Investments:		-	190,363	(1)	444,795
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	756,424	-	3,272,075
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		-	756,424	-	3,272,075

Douglas County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		311 DISTRESS 2	314 POST ANNEXATION	320 MILLER STREET CAP RES	321 L AND J BLDG
Beginning Cash and Investments					
308	Beginning Cash and Investments	1,372,807	1,109,125	350,573	1,614,352
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	537,399	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	5,879	8,409	-	19,505
Total Revenues:		543,278	8,409	-	19,505
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	-	-
Excess (Deficiency) Revenues over Expenditures:		543,278	8,409	-	19,505
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	193,255	-	-	362,499
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		193,255	-	-	362,499
Increase (Decrease) in Cash and Investments:		350,023	8,409	-	(342,994)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,722,829	-	-	-
50841	Committed	-	1,117,535	350,573	1,271,359
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		1,722,829	1,117,535	350,573	1,271,359

The accompanying notes are an integral part of this statement.

Douglas County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		403 LAND USE & BUILDING SERVICES	404 STORM WATER UTILITY	501 ER&R	502 UECOMP
Beginning Cash and Investments					
308	Beginning Cash and Investments	2,185,696	3,463,236	1,147,351	594,787
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	797,738	-	-	-
330	Intergovernmental Revenues	16,871	-	-	-
340	Charges for Goods and Services	564,112	748,341	2,834,825	69,624
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	100	107,798	2,091	-
Total Revenues:		1,378,821	856,139	2,836,916	69,624
Expenditures					
510	General Government	-	-	-	12,381
520	Public Safety	273,316	-	-	-
530	Utilities	-	311,261	-	-
540	Transportation	-	-	1,746,526	-
550	Natural/Economic Environment	1,309,387	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		1,582,703	311,261	1,746,526	12,381
Excess (Deficiency) Revenues over Expenditures:		(203,882)	544,878	1,090,390	57,243
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	565,118	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	(392)	490	125,430	-
Total Other Increases in Fund Resources:		564,726	490	125,430	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	117,084	-
591-593, 599	Debt Service	-	88,278	23,317	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	88,278	140,401	-
Increase (Decrease) in Cash and Investments:		360,844	457,090	1,075,419	57,243
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	3,920,325	2,222,768	-
50841	Committed	2,546,538	-	-	652,030
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		2,546,538	3,920,325	2,222,768	652,030

Douglas County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		503 MANAGEMENT INFO SYS
		<hr/>
Beginning Cash and Investments		
308	Beginning Cash and Investments	322,745
388 / 588	Net Adjustments	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	1,124,853
350	Fines and Penalties	-
360	Miscellaneous Revenues	-
Total Revenues:		<hr/> 1,124,853
Expenditures		
510	General Government	948,415
520	Public Safety	-
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		<hr/> 948,415
Excess (Deficiency) Revenues over Expenditures:		<hr/> 176,438
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		<hr/> -
Other Decreases in Fund Resources		
594-595	Capital Expenditures	9,114
591-593, 599	Debt Service	-
597	Transfers-Out	40,000
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		<hr/> 49,114
Increase (Decrease) in Cash and Investments:		<hr/> 127,324
Ending Cash and Investments		
50821	Nonspendable	-
50831	Restricted	-
50841	Committed	450,069
50851	Assigned	-
50891	Unassigned	-
Total Ending Cash and Investments		<hr/> 450,069

The accompanying notes are an integral part of this statement.

Douglas County
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

	Total for All Funds	Investment Trust	Private-Purpose Trust	Custodial	External Investment Pool Fund
	(Memo Only)				
308 Beginning Cash and Investments	108,302,345	-	30,994	108,271,351	-
388 & 588 Net Adjustments	-	13,555,357	-	(111,196,398)	97,641,041
310-390 Additions	216,909,473	-	14,655	216,894,818	-
510-590 Deductions	211,179,262	-	13,688	211,165,574	-
Net Increase (Decrease) in Cash and Investments:	5,730,211		967	5,729,244	
508 Ending Cash and Investments	114,032,556	13,555,357	31,962	2,804,197	97,641,041

The accompanying notes are an integral part of this statement.

Douglas County, Washington

Notes to the Financial Statements

For the year ended December 31, 2020

Note 1. Summary of Significant Accounting Policies

Douglas County, Washington, was incorporated on November 28, 1883 and operates under the laws of the State of Washington applicable to a fourth class county. The county is a general-purpose government and provides planning and zoning, public safety, road improvement, judicial administration, health and social services, and general administrative services.

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

- Financial transactions are recognized on a cash basis of accounting as described below
- Component units are required to be disclosed, but not included in the financial statements. (see Note 12 – Joint Ventures)
- Government-wide statements, as defined in GAAP are not presented.
- All funds are presented, rather than a focus on major funds.
- The Schedule of Liabilities is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are presented using classification that are similar to the ending balance classification in GAAP.

