efile	e GR	RAPHIC	print - DO NOT PROCESS	As Filed Data -			D	.N: 93	3493258002099
( Form	00	20	Return of Or	ganization Ex	kempt Fro	m Incom	e Tax		OMB No 1545-0047
Form	33		Under section 501(c), 527, or	-	•			ons)	2018
20				cial security numbers of					
Departa Treasua		of the	► Go to <u>www.irs.g</u>	ov/Form990 for ins	tructions and the	e latest infor	mation.		Open to Public Inspection
		enue Service			and anding 12	21 2010			
		ipplicable	calendar year, or tax year begi C Name of organization		and ending 12-	31-2018	D Employe	Identi	fication number
🗆 Ad	dress	change	Okanogan County Electric Cooperat	live			91-0344	565	
□ Na □ Inr		-	Doing business as				-		
🗆 Fina	al retur	n/terminated					– E Telephone	numbe	
Amended return Number and street (or P O box if mail is not delivered to street address) Room/suite PO Box 69 (509) 996-22									
			City or town, state or province, cou	intry, and ZIP or foreign p	ostal code				·
			Winthrop, WA 98862				<b>G</b> Gross rec	eipts \$ 5	,662,769
			F Name and address of princip David Gottula	al officer			nis a group reti	ırn for	
			PO Box 69 Winthrop, WA 98862				ordınates? all subordınate	s	Yes 🗹 No
I Tax	(-exer	mpt status	□ 501(c)(3)	$(\text{uncert po})$ $\square$ 494	7(a)(1) or 527	- inclu	uded? No," attach a lis		
J W	ebsit	te:▶ wv	/w okanoganeletriccoop com				up exemption r		
			-						
<b>K</b> Forn	n of o	rganızatıor	Corporation 🗌 Trust 🗌 Ass	ociation 🔲 Other 🕨		L Year of for		<b>M</b> State WA	of legal domicile
Pa	ırt I	Sum	imary						
	1 6	Briefly de	scribe the organization's mission						
C e	-	lo build a	ind maintain an electric distributio	in system and to distri	bute electrical ene	ergy to its mer	nbers within its	servic	e territory
nan	-								
ven	-	<u> </u>					o		
Governance			us box <b>&gt;</b>	% of its net as	sets	7			
×ð			of independent voting members of		4	7			
tie	5	Total nu	mber of individuals employed in c		5	13			
Activities &	6	Total nu	mber of volunteers (estimate if ne		6				
Ac	7a	Total un	elated business revenue from Part VIII, column (C), line 12					7a	20,736
	b	Net unre	lated business taxable income fro	m Form 990-T, line 34		<u></u>	•	<b>7</b> b	-331
	_					P	rior Year	_	Current Year
đ			tions and grants (Part VIII, line 1h	·			E 0E1 20	<u></u>	
enneven		-	service revenue (Part VIII, line 2g ent income (Part VIII, column (A),			5,851,30	-	5,565,215 67,141	
ä			venue (Part VIII, column (A), lines	,		29,1	-	30,413	
			enue—add lines 8 through 11 (m				5,931,42	_	5,662,769
			nd sımılar amounts paıd (Part IX,						0
	14	Benefits	paid to or for members (Part IX, o	olumn (A), line 4) .			702,7	33	585,005
£	15	Salaries,	other compensation, employee b	enefits (Part IX, colum	n (A), lınes 5-10)		1,575,23	36	1,650,389
Expenses	16a	Professi	onal fundraising fees (Part IX, colu	ımn (A), lıne 11e) 🛛 .				_	0
ă			raising expenses (Part IX, column (D),						
			penses (Part IX, column (A), lines		3,564,2	-	3,321,167		
			penses Add lines 13–17 (must eq less expenses Subtract line 18 f				5,842,24	-	5,556,561
× %	19	Revenue	iss expenses subtract lille 101			Beginnın	89,18 g of Current Ye	_	106,208 End of Year
ance									
Bal			sets (Part X, line 16)	13,176,3	_	13,478,995			
Net Assets or Fund Balances			bilities (Part X, line 26)		4,425,828 4,104,2				
	22 rt II		ts or fund balances Subtract line ature Block	21 Hold line 20			8,750,54	<sup>+</sup> <sup>-</sup>	9,374,710
Under	pena	alties of p	perjury, I declare that I have exar						
knowl any k			ef, it is true, correct, and complete	e Declaration of prepa	rer (other than of	ficer) is based	on all informat	on of	which preparer has
, K		<u><u>-</u></u>							
<u> </u>		* * * * * Siana	* ure of officer				019-09-15 ate		
Sign Here						5			
			Gottula General Manager or print name and title						
			Print/Type preparer's name	Preparer's signature		Date		TIN	0
Paic							heck 🖵 if 🛛 P( elf-employed	121729	U

For Paperwork I	Reduction Act Notice, see the separate instructions.	Cat N	lo 11282Y	Form <b>990</b> (2018)
May the IRS discu	iss this return with the preparer shown above? (see instructions) $\ .$			🗹 Yes 🗌 No
	SPOKANE, WA 992086545			
Use Only	Fırm's address ► 7307 N DIVISION ST Ste 222		Phone no (509) 32	8-2400
Preparer	Firm's name DECORIA MAICHEL AND TEAGUE PS		Fırm's EIN 🕨 91-19	00424
Paid			self-employed	

orm	990 (2018)				Page <b>2</b>
Pa	rt III Statemen	it of Program Service Acc	omplishments		
	Check If Sch	nedule O contains a response or	note to any line in this Part III		🗆
1	Briefly describe the	e organization's mission			
To bu	uld and maintain an	electric distribution system and	to distribute electrical energy to its m	embers within its service terri	tory
2	Did the organizatio	n undertake any significant prod	ram services during the year which w	ere not listed on	
	=	or 990-EZ?			🗌 Yes 🗹 No
	-	hese new services on Schedule (			
3	Did the organizatio	n cease conducting, or make sig	nificant changes in how it conducts, a	ny program	
	services?				🗌 Yes 🗹 No
	If "Yes," describe t	hese changes on Schedule O			
4	Section 501(c)(3) a	ization's program service accom and 501(c)(4) organizations are anue, if any, for each program s	plishments for each of its three larges required to report the amount of grar ervice reported	t program services, as measu its and allocations to others, t	red by expenses he total
4a	(Code	) (Expenses \$	including grants of \$	) (Revenue \$	)
	See Additional Data				
4b	(Code	) (Expenses \$	including grants of \$	) (Revenue \$	)
4c	(Code	) (Expenses \$	including grants of \$	) (Revenue \$	)
4d	Other program ser	vices (Describe in Schedule O )			
	(Expenses \$	ıncludıng g	rants of \$ ) (	Revenue \$	)
4e	Total program se	rvice expenses >			

Form 990 (2018)

