



Office of the Washington State Auditor
Pat McCarthy

Financial Statements and Federal Single Audit Report

Jefferson County

For the period January 1, 2022 through December 31, 2022

Published September 29, 2023

Report No. 1033408



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

September 29, 2023

Board of Commissioners
Jefferson County
Port Townsend, Washington

Report on Financial Statements and Federal Single Audit

Please find attached our report on Jefferson 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

Jefferson County January 1, 2022 through December 31, 2022

SECTION I – SUMMARY OF AUDITOR’S RESULTS

The results of our audit of Jefferson 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 reported no 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>ALN</u>	<u>Program or Cluster Title</u>
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds

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

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.



SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Jefferson County January 1, 2022 through December 31, 2022

This schedule presents the status of findings reported in prior audit periods.

Audit Period: January 1, 2021 through December 31, 2021	Report Ref. No.: 1032105	Finding Ref. No.: 2021-001
Finding Caption: The County's internal controls over preparing financial statements were inadequate for ensuring accurate and reliable reporting.		
Background: Our audit found the following deficiencies that, when taken together, represent a significant internal control deficiency. Specifically, the County did not have internal controls in place to: <ul style="list-style-type: none">• Perform and document a global reconciliation to ensure the financial statements agreed to the general ledger and bank statements, including clearly identifying accurate and supported reconciling items• Understand and correctly implement changes to BARS Manual requirements when accounting for financial activity and preparing the financial statements• Perform an effective secondary review to detect errors in the financial statements before submitting them for audit		
Status of Corrective Action: (check one) <input checked="checked" type="checkbox"/> Fully Corrected <input type="checkbox"/> Partially Corrected <input type="checkbox"/> Not Corrected <input type="checkbox"/> Finding is considered no longer valid		
Corrective Action Taken: <i>Steps were identified and executed to ensure balancing between bank statements and the general ledger were done in a timely manner to ensure the best possible outcome. Staff in the Treasurer's and Auditor's offices worked together to clearly identify reconciling items with supporting documents.</i> <ul style="list-style-type: none">• The BARS manual updates were systematically reviewed prior to submission with adequate time to implement changes. Available trainings were also attended.• Financial statements were reviewed by a team of County financial staff that spanned multiple funds.		

Audit Period: January 1, 2020 through December 31, 2020	Report Ref. No.: 1030211	Finding Ref. No.: 2020-001
Finding Caption: The County's internal controls over preparing financial statements were inadequate for ensuring accurate and reliable reporting.		
Background: The 2020 audit found the following deficiencies that, when taken together, represent a significant internal control deficiency. Specifically, the County did not: <ul style="list-style-type: none"> • Adequately reconcile its bank activity to the general ledger, which is used to prepare the financial statements and resolve any outstanding items or errors • Accurately implement new accounting changes in the BARS Manual related to fiduciary activities and cash and investment balance classifications • Perform an effective secondary review to detect errors in the financial statements submitted for audit 		
Status of Corrective Action: (check one) <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="text-align: center;"> <input checked="" type="checkbox"/> Fully Corrected </div> <div style="text-align: center;"> <input type="checkbox"/> Partially Corrected </div> <div style="text-align: center;"> <input type="checkbox"/> Not Corrected </div> <div style="text-align: center;"> <input type="checkbox"/> Finding is considered no longer valid </div> </div>		
Corrective Action Taken: <i>Same action as stated above for 2021.</i>		

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*

Jefferson County January 1, 2022 through December 31, 2022

Board of Commissioners
Jefferson County
Port Townsend, 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 Jefferson County, as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated September 26, 2023.

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.

REPORT ON 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) as a basis for designing 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 the 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 above 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.

REPORT ON 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 its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

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

September 26, 2023

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

Jefferson County January 1, 2022 through December 31, 2022

Board of Commissioners
Jefferson County
Port Townsend, Washington

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

Opinion on Each Major Federal Program

We have audited the compliance of Jefferson County, with the types of compliance requirements identified as subject to audit 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, 2022. The County's major federal programs are identified in the auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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)* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination on the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

Performing an audit in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed; and

- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

REPORT ON 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 audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed. Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance 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 over compliance that we consider to be material weaknesses, as defined above.

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

September 26, 2023

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Jefferson County January 1, 2022 through December 31, 2022

Board of Commissioners
Jefferson County
Port Townsend, Washington

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Unmodified and Adverse Opinions

We have audited the financial statements of Jefferson County, as of and for the year ended December 31, 2022, and the related notes to the financial statements, as listed in the financial section of our report.

Unmodified Opinion on the Regulatory Basis of Accounting (BARS Manual)

As described in Note 1, the County has prepared these financial statements to meet the financial reporting requirements of state law and 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 accompanying financial statements referred to above present fairly, in all material respects, the cash and investments of Jefferson County, and its changes in cash and investments, for the year ended December 31, 2022, on the basis of accounting described in Note 1.

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 Jefferson County, as of December 31, 2022, or the changes in financial position or cash flows thereof for the year then ended, because of the significance of the matter discussed below.

Basis for Unmodified and Adverse Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit unmodified and adverse opinions.

Matter Giving Rise to 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. As described in Note 1 of the financial statements, the financial statements are prepared by the County in accordance with state law using accounting practices prescribed by the BARS Manual, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management 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 BARS Manual 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and

Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Performing an audit in accordance with GAAS and *Government Auditing Standards* includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed;
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements;
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time; and
- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's financial statements. The accompanying 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 as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated September 26, 2023 on our consideration of the County's internal control over financial reporting and on the 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 the effectiveness of the County's 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.

A handwritten signature in black ink, reading "Pat McCarthy". The signature is fluid and cursive, with the first name "Pat" and last name "McCarthy" clearly distinguishable.

Pat McCarthy, State Auditor

Olympia, WA

September 26, 2023

FINANCIAL SECTION

Jefferson County January 1, 2022 through December 31, 2022

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2022
Fiduciary Fund Resources and Uses Arising from Cash Transactions – 2022
Notes to the Financial Statements – 2022

SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2022
Schedule of Expenditures of Federal Awards – 2022
Notes to the Schedule of Expenditures of Federal Awards – 2022

Jefferson County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		Total for All Funds (Memo Only)	001 GENERAL FUND	103 COVID 19 CARES ACT GRANT	104 HAVA 3 GRANT
Beginning Cash and Investments					
308	Beginning Cash and Investments	37,003,026	7,490,364	2	103,349
388 / 588	Net Adjustments	170,435	38,661	-	-
Revenues					
310	Taxes	26,878,921	16,568,810	-	-
320	Licenses and Permits	1,264,768	30,063	-	-
330	Intergovernmental Revenues	20,375,071	4,132,279	-	-
340	Charges for Goods and Services	15,095,969	1,576,700	-	-
350	Fines and Penalties	316,906	315,223	-	-
360	Miscellaneous Revenues	2,288,788	1,390,307	-	1,519
Total Revenues:		66,220,423	24,013,382	-	1,519
Expenditures					
510	General Government	17,915,654	11,403,809	-	14,197
520	Public Safety	9,316,749	9,197,932	-	-
530	Utilities	5,356,503	18,949	-	-
540	Transportation	9,235,682	-	-	-
550	Natural/Economic Environment	6,058,799	175,487	-	-
560	Social Services	6,817,115	111,906	-	-
570	Culture and Recreation	1,452,002	1,047,463	-	-
Total Expenditures:		56,152,504	21,955,546	-	14,197
Excess (Deficiency) Revenues over Expenditures:		10,067,919	2,057,836	-	(12,678)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	5,870,711	316,208	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	465,076	198,388	-	-
Total Other Increases in Fund Resources:		6,335,787	514,596	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	8,095,070	110,779	-	-
591-593, 599	Debt Service	612,619	31,279	-	-
597	Transfers-Out	5,862,602	2,467,238	-	-
585	Special or Extraordinary Items	68,634	65,176	2	-
581, 582, 589	Other Uses	119,360	140	-	-
Total Other Decreases in Fund Resources:		14,758,285	2,674,612	2	-
Increase (Decrease) in Cash and Investments:		1,645,421	(102,180)	(2)	(12,678)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	9,625,217	182,351	-	90,671
50841	Committed	1,186,607	98,209	-	-
50851	Assigned	21,159,128	298,336	-	-
50891	Unassigned	6,847,949	6,847,949	-	-
Total Ending Cash and Investments		38,818,901	7,426,845	-	90,671

The accompanying notes are an integral part of this statement.