A. Fund Accounting

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

Governmental Funds

The General Fund is the general operating and administrative 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 account for the proceeds of specific revenue sources (other than fiduciary or major capital projects) that are restricted by agreements or state statutes to expenditures for specific purposes. The County's special revenue funds account for operations such as roads, health and social services.

Debt Service Funds account for the accumulation of resources that are restricted, committed, or assigned to pay principal, interest, and related costs on general long-term debt.

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

Proprietary Funds

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

Internal Service 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 Funds are used to account for assets held by the County in a trustee capacity or as a custodian on behalf of others.

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

Private Purpose Trust Funds report all trust arrangements under which principal and income benefit individuals, private organizations or other governments.

Custodial Funds are used to account assets that the County holds on behalf of others in a custodial capacity.

B. Basis of Accounting and Measurement Focus

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

Financial Statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year budget appropriations as required by state law. In accordance with state law the county also

recognized expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

This prescribed cash basis accounting is a departure from generally accepted accounting principles (GAAP).

D. Cash and Investments

It is the County's policy to invest all temporary cash surpluses. This amount is included in the net cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is credited to the General Fund. See Note 3.

E. Interfund Loans

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund loans receivable/payable" or "advances to/from other funds." All other outstanding balances between funds are reported as "due to/from other funds." A separate schedule of interfund loans receivable and payable is furnished in Note 11.

F. Compensated Absences

Compensated absences are absences for which employees will be paid, such as vacation and sick leave. The county records all accumulated unused vacation and sick leave. The balances at year-end are carried over into the following year.

Vacation pay, which may be accumulated up to 320 hours, is payable upon resignation, retirement or death. Sick leave may accumulate up to 960 hours. Upon resignation, retirement or death, any sick leave accrued over 720 hours up to 960 hours will be paid, with the exception members of the Sheriff Guild are paid for all sick leave up to 240 hours. Payments are recognized as expenditures when paid.

G. Long-Term Debt - See Note 9.

H. Capital Assets

Capital assets are long-lived assets of the county with an initial individual cost of more than \$5,000. Capital assets and inventory are recorded as expenditures when purchased.

I. Restricted and Committed Portion of Ending Cash and Investments

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

Restrictions and commitments of Ending Cash and Investments consist of the following:

Fund Type/Purpose	Restricted by External Party	Restriction Reference	Committed by Board Action
<i>General Fund:</i>			
Capital Projects		RESOLUTION 04-54	246,062
Land Fill Closure/Monitoring		RESOLUTIONS 73-371 & 73-373	33,078
Employee Buyouts		RESOLUTION 134-781	150,000
Technology		RESOLUTION 134-780	106,773
<i>Special Revenue:</i>			
Crime Victims	206,799	RCW 7.68.035	
Law Library	2,031	RCW 27.24.070	
NCWFair			42,292
NCW Fair Livestock Sale		RESOLUTION CE 18-31	42,608
Treasurer M and O	98,566	RCW 86.54.020 (9)	
Auditor's M and O	17,969	RCW 36.22.170	
WSU Publications Sales and Classes		RESOLUTION CE 98-018	59,724
Paths and Trails	967	RCW 47.30.050	
County Road	3,998,416	RCW 36.82.020 funded by taxes and grants	
Veteran Relief	102,043	RCW 73.08.010	
Election Reserve	1,316,493	RCW 36.33.200	
CAPP	340,588	WAC 136-300-080	
Cumulative Health Reserve		RESOLUTION CE 86-26	29,044
Drug Reserve	14,026	RCW 10.105.010 7c	
Developmental Disabilities	608,076	RCW 71A	
Behavioral Health Tax	217,742	RCW 71.20.110	
Boating Safety	18,674	RCW 88.02.650	
County Wide Solid Waste	781,544	RCW 36.58	
Probation Assessment	244,788	RCW 10.64.120 and AGO 1968 No. 17 - May 02, 1968	
County Risk Pool		RESOLUTION CE 03-54	643,622
Retirement Contingency		RESOLUTION CE 99-077	93,366
Equipment Replacement		RESOLUTION CE 02-10	1,010,269
County Community Development	133,858	RCW 36.22.178	
Legal Financial Obligations	57,161	RCW 9.94a.760	
Building Maintenance		RESOLUTION 04-84	1,678,724
Domestic Court Advocate	2,296	RCW 26.12.220	
Trial Court Improvement	21,162	RCW 3.58.060	
NCW Fair Driving Range		RESOLUTION 05-65	1,786
Low Income housing	246,817	RCW 36.22.179	
Historical Preservation	97,509	RCW 36.22.170	
Local Domestic Violence Prevent.	4,429	RCW 10.99.080	