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1		No
2	Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	2		No
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	3		No
4	Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II	4		
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5		No
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part i	6		No
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> 🕉 .	7		No
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III 😒	8		No
9	Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services?If "Yes," complete Schedule D, Part IV 😏	9		No
10	Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V 😒	10		No
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable			
а	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI 🛸	11a	Yes	
b	Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII 😒	11b		No
С	Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII 😒	11c		No
d	Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX 😒	11d	Yes	
е	Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X 🛸 👘	11e	Yes	
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X $\mathfrak{D}$	11f	Yes	
12a	Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII 🛸	12a		No
b	Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	12b	Yes	
13	Is the organization a school described in section $170(b)(1)(A)(ii)$ ? If "Yes," complete Schedule E	13		No
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		No
Ь	Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b		No
15	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV	15		No
16	Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV .	16		No
17	Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I(see instructions)	17		No
18	Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II	18		No
19	Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III	19		No
20a	Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H	20a		No
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	201		
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II	20b 21		No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III	22		No
		F	orm <b>99</b>	<b>0</b> (2018)

Form 990 (2018)

Par	tiv Checklist of Required Schedules (continued)			
			Yes	No
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	Yes	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If</i> " <i>Yes," answer lines 24b through 24d and complete Schedule K If</i> " <i>No," go to line 25a</i>	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		No
С	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		No
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? $\ldots$ .	24d		No
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	25Ь		
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II	26		No
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		No
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions)			
а	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28a		No
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		No
С	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> <b>S</b>	28c		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule $M$	29		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I .	31		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	32		No
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I	33		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	34	Yes	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	Yes	
b	If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 $\Im$	35b	Yes	
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	36		
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		No
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	38	Yes	
Pa	tV Statements Regarding Other IRS Filings and Tax Compliance			
	Check if Schedule O contains a response or note to any line in this Part V	· .	Vac	
1a	Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable   1a   13		Yes	No
	Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable <b>1b</b> 0			
	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming			
	(gambling) winnings to prize winners?	1c	Yes	
		F	orm <b>99</b>	0 (2018)

2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return							
		2b	Yes					
	<ul> <li>b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?</li> <li>Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)</li> <li>2a Did the approximation have upmeted by a provide the upmeted by a provide the upmeted by a provide tax of tax of</li></ul>							
	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	Yes					
	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b	Yes					
	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country	4a		No				
D	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)							
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? $$ . $$ .	5a		No				
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		No				
с	If "Yes," to line 5a or 5b, did the organization file Form 8886-T?	5c						
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	<b>6</b> a		No				
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b						
7	Organizations that may receive deductible contributions under section 170(c).							
а	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a						
Ь	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b						
С	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c						
d	If "Yes," indicate the number of Forms 8282 filed during the year							
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e						
f	7f							
g	g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?							
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h						
8	8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?							
9a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		No				
Ь	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? $\ldots$ .	9b		No				
10	Section 501(c)(7) organizations. Enter							
а	Initiation fees and capital contributions included on Part VIII, line 12   10a							
Ь	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities 10b							
11	Section 501(c)(12) organizations. Enter							
а	Gross income from members or shareholders							
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them )							
	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		No				
Ь	If "Yes," enter the amount of tax-exempt interest received or accrued during the year <b>12b</b>							
13	Section 501(c)(29) qualified nonprofit health insurance issuers.							
а	Is the organization licensed to issue qualified health plans in more than one state? <b>Note.</b> See the instructions for additional information the organization must report on Schedule O	13a		No				
Ь	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans							
С	Enter the amount of reserves on hand							
14a	14a Did the organization receive any payments for indoor tanning services during the tax year?							
b	If "Yes," has it filed a Form 720 to report these payments $^{7}$ If "No," provide an explanation in Schedule O $\cdot$ .	14b						
	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see instructions and file Form 4720, Schedule N	15		No				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O	16		No				
			orm 99	0 (2018)				

Page **5** 

Form	990 (2018)			Page <b>6</b>
Par	<b>tVI Governance, Management, and Disclosure</b> For each "Yes" response to lines 2 through 7b below, and for a "No Ba, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions Check if Schedule O contains a response or note to any line in this Part VI.	o" resp	onse to	lines 🔽
Se	ction A. Governing Body and Management	· ·		
			Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year 1a 7			
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O			
b	Enter the number of voting members included in line 1a, above, who are independent <b>1b</b> 7			
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2	I	No
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Did the organization have members or stockholders?	6	Yes	
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a	Yes	
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b	Yes	
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following			
а	The governing body?	<b>8</b> a	Yes	
	Each committee with authority to act on behalf of the governing body?	<b>8</b> b	Yes	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		No
Se	ction B. Policies (This Section B requests information about policies not required by the Internal Revenu	_	e.)	
			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		No
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990			
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	Yes	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes	
С	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes	
13	Did the organization have a written whistleblower policy?	13	Yes	
14	Did the organization have a written document retention and destruction policy?	14	Yes	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
а	The organization's CEO, Executive Director, or top management official	15a	Yes	
b	Other officers or key employees of the organization	15b		No
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions)			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a	I	No
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		
Se	ction C. Disclosure			
17	List the States with which a copy of this Form 990 is required to be filed WA			
18	Section 6104 requires an organization to make its Form 1023 (or 1024-A if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection Indicate how you made these available Check all that apply Own website Another's website I Upon request Other (explain in Schedule O)			

19	Describe in Schedule O whether (and if so, h	now) the	organızatıon	made its governing	documents,	conflict of in	nterest
	policy, and financial statements available to	the publi	c during the	tax year			

20 State the name, address, and telephone number of the person who possesses the organization's books and records ▶David Gottula PO Box 69 Winthrop, WA 98862 (509) 996-2228

# Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII  $% \mathcal{A}$  .

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year

• List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

• List all of the organization's current key employees, if any See instructions for definition of "key employee "

• List the organization's five current highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

• List all of the organization's former officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

• List all of the organization's former directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and Title	(B) Average hours per week (list any hours		ne bo	ox, u n of tor/t	t ch unle ficei	ss per: r and a	son	(D) Reportable compensation from the organization	(E) Reportable compensation from related organizations	(F) Estimated amount of other compensation from the
	for related organizations below dotted line)	Individual trustee or director	Institutional Trustee	Officer	key employee	Highest compensated employee	Former	(W- 2/1099- MISC)	(W- 2/1099- MISC)	organization and related organizations
(1) Sara Carlberg Vice President	2 00	х		x				1,800	0	0
(2) Dale Sekıjıma Dırector	2 00	х						2,000	0	0
(3) John Kırner Dırector	2 00	x						1,400	0	0
(4) Chuck Armstrong Director	2 00	х						1,300	0	0
(5) Ray Peterson Director	2 00	х						1,100	0	0
(6) Curtis Edwards President	2 00	х		x				1,200	0	0
(7) Alan Watson Sec/Treas	2 00	x		x				1,800	0	0
(8) David Gottula CEO	40 00			x				177,424	0	39,090
(9) Lynn Northcott CFO	40 00			x				117,760	0	35,542
(10) Glenn Huber	43 00					×		121,685	0	40,303
(11) Stevie Wayne	43 00					×		117,826	0	39,605
(12) Chrıs Zahn	43 00 					×		111,865	0	38,429
(13) Dan Foussard	43 00					x		110,864	0	24,432
(14) Jesse Davis	43 00					x		103,588	0	30,693
										Form <b>990</b> (2018)