Jefferson County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		105 AUDITOR'S O&M	106 COURTHOUSE FACILITATOR	107 BOATING SAFETY PROGRAM	108 COOPERATIVE EXTENSION
Beginning Cash and Investments					
308	Beginning Cash and Investments	111,162	7,289	101,246	147,056
388 / 588	Net Adjustments	-	-	-	(447)
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	58,615	-	13,860	144,453
340	Charges for Goods and Services	33,239	4,660	-	13,045
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	1,594	-	-	-
Total Revenues:		93,448	4,660	13,860	157,498
Expenditures					
510	General Government	108,553	3,079	3,619	-
520	Public Safety	-	-	69,260	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	113,199
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	348,927
Total Expenditures:		108,553	3,079	72,879	462,126
Excess (Deficiency) Revenues over Expenditures:		(15,105)	1,581	(59,019)	(304,628)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	15,451	305,622
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	15,451	305,622
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:		(15,105)	1,581	(43,568)	994
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	96,056	8,870	-	-
50841	Committed	-	-	-	-
50851	Assigned	-	-	57,676	147,603
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		96,056	8,870	57,676	147,603

The accompanying notes are an integral part of this statement.

Jefferson County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		109 NOXIOUS WEED	119 JEFFCOM BOND INDEBTEDNES	120 CRIME VICTIMS SERVICES	123 GRANTS MANAGEMENT
Beginning Cash and Investments					
308	Beginning Cash and Investments	138,118	26,422	210,288	1,239,740
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	276,600	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	76,404	4,974,726
340	Charges for Goods and Services	27,313	-	17,316	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	151,798	-	-	-
Total Revenues:		179,111	276,600	93,720	4,974,726
Expenditures					
510	General Government	-	-	106,296	3,338,881
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	132,305	-	-	148,205
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		132,305	-	106,296	3,487,086
Excess (Deficiency) Revenues over Expenditures:		46,806	276,600	(12,576)	1,487,640
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	18,879	-	2,756	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		18,879	-	2,756	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	275,918	-	-
597	Transfers-Out	21,596	-	-	443,326
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		21,596	275,918	-	443,326
Increase (Decrease) in Cash and Investments:		44,089	682	(9,820)	1,044,314
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	2,244,537
50841	Committed	-	27,104	-	-
50851	Assigned	182,208	-	200,469	39,517
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		182,208	27,104	200,469	2,284,054

The accompanying notes are an integral part of this statement.

Jefferson County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		125 HOTEL/MOTEL	127 PUBLIC HEALTH	128 WATER QUALITY	130 MENTAL HEALTH
Beginning Cash and Investments					
308	Beginning Cash and Investments	827,854	2,023,353	757,722	56,907
388 / 588	Net Adjustments	37,336	3,917	(4,304)	-
Revenues					
310	Taxes	793,216	51,486	-	51,486
320	Licenses and Permits	-	425,922	-	-
330	Intergovernmental Revenues	-	4,094,479	496,149	80
340	Charges for Goods and Services	-	1,617,651	41,107	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	12,954	5,834	462,545	6
Total Revenues:		806,170	6,195,372	999,801	51,572
Expenditures					
510	General Government	375	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	840,358	-	1,011,507	-
560	Social Services	-	5,817,367	-	37,205
570	Culture and Recreation	-	-	-	-
Total Expenditures:		840,733	5,817,367	1,011,507	37,205
Excess (Deficiency) Revenues over Expenditures:		(34,563)	378,005	(11,706)	14,367
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	1,343,915	22,732	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	934	-	934
Total Other Increases in Fund Resources:		-	1,344,849	22,732	934
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	77,284	-	-
591-593, 599	Debt Service	-	949	31	-
597	Transfers-Out	50,222	-	-	25,000
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		50,222	78,233	31	25,000
Increase (Decrease) in Cash and Investments:		(84,785)	1,644,621	10,995	(9,699)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	780,405	28,548	-	-
50841	Committed	-	-	-	-
50851	Assigned	-	3,643,351	764,409	47,207
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		780,405	3,671,899	764,409	47,207

The accompanying notes are an integral part of this statement.

Jefferson County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		131 CHEMICAL DEPENDENCY	134 JC INMATE COMMISSARY	135 JEFFERSON CO DRUG FUND	140 LAW LIBRARY
Beginning Cash and Investments					
308	Beginning Cash and Investments	635,019	107,211	21,073	4,662
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	801,399	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	11,367	-	6,917
350	Fines and Penalties	-	-	1,683	-
360	Miscellaneous Revenues	-	1,885	24	-
Total Revenues:		801,399	13,252	1,707	6,917
Expenditures					
510	General Government	-	94	1	-
520	Public Safety	-	3,961	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	611,342	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		611,342	4,055	1	-
Excess (Deficiency) Revenues over Expenditures:		190,057	9,197	1,706	6,917
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	4,972
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	4,972
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	14,023
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	132,669	-	12,593	-
585	Special or Extraordinary Items	-	-	3,456	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		132,669	-	16,049	14,023
Increase (Decrease) in Cash and Investments:		57,388	9,197	(14,343)	(2,134)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	2,528
50841	Committed	-	-	-	-
50851	Assigned	692,406	116,408	6,730	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		692,406	116,408	6,730	2,528

The accompanying notes are an integral part of this statement.

Jefferson County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		141 TRIAL COURT IMPROVEMENT	143 COMMUNITY DEVELOPMENT	148 AFFORDABLE HOUSING	149 HOMELESS HOUSING
Beginning Cash and Investments					
308	Beginning Cash and Investments	36,059	701,454	521,073	301,676
388 / 588	Net Adjustments	-	3,596	-	-
Revenues					
310	Taxes	-	-	887,651	-
320	Licenses and Permits	-	612,795	-	-
330	Intergovernmental Revenues	22,682	41,067	-	35,076
340	Charges for Goods and Services	-	627,489	47,565	300,207
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	401	6,378	5,143
Total Revenues:		22,682	1,281,752	941,594	340,426
Expenditures					
510	General Government	8,240	-	274	254
520	Public Safety	-	45,596	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	2,016,998	1,239,375	168,334
560	Social Services	-	-	-	196,684
570	Culture and Recreation	-	-	-	-
Total Expenditures:		8,240	2,062,594	1,239,649	365,272
Excess (Deficiency) Revenues over Expenditures:		14,442	(780,842)	(298,055)	(24,846)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	838,581	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	838,581	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	-	1,477	-	-
597	Transfers-Out	9,001	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	4,388	-	-
Total Other Decreases in Fund Resources:		9,001	5,865	-	-
Increase (Decrease) in Cash and Investments:		5,441	51,874	(298,055)	(24,846)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	41,500	-	223,018	276,832
50841	Committed	-	-	-	-
50851	Assigned	-	756,929	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		41,500	756,929	223,018	276,832

The accompanying notes are an integral part of this statement.

Jefferson County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		150 TREASURER'S O&M	151 TREASURER'S REET	155 VETERANS RELIEF FUND	175 COUNTY PARKS IMPROVEMENT
Beginning Cash and Investments					
308	Beginning Cash and Investments	60,874	35,163	132,890	116,209
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	52,134	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	9,824	81	26,268
340	Charges for Goods and Services	6,279	5,133	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	1,036	-	4,972	81,589
Total Revenues:		7,315	14,957	57,187	107,857
Expenditures					
510	General Government	9,038	4,000	125	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	42,611	-
570	Culture and Recreation	-	-	-	55,612
Total Expenditures:		9,038	4,000	42,736	55,612
Excess (Deficiency) Revenues over Expenditures:		(1,723)	10,957	14,451	52,245
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	18,953	37,559
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	945	-
Total Other Increases in Fund Resources:		-	-	19,898	37,559
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	72,365
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	10,000	-	15,000
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	70
Total Other Decreases in Fund Resources:		-	10,000	-	87,435
Increase (Decrease) in Cash and Investments:		(1,723)	957	34,349	2,369
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	36,120	167,251	-
50841	Committed	-	-	-	-
50851	Assigned	59,150	-	-	118,578
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		59,150	36,120	167,251	118,578

The accompanying notes are an integral part of this statement.