Host Fee	1,298,934	Host Agreement 07282004 , as amended	
Waste Management Scholarship	21,592	Host Agreement 07282004 , as amended	
NCW Fair Race Sponsorship		RESOLUTION CE 09-70	3,000
Douglas County Jail		RESOLUTION CE 10-31	2,366,352
Pest Control	20,963	RCW 15.09.050, 15.09.131 and 15.09.135	
Local Trial Court	46,435	SB5941, RCW 3.62.030 and 3.62.060	
E-REET Annual Reval	75,462	RCW 65.24	
Dispute Resolution	1,140	RCW 7.75.035	
Community Involvement	35,049	Host Agreement 07282004 , as amended	
<i>Capital Projects:</i>			
Public Facilities in Rural Counties	2,479,253	RCW 82.14.370(3) and RCW 82.14.370(5)	
Local Capital Projects	3,272,075	RCW 82.46.030	
Capital Projects within the Roads Fund			1,117,535
Law and Justice Building		RESOLUTION CE 18-51	1,271,358
Capital Projects within the General Fund			350,573
<i>Proprietary:</i>			
Land Use and Building Services		RESOLUTION PW 94-96	2,546,538
Storm Water Utility	3,920,325	RCW 36.89.080(4)	
Equipment Rental And Revolving	2,222,767	RCW 36.33A	
Unemployment Comp		RESOLUTION CE 77-	652,030
Management Information Services		RESOLUTION CE 96-015	450,069

Note 2. Budget Compliance

1. Scope of Budget

The County adopts annual appropriated budgets for the general, special revenue, debt service, capital projects, and proprietary funds. Annual appropriated budgets are adopted at the level of the fund, except in the General Fund, where expenditures may not exceed appropriations at the department level and the budgets constitute the authority for expenditures at that level. Appropriations for these funds lapse at year-end.

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.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

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

	Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
001	General Fund			
2	WSU	150,637	143,083	7,554
3	ASSESSOR	838,318	754,359	83,959
5	ALCOHOL C	4,300	3,125	1,175
6	CLERK	414,347	394,019	20,328
7	CIVIL SERV	14,794	10,952	3,842
8	COMM	434,501	410,861	23,640
9	FACILITIES	637,682	470,782	166,900
10	DISAB BRD	2,000		2,000
11	BOUNDARY R	9,720	4,190	5,530
13	ELECTIONS	411,593	388,430	23,163
16	BOE	7,557	3,179	4,378
18	INTRPSVCS	137,121	89,725	47,396
19	DIST CRT	986,420	884,218	102,202
20	JUVENILE	673,653	541,615	132,038
21	NONDEPT	7,264,739	6,286,959	977,780
25	AG SUPPORT	113,525	77,138	36,387
26	PROSECUTOR	1,177,134	1,069,136	107,998
28	SHERIFF	5,496,217	4,914,547	581,670
29	SUPER CRT	379,732	368,728	11,004
30	TREASURER	455,990	432,173	23,817
31	HEALTH SER	168,400	167,374	1,026
36	AUDITOR	693,948	637,081	56,867
37	ANIMAL CTL	113,000	88,391	24,609
38	REG JUVE J	390,000	294,375	95,625
39	REG JAIL	1,300,000	1,244,161	55,839
40	RIVERCOM	1,922,157	1,857,615	64,542
41	ADMIN SERV	586,975	566,201	20,774
124	SOLID WST	12,000	11,813	187
155	LOCAL GOV	1,562,123	35	1,562,088
180	TECH REVOLVING	100,000	63,460	36,540
	Total General Fund	26,458,583	22,177,724	4,280,859
102	CV COMP	86,527	82,272	4,255
104	LAW LIBR	21,139	16,000	5,139
105	FAIR	558,459	256,486	301,973
106	LIVESTOCK	285,000	166,176	118,824
109	TREAS M&O	30,089	27,677	2,412
112	AUD M & O	163,691	161,501	2,190
114	WSU PUB	45,569	37,970	7,599
118	P&T	54,612	25,400	29,212
119	CR	17,728,025	13,336,109	4,391,916
120	VET'S REL	101,331	100,092	1,239
121	ELEC RES	497,570	322,764	174,806