Pa	t VII Section A. Officers, Direct	tors, Trustees	, Key l	Empl	loye	es,	and I	ligh	nest Cor	npensate	d Employees (	cont	inued)	
	<b>(A)</b> Name and Title	(B) Average hours per week (list any hours for related		ne b	ox, u in off tor/ti	c che inles ficer ruste	s pers and a ee)	on	Repo compo fror organiz	<b>D)</b> ortable ensation m the ation (W- 9-MISC)	able Reportable ation compensation he from related on (W- organizations (1		<b>(F)</b> Estima amount o compens from t organizati	ted fother ation the
		organizations below dotted line)	Individual trustee or director	Institutional Trustee	Officer	Key employee	Highest compensated employee	Former	_,			,	relati	∋d
												_		
												_		
с 1	Sub-Total . Total from continuation sheets to Pa Total (add lines 1b and 1c) .			•						371,612				248,094
2	Total number of individuals (including of reportable compensation from the	but not limited	to thos		ed al	bove	e) who	rece			00,000			
													Yes	No
3	Did the organization list any <b>former</b> of line 1a? <i>If "Yes," complete Schedule 3</i>			ee, k	ey er •	nplo	oyee, c	or hig •	ghest cor	npensated	employee on	3		No
4	For any individual listed on line 1a, is organization and related organization										n the			
_	ındıvıdual		• •	•	•	·	•••	•	•••	•••		4	Yes	
5	Did any person listed on line 1a receiv services rendered to the organization					-			-	tion or indi		5		No
	ction B. Independent Contract													
1	Complete this table for your five high from the organization Report comper											npens	sation	
	Name a	(A) and business addre	55							Desc	(B) ription of services		(C Compen	

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ► 0

Form 990 (20	018)
Part VIII	Statement of Revenue

raye <b>s</b>
---------------

	Check if Schedul	le O contains a	response	or note to ar	ny line in t	this Part VII				🗆
						<b>(A)</b> revenue	Rela ex fui	(B) ated or cempt nction	<b>(C)</b> Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
	1a Federated campaig	ns	1a				re	venue		512 - 514
ons, Gifts, Grants Similar Amounts	<b>b</b> Membership dues	L	1b		-					
Gifts, Grants ilar Amounts	e Eundraising events	L			-					
D B ₩	c Fundraising events	L	1c		-					
ar .	<b>d</b> Related organizatio	L	1d		-					
	e Government grants (co	ontributions)	1e		-					
tions er Sii		, gifts, grants, ot included	1f		_					
Contributions, and Other Sim		ons included								
Cont	<b>h Total.</b> Add lines 1a	-1f	• •			0				
Program Service Revenue	2a Electricity Sales			Busines	ss Code	5,	565,215	5,565	,215	
e Ve										
τ C	0		_							
MC	с —		_							
3	d									
ranı	e									
rogi	<b>f</b> All other program se	rvice revenue		5	5,565,215	•	I			•
	<b>9 Total.</b> Add lines 2a-2	2f	. ►		,,505,215					
	3 Investment income (in	ncluding divide	ends, inter	est, and othe		67,14	1			67,141
	sımılar amounts). <b>4</b> Income from ınvestme			proceeds	▶   ▶		0			
	<b>5</b> Royalties				•		0			
		(1) Real		(II) Personal						
	<b>6a</b> Gross rents	(1) 1(001			-					
		:	27,677							
	<b>b</b> Less rental expenses									
	c Rental income or (loss)		27,677		-					
	<b>d</b> Net rental income o	r (loss)		•••		27,67	77	9,677	18,000	
		(ı) Securit	es	(II) Other						
	7a Gross amount from sales of assets other than inventory									
	<b>b</b> Less cost or other basis and									
	sales expenses C Gain or (loss)				_					
	<b>d</b> Net gain or (loss)			•			0			
	8a Gross income from fi		nts	-						
Other Revenue	(not including \$ contributions reporte See Part IV, line 18	ed on line 1c)	of a							
Rev	<b>b</b> Less direct expense	s	ь		$\neg$					
er	<b>c</b> Net income or (loss)	from fundrais	ing events	• • •			0			
Oth	<b>9a</b> Gross income from g See Part IV, line 19		es 🗌							
			a							
	<b>b</b> Less direct expense		Ь							
	c Net income or (loss)		activities	• • •			0			
	<b>10a</b> Gross sales of invent returns and allowanc		a							
	<b>b</b> Less cost of goods s	sold	b							
	c Net income or (loss)						0			
	Miscellaneous		B	usiness Code	_	- ب م	16		3 735	
	<b>11a</b> Admın processing fe	e				2,73			2,736	
	b									
	c				_					
	d All other revenue . e Total. Add lines 11a			. ►						
						2,73	86			
	12 Total revenue. See	INSTRUCTIONS	• • •	· · •		5,662,76	69	5,574,892	20,736	67,141

Form **990** (2018)

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

	Check if Schedule O contains a response or note to any	-		. ,	🗆
	not include amounts reported on lines 6b,	(A)	(B) Program service	(C) Management and	(D)
	8b, 9b, and 10b of Part VIII. Grants and other assistance to domestic organizations and	Total expenses 0	expenses	general expenses	Fundraisingexpenses
_	domestic governments See Part IV, line 21				
2	Grants and other assistance to domestic individuals See Part IV, line 22	0			
3	Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, line 15 and 16	0			
4	Benefits paid to or for members	585,005			
5	Compensation of current officers, directors, trustees, and key employees	380,416			
6	Compensation not included above, to disqualified persons (as defined under section $4958(f)(1)$ ) and persons described in section $4958(c)(3)(B)$	0			
7	Other salaries and wages	869,588			
8	Pension plan accruals and contributions (include section 401 (k) and 403(b) employer contributions)	283,843			
9	Other employee benefits	0			
10	Payroll taxes	116,542			
11	Fees for services (non-employees)				
ā	Management	0			
Ł	• Legal • • • • • • • • • •	5,574			
c	Accounting	8,250			
c	ILobbying	8,924			
e	Professional fundraising services See Part IV, line 17	0			
f	Investment management fees	0			
g	Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	0			
12	Advertising and promotion	4,823			
13	Office expenses	132,397			
14	Information technology	0			
15	Royalties	0			
16	Occupancy	0			
17	Travel	0			
18	Payments of travel or entertainment expenses for any federal, state, or local public officials .	0			
19	Conferences, conventions, and meetings	14,199			
20	Interest	201,713			
21	Payments to affiliates	0			
22	Depreciation, depletion, and amortization	374,077			
23	Insurance	6,070			
24	Other expenses Itemize expenses not covered above (List miscellaneous expenses in line 24e If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O )				
	a Cost of power	2,707,600			
	b Distribution - maintenance	560,040			
	c Admın and general	555,255			
	d Consumer accounts	287,983			
	e All other expenses	-1,545,738			
25	Total functional expenses. Add lines 1 through 24e	5,556,561	0	0	
26	Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation				
	Check here  If following SOP 98-2 (ASC 958-720)				Eorm <b>990</b> (2018