Jefferson County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		180 COUNTY ROADS	202 RID BONDS	204 DEBT SERVICE	301 CONSTRUCTIO N &
Beginning Cash and Investments					
308	Beginning Cash and Investments	4,616,532	4,659	1,749	1,077,316
388 / 588	Net Adjustments	(1,965)	-	-	-
Revenues					
310	Taxes	4,415,521	-	-	-
320	Licenses and Permits	187,750	-	-	8,238
330	Intergovernmental Revenues	5,103,727	-	-	-
340	Charges for Goods and Services	57,821	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	790	-	26	-
Total Revenues:		9,765,609	-	26	8,238
Expenditures					
510	General Government	14,230	-	1	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	6,961,669	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		6,975,899	-	1	-
Excess (Deficiency) Revenues over Expenditures:		2,789,710	-	25	8,238
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	192,148	-	-	1,025,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	140,003	-	-	-
Total Other Increases in Fund Resources:		332,151	-	-	1,025,000
Other Decreases in Fund Resources					
594-595	Capital Expenditures	3,469,753	-	-	414,130
591-593, 599	Debt Service	33,830	-	-	-
597	Transfers-Out	4,500	4,659	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	34,924	-	-	-
Total Other Decreases in Fund Resources:		3,543,007	4,659	-	414,130
Increase (Decrease) in Cash and Investments:		(421,146)	(4,659)	25	619,108
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	45,676	-	-	-
50841	Committed	-	-	-	-
50851	Assigned	4,147,740	-	1,774	1,696,424
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		4,193,416	-	1,774	1,696,424

The accompanying notes are an integral part of this statement.

Jefferson County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		302 CAPITAL IMPROVEMENT	304 HJ CARROLL PARK FUND	306 PUBLIC INFRASTRUCTURE	308 CONSERVATION FUTURES
Beginning Cash and Investments					
308	Beginning Cash and Investments	3,918,813	276,776	1,125,390	682,188
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	1,980,885	-	727,658	272,075
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	500,000	-	421
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	12,239	32,381	16,023	12,127
Total Revenues:		1,993,124	532,381	743,681	284,623
Expenditures					
510	General Government	-	253	401	375
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	213,031	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	253	213,432	375
Excess (Deficiency) Revenues over Expenditures:		1,993,124	532,128	530,249	284,248
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	550,000	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	32,500	-	-	4,933
Total Other Increases in Fund Resources:		32,500	550,000	-	4,933
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	1,309,414	-	244,087
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	2,171,391	-	240,000	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		2,171,391	1,309,414	240,000	244,087
Increase (Decrease) in Cash and Investments:		(145,767)	(227,286)	290,249	45,094
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	3,773,046	49,492	1,415,638	-
50841	Committed	-	-	-	727,282
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		3,773,046	49,492	1,415,638	727,282

The accompanying notes are an integral part of this statement.

Jefferson County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		401 SOLID WASTE	405 TRI AREA SEWER	501 EQUIPMENT RENTAL	502 RISK MANAGEMENT RESERVE
Beginning Cash and Investments					
308	Beginning Cash and Investments	3,378,290	597,920	2,527,105	222,489
388 / 588	Net Adjustments	-	-	2,529	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	32,091	612,789	-	-
340	Charges for Goods and Services	4,120,134	-	3,057,845	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	61,146	8,290	7	-
Total Revenues:		4,213,371	621,079	3,057,852	-
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	4,309,691	1,027,863	-	-
540	Transportation	-	-	2,274,013	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		4,309,691	1,027,863	2,274,013	-
Excess (Deficiency) Revenues over Expenditures:		(96,320)	(406,784)	783,839	-
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	16,011	683,326	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	86,385	-	54	-
Total Other Increases in Fund Resources:		102,396	683,326	54	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	279,001	172,273	971,561	-
591-593, 599	Debt Service	-	223,904	-	-
597	Transfers-Out	33,681	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	79,838	-	-	-
Total Other Decreases in Fund Resources:		392,520	396,177	971,561	-
Increase (Decrease) in Cash and Investments:		(386,444)	(119,635)	(187,668)	-
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	36,094	126,584	-	-
50841	Committed	-	333,012	-	-
50851	Assigned	2,955,755	18,686	2,341,964	222,489
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		2,991,849	478,282	2,341,964	222,489

The accompanying notes are an integral part of this statement.

Jefferson County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		505 EMPLOYEE BENEFIT RESERVE	506 INFORMATION SERVICES	507 FACILITIES
Beginning Cash and Investments				
308	Beginning Cash and Investments	946,054	1,190,292	523,218
388 / 588	Net Adjustments	81,491	8,785	836
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	304,032	1,949,733	1,270,416
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	17,774	-	-
Total Revenues:		321,806	1,949,733	1,270,416
Expenditures				
510	General Government	88,202	1,581,547	1,229,810
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		88,202	1,581,547	1,229,810
Excess (Deficiency) Revenues over Expenditures:		233,604	368,186	40,606
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	478,598	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	478,598	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	960,400	-
591-593, 599	Debt Service	-	3,736	41,495
597	Transfers-Out	221,726	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		221,726	964,136	41,495
Increase (Decrease) in Cash and Investments:		11,878	(117,352)	(889)
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	-	-	1,000
50851	Assigned	1,039,424	1,081,729	522,166
50891	Unassigned	-	-	-
Total Ending Cash and Investments		1,039,424	1,081,729	523,166

The accompanying notes are an integral part of this statement.

Jefferson County
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		Total for All Funds (Memo Only)	Investment Trust	Private-Purpose Trust	Custodial
308	Beginning Cash and Investments	119,787,474	118,808,628	442,191	536,655
388 & 588	Net Adjustments	(3,852,085)	(4,756,845)	25,687	879,073
310-390	Additions	258,539,417	220,137,979	2,143,346	36,258,092
510-590	Deductions	268,163,102	229,934,933	2,143,919	36,084,250
	Net Increase (Decrease) in Cash and Investments:	(9,623,685)	(9,796,954)	(573)	173,842
508	Ending Cash and Investments	106,311,700	104,254,829	467,305	1,589,566

The accompanying notes are an integral part of this statement.

Jefferson County
Notes to the Financial Statements
For the year ended 12/31/2022

Note 1 - Summary of Significant Accounting Policies

Jefferson County was incorporated on December 22, 1852, and operates under the laws of the state of Washington applicable to a County with a Commissioner form of government. The County is a general purpose local government and provides public safety, planning and zoning, road improvement, parks and recreation, 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 are not included in the financial statements (see Note 3 – Component Unit(s), Joint Ventures, and Related Parties).
- 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 for proprietary and fiduciary funds are presented using classifications that are different from the ending net position classifications in GAAP.

A. Fund Accounting

Financial transactions of the government 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 government'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 FUND TYPES:

General Fund

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Projects Funds

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

PROPRIETARY FUND TYPES:

Enterprise Funds

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

Internal Service Funds

These funds account for operations that provide goods or services to other departments or funds of the government on a cost reimbursement basis.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the government in a trustee capacity or as a custodian on behalf of others.

Investment Trust Funds

These 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

These funds report all trust arrangements under which principal and income benefit individuals, private organizations or other governments.

Custodial Funds

These funds are used to account assets that the government holds on behalf of others in a custodial capacity.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid. In accordance with state law, Jefferson County also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments

See Note 5 - *Deposits and Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of four years. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Non-exempt, represented employees may accumulate vacation up to 10 days and is payable upon separation or retirement. The employee may carry over five additional days with department head approval and another additional five days with County Administrator approval. In addition, sick leave may be accumulated up to 1,920 hours. Upon retirement employees receive payment for 25% of the value of unused sick leave and are recognized as expenditures when paid.

Exempt, non-represented employees accumulate Personal Time Off (PTO) depending on the length of employment. The maximum to accumulate is 480 hours plus the PTO yearly accrual. Upon separation or retirement, employees receive the full amount of PTO accrued.

The benefits calculation for the Schedule 9 has previously been estimated at 25%. We know the actual percentage for benefits that include Federal Taxes, L&I, and Unemployment. The percentage liability for 2022 has been calculated at 9.061%.

F. Long-Term Debt

See Note 9 – *Long-term Debt*.

G. 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 County 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 10,811,824.

