paid or collected on account of any assessments made pursuant to RCW 88.32.010 through 88.32.220, shall be kept by the county treasurer in the county depository separate and apart from the other funds of the county, in a fund to be established by the board of county commissioners and to be known as "Local Improvement Fund, District No. . . . of County"; and said money shall at all times be subject to the order of the United States government engineer, having said river and harbor improvement in said county in charge, and the county treasurer shall pay said money out upon drafts, drawn upon said fund, for the cost of said improvement, by said United States government engineer. If such government engineer is unable or unauthorized to act in the premises, then the county treasurer shall pay out said money for the costs of said improvement, upon the order of the board of county commissioners. [1907 c 236 § 9; RRS § 9677.]