Form 990 (2018)

Form 990 (2018)

Part X Balance Sheet

		Check if Schedule O contains a response or not	e to ar	v line in this Part IX			
			2 10 11		<b>(A)</b> Beginning of year	<u> </u>	(B) End of year
	1	Cash-non-interest-bearing				1	0
	2	Savings and temporary cash investments		[	670,634	2	684,185
	3	Pledges and grants receivable, net				3	0
	4	Accounts receivable, net	•	[	811,723	4	611,527
	5 6	Loans and other receivables from current and for trustees, key employees, and highest compensa Part II of Schedule L Loans and other receivables from other disquali	ited en fied pe	nployees Complete		5	0
its	7	section 4958(f)(1)), persons described in sectio contributing employers and sponsoring organizat voluntary employees' beneficiary organizations Part II of Schedule L Notes and loans receivable, net	itions c (see in	f section 501(c)(9) structions) Complete	738.616	6	926,176
ssets	8	Inventories for sale or use			247.065	8	193.724
As	9	Prepaid expenses and deferred charges		·	247,000	9	0
	-	Land, buildings, and equipment cost or other		· · ·		9	
	Toa	basis Complete Part VI of Schedule D	10a	14,349,886			
	Ь	Less accumulated depreciation	10b	4,763,307	9,422,236	10c	9,586,579
	11	Investments—publicly traded securities	L			11	0
	12	Investments-other securities See Part IV, line	11 .			12	0
	13	Investments—program-related See Part IV, line	11.	. F		13	0
	14	Intangible assets				14	0
	15	Other assets See Part IV, line 11			1,286,099	15	1,476,804
	16	Total assets.Add lines 1 through 15 (must equ			13,176,373	16	13,478,995
	17	Accounts payable and accrued expenses			732,761	17	530,350
	18	Grants payable				18	
	19	Deferred revenue				19	
	20	Tax-exempt bond liabilities		F		20	
6	21	Escrow or custodial account liability Complete F		_		21	
Liabilities	22	Loans and other payables to current and former key employees, highest compensated employee	officer	s, directors, trustees,			
iał		persons Complete Part II of Schedule L .				22	
	23	Secured mortgages and notes payable to unrela	ted th	rd parties	3,499,464	23	3,367,225
	24	Unsecured notes and loans payable to unrelated	l thırd	parties		24	
	25	Other Iiabilities (including federal income tax, pa and other liabilities not included on lines 17 - 24 Complete Part X of Schedule D	ŀ)	to related third parties,	193,603	25	206,710
	26	Total liabilities.Add lines 17 through 25			4,425,828	26	4,104,285
Fund Balances	27	Organizations that follow SFAS 117 (ASC 9) complete lines 27 through 29, and lines 33 Unrestricted net assets				27	
Ba	28	Temporarily restricted net assets		[		28	
р	29	Permanently restricted net assets		Γ		29	
Fur		Organizations that do not follow SFAS 117					
or	30	check here ► ☑ and complete lines 30 th Capital stock or trust principal, or current funds	rough	34.	15,910	30	16,205
Assets	31	Paid-in or capital surplus, or land, building or eq	uipme	nt fund		31	
	32	Retained earnings, endowment, accumulated inc	come,	or other funds	8,734,635	32	9,358,505
Net	33	Total net assets or fund balances	•••	[	8,750,545	33	9,374,710
Z	34	Total liabilities and net assets/fund balances .		[	13,176,373	34	13,478,995
							Form <b>990</b> (2018)

Form 990 (2018)	Form	990	(2018)	
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1 01111	556 (2010)				raye <b>1</b> 2
Pa	tXI Reconcilliation of Net Assets				
	Check if Schedule O contains a response or note to any line in this Part XI				$\checkmark$
1	Total revenue (must equal Part VIII, column (A), line 12)	1		5	,662,769
2	Total expenses (must equal Part IX, column (A), line 25)	2			,556,561
3	Revenue less expenses Subtract line 2 from line 1	3		_	106,208
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4		8	,750,545
5	Net unrealized gains (losses) on investments	5			<u> </u>
6	Donated services and use of facilities	6			
7	Investment expenses	7			
8	Prior period adjustments	8			
9	Other changes in net assets or fund balances (explain in Schedule O)	9			517,957
10	Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10		9	,374,710
Pa	t XII Financial Statements and Reporting				
	Check if Schedule O contains a response or note to any line in this Part XII				
				Yes	No
1	Accounting method used to prepare the Form 990 🛛 🖸 Cash 🗹 Accrual 🗌 Other				
	If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O				
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		<b>2</b> a		No
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed c separate basis, consolidated basis, or both	on a			
	Separate basis Consolidated basis Both consolidated and separate basis				
b	Were the organization's financial statements audited by an independent accountant?		2b	Yes	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate l consolidated basis, or both	basıs,			
	Separate basis Consolidated basis Both consolidated and separate basis				
С	If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?		2c	Yes	
	If the organization changed either its oversight process or selection process during the tax year, explain in Scher	dule O			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Sin Audit Act and OMB Circular A-133?	ngle	3a		No
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the requir audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	red	Зb		

Form **990** (2018)

Page **12** 

# **Additional Data**

Software ID: 18007218 Software Version: 2018v3.1 EIN: 91-0344665 Name: Okanogan County Electric Cooperative

Form 990 (2018)