FUND	NAME	Document	Restricted	Committed	
General Fund					
	Federal Forest Title 3	USDA Forest Service	182,351		
	Water Pollution Control	Res 31-01		98,209	
Special Revenue Funds					
104	HAVA 3 Grant	Grant Award EAC1651DB2020XX-2020...EAC1908	90,671		
105	Auditor's O&M	RCW 36.22.170	96,056		
106	Courthouse Fac	RCW 26.12.240	8,870		
119	JeffCom	Resolution 04-11		27,104	
123	Grant Mgmt	American Rescue Plan Act	2,244,537		
125	Hotel/Motel	RCW 35.101.130	780,405		
127	Public Health	Working Advance Funding by DSHS	28,548		
140	Law Library	RCW 27.24.070	2,528		
141	Trial Court Improvement	RCW 3.58.060	41,500		
148	Affordable Housing	RCW 36.22.178	223,018		
149	Homeless	RCW 36.22.179	276,832		
151	Treasurer Reet	RCW 82.45.180	36,120		
155	Veterans Relief	RCW 73.08	167,251		
180	County Roads	FEMA D16-637 PW160 Small Project	45,676		
302	Capital Improvement	RCWs 82.46.0010, 82.45.180, 82.46.035	3,773,046		
304	HJC Park Jump Playground	Private Contributions balance	49,492		
306	Public Infrastructure	RCW 82.14.370	1,415,638		
308	Conservation Futures	JC Ordinance 3.08		727,282	
401	Solid Waste	WAC 173-304-467	36,094		
405	Tri-Area Sewer	REET	126,584		
405	Tri-Area Sewer	JC Ordinance 19-1220-04		333,012	
507	Facilities	Lease Agreement		1,000	
		Total	9,625,217	1,186,607	10,811,824

Note 2 - Budget Compliance

The County adopts biennial appropriated budgets for the general, special revenue, capital projects, and proprietary funds. These budgets are appropriated at the fund level (except the general (current expense) fund, where budget is adopted at the department level). The budget constitutes the legal authority for expenditures at that level. Biennial appropriations for these funds lapse at the fiscal year end.

Biennial 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	Actual Expenditures	Variance
General Fund:			
Assessor	1,040,437	919,398	121,039
Auditor	1,094,479	869,190	225,289
Elections	527,323	488,314	39,009
Clerk	814,123	636,778	177,345

Fund/Department	Final Appropriated	Actual Expenditures	Variance
County Administrator	695,875	591,788	104,087
Commissioners	737,521	584,291	153,230
Board of Equalization	28,492	19,343	9,149
Civil Service	6,593	1,651	4,942
Planning Commission	42,578	14,107	28,471
Public Safety	360,528	223,194	137,334
Community Services	245,593	245,267	326
District Court	1,095,703	858,717	236,986
Juvenile Services	1,345,964	1,132,524	213,440
Prosecutor	1,596,266	1,526,209	70,057
Coroner	59,778	59,625	153
Sheriff	7,782,501	7,245,380	537,121
Superior Court	428,001	392,624	35,377
Treasurer	675,356	535,533	139,823
Operating Transfers	3,347,194	3,155,792	191,402
Non Departmental	5,193,446	4,973,270	220,176
TOTAL GENERAL FUND	27,117,751	24,472,995	2,644,756
Other Funds:			
Hava 3 Grant	56,011	14,197	41,814
Auditor's O&M	115,626	108,553	7,073
Courthouse Facilitator	5,678	3,079	2,599
Boating Safety	99,140	72,880	26,260
Cooperative Extension	601,333	462,126	139,207
Noxious Weed Control	230,796	153,900	76,896
Jeff Com Capital	275,920	275,918	2
Crime Victims	181,904	106,296	75,608
Grants Management	5,233,434	3,930,412	1,303,022
Hotel / Motel	942,729	890,954	51,775
H&HS Site Management	20,000	0	20,000
Public Health	6,465,943	6,103,027	362,916
Water Quality *	1,806,276	1,014,932	791,344
Mental Health	69,252	62,205	7,047
Chemical Depend/Mental	756,152	744,012	12,140
JC Inmate Commissary	41,506	4,055	37,451
JC Drug	16,790	16,050	740
Law Library	16,419	14,023	2,396
Trial Court Improvement	17,242	17,241	1

Fund/Department	Final Appropriated	Actual Expenditures	Variance
Community Development	2,215,246	2,068,460	146,786
Forest Title 3	100,015	150	99,865
JC Affordable Housing	1,479,419	1,239,649	239,770
Homeless Housing Fund	365,271	365,270	1
Treasurer's O&M	57,544	9,039	48,505
REET Technology	14,000	14,000	0
Veteran's Relief	77,382	42,737	34,645
Water Pollution Control	7,000	343	6,657
Parks & Recreation	919,534	858,491	61,043
Parks Improvement	180,045	143,047	36,998
Post Harvest Timber	1,500	8	1,492
County Roads	12,111,280	10,518,906	1,592,374
Flood/Storm Water	3,208	0	3,208
Brinnon Flood Control	13,875	0	13,875
Quilcene Flood Control	21,820	0	21,820
Construction & Renovation	598,881	414,129	184,752
Co Capital Improvement	2,264,027	2,171,391	92,636
Public Infrastructure	1,616,530	453,432	1,163,098
HJC Park Jump Playground	1,345,710	1,309,666	36,044
Conservation Futures	545,112	244,462	300,650
Solid Waste *	4,787,260	4,702,210	85,050
Tri Area Sewer	1,730,646	1,424,040	306,606
ER&R	3,633,605	3,245,574	388,031
Risk Management Reserve	150,001	0	150,001
Employee Benefit Reserve	433,378	309,928	123,450
Information Services	3,081,347	2,545,678	535,669
Facilities	1,366,067	1,271,304	94,763
Total Other Funds	56,071,854	47,345,774	8,726,080

* Management Funds – these funds manage other funds that are maintained separately for accounting purposes and then rolled into one fund for reporting.

Budgeted amounts are authorized to be transferred between departments within any fund/object classes within departments by the County Auditor; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the Jefferson County Board of Commissioners.

Note 3 – Joint Ventures, Component Unit(s), and Related Parties

Component Unit(s) – None

Joint Ventures

JeffCom was formed as a separate entity effective October 1, 2012 by Interlocal Agreement (AFN 568350) with Jefferson County, City of Port Townsend, Fire Districts 1 through 5. JeffCom is an independent agency that is governed by an Administrative Board, representing user agencies by the Interlocal Agreement. It was formed to ensure the interests of all parties participate in the management of JeffCom since user agencies pay for the service that is provided by JeffCom.

The County has the financial obligation as entered into prior to the Interlocal Agreement referenced above for two JeffCom bonds as identified on Schedule 9: 1) LTGO Rfg 2016A- JeffCom, 2) LTGO Refg 2016B – E911. The outstanding debt is \$1,430,962. Sales Tax collected for emergency communications pays the debt per an Interlocal Agreement Regarding Revenue to Service Bonded Indebtedness for JeffCom, recorded AFN 568349.

Related Parties – None

Note 4 – COVID-19 Pandemic

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of Covid-19. Precautionary measures to slow the spread of the virus continued throughout 2022. These measures included limitations on business operations, public events, gatherings, travel, and in-person interactions and an emphasis on online services, remote work and hybrid meeting using the Zoom, Go to Meeting or Microsoft Teams platforms.

Some county revenues were reduced by the pandemic while others surged. Entering 2022, the County cautiously increased budget expenditure targets 3% to address rising inflation. The influx of revenue by American Rescue Plan Act have given the County the ability to respond to the crisis of the pandemic while addressing needs within the community. Due to the worsening economic environment, we reduced the expenditure budget increases in 2023 to 1.5%.

The County's financial position is currently strong. There are continued concerns about the future with inflation at near historic levels, rising interest rates, impending recession, continued supply chain problems that place our financial future at some considerable risk. Two revenue streams especially vulnerable to rising interest rates are recording fee revenues and Real Estate Excise Tax revenues. Although these revenues were healthy in 2022, we fully expect significant reductions going forward.

However, the County continues to show resiliency as it navigates these challenges.

Note 5 – Deposits and Investments

Investments are reported at original cost. Deposits and investments by type as of December 31, 2022 are as follows:

Type of deposit or Investment	Jefferson County's Own Deposits and Investments 001:599	Deposits and Investments Held by Jefferson County as custodian for other local governments, individuals or private organizations 600:699	Total
Bank deposits	\$ 15,855	\$ 159,353	\$ 175,208
Certificates of deposit	\$ 3,000,000	\$ 81,000	\$ 3,081,000
Local Government Investment Pool	\$ 15,577,277	\$ 103,675,599	\$ 119,252,876
U.S. Government securities	\$ 9,488,465	\$ 2,395,749	\$ 11,884,214
Public Interest Checking	\$ 10,737,304	\$ 0	\$ 10,737,304
Total	\$ 38,818,901	\$ 106,311,701	\$ 145,130,602

It is the County's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

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

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

Other Disclosures

Special district funds invested by Jefferson County Treasurer including those invested in the State Treasurer LGIP, are legally protected from creditors. As such, said funds are reported as Investment Trust, Fund 601.

Compensating Balances

Jefferson County has a compensating balance agreement with 1st Security Bank of Washington. The average compensating balance maintained during the year was \$6,026,107.

Note 6 – Environmental and Certain Asset Retirement Liabilities

Jefferson County has two tanks located at the Port Hadlock Shop, 371 Chimacum Rd, Port Hadlock, WA with estimated cost of \$248,691 based on a 2% annual replacement rate. The current life of these tanks are 28 years with a life expectancy of 40 years. They are scheduled for replacement in 2033. In accordance with SAO BARS guidance, these liabilities have been added to the Schedule of Liabilities, Schedule 9.