122	CAPP	450,000	450,000	0
126	L & J	706,070	522,491	183,579
127	CUMUL RES	31,417	2,698	28,719
128	DRUG	37,649	4,237	33,412
130	DD	1,571,356	1,126,947	444,409
133	BOAT SAFE	34,728	11,089	23,639
144	CW S.W.	481,819	391,245	90,574
146	PROBATION	129,865	120,374	9,491
147	RISK POOL	376,715	361,370	15,345
152	RET CONT	93,366		93,366
157	CEERP	451,545	347,600	103,945
158	CO COM DEV	95,111	65,655	29,456
161	LEGAL OBL	6,002	600	5,402
163	BUILD MAIN	500,000	24,913	475,087
165	COURT IMP	25,261	3,806	21,455
167	FAIR DRIV	500		500
168	HOMELESS	360,000	357,605	2,395
169	HIST PRES	40,000	10,027	29,973
171	HOSTFEES	262,900	247,742	15,158
173	WM SCHOLAR	39	39	0
174	FAIRRACESP	26,000		26,000
176	DO CO JAIL	6,043	6,043	0
177	PEST CONTR	61,000	60,960	40
182	DISPUTERES	2,000	330	1,670
204	LGO BOND	616,888	533,969	82,919
301	DISTRESS1	350,000	347,250	2,750
302	FAIR CAP	156,589	156,589	0
303	CE CAP	1,250,000	448,835	801,165
311	DISTRESS 2	500,000	193,255	306,745
320	MILLER STREET	350,573	0	350,573
321	LANDJ BLDG	2,500,000	362,498	2,137,501
403	LUB	1,966,855	1,582,703	384,152
404	SWU	1,409,684	399,539	1,010,145
501	ERR	3,222,057	1,886,928	1,335,129
502	UECOMP	150,000	12,381	137,619
503	MIS	1,126,578	997,529	129,049

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:

- a. 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 revenue estimates made by the County Treasurer.

- b. The Commission conducts public hearings on the proposed budget in December.
- c. The Commission makes its adjustments to the proposed budget and adopts by resolution a final balanced budget no later than December 31.

3. Amending the Budget

The County Auditor is authorized to transfer budget amounts within departments within any fund; however, 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, or capital expenditures must be approved by the County Commission.

When the County Commission determines that it is in the best interest of the County to increase or decrease the appropriation for a particular fund/department/object class it may do so by resolution approved by a simple majority after holding two public hearings.

The original budget is the first complete appropriated budget. The final budget is the original budget adjusted by all reserves, transfers, allocations, supplemental appropriations, and other legally authorized changes applicable for the fiscal year. There have been no material violations of finance-related legal or contractual provisions. There have been no expenditures exceeding legal appropriations in any of the funds of the county.

Note 3. Deposits and Investments

It is the County's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds. As required by state law, all deposits and investments of the County's funds are obligations of the U.S. Government or deposits with Washington State banks and savings and loan institutions. Investments are valued at cost.

Investments are reported at original cost. As of December 31, 2020, the county had the following investments:

Type of Investment	County's own investments	Investments held by County as an agent for other local governments, individuals or private organizations	Total
Bank Deposits	3,878,347	7,994,215	11,872,562
L.G.I.P.	20,130,005	97,641,041	117,771,046
US. Government Securities	12,227,131	13,555,357	25,782,488
Money Market and CD's	10,000,000		10,000,000

Total	\$46,235,484	\$119,190,613	\$165,426,097
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The County is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

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

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

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

The County has a compensating balance agreement with UMPQUA And Cashmere Valley Bank in lieu of payments for services rendered. The following is the average compensating balance maintained during the year:

Umpqua Bank	3,878,714
Cashmere Valley Bank	1,188,389

Note 4 – External Investment Pool

Effective on December 31, 2020, the County adopted fiduciary fund reporting requirements of the BARS Manual requiring that the external portion of investments pools be reported in an External Investment Pool Fund and individual investment accounts on behalf of special purpose districts be reported in an Investment Trust fund. As a result of the adoption of this standard, the County's Statement of Fiduciary Fund Resources and Uses Arising from Cash Transactions reflects a re-characterization of total ending investments of \$13,555,357 from Custodial funds to the Investment Trust fund and \$97,641,041 of Custodial funds to the External Investment Pool Fund.

Revised Code of Washington (RCW) 36.29.022, 36.29.010, 36.29.020, authorize the County Treasurer to invest its surplus cash and any funds of municipal corporations which are not required for immediate expenditure and are in the custody or control of the county treasurer. The External Investment Pool's investments are invested pursuant to the Revised Code of Washington. Any

credits or payments to pool participants are calculated and made in a manner as required by RCW 36.29.024.

The investments are managed by the Treasurer, which reports investment activity to the County Finance Committee on a Biannual basis. Additionally, the County treasurer investment activity is subject to an annual investment policy review, compliance oversight, quarterly financial review, and annual financial reporting. The County has not provided nor obtained any legally binding guarantees during the year ended December 31, 2020, to support the value of shares in the Pool.

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

The interest or other earnings of income from the funds of any municipal corporation of which the governing body has not taken any action pertaining to the investment of funds and that have been invested in accordance with state statutes, shall be deposited in the current expense fund of the county and may be used for general county purposes. The total amount of income from the External Investment Pool assigned to the County's general fund for the year was \$207,382. These investments made by the County Treasurer on behalf of the participants is involuntary participation in the County Treasurer's Investment Pool as they are required to be invested by statute.