### Form 990, Part III, Line 4a:

The cooperative purchased and provided electric energy to its members

		rint - DO NOT PROCESS As Fi	ied Data -				D		<b>3258002099</b>
	HEDULE D m 990)	Supplemer	ntal Financia	al S	tatements			-	
Depa	rtment of the Treasury nal Revenue Service			11d, 990.	11e, 11f, 12a, or	12b.		Оре	018 n to Public spection
							olover id	entification	
	anogan County Electr					· · ·	344665		
Pa	art I Organi	zations Maintaining Donor Advi	ised Funds or Ot	her s	Similar Funds o				
	Comple	te if the organization answered "Ye	es" on Form 990, I	Part I	V, line 6.				
			(a) Donor	r advis	ed funds		(b)Fund	is and other	accounts
1	Total number at								
2		of contributions to (during year)							
3		of grants from (during year)							
4	Aggregate value	·							
5	organization's p	ation inform all donors and donor adviso roperty, subject to the organization's ex-	clusive legal control	<b> </b> ?					Yes 🗌 No
6		ation inform all grantees, donors, and do oses and not for the benefit of the donor						rmissible	Yes 🗌 No
Pa		vation Easements. Complete if th				n 990	, Part I\	/, line 7.	
1		onservation easements held by the orga	•	hat ap					
	Preservation	on of land for public use (e g , recreation	n or education)		Preservation of ar	ı hıstor	ically imp	oortant land	area
	Protection	of natural habitat			Preservation of a	certifie	d historic	structure	
	Preservation	on of open space							
2		2a through 2d if the organization held a e last day of the tax year	qualified conservati	on cor	ntribution in the fo	rm of a		ation at the End o	of the Year
а	Total number of	conservation easements				2a			
b	Total acreage re	stricted by conservation easements				2b			
С	Number of conse	ervation easements on a certified histori	ic structure included	lın (a)	1	2c			
d		ervation easements included in (c) acqu n the National Register	ıred after 7/25/06, a	and no	ot on a historic	2d			
3	Number of cons tax year ►	ervation easements modified, transferre	ed, released, extingu	ushed	, or terminated by	the or	ganızatıoı	n durıng the	
4	Number of state	es where property subject to conservation	on easement is locat	ed ►_			_		
5		zation have a written policy regarding t at of the conservation easements it hold		ng, ins	spection, handling	of viola	ations,	🗌 Yes	
6	Staff and volunt	eer hours devoted to monitoring, inspec	cting, handling of vio	olation	is, and enforcing c	onserv	ation eas	ements durn	ng the year
7	Amount of expe	nses incurred in monitoring, inspecting,	handling of violatio	ns, an	d enforcing conser	vation	easemen	nts during th	e year
8	Does each conse and section 170	ervation easement reported on line 2(d) i(h)(4)(B)(II)?	) above satisfy the re	equire	ments of section 1	70(h)(	4)(B)(I)	🗌 Yes	
9	balance sheet, a	scribe how the organization reports cons and include, if applicable, the text of the n's accounting for conservation easemen	footnote to the org						
Pai		zations Maintaining Collections				ier Si	milar A	ssets.	
1a	If the organizati art, historical tre	te if the organization answered "Ye ion elected, as permitted under SFAS 11 easures, or other similar assets held for XIII, the text of the footnote to its finar	L6 (ASC 958), not to public exhibition, ea	o repoi ducati	rt in its revenue sta on, or research in t				
b	If the organizati historical treasu	ion elected, as permitted under SFAS 11 ires, or other similar assets held for pub its relating to these items	L6 (ASC 958), to rep	ort in	its revenue staten				
	-	led on Form 990, Part VIII, line 1					▶ \$		
		in Form 990, Part X					• • • • •		
2	If the organizati	In Form 990, Part X ion received or held works of art, histori hts required to be reported under SFAS				incial g	■ <sup>⇒</sup> aın, prov	ide the	
а	-	ed on Form 990, Part VIII, line 1	(, is a 556) relat				▶ \$		
b		In Form 990, Part X					•• ►s		
	Assets included	in Form 550, Falt A					<b>₽</b> ₽		

e Other

Sche	edule D (Form 990) 2018											Page <b>2</b>
Par	t IIII Organizations	Maintaining Co	llections of Art, F	listori	cal Tı	easu	res, or	Other	Similar A	ssets (cor	itinued)	
3	Using the organization's a items (check all that appl		n, and other records,	check	any of	the foll	owing t	hat are a	a significant	use of its co	ollection	
а	Public exhibition			d		Loan d	or excha	inge pro	grams			
b	Scholarly research			e		Other						
С	Preservation for fut	ure generations										
4	Provide a description of t Part XIII	ne organization's co	llections and explain	how the	ey furth	er the	organız	atıon's e	xempt purp	ose in		
5	During the year, did the o assets to be sold to raise								nılar	🗌 Yes	<b>л</b>	lo
Pa		istodial Arrange organization ansi	ements. wered "Yes" on For	m 990	, Part	IV, lın	ie 9, or	report	ed an amo	unt on For	m 990,	Part
1a	Is the organization an ag included on Form 990, Pa		an or other intermed	iary for	contril	outions	or othe	r assets	not	🗌 Yes		lo
b	If "Yes," explain the arrai	ngement in Part XII	I and complete the fo	llowing	table		[			Amount		_
с	Beginning balance	-	·	-			ľ	1c				_
d	Additions during the year						ľ	1d				_
е	Distributions during the y	ear						1e				_
f	Ending balance						[	1f				
2a	Did the organization inclu	de an amount on F	orm 990, Part X, line	21, for	escrow	or cus	todial a	ccount li	ability?	🗌 Yes		lo
b										_		
Pa	-	-	f the organization a									
			(a)Current year	<b>(b)</b> P	rior yea	· (	<b>c)</b> Two ye	ars back	(d)Three ye	ears back (e	<b>)</b> Four yea	rs back
1a	Beginning of year balance											
b	Contributions											
С	Net investment earnings, g	ains, and losses										
d	Grants or scholarships .	· ·										
e	Other expenditures for face and programs	lities										
f	Administrative expenses											
g	End of year balance											
2	Provide the estimated per	centage of the curr	ent year end balance	(line 1	g, colui	nn (a))	) held a	5				
а	Board designated or quas	ı-endowment 🕨										
b	Permanent endowment 🕨											
с	Temporarily restricted en	dowment 🕨										
	The percentages on lines	2a, 2b, and 2c show	ıld equal 100%									
3a	Are there endowment fur organization by	ds not in the posse	ssion of the organizat	ion that	t are h	eld and	admını	stered fo	or the		Yes	No
	(i) unrelated organization	ıs								3a(i		
	(ii) related organizations									3a(i	-	
b	· · · · · · · · · · · · · · · · · · ·		ns listed as required o	on Sche	dule R	· ·				. 3b		
4	Describe in Part XIII the	ntended uses of the	e organization's endov	vment f	funds							
Ра		s, and Equipme			Deut	T) ( )		C			10	
	Description of property	(a) Cost or ot (investm							depreciation		IU. Book valu	e
1-	Land					1 220						271 200
	Land					1,389 5,816			451,284			271,389
	Buildings				80	010,010			431,284			414,332
	Leasehold improvements				1 70	8,558			1,123,461			165,097
u	Equipment	1	I		1,20	2,230			1,120,701	1		100,007

8,735,561

9,586,579

3,188,562

٠

.

11,924,123

Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c)).