Jefferson County may have ground contaminated with fuel from fuel storage tanks located at the abandoned Quilcene Shop at 101 Rodgers Street in Quilcene, WA with estimated cost of \$283,674 based on a 2% annual replacement rate. Under the State Model Toxics Control Act (Chapter 70.1 05D RCW), the WA State Department of Ecology named the County as potentially responsible for remediation. At this time, the County doesn't have sufficient information to reasonably estimate the liability related to potential cleanup of the site. The underground storage tanks were removed in 1993 and the site was partially to nearly fully remediated; however, due to access constraints under existing buildings and roadways, it was not possible to completely remediate all areas. The site has been assigned a hazard ranking of 3 on a relative risk scale of 1 to 5. The site is on Ecology's Hazardous Sites List. Discussions with Ecology indicated that the site is not considered a high priority for remediation on this list.

Jefferson County has a Landfill Post Closure site located at the 325 County Landfill Road, Port Townsend, WA. Based on three years, estimated cost is \$195,000. The Landfill started monitoring in 1993 and may possibly end by 2025.

Note 7 - External Investment Pool

The External Investment Pool sponsored by the County was established in 2014. 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 quarterly 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, 2021, 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 \$736,484. 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.

100% of the County Treasurer's Pool consists of these involuntary participants. The deposits held for involuntary entities are included in the Pooled Investment Trust 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 Investment Trust Fund in the amount of \$2,476,749. 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 8 - Interfund Loans

The following table displays interfund loan activity during 2022:

Borrowing Fund	Lending Fund	Balance 1/1/2022	New Loans	Repayments	Balance 12/31/2021
County Roads	Capital Improvement	\$487,500	\$0	\$32,500	\$455,000
Totals		\$487,500	\$0	\$32,500	\$455,000

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, 2022.

The debt service requirements for general obligation bonds, revenue bonds and other debt including both principal and interest are as follows:

Year	Principal	Interest	Total Debt Payments
2023	442,332	62,498	504,830
2024	449,776	55,325	505,101
2025	457,271	47,471	504,741
2026	468,804	38,955	507,759
2027	302,798	29,713	332,512
2028-2032	1,058,992	62,448	1,121,441
2033-2038	809,178	4,046	813,224
	3,989,151	300,456	4,289,608

Debt Refunding

The County did not issue any refunding bonds in 2022.

Debt Guarantees

The County did not issue any Debt Guarantees.

Unused Lines of Credit

At fiscal year end, the County had one unused line of credit. It is a Public Works Board Construction Loan Contract in the amount of \$500,000 to fund a project of local government for the planning, acquisition, construction, repair, reconstruction, replacement, rehabilitation, or improvement of streets, roads, bridges, drinking water systems, stormwater systems, sanitary sewage systems, or solid waste facilities, including recycling facilities.

Assets Pledged as Collateral for Debt

No debt is secured by assets that are pledged as collateral.

Significant Debt Agreement Terms

The County has no significant debt agreements with finance related consequences.

Note 10 – OPEB Plans

The County has a commitment to pay for post-employment benefits, a defined benefit plan, for employees that belong to LEOFF I Retiree Medical Plan. Agencies that are served by the plan administrators, Jefferson County and City of Port Townsend Disability Board, are the Jefferson County Sheriff's Office, Port Townsend Police Department and the Port Townsend Fire Department.

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the County as required by RCW 41.26. The plan pays for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. As of December 31, 2022, the plan had six members, all retirees. As of December 31, 2022, the County's total OPEB liability was \$2,737,149, as calculated using the alternative measurement method. For the year ended December 31, 2022, the County paid \$36,882 in approved benefits.

Note 11 – Pension Plans

A. State Sponsored Pension Plans

Substantially all County full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans as follows: PERS 1, PERS 1 UAAL (incl. with PERS 1 below), PERS 2/3, LEOFF 1, LEOFF 2, PSERS 2.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for each plan. The DRS ACFR may be obtained by writing to:

Department of Retirement Systems
Communications Unit
P.O. Box 48380
Olympia, WA 98540-8380

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

At June 30, 2022 (the measurement date of the plans), the County's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities (Schedule 09), was as follows:

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$ 631,022	0.102963%	\$2,866,868
PERS 2/3	\$ 987,304	0.122895%	\$ (4,557,906)
PSERS 2	\$ 88,087	0.199111%	\$(142,364)
LEOFF 1		0.013644%	\$(391,394)
LEOFF 2	\$124,539	0.060155%	\$(1,634,831)

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. Jefferson County has no active LEOFF Plan 1 employees.

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.

B. Defined Contribution Pension Plans

The County has three defined contribution plans. The total 2022 contributions were \$25,381 as shown:

- DRS Deferred Compensation Plan \$ 23,117
- Mission Square Investments \$ 2,264

Each of the defined contribution pension plans are self-administrated as follows:

- Per the JCSO Commissioned Deputies Teamsters' contract, the County matches up to \$78 per month, per member.
- Per the JCSO Commissioned Command Staff Teamsters contract, the County matches up to \$100 per month, per member.
- Per the JCSO Uniformed Support Services JCSOUSS contract, the county matches up to \$47 per month, per member.
- Per the County Administrator contract, the county matches up to 5% of County Administrator's salary per month.

Note 12 - Property Tax

The County Treasurer acts as an agent to collect property tax levied in the County for all taxing authorities. Collections are distributed daily for funds held by the Treasurer. Taxes to remit to entities are done monthly. The City of Port Townsend receives funds weekly when amounts to remit exceed \$10,000.

Property tax revenues are recognized when cash is received by the County. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The County's regular levy for the year 2022 was \$1.2182648511 per \$1,000 on an assessed valuation of \$7,098,416,106 for a total regular levy of \$8,647,751.

The County is also authorized to levy \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitations as the levy for general government services. The county's road levy for 2022 was \$.9901493111 per \$1,000 on an assessed valuation of \$4,880,174,006 for a total road levy of \$4,832,101.

Of the \$4,832,101 road levy, the County diverted \$670,000 to General Fund per RCW 84.52.043 (1) (d).

The levy amount for Conservation Futures is \$259,311.76.

Note 13 – Risk Management

Jefferson 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, 2022, 25 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, education, and claims administration. The Pool's liability program provides coverage for general liability, public officials liability, police professional liability, employment practices liability, and automobile liability. County deductibles range from \$10,000 to \$500,000. Reinsurance is purchased in several layers up to the policy limits of \$10,000,000. Members may purchase an optional \$5,000,000 excess of \$20,000,000 layer of coverage. Allocated Loss Adjustment Expense (ALAE) is combined with losses for purposes of the Pool retention, excess insurance, and deductibles. For losses occurring in 2022, Jefferson County selected a per-occurrence deductible of \$25,000.

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 the Pool's 2019-20 through 2021-22 Fiscal Years, the Pool's SIR was \$2,000,000 and for the Pool's 2021-22 Fiscal Year, the Pool's SIR was \$3,000,000. The other reinsurance agreements respond up to the applicable policy limits and the agreements contain aggregate limits for the maximum annual reimbursements to the Pool of \$30,000,000 (lowest reinsured layer), \$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. For the 2021-22 Fiscal Year, 16 of the Pool's 24-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 four staff members responsible for evaluating each claim for coverage, establishing reserves and investigating claims for any risk-shared liability. The Pool does not contract with any third-party administrators for claims adjustment or loss prevention services.

During 2021-22, Jefferson County was also one of twenty-four (24) 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. Each participating

county is solely responsible for paying their selected deductible, ranging between \$5,000 and \$50,000. Higher deductibles apply to losses resulting from catastrophe-type losses.

Jefferson County also participates in the jointly purchased cyber risk and security coverage from a highly rated commercial insurer. This group-purchased cyber coverage provides limits of \$2,000,000 per claim and \$5,000,000 in the aggregate. For 2022, the Pool's SIR for cyber claims was \$250,000 from January 1 through December 31, with Jefferson County having no deductible.

Beginning in the 2021-22 Fiscal Year, Jefferson County was one of 22 counties that participated in a group purchased crime policy, which included limits of \$2,000,000 and with a county deductible of \$25,000. 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 review the Pool's financial health, b) approve case settlements exceeding the applicable member's deductible by more than \$100,000, c). to authorize by two-thirds majority vote commencement of lawsuits in the name of the Pool.