Voluntary participants in the County Treasurer's Pool include Rivercom911, Chelan Douglas Transportation Council, Cemetery Districts, Eastmont Metropolitan Park District, Water Districts, Irrigation Districts, Fire Districts, Hospital Districts, Sewer Districts, and School Districts. The deposits held for both involuntary and voluntary entities are included in the External Investment Pool - Custodial Fund.

The Treasurer also maintains Individual Investment Accounts, as directed by external depositors, which are invested pursuant to the Revised Code of Washington. This investment activity occurs separately from the County's Pool and is reported in the Individual Investment Trust Fund in the amount of \$13,555,357. Income from the specific investments acquired for the individual municipalities, and changes in the value of those investments, affect only the municipality for which they are acquired, and are aggregated in the Individual Investment Fund.

Note 5. Property Taxes

The County Treasurer collects property taxes levied in the county for all taxing authorities. Collections are distributed after 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 tax revenues are recognized when cash is received. No allowance for uncollectible taxes is established because delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied. The County may levy up to \$1.80 per \$1,000 of assessed valuation for general governmental services, subject to the limitations in the Washington State Constitution and Washington State Law in RCW 84.55.010.

The county's regular levy for 2020 was \$1.0794145640 per \$1,000 on an assessed valuation of \$6,258,669,722 for a total regular levy of \$6,755,699.

The county's levy for road purposes for 2020 was \$1.4620355540 per \$1,000 on an assessed valuation of \$4,559,189,583 for a total county road levy of \$6,665,697.

Note 6. OPEB Plans

The County is a participating employer in the state's Public Employees Benefits Board (PEBB) program, a defined benefit plan administered by the Washington State Health Care Authority. The plan provides medical, dental, and life insurance benefits for public employees and retirees and their dependents on a pay-as-you-go basis. The plan provided OPEB benefits through both explicit and implicit subsidies. The explicit subsidy is a set dollar amount that lowers the monthly premium paid by members over the age of 65 enrolled in Medicare Parts A and B. PEBB determines the amount of the explicit subsidy annually. The implicit subsidy results from the inclusion of active and non-Medicare eligible retirees in the same pool when determining premiums. There is an implicit subsidy from active employees since the premiums paid by retirees are lower than they would have been if the retirees were insured separately. The County had 128 active plan members and 23 retired plan members as of December 31, 2020. As of December 31, 2020, the County total OPEB liability was \$6,810,315 as calculated using the alternative measurement method. The County contributed \$1,314,933.

The LEOFF 1 Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the County as required by RCW 41.26.030(22). The plan pays for 100% of the eligible retirees' healthcare costs on a pay-as-you-go basis. As of December 31, 2020, the plan had 4 members, all retirees. As of December 31, 2020 the county's total OPEB liability was \$2,454,467, as calculated using the alternative measurement method. For the year ended December 31, 2020 the county paid \$38,351 in benefits.

Note 7. Pension Plans

Substantially all county full-time and qualifying part-time employees participate in one of the following plans administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans: Public Employees Retirement System (PERS), Law Enforcement Officer and Fire Fighters System (LEOFF), Public Safety Employees Retirement System (PSERS). Actuarial information is

on a system-wide basis and is not considered pertinent to the counties financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems. Historical trend and other information regarding each plan are presented in the State Department of Retirement Systems 2020 annual financial report. A copy of this report may be obtained at:

Department of Retirement Systems
Communications Unit
PO Box 48380
Olympia, WA 98540-8380

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

The County also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at www.ofm.wa.gov.

At June 30, 2020, the county's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

Plan	Employer Contributions	Allocation Percentage	Liability/(Asset)
PERS 1	37,552.00	0.005181%	182,917.28
PERS 1 UAAL	456,484.00	0.062985%	2,223,711.00
PERS 2 and 3	736,038.00	0.079897%	1,021,837.00
Public Safety ERS 2	14,292.00	0.032357%	(4,452.00)
LEOFF 1	0.00	0.073910%	(139,580.00)
LEOFF 2	148,579.00	0.075953%	(1,549,330.00)
VFFRPF	90.00	0.050000%	(16,327.00)

Leoff Plan 1

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

Leoff Plan 2

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

Note 8. Deferred Compensation Plan

The County offers its employees three deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans are administrated by Hartford, Washington State Deferred Compensation Plan, and Nationwide Deferred Compensation. The plans, available to all employees, permit them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, an unforeseeable emergency or as required by law.

Compensation deferred under the plans and all income attributable to the plans is 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 the claims of general creditors in the future.

Note 9. Long-Term Debt

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the County and summarizes the county's debt transactions for year ended December 31, 2020.