Schedule D	(Form 990) 2018					Page <b>3</b>
Part VII	Investments-Other Securities. Complete if the org	ganızatıor	n answ	vered "Yes" on F	orm 990, Pa	rt IV, line 11b.
	See Form 990, Part X, line 12. (a) Description of security or category (including name of security)	E	<b>(b)</b> Book Value		:) Method of v r end-of-year	
(2) Closely-	al derivatives					
(3)Other						
(A)						
(B)						_
(C)						
(D)						
(E)						
(F)						
(G)						
(H)						
Total. (Colum	n (b) must equal Form 990, Part X, col (B) line 12 )	•				
Part VIII	Investments—Program Related. Complete if the organization answered 'Yes' on Form	990. Part	t TV. Iu	ne 11c. See Forr	n 990. Part 3	X. line 13.
	(a) Description of investment	(b) Book		(0	) Method of v	aluation
(1)				Lost o	r end-of-year	market value
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
Total. (Colum	n (b) must equal Form 990, Part X, col (B) line 13 )	•				
Part IX	Other Assets. Complete if the organization answered 'Yes' (a) Description	on Form 9	990, Pa	rt IV, line 11d See	<u>e Form 990, Pa</u>	art X, line 15 (b) Book value
(1) Investm	ent in subsidiary					827,067
(2) Investm (3)	ents in associated organizations					649,737
(4)						
(5)						
(6)						
(7)						
(8)						
(9)						
<b>Total.</b> (Colu	ımn (b) must equal Form 990, Part X, col (B) lıne 15 )					1,476,804
Part X	<b>Other Liabilities.</b> Complete if the organization answe See Form 990, Part X, line 25.	ered 'Yes'	on Fo	rm 990, Part IV,	line 11e or	11f.
1.	(a) Description of liability		<b>(b)</b> B	ook value		
(1) Federal	income taxes					
Consumer d	eposits			206,710		
(2)						
(3)						
(4)						
(5)						
(6)						

(7)

(8)

(9)

206,710 Total. (Column (b) must equal Form 990, Part X, col (B) line 25 ) 2. Liability for uncertain tax positions In Part XIII, provide the text of the footnote to the organization's financial statements that reports the

organization's liability for uncertain tax positions under FIN 48 (ASC 740) Check here if the text of the footnote has been provided in Part XIII

Sche	dule D (Form 990) 2018		Page <b>4</b>
Ра	rt XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Re Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.	turn	
1	Total revenue, gains, and other support per audited financial statements	1	5,662,769
2	Amounts included on line 1 but not on Form 990. Part VIII, line 12	_	3,002,703
a	Net unrealized gains (losses) on investments		
b	Donated services and use of facilities		
c	Recoveries of prior year grants		
d	Other (Describe in Part XIII )		
e	Add lines <b>2a</b> through <b>2d</b>	2e	
3	Subtract line <b>2e</b> from line <b>1</b>	3	5,662,769
4	Amounts included on Form 990, Part VIII, line 12, but not on line <b>1</b>		
a	Investment expenses not included on Form 990, Part VIII, line 7b . 4a		
b	Other (Describe in Part XIII )		
c	Add lines <b>4a</b> and <b>4b</b>	4c	
5	Total revenue Add lines <b>3</b> and <b>4c.</b> (This must equal Form 990, Part I, line 12 )	5	5,662,769
	t XII Reconciliation of Expenses per Audited Financial Statements With Expenses per F	Return.	- / / ·
	Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.		
1	Total expenses and losses per audited financial statements	1	4,971,556
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
а	Donated services and use of facilities		
b	Prior year adjustments		
с	Other losses		
d	Other (Describe in Part XIII )		
е	Add lines <b>2a</b> through <b>2d</b>	2e	
3	Subtract line <b>2e</b> from line <b>1</b>	3	4,971,556
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
а	Investment expenses not included on Form 990, Part VIII, line 7b   4a		
b	Other (Describe in Part XIII )		
с	Add lines <b>4a</b> and <b>4b</b>	4c	585,005
5	Total expenses Add lines <b>3</b> and <b>4c.</b> (This must equal Form 990, Part I, line 18 )	5	5,556,561
Pa	rt XIII Supplemental Information		

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b Also complete this part to provide any additional information

Return Reference	Explanation
See Addıtıonal Data Table	

Page 4

ormation (continued)
Explanation

#### Schedule D (Form 990) 2018

# **Additional Data**

Software ID: 18007218 Software Version: 2018v3.1 EIN: 91-0344665 Name: Okanogan County Electric Cooperative

## Supplemental Information

	Return Reference	Explanation
Part X	FIN48 Footnote	The Cooperative has not identified any uncertain income tax positions that would jeopardiz e its tax-exempt status The Cooperative's income tax returns are subject to review and ex amination by federal authorities The tax returns that are open to examination by federal authorities include the years ended December 31, 2015 through 2017

Supplemental Information	
Return Reference	Explanation
Part XII, Line 4b Other revenue amounts included on 990 but not included in F/S	Patronage capital to be allocated \$585005

efile	e GRAPHIC pr	rint - DO NOT PROCESS	As Filed Dat	a -		DLN: 934	19325	58002	2099
	edule J	Co	ompensat	ion Information		10	1B No	1545-0	0047
Depart	n 990) ment of the Treasury	► Complete if the org	Compensa Janization answ Attach	Trustees, Key Employees, a ated Employees vered "Yes" on Form 990, F 1 to Form 990. instructions and the lates	Part IV	, line 23.	2018 Open to Public Inspection		
	l Revenue Service ne of the organiza	l ation				Employer identificat			
	nogan County Electr							bei	
Da	Ou onti	ana Dagauding Componen	tion			91-0344665			
Pa	rt I Questio	ons Regarding Compensa	tion					Yes	Na
1a	990, Part VII, Se	opiate box(es) if the organization ection A, line 1a Complete Part s or charter travel			ing the	se items		res	No
		companions		Payments for business use o					
		nification and gross-up payment	< □	Health or social club dues or					
		nary spending account		Personal services (e g , maid					
					,	, ,			
b	or provision of a	xes in line 1a are checked, did t all of the expenses described abo	ove? If "No," com	plete Part III to explain	517	nent or reimbursement	1b		
2		ation require substantiation prior es, officers, including the CEO/E				- 1a?	2	Yes	
3	Indicate which, organization's C	if any, of the following the filing EO/Executive Director Check al ed organization to establish com	organization use I that apply Do r	ed to establish the compensation of the compen	ion of tl ods	he			
	Compensa	ation committee		Written employment contrac	t				
	Independe	ent compensation consultant		Compensation survey or stu	dy				
	Form 990	of other organizations	$\checkmark$	Approval by the board or cor	mpensa	tion committee			
4	During the year, related organiza	, dıd any person lısted on Form atıon	990, Part VII, Se	ction A, line 1a, with respect t	to the f	iling organization or a			
а	Receive a severa	ance payment or change-of-con	trol payment?				4a		No
b	Participate in, or	r receive payment from, a suppl	emental nonqual	ified retirement plan?			4b		No
С	• •	r receive payment from, an equi	•	•	_		4c		No
	If "Yes" to any c	of lines 4a-c, list the persons and	d provide the app	blicable amounts for each item	n in Par	t 111			
5	For persons liste	), 501(c)(4), and 501(c)(29) ed on Form 990, Part VII, Sectio ontingent on the revenues of	n A, line 1a, did	•	e any				
а	The organization	n۶					5a		
b	Any related orga If "Yes," on line	anızatıon? 5a or 5b, descrıbe ın Part III					5b		
6		ed on Form 990, Part VII, Sectio ontingent on the net earnings of		the organization pay or accrue	e any				
а	The organization	n?					<b>6</b> a		
b	Any related orga If "Yes." on line	anızatıon? 6a or 6b, descrıbe ın Part III					6b		
7		ed on Form 990, Part VII, Sectio	n A, line 1a, did	the organization provide any i	nonfixe	d			
8	payments not de	escribed in lines 5 and 6? If "Yes nts reported on Form 990, Part	s," describe in Pa	rt III			7		
J		ntial contract exception describe				escribe			
		<b>_</b>					8		<u> </u>
9	If "Yes" on line 8 53 4958-6(c)?	8, dıd the organızatıon also follo	w the rebuttable	presumption procedure descr	ibed in	Regulations section	9		