During 2021-22, the WCRP's assets increased to \$57,838,522 while its liabilities also increased to \$35,879,265. The Pool's net position ended at \$22,917,345. 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, 2022, was zero (\$0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

B. Workers Compensation

The County pays premiums to the State of Washington Department of Labor and Industries based on hours worked for each employee.

C. Unemployment Compensation

The County is currently on the Reimbursable basis with the Washington State Employment Security Department. The County paid Employment Security \$12,560 in unemployment charges for 2022. The County also contracts with Braun Consulting to assist with the claims handling, and in 2022, we paid \$30,000 on a \$2,500 per month retainer.

Note 14 – Leases (Lessees)

1. Due to GASB 87 and the Cash-Basis BARS Manual, the County tracked all leases in 2022. The County identified two building leases and one temporary building for additional office space. In addition, the County has six leases with Pitney Bowes for postage meters and two tower leases with JeffCom. Details are as follows:

Buildings:

1 - Accounting Team is located at 333 Benedict St, Port Townsend. Monthly lease \$1,846.38 and lease term 10/1/2021 through 9/30/2026. Lease payment will be adjusted each year based on the Consumer Price Index (CPI) rate.

2 - Environmental Health Team located at 1200 W Sims Way, Ste A, Port Townsend. Monthly lease \$1,665.70 and lease term 1/01/2021 through 12/31/2026. Lease payment will be adjusted each year based on the Consumer Price Index (CPI) rate.

3 - Pacific Mobile – Temporary building for Public Works administration. Monthly lease \$3,041.72, lease term 7/01/2022 through 6/30/2024.

Pitney Bowes:

Five leases varying by department. Monthly lease payments range from \$71.97 to \$862.25. Lease terms ranges are five year leases from 2018 through 2027 depending on renewal dates.

JeffCom Towers:

1 - Port Hadlock Tower is located at 202 Elkins Rd, Port Hadlock, WA. Annual lease payment \$26,095.49 and will be adjusted each year based on the Consumer Price Index (CPI) rate. Lease term is 20 years, 2014 through 2033.

2 – Coyle Road Tower is located at 8640 Coyle Rd, Quilcene, WA for Public Works Radio access. Annual lease payment \$4,433.70 and will be adjusted each year based on the Consumer Price Index (CPI) rate. Lease term 50 years, 2014 through 2063.

2. The total amount paid for leases in 2022 was \$100,609. Per year future leases by year payments through 2027 and then in 5-year increments are as follows:

Year ended December 31	Total
2023	\$107,767
2024	\$ 98,631
2025	\$ 80,946
2026	\$ 73,749
2027	\$ 36,480
2028 - 2032	\$193,536
2033 – 2037	\$ 68,706
2038 - 2042	\$ 37,774
2043 – 2047	\$ 43,789
2048 – 2052	\$ 50,765

2053 – 2057	\$ 58,850
2058 – 2062	\$ 68,224
2063 – 2067	\$ 14,897
Total	\$934,114

Note 15 – Other Disclosures

A. Construction Commitment

The County has active construction projects as of December 31, 2022. At year-end the County's commitments with contractors are as follows:

Project	Spent to Date	Remaining Commitment
Thorndyke Road MP4.71 Culvert Replacement	\$1,628,999	\$120,022
Pit Scale Replacement: Project No. 4012106	\$252,708	\$13,285
Culvert Lining Project – Allied Plumbing & Pumps LLC, DBA Allied Trenchless	\$82,631	\$9,181

Of the committed balance of \$142,488, the County will NOT be required to raise future financing.

B. Contingencies and Litigations

The Jefferson County Prosecuting Attorney's Office (JCPAO) interprets the "material or significant" threshold for disclosure to be limited to matters involving claims or lawsuits seeking amounts over \$50,000 individually or in aggregate. This note covers the period January 1, 2022 to May 4, 2023.

JCPAO's response is consistent with the standards of professional responsibility applicable to attorneys, including the American Bar Association's Statement of Policy Regarding Lawyers' Responses to Auditors' Requests for Information (2003). The limitations set forth in the ABA Statement of Policy on the scope and use of this response (§§ 2, 7) are specifically incorporated into this letter, and any description of any "loss contingencies" is qualified in its entirety by § 5 of the ABA Statement of Policy and accompanying commentary. Consistent with the ABA Statement of Policy, JCPAO'S response is limited to litigation, claims and assessments, including claims that are of probable assertion with at least a reasonable possibility of an unfavorable outcome, which have been given substantive attention by JCPAO in the form of legal consultation or legal representation during the period reported. No other review has been made by JCPAO of any of Jefferson County's transactions or other matters for the purpose of identifying loss contingencies to be described in JCPAO's Response.

1. *Tort Claims and Civil Litigation against Jefferson County.* All pending tort claims and civil litigation where \$50,000 or more is claimed has been accepted for defense and indemnity subject to a reservation of rights by the Washington Counties Risk Pool (WCRP) under its

memorandum of liability coverage with Jefferson County. JCPAO believes that the maximum exposure on to Jefferson County on these matters is the \$25,000 deductible under the memorandum of liability coverage. WCRP meets all the solvency requirements under Washington law. Accordingly, JCPAO believes there is a negligible risk of insolvency by WCRP.

2. *Blake Legal Financial Obligation Refunds.*

- a. In *State v. Blake*, 197 Wn.2d 170, 173 (2021), the Washington Supreme Court invalidated Washington's simple drug possession statute. The effect of this decision is to render void all such convictions dating back to 1971. Under due process, all penalties, fines and restitution (collectively legal financial obligations or LFOs) ordered in connection with simple possession convictions must be refunded.
- b. It is undisputed that the LFOs must be refunded. But there is a question of whether refunds are the responsibility of the County or the State. Backed by significant legal authority, the counties assert that repayment of LFOs is exclusively a state liability. The *Blake* decision invalidates at least 54,000 convictions in superior court dating back to 1971 and is estimated to implicate at least \$46.75 million in refunds of LFOs related to criminal convictions for simple drug possession obtained for the State of Washington.
- c. On September 14, 2021, Jefferson County, numerous other counties and the Washington Association of Counties filed suit against the State to both enforce the tender of any *Blake*-related suits and to ensure that *Blake*-related liabilities belong to the State, not the counties.
- d. The Washington Legislature provided funding in the amount of \$46.75 million to the counties for repayment of LFOs, which has provided ample funding thus far for counties refund LFOs on behalf of the state, including proviso language that suggests an ongoing state responsibility. In addition, the Legislature has provided \$45.5 million to counties to process vacations due to *Blake*.
- e. JCPAO believes Jefferson County does not have exposure for LFO refunds as a result of vacations due to *Blake*. First, Jefferson County expects the Legislature to fulfill its legal obligation to repay vacations due to *Blake*. Second, if the \$46.75 million allocated by the Legislature to refund LFOs as a result of *Blake*, proves insufficient, the Jefferson County Superior Court will continue to enter orders confirming the amount due and ordering repayment be made by the State pursuant to the sundry claims process in RCW 4.92.040.

C. Other Accounting Disclosures

1. Prior Period Adjustments - total \$3,681,650: County C4- (\$170,435) and Fiduciary C5- \$3,852,085.

Fund	Fund Name	Amount	BARS	Description
001	GENERAL FUND	(1,100)	3881000	Duplicate payment- invoice paid twice
001	GENERAL FUND	(22,940)	3881000	Reimbursement for May, August, September, October & November 2021 PTPD overtime shifts
001	GENERAL FUND	(8,641)	3881000	Refund return premium policy # 105642194
001	GENERAL FUND	(3,663)	3881000	1st & 2nd Quarter Facility maintenance cost per 2021 License agreement amendment #2
001	GENERAL FUND	(2,317)	3881000	2021 Payroll Draw Reconciliation
108	COOPERATIVE EXTENSION PROGRAM	447	5881000	2021 Revenue reported incorrectly
125	HOTEL/MOTEL	(37,336)	3881000	Refunds for 2021 LTAC grant unused funds
127	PUBLIC HEALTH	(3,917)	3881000	2021 Payroll Draw Reconciliation
128	WATER QUALITY	4,304	5881000	2021 Payroll Draw Reconciliation
143	COMMUNITY DEVELOPMENT	(3,596)	3881000	Reimbursement of professional service from 3rd party review permit CAM2020-00311 for 311 Victoria Loop
180	COUNTY ROADS	1,965	5881000	2021 Payroll Draw Reconciliation
501	ER&R	(2,529)	3881000	Partial refund of grader tires from vendor Kitsap Tire Center
505	EMPLOYEE BENEFIT	(83,804)	3881000	Refund for 2019 Retro Pool Participants from AWC Worker's Comp Retro program
505	EMPLOYEE BENEFIT	(2,925)	3881000	Wageworks/Health Equity reimbursing JeffCo for completed 2021 Flexible Spending plan
505	EMPLOYEE BENEFIT RESERVE	5,238	5881000	2021 Duplicated entry for closing Fund 628, Section 125 Administration.
506	INFORMATION SERVICES	(94)	3881000	Unidentified Adjustment to tie 2021 ending balance
506	INFORMATION SERVICES	(7,746)	3881000	Purchased new laptops for Health department - equipment # 4067,4068 & 4078
506	INFORMATION SERVICES	(945)	3881000	Purchased new dock stations for new laptops -Health department - equipment # 4067,4068 & 4078
507	FACILITIES	445	5881000	Unidentified Adjustment to tie 2021 ending balance
507	FACILITIES	(1,281)	3881000	Refrigerator compressor repair- OlyCAP to pay 2/3 of equipment repair
	Total County Funds	(170,435)		