The debt service requirements for general obligation bonds and PW Trust Fund loans are as follows:

Year Ending December 31	GO BONDS		PW Trust Fund		Total Debt
	Principal	Interest	Principal	Interest	
2021	775,000	400,228	85,674	2,176	1,263,077
2022	800,000	373,648	85,674	1,747	1,261,069
2023	835,000	345,728	85,674	1,319	1,267,721
2024	855,000	317,823	85,674	1,319	1,259,816
2025	895,000	287,273	69,440	891	1,252,603
2026-2030	3,100,000	953,963	23,026	635	4,077,624
2031-2035	1,380,000	496,910	0	0	1,876,910
2036-2040	1,080,000	261,950	0	0	1,341,950
2041-2042	505,000	34,425	0	0	539,425

Total	\$10,225,000	\$3,471,945	\$435,162	\$8,087	\$14,140,194
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Note 10. Risk Management

Douglas County is a participating member of the Washington Counties Risk Pool (WCRP). Chapter 48.62 RCW authorizes the governing body of one or more governmental entities to join together 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 in August of 1988 when 15 counties in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2020, 26 counties participate in the WCRP.

The Pool allows members to jointly establish a plan of self-insurance, and provides related services, such as risk management and claims administration. Members enjoy occurrence-based, jointly purchased and/or jointly self-insured liability coverage for bodily injury, personal injury, property damage, errors and omissions, and advertising injury caused by a covered occurrence during an eligible period and occurring anywhere in the world. Total coverage limits are \$20 million per occurrence and each member selects its occurrence deductible amount for the ensuing coverage year from these options: \$10,000, \$25,000, \$50,000, \$100,000, \$250,000 or \$500,000. For losses occurring in 2020, Douglas County selects a per-occurrence deductible of \$50,000.

Members make an annual contribution to fund the Pool. The Pool acquires excess and reinsurance for further protection from larger losses. For the first \$10,000,000 of coverage, the Pool acquires reinsurance. The reinsurance agreements are written with self-insured retentions (“SIRs”) equal to the amount of the layer of coverage below. For 2019-20, the Pool’s SIR was \$2,000,000. The reinsurance agreements respond up to the applicable policy limits and the agreements contain aggregate limits for the maximum annual reimbursements to the Pool of \$30 million (lowest reinsured layer), and \$50 million (second layer). The Pool purchases excess coverage for the additional \$10,000,000 with an aggregate limit of \$100,000,000. Since the Pool is a cooperative program, there is a joint liability among the participating members. Sixteen of the Pool’s 26 member counties group purchase an additional \$5,000,000 policy in excess of the pooled \$20,000,000.

New members may be asked to pay modest fees to cover the costs to analyze their loss data and risk profiles, and for their proportional shares of the entry year’s assessments. New members contract under the Interlocal Agreement to remain in the Pool for at least five years. Following its initial 60-month term, any member may terminate its membership at the conclusion of any Pool fiscal year, provided the county timely files the required advance written notice. Otherwise, the Interlocal Agreement and membership automatically renews for another year. Even after termination, former members remain responsible for reassessments by the Pool for the members’ proportional shares of any unresolved, unreported, and in-process claims for the periods that the former members were signatories to the Interlocal Agreement.

The Pool is fully funded by its member participants. Claims are filed directly with the Pool by members and adjusted by one of the six staff members responsible for evaluating each claim for coverage, establishing reserves, and investigating for any risk-shared liability. The Pool does not contract with any third party administrators for claims adjustment or loss prevention services.

During 2019-20, Douglas County was also one of twenty-six (26) counties which participated in the Washington Counties Property Program (WCPP). Property losses are covered under the WCPP to the participating counties' buildings and contents, vehicles, mobile/contractor equipment, EDP and communication equipment, etc. that have been scheduled. The WCPP includes 'All Other Perils ("AOP")' coverage limits of \$500 million per occurrence as well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being \$200 million. There are no AOP annual aggregate limits, but the flood and earthquake coverages include annual aggregate limits of \$200 million each. The Pool carries a \$100,000 per claim deductible, while each participating county is responsible for paying their selected deductible within the Pool's deductible, ranging between \$5,000 and \$50,000. Higher deductibles apply to losses resulting from catastrophe-type losses.

Douglas County also participates in the jointly purchased cyber risk and security coverage from a highly- rated commercial insurer. The Pool carries a \$100,000 per claim SIR, while participating member counties do not have deductibles.

The Pool is governed by a board of directors which is comprised of one designated representative from each participating member. The Board of Directors generally meets three-times each year with the Annual Meeting of the Pool being held in summer. The Board approves the extent of risk-sharing, approves the Pool's self-insuring coverage documents, approves the selection of reinsurance and excess agreements, and approves the Pool's annual operating budget.