Schedule J (Form 990) 2018

# Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

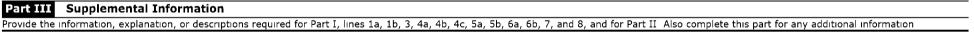
Note. The sum of columns (B)(1)-(111) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

Hotel ine sain of colum	110 ( 5							e intarriadai	
(A) Name and Title		(B) Breakdown	of W-2 and/or 1099-MIS	C compensation	(C) Retirement and	(D) Nontaxable	(E) Total of columns	(F) Compensation in	
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation	other deferred compensation	benefits	(B)(ı)-(D)	column (B) reported as deferred on prior Form 990	
1 Chris Zahn	(i)	90,875	20,990		13,631	24,798	150,294		
	(ii)								
2 David Gottula CEO	(i)	165,627	11,797		24,844	14,246	216,514		
	(ii)								
3 Glenn Huber	(i)	113,060	8,625		16,959	23,344	161,988		
	(ii)								
<b>4</b> Lynn Northcott CFO	(i)	109,135	8,625		16,370	19,172	153,302		
	(ii)								
5 Stevie Wayne	(i)	102,129	15,697		15,319	24,286	157,431		
	(ii)								
	-								
1									

Schedule J (Form 990) 2018









Schedule L (Form 990 or 990-EZ) Complete if the organization answered "Yes" on Form 990, Part IV, lines 25a, 25b, 26,	.545-0047		
27, 28a, 28b, or 28c, or Form 990-EZ, Part V, line 38a or 40b. Attach to Form 990 or Form 990-EZ. Go to <u>www.irs.gov/Form990</u> for the latest information.	18		
	o Public		
	ection		
Name of the organization     Employer identification nu       Okanogan County Electric Cooperative     Image: Cooperative description of the second description of the se	infication number		
91-0344665			
Part I Excess Benefit Transactions (section 501(c)(3), section 501(c)(4), and 501(c)(29) organizations only) Complete if the organization answered "Yes" on Form 990, Part IV, line 25a or 25b, or Form 990-EZ, Part V, line 40b			
1 (a) Name of disqualified person (b) Relationship between disqualified person and (c) Description of (d)	Corrected?		
organization transaction Ye	s No		

- 2 Enter the amount of tax incurred by organization managers or disqualified persons during the year under section
- 4958
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# Part II Loans to and/or From Interested Persons.

Complete if the organization answered "Yes" on Form 990-EZ, Part V, line 38a, or Form 990, Part IV, line 26, or if the organization reported an amount on Form 990, Part X, line 5, 6, or 22

\$ \$

(a) Name of Interested person	(b) Relationship with organization	(c) Purpose of loan		o or from the Ization?	<b>(e)</b> Orıgınal prıncıpal amount	<b>(f)</b> Balance due	(g) defa	In ult?	Approv	d or	( a <u>c</u>	i)Written greement?
			То	From			Yes	No	Yes	No	Yes	No
Total 🕨 🖡												

	stance Benefiting Inter organization answered "Ye	<b>ested Persons.</b> es" on Form 990, Part IV,	line 27.	
(a) Name of interested person	(b) Relationship between interested person and the organization	<b>(c)</b> Amount of assistance	(d) Type of assistance	(e) Purpose of assistance
For Paperwork Reduction Act Not	ice, see the Instructions for Fo	rm 990 or 990-EZ. Ca	t No 50056A Schedu	le L (Form 990 or 990-EZ) 2018

## **Part IV** Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	<b>(e)</b> Sh o organız reven	f ation's
				Yes	No
(1) PNGC	Board Member	2,726,452	Purchased electricit		No

Part V Supplemental Information

Provide additional information for responses to questions on Schedule L (see instructions)

**Return Reference** 

Explanation

#### Schedule L (Form 990 or 990-EZ) 2018

efile GRAPHIC print	- DO NOT PROCESS	As Filed Data -		DLN: 93493258002099
SCHEDULE O (Form 990 or 990- EZ) Department of the Treasury	Complete to pro Form 990 o	vide information fo r 990-EZ or to prov ▶ Attach to Forn	on to Form 990 or 990-EZ r responses to specific questions on ide any additional information. n 990 or 990-EZ. 90 for the latest information.	OMB No 1545-0047 <b>2018</b> Open to Public Inspection
Namel Betherorganization Okanogan County Electric Coc	r identification number			

# 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 6 Explanation of Classes of Members or Shareholder	Every patron who purchases electricity from the Cooperative is required to be a member of the Cooperative Each member has the right to vote on board members. In addition, each mem ber is allocated their share of net margins of the Cooperative on an annual basis. Patrona ge dividends are distributed to the members subject to available cash flow and based on ap proval by the board of directors

Return Reference	Explanation
Form 990, Part VI, Line 7a How Members or Shareholders Elect Governing Body	Each year, the governing body appoints a nominating committee The nominating committee me ets and nominates a slate of candidates to run for election to the governing body Nominat ions by petition are also accepted for candidates to run for election to the governing bod y The candidates are placed on a ballot and members of the organization vote at an annual meeting to elect members of the governing body. Voting is allowed in person at the meetin g, by mail in ballot, or by proxy

Return Reference	Explanation
	Any changes to the bylaws would require a majority vote of the members present at a member meeting, by mail in vote and by proxy, or a unanimous vote by the board of directors. If a unanimous vote by the board of directors amends the bylaws, then the members will be not ified of such changes.

## 990 Schedule O, Supplemental Information

Return Reference	Explanation
Form 990, Part VI, Line 11b Form 990 Review Process	The CPA firm prepares the Form by inputting information from the audited financial stateme nts The Board and Management then review the Form for accuracy and completeness of the nu mbers and information Upon approval, the Form is finalized and signed by Management

Return Reference	Explanation
Form 990, Part VI, Line 12c Explanation of Monitoring and Enforcement of Conflicts	Board Policy No 10-120, Conduct of Individual Members of the Board of Directors, and Sect ion 2 of the Employee Handbook, Standards of Conduct and Discipline, set forth guidance fo r personal and professional conduct. If a Board member is aware of a potential conflict, t hey are required to apprise the Board of the potential conflict. The Board then reviews th e potential conflict and a determination is made by the Board. The Board's decision regard ing the potential conflict then determines the course of action to be taken, which ranges from no action to resignation by the conflicted Board member.