Fund	Fund Name	Amount	BARS	Description
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601	INVESTMENT TRUST	4,756,845	5881000	Reduction by custodial funds moved from Investment Trust and warrants outstanding added in error in 2021
624	JC REVOLVING TRUST	(25,687)	3881000	Beginning balance corrected due to outstanding checks duplicated in 2021.
638	TREASURER'S SUSPENSE	1,343	5881000	Unidentified adjustment to reconcile
640	STATE DISTRIBUTION	183	5881000	Unidentified adjustment to reconcile
643	SCHOOL DISTRICT #323	(578)	3881000	Custodial fund reported in 2021 as Investment Trust
644	SCHOOL DISTRICT #402	(3,408)	3881000	Custodial fund reported in 2021 as Investment Trust
659	JEFFCOM GENERAL	(861,549)	3881000	Custodial fund reported in 2021 as Investment Trust
667	FIRE DISTRICT #7	(11,490)	3881000	Custodial fund reported in 2021 as Investment Trust
668	FIRE DISTRICT #8	(870)	3881000	Custodial fund reported in 2021 as Investment Trust
670	EMS/TRAUMA CARE COUNCIL	(2,704)	3881000	Custodial fund reported in 2021 as Investment Trust
	Total Fiduciary Funds	3,852,085		

2. Inactivated Funds

Resolution 28-22: IG-6888 Elections “Cares Act Grant”, Fund 103
Resolution 43-22: Jefferson County Emergency Road Reserve, Fund 181
Ordinance 01-0124-22: Road Improvement Bond, Fund 202 and Road Improvement Guaranty, Fund 621 (GL Fund 602)

3. Funds as Investment Trust (601) in 2021 and are reported as Custodial in 2022:

Fund 643 School District #323
Fund 644 School District #402
Fund 659 JeffCom General
Fund 667 Fire District # 7
Fund 668 Fire District #8
Fund 669 Fire District #9
Fund 670 EMS/Trauma Care Council

4. Merged Funds

Jefferson County Fire District 1 (East Jefferson Fire Rescue) and Jefferson County Fire District 3 (Port Ludlow Fire & Rescue) merged and transferred property fund and interests in assessments per EAST JEFFERSON FIRE RESCUE.

RESOLUTION NO. 22-15 and PORT LUDLOW FIRE & RESCUE RESOLUTION NO. 2022-10, effective January 1, 2023. Fire #3 directed the Jefferson County Treasurer to transfer all funds and the right to collect all uncollected regular taxes levied in prior years

from Fire #3 to Fire #1 effective December 31, 2022. Fire #3 general ledger cash and investment balances in Fund 663 were transferred to Fire #1, Fund 661, effective December 31, 2022.

**Jefferson County
Schedule of Liabilities
For the Year Ended December 31, 2022**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.87	PW Trust Fund Loan	6/1/2032	1,444,961	-	57,798	1,387,163
263.83	Working Advance Funding from DSHS	6/30/2023	28,548	-	-	28,548
263.56	Building- Annex	9/30/2026	102,748	-	21,507	81,241
263.56	Building-Castle Hill	12/31/2026	100,296	-	19,988	80,308
263.56	Building-Pacific Mobile-Port Hadlock	6/30/2024	-	73,066	21,354	51,712
263.56	Postage Meter- Pitney Bowes - PW	9/30/2026	1,367	-	288	1,079
263.56	Postage Meter- Pitney Bowes - Sheriff	3/29/2023	750	-	750	-
263.56	Postage Meter- Pitney Bowes - PH	6/24/2023	1,470	-	980	490
263.56	Postage Meter- Pitney Bowes - DCD	9/29/2022	895	-	895	-
263.56	Postage Meter- Pitney Bowes - DCD	9/27/2027	-	6,894	582	6,312
263.56	Postage Meter- Pitney Bowes - IT	10/29/2025	13,221	-	3,736	9,485
263.56	JeffCom - PT Tower	12/31/2033	370,348	-	26,095	344,253
263.56	JeffCom - Coyle Tower	12/31/2063	363,656	-	4,434	359,222
Total General Obligation Debt/Liabilities:			2,428,260	79,960	158,407	2,349,813
Revenue and Other (non G.O.) Debt/Liabilities						
252.11	LTGO Rfg 2016A-Jeffcom	12/1/2026	814,974	-	154,986	659,988
252.11	LTGO Refg 2016B - RTRI Area	12/1/2030	1,302,480	-	131,454	1,171,026
252.11	LTGO Refg 2016B - E911	12/1/2030	857,520	-	86,546	770,974
263.22	Landfill Post Closure Liability		115,811	79,189	-	195,000
264.30	Net Pension Liability		1,152,625	1,714,243	-	2,866,868
264.40	OPEB Liability		2,774,233	-	37,084	2,737,149
259.12	Compensated Absences		1,473,396	-	114,488	1,358,908
263.93	Environmental Liability- Hadlock Site Tank		-	248,691	-	248,691
263.93	Environmental Liability- Quilcene site Tank		-	283,674	-	283,674
Total Revenue and Other (non G.O.) Debt/Liabilities:			8,491,039	2,325,797	524,558	10,292,278
Total Liabilities:			10,919,299	2,405,757	682,965	12,642,091

Jefferson County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via WA State Department of Health)	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	CLH31013	124,745	-	124,745	-	2
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via WA State Department of Health)	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	CLH31013	42,819	-	42,819	-	2
Total ALN 10.557:				167,564	-	167,564	-	
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via WA State Department of Health)	WIC Farmers' Market Nutrition Program (FMNP)	10.572	CLH31013	31	-	31	-	2
Forest Service Schools and Roads Cluster								
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF	Schools and Roads - Grants to States	10.665		-	431,446	431,446	-	
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF	Schools and Roads - Grants to States	10.665		-	36,191	36,191	-	13
Total Forest Service Schools and Roads Cluster:				-	467,637	467,637	-	
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION, COMMERCE, DEPARTMENT OF (via WA Recreational and Conservation Office)	Pacific Coast Salmon Recovery Pacific Salmon Treaty Program	11.438	NA19NMF4380 206	2,203	-	2,203	-	2

The accompanying notes are an integral part of this schedule.

Jefferson County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA state Dept of Commerce)	COVID 19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	20-6221C- 114,20622(C- 114A	121,580	-	121,580	111,208	
	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	21-62210-007	107,132	-	107,132	105,720	
	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	22-62210-007	5,426	-	5,426	4,030	
Total ALN 14.228:				234,138	-	234,138	220,958	
U.S. FISH AND WILDLIFE SERVICE, INTERIOR, DEPARTMENT OF THE	Fish and Wildlife Management Assistance	15.608		-	200,000	200,000	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Dept of Justice Office for Victims of Crimes)	Crime Victim Assistance	16.575	22-31101-514	22,385	-	22,385	-	
OFFICE ON VIOLENCE AGAINST WOMEN, JUSTICE, DEPARTMENT OF (via WA State Dept. of Commerce Crime Victims Advocacy)	Violence Against Women Formula Grants	16.588	F21-31103-070	10,911	-	10,911	-	

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Jefferson County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN 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 WA State Health Care Authority)	Residential Substance Abuse Treatment for State Prisoners	16.593	K4880	118,008	-	118,008	-	3
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Bulletproof Vest Partnership Program	16.607		-	4,478	4,478	-	
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Attorney General of Washington)	National Sexual Assault Kit Initiative	16.833	SAKI 2017-AK- BX-0016,RU-22 -15	1,818	-	1,818	-	
Highway Planning and Construction Cluster								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA 8904	4,604	-	4,604	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-10045	3,071	-	3,071	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-10334	49,547	-	49,547	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA-10280	95,178	-	95,178	-	