An 11-member executive committee is elected by and from the WCRP Board for staggered, 3-year terms. Authority has been delegated to the Committee by the Board of Directors to, a) approve all disbursements and reviews the Pool's financial health, b) approve case settlements exceeding the applicable member's deductible by at least \$100,000, c) review all claims with incurred loss estimates exceeding \$100,000, and d) evaluate the Pool's operations, program deliverables, and the Executive Director's performance. Committee members are expected to participate in the Board's standing committees (finance, personnel, risk management, and underwriting) which develop or review/revise proposals for and/or recommendations to the association's policies and its coverages for the Board to consider and act upon. During 2019-20, the WCRP's assets increased to \$61 million while its liabilities decreased to \$36.3 million. The Pool's net position was \$24.7 million. The Pool more than satisfies the State Risk Manager's solvency requirements (WAC 200.100.03001). The Pool is a cooperative program with joint liability amongst its participating members.

Deficits of the Pool resulting from any fiscal year are financed by reassessments of the deficient year's membership in proportion with the initially levied and collected deposit assessments. The Pool's reassessments receivable balance as of December 31, 2020 was zero (\$0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

Note 11. Interfund Loans

The following table displays interfund loan activity during 2020:

Borrowing Fund	Lending Fund	Balance 1/1/2020	New Loans	Repayments	Balance 12/31/2020
NCW Fair Capital Project	Current Expense Capital Projects	\$0	\$61,875	\$61,875	\$0
TOTAL		\$0	\$61,875	\$61,875	\$0

Note 12. Joint Ventures

Douglas County participates in the following joint ventures:

The County and eight other counties; Stevens, Pend Oreille, Spokane, Adams, Asotin, Lincoln, Whitman, and Ferry, entered into an Interlocal Juvenile Detention Facility Agreement (Martin Hall) for the purchase and improvements to Martin Hall on the Eastern State Hospital campus, for use as a juvenile rehabilitation center. The County is responsible for paying its contracted bed rentals and its share of the bond floated for the purchase and improvements to the building. Lincoln County accounts for Martin Hall as an agency fund. Copies of Martin Hall's financial statements can be obtained from Lincoln County Auditor, 450 Logan Street, Davenport, Washington, 99122.

In 2002, Douglas County, Chelan County, the City of Wenatchee, and the City of East Wenatchee, entered into an Interlocal Cooperative Agreement under the authority of RCW Chapter 39.34 in order to provide for the joint exercise of their powers, privileges and authorities to operate a consolidated 911 emergency dispatch facility they named Rivercom. Rivercom began operations in July 2004, and serves as the Public Safety Answering Point for all of the law enforcement agencies in Chelan and Douglas counties, as well as for the vast majority of Fire and Emergency Medical Service agencies in the bicounty region. Douglas County is charged a user fee based on usage of Rivercom services as evidenced by either the number of radio logs and/or dispatched events. In 2020 Douglas County will account for Rivercom as an Agency fund and financial reports can be obtained from the Douglas County Auditor, PO Box 456, Waterville, Washington, 98858.

Note 13. Covid-19 Pandemic

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

Initially the County was expected to lose a large portion of retail sales tax for the months of March, April, and May and a significant decline for the rest of 2020. Fortunately, the loss in sales tax in 2020 amounted to a 5% reduction. The Board of Commissioner have instituted a hiring freeze, a

cease of all capital purchases and preapproval of all operation expenses that exceed a certain dollar limit. As of the end of 2020 these directives were still in effect.

In 2021 Sales Tax performed even better than expected and continued to grow. The Board of Commissioners still require preapproval on all hiring and large purchases.

The length of time these measures will continue to be in place, and the full extent of the financial impact on the County is unknown at this time.

Note 14. Construction Projects

The County has active construction projects as of December 31, 2020. The County is constructing a new Law and Justice Building, funded through floating a \$4,000,000 bond and existing General Fund Revenue.

At year end the County's commitments with contractors are as follows:

Project	Spent to Date	Remaining Commitment
Law and Justice Building	7,610,537	292,628
Guardrail Installation	170,710	241,960
Crane Orchard Road Paving	832,605	43,821
4th Street/Clovis Point Sidewalks	1,558,432	1,222,747
Badger Mountain Road realignment	183,338	184,545
Shoreline Mast Program Update	26,672	57,328