Return Reference	Explanation
Form 990, Part VI, Line 15a Compensation Review & Approval Process - CEO, Top Management	The Board of Directors reviews the General Manager's current compensation and, to the exte nt possible, compares it to the compensation of General Managers of other comparably-sized electric cooperatives within the region. Additionally, the Board reviews the General Mana ger's compensation relative to the compensation of other executive-level positions within the geographical area as a measure of reasonableness. After consideration of these factors , along with the performance of the individual under review, the Board approves the Genera I Manager's compensation package

Return Reference	Explanation
Form 990, Part VI, Line 19 Other Organization Documents Publicly Available	The organization responds to member inquiries for information, but generally does not prov ide printed policies or financial information, in accordance with Board policy. Some docum ents are available on the organization's website. For those documents not on the organizat ion's website, the public can utilize the "Contact Us" option on the website or visit the office to request information.

Return Reference	Explanation
Other Changes In Net Assets Or Fund Balances - Other Decreases	990-T expenses = -\$21067

Return Reference	Explanation
Other Changes In Net Assets Or Fund Balances - Other Decreases	Capital credit retirement = -\$231843

Return Reference	Explanation
Other Changes In Net Assets Or Fund Balances - Other ncreases	Income from subsidiary = \$164325

Return Reference	Explanation
Other Changes In Net Assets Or Fund Balances - Other Increases	Increase in memberships = \$295

Return Reference	Explanation
Other Changes In Net Assets Or Fund Balances - Other Increases	Other changes, net = \$21242

Return Reference	Explanation
Other Changes In Net Assets Or Fund Balances - Other Increases	Patronage capital to be allocated = \$585005

Return Reference	Explanation
Form 990, Part IX, Line 4 - Explanation of Benefits Paid to Members	The Cooperative has interpreted the instructions for Part IX, Line 4 of the 2018 Form 990, regarding patronage dividends paid, to include the total amount of capital credits to be allocated for the tax year

efile GRAPHIC print - DO	O NOT PROCESS As File	d Data -										DLN: 93493	258002	.099		
SCHEDULE R (Form 990) Department of the Treasury Internal Revenue Service	► Complete i	if the organi	zation an	zations a swered "Yes ▶ Attach to Form990 for	" on Form Form 990.	n 990, Pari	t IV, line 33	8, 34, 35b,		37.		OMB No 1545-0047 2018 Open to Public Inspection				
Name of the organization Okanogan County Electric Cooperative									Emp	loyer identif	icatio	n number				
Part I Identification	of Disregarded Entities C	omplete if t	he organ	ization answ	ered "Yes	" on Form	990. Part	IV. line 3		344665						
(a) Name, address, and EIN (if applicable) of disregarded entity		(b) Primary act		ctivity Legal don		<b>c)</b> nicile (state n country)	(d) Total income		(e) End-of-year assets		(f Direct co ent	ntrolling				
Part II Identification related tax-exer	of Related Tax-Exempt Or npt organizations during the	<b>ganization</b> : tax year.	<b>s</b> Comple	te if the org	anızatıon	answered	"Yes" on F	orm 990,	Part I\	/, line 34 be	cause	it had one or	more			
(a) Name, address, and EIN of related organization		<b>(b)</b> Primary activity		Legal dom	(c) (d nicile (state Exempt Coo in country)			<b>(e)</b> Public charity status (if section 501(c)(3))		<b>(f)</b> Direct controlling entity		(g Section (13) col entr Yes	512(b) htrolled			
For Paperwork Reduction A	t Notice. see the Instructions	for Form 90	<u> </u>			at No 5013	35Y				Sch	edule R (Form	990) 20	18		

Part III Identification of Related Organizations Taxable as a Pa one or more related organizations treated as a partnership d			te if the org	anızatıon ansı	wered "Yes	" on Form	990, Part IV	/, lıne 34 be	ecause it	had
<b>(a)</b> Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income(related, unrelated, excluded from tax under sections 512-	(f) Share of total income			(1) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	managing partner?	<b>(k)</b> Percentage ownership

sections 512-514)

Part IV Identification of Related Organizations Taxable as a Corporation or Trust Complete of the organization answered "Yes" on Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign country)	<b>(d)</b> Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	<b>(f)</b> Share of total income	<b>(g)</b> Share of end-of- year assets	<b>(h)</b> Percentage ownership	( Section (13) co ent	1) 512(b) ntrolled ity? No
(1)Okanogan County Energy Inc PO Box 69 Winthrop, WA 98862 45-0494596	Sales of propane		Okanogan County Elec	C Corp	164,325	2,366,058	100 000 %	Yes	

Yes No

No

Yes

Schedule R (Form 990) 2018

(1)Okanogan County Energy Inc (2)Okanogan County Energy Inc

r Other transfer of cash or property to related organization(s)				1r	No				
s Other transfer of cash or property from related organization(s)									
2 If the answer to any of the above is "Yes," see the instructions for information on who must cor	nplete this line, including covered	relationships and tra	ansaction thresholds						
(a) Name of related organization	<b>(b)</b> Transaction type (a-s)	(c) Amount involved	(d) Method of determining	amount invol	ved				
)Okanogan County Energy Inc	d	1,320,047	Loan balances						
)Okanogan County Energy Inc	q	410	Cost reimbursem						
	ł	1	Schedule R	(Form 990	) 2018				

Schedule R (Form 990) 2018		Pa	ige <b>3</b>
Part V Transactions With Related Organizations Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.			
Note. Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule		Yes	No
1 During the tax year, did the orgranization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		1	
a Receipt of (i) interest, (ii)annuities, (iii) royalties, or(iv) rent from a controlled entity	1a		No
<b>b</b> Gift, grant, or capital contribution to related organization(s)	<b>1</b> b	)	No
c Gift, grant, or capital contribution from related organization(s)	1c		No
<b>d</b> Loans or loan guarantees to or for related organization(s)	1d	Yes	
e Loans or loan guarantees by related organization(s)	1e	-	No
f Dividends from related organization(s)	1f		No
g Sale of assets to related organization(s)	<b>1</b> g		No
h Purchase of assets from related organization(s)	1h		No
i Exchange of assets with related organization(s)	<b>1</b> i		No
j Lease of facilities, equipment, or other assets to related organization(s)	<b>1</b> j	1	No
k Lease of facilities, equipment, or other assets from related organization(s)	1k	-	No
Performance of services or membership or fundraising solicitations for related organization(s)	. 11	1	No
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	n	No
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	1	No
o Sharing of paid employees with related organization(s)	10		No
p Reimbursement paid to related organization(s) for expenses	<b>1</b> p	_	No
<b>q</b> Reimbursement paid by related organization(s) for expenses	<b>1</b> q	Yes	
	1		

# Part VI Unrelated Organizations Taxable as a Partnership Complete if the organization answered "Yes" on Form 990, Part IV, line 37.

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships

(a) Name, address, and EIN of entity	<b>(b)</b> Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512- 514)	01	(e) re all partners section 501(c)(3) rganizations?	(f) Share of total income	<b>(g)</b> Share of end-of-year assets	(h) Disproprtiona allocations?	te	(1) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General o managin partner?	or g	<b>(k)</b> Percentage ownership
			514)	Yes	No			Yes	No		Yes	No	
										Schedul	e R (Form	99	0) 2018







#### Provide additional information for responses to questions on Schedule R (see instructions)

Return Reference	Explanation