**Douglas County
Schedule of Liabilities
For the Year Ended December 31, 2020**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	Limited Gen. Obligation Bonds	12/1/2042	3,905,000	-	110,000	3,795,000
251.11	Limited Gen. Obligation Bonds	12/1/2022	575,000	-	185,000	390,000
251.11	Limited Gen. Obligation Bonds	12/1/2032	6,495,000	-	455,000	6,040,000
263.81	Public Works Trust fund Loan	7/1/2024	81,172	-	16,234	64,938
263.81	Public Works Trust fund Loan	7/1/2025	347,558	-	57,927	289,631
263.81	Public Works Trust fund Loan	7/1/2027	92,107	-	11,513	80,594
Total General Obligation Debt/Liabilities:			11,495,837	-	835,674	10,660,163
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	COMPENSATED ABSENCES		1,545,656	1,848,107	1,425,401	1,968,362
264.30	Pension Liability		3,485,387	-	56,922	3,428,465
264.40	OPEB		7,911,756	1,353,026	-	9,264,782
Total Revenue and Other (non G.O.) Debt/Liabilities:			12,942,799	3,201,133	1,482,323	14,661,609
Total Liabilities:			24,438,636	3,201,133	2,317,997	25,321,772

Douglas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Wash State Dept of Commerce)	Crime Victim Assistance	16.575	NA	68,833	-	68,833	-	1,2,3
OFFICE ON VIOLENCE AGAINST WOMEN (OVW), JUSTICE, DEPARTMENT OF (via Wash State Dept of Commerce)	Violence Against Women Formula Grants	16.588	F19-31103- 029,028	22,396	-	22,396	-	1,2,3
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607	na	-	2,348	2,348	-	1,2,3
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WADOT)	Highway Planning and Construction	20.205	HSIP-000S (537)	187,912	-	187,912	-	1,2,3
Total Highway Planning and Construction Cluster:				187,912	-	187,912	-	
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WSDOT)	State and Community Highway Safety	20.600	NA	1,614	-	1,614	-	1,2,3
Total Highway Safety Cluster:				1,614	-	1,614	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Wash State Dept of Commerce)	COVID 19 - Coronavirus Relief Fund	21.019	20-6541C-009	2,962,650	-	2,962,650	1,423,727	1,2,3, 4

The accompanying notes are an integral part of this schedule.

Douglas County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Wash AOC)	COVID 19 - Coronavirus Relief Fund	21.019	144	241	-	241	-	1,2,3
		Total CFDA 21.019:			2,962,891	-	2,962,891	1,423,727
		90.404	EAC1651DB20 2DR	96,807	-	96,807	-	1,2,3
ELECTION ASSISTANCE COMMISSION, ELECTION ASSISTANCE COMMISSION (via Wash State Secretary of State)	2018 HAVA Election Security Grants	90.404	EAC1651DB20 2XX	86,593	-	86,593	-	1,2,3
		Total CFDA 90.404:			183,400	-	183,400	-
		93.586	NA	637	-	637	-	1,2,3
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Wash State AOC)	State Court Improvement Program	97.039	D16-021	5,933	-	5,933	-	1,2,3
		Total CFDA 97.039:			5,933	-	5,933	-
		97.042	E20- 144,18SHSP	23,976	-	23,976	-	1,2,3
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Military Dept)	Emergency Management Performance Grants	97.042	E20- 144,18SHSP	23,976	-	23,976	-	1,2,3

The accompanying notes are an integral part of this schedule.

Douglas County

Total Federal Awards Expended:

DOUGLAS COUNTY

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2020

Note 1 – Basis of Accounting

This schedule is prepared on the same basis of accounting as the County's financial statements. The County uses the Cash Basis of accounting.

Note 2 – Program Costs

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

Note 3 – Indirect Cost Rate

The County has not elected to use the 10 percent de minimis indirect cost rate allowed under the Uniform guidance.

Note 4 – Federal Indirect Cost Rate

The amount expended includes \$38,252 claimed as an indirect cost recovery using an approved indirect cost rate of 18.5 percent. These costs were reimbursed by Department of Commerce prior to the updated FAQ that they cannot be claimed.



Douglas County Treasurer

Felisha Rosales

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Post Office Box 609, Waterville, WA 98858

Website: www.douglascountywa.net

CORRECTIVE ACTION PLAN FOR FINDINGS REPORTED UNDER UNIFORM GUIDANCE

Douglas County

January 1, 2020 through December 31, 2020

This schedule presents the corrective action planned by the County for findings reported in this report in accordance with Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Finding ref number: 2020-001	Finding caption: The County did not have effective internal controls in place for ensuring accurate and reliable financial reporting.
Name, address, and telephone of County contact person: Karen Goodwin 140 19th Street N.W. East Wenatchee, WA 98802	
Corrective action the auditee plans to take in response to the finding: <i>The Douglas County Treasurer's office has implemented changes on how data is input into the Summary of Bank Reconciliations (Schedule 06) for future years. To simplify and effectively report data within the Schedule 06 form, the County Treasurer's office will manage entries on a monthly basis as opposed to an annual basis as was done for 2020. The County has and will continue to put into place internal controls and provided resources to all employees responsible for the County's annual financial audit.</i>	
Anticipated date to complete the corrective action: Immediately.	

ABOUT THE STATE AUDITOR'S OFFICE

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We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

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