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Jefferson County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA10459	10,600	-	10,600	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA10080	64,031	-	64,031	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	LA10126	10,712	-	10,712	-	
Total Highway Planning and Construction Cluster:				237,743	-	237,743	-	
Highway Safety Cluster								
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA Association of Sheriffs & Police Chiefs)	State and Community Highway Safety	20.600	N/A	4,610	-	4,610	-	
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA Traffic Safety Commission)	State and Community Highway Safety	20.600	N/A	4,909	-	4,909	-	
Total Highway Safety Cluster:				9,519	-	9,519	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027		-	3,782,207	3,782,207	-	

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Jefferson County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via Northwest Straits Foundation)	Geographic Programs - Puget Sound Action Agenda: Technical Investigations and Implementation Assistance Program	66.123	2019-20-JeffCo	1,424	-	1,424	-	
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via WA State Department of Ecology)	Geographic Programs - Puget Sound Action Agenda: Technical Investigations and Implementation Assistance Program	66.123	WQNEP-2020- JeCoWS-00067	66,201	-	66,201	-	9
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via WA State Department of Health)	Geographic Programs - Puget Sound Action Agenda: Technical Investigations and Implementation Assistance Program	66.123	CLH31013	135,292	-	135,292	-	2
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via WA State Department of Health/Hood Canal Coordinating Council)	Geographic Programs - Puget Sound Action Agenda: Technical Investigations and Implementation Assistance Program	66.123	WQ-20-27 A3	10,135	-	10,135	-	2
Total ALN 66.123:				213,052	-	213,052	-	
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via WA State Department of Ecology)	National Estuary Program	66.456	SEANWS-2021- JeCoWA-00007	34,499	-	34,499	-	

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Jefferson County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via WA State Department of Health)	Beach Monitoring and Notification Program Implementation Grants	66.472	CLH31013	15,000	-	15,000	-	2
ELECTION ASSISTANCE COMMISSION, ELECTION ASSISTANCE COMMISSION (via WA State Secretary of State)	HAVA Election Security Grants	90.404	IG-6935	12,769	-	12,769	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Health)	Public Health Emergency Preparedness	93.069	CLH31013	28,339	-	28,339	-	2
FOOD AND DRUG ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Health)	Food and Drug Administration Research	93.103	G-MP-2106- 09457	916	-	916	-	
OFFICE OF ASSISTANT SECRETARY FOR HEALTH, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Health)	Family Planning Services	93.217	CLH31013	23,740	-	23,740	-	2
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Health Care Authority)	Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	K3921	31,523	-	31,523	-	2,8

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Jefferson County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Health)	COVID 19 - Immunization Cooperative Agreements	93.268	CLH31013	35,548	-	35,548	-	2
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Health)	Immunization Cooperative Agreements	93.268	CLH31013	5,937	-	5,937	-	2
Total ALN 93.268:				41,485	-	41,485	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Health)	COVID 19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	CLH18247	21	-	21	-	7
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Health)	COVID 19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	CLH18247	341,822	-	341,822	-	2
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Health)	COVID 19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	CLH18247	25,875	-	25,875	-	7
Total ALN 93.323:				367,718	-	367,718	-	

The accompanying notes are an integral part of this schedule.

Jefferson County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Health)	National and State Tobacco Control Program	93.387	KPHD 2182	2,716	-	2,716	-	2
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via National Association of County & City Health Officials)	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	6NU38OT0003 06-03-06, 2022- 042702	60,000	-	60,000	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via National Association of County & City Health Officials)	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	CDC GRANT #6NU38OT000 306-03-06	35,000	-	35,000	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Health)	Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	CLH31013	22,000	-	22,000	-	2
Total ALN 93.421:				117,000	-	117,000	-	
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Social & Health Services)	Child Support Enforcement	93.563	75-1501-0-1- 609,2110-80384	31,400	-	31,400	-	

The accompanying notes are an integral part of this schedule.

Jefferson County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Social & Health Services)	Child Support Enforcement	93.563	75-1501-0-1- 609,2110-80384	68,905	-	68,905	-	
Medicaid Cluster			Total ALN 93.563:	100,305	-	100,305	-	
CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Health Care Authority)	Medical Assistance Program	93.778	K4646	60,180	-	60,180	-	2,10
			Total Medicaid Cluster:	60,180	-	60,180	-	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA STATE HEALTH CARE AUTHORITY)	Opioid STR	93.788	K3921	76,842	-	76,842	-	2,5
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA STATE HEALTH CARE AUTHORITY)	Opioid STR	93.788	K3921	13,166	-	13,166	-	5

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Jefferson County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA STATE HEALTH CARE AUTHORITY)	Opioid STR	93.788	K5534	23,264	-	23,264	-	2
			Total ALN 93.788:	113,272	-	113,272	-	
	Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	9045 CDIP	422	-	422	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Public Health Seattle & King County)								
	Rural Health Care Services Outreach, Rural Health Network Development and Small Health Care Provider Quality Improvement	93.912		-	239,707	239,707	-	2
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Health Care Authority)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	K5534	73,360	-	73,360	-	2
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Health Care Authority)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	K3921	94,799	-	94,799	-	2.6

The accompanying notes are an integral part of this schedule.

Jefferson County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Health Care Authority)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	8,254	-	8,254	-	
				176,413	-	176,413	-	
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Health)	Maternal and Child Health Services Block Grant to the States	93.994	CLH31013	34,177	-	34,177	-	2
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D16-637, PW161 v.1	549	-	549	-	12
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D21-255, PW# 62, PW62 V-0-1, PW56, PW56 V- 0-1, PW71	487	-	487	-	12
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D21-255, PW# 88	8,363	-	8,363	-	12

The accompanying notes are an integral part of this schedule.

Jefferson County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D21-255, PW# 76	15,015	-	15,015	-	12
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D22-264, PW #5	167,538	-	167,538	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Department of Health)	COVID 19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	CLH18247, Amendment #24	45,090	-	45,090	-	4
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Department of Health)	COVID 19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	CLH18247, Amendment #24	18,044	-	18,044	-	4
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Department of Health)	COVID 19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	CH31013	5,237	-	5,237	-	
Total ALN 97.036:				260,323	-	260,323	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Hazard Mitigation Grant	97.039	D21-031, 4418- 03-R	28,047	-	28,047	-	11

The accompanying notes are an integral part of this schedule.

Jefferson County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Emergency Management Performance Grants	97.042	E22-214	28,015	-	28,015	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Homeland Security Grant Program	97.067	E19-087, E22- 216	2,359	-	2,359	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Homeland Security Grant Program	97.067	E20-063, E22- 185	13,551	-	13,551	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Homeland Security Grant Program	97.067	E21-062, E23- 154	26,930	-	26,930	-	
Total ALN 97.067:				42,840	-	42,840	-	
Total Federal Awards Expended:				2,537,071	4,694,029	7,231,100	220,958	

The accompanying notes are an integral part of this schedule.

JEFFERSON COUNTY, WASHINGTON

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2022

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting of accounting as the Jefferson County financial statements. The basis of accounting Jefferson County uses represents a cash basis of accounting other than accounting principles generally accepted in the United States of America.

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the Jefferson 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 2 – Federal Indirect Cost Rate(s)

The Jefferson County has not elected to use the 10-percent De Minimis indirect cost rate allowed under the Uniform Guidance.

The amount expended includes \$359,813.61 claimed as an indirect cost recovery using an approved indirect cost rate between 8 percent and 44.84 percent.

Note 3: Residential Substance Abuse Treatment (RSAT), ALN # 16.593 includes expenditures of \$8,550 that were not reported in 2021. This was resolved in 2022.

Note 4: Mass Vaccination FEMA 100%, ALN# 97.036 includes expenditures of \$63,134.53 that were not reported in 2021. This was resolved in 2022.

Note 5: Substance Abuse Block Grant, ALN # 93.788 includes expenditures of \$13,193.98 that were not reported in 2021. This was resolved in 2022.

Note 6: Substance Abuse Block Grant, ALN # 93.959 includes expenditures of \$207.83 that were not reported in 2021. This was resolved in 2022.

Note 7: Epidemiology and Laboratory Capacity of Infections Diseases Grant, ALN# 93.323 includes expenditures of \$25,896.50 that were not reported in 2021. This was resolved in 2022.

Note 8 Substance Abuse and Mental Health Services, ALN# 93.243 includes expenditures of \$4,161.16 that were not reported in 2021. This was resolved in 2022.

Note 9: NEP Stormwater Strategic Initiative, ALN# 66.123 includes expenditures of \$4,034.52 that were not reported in 2021. This was resolved in 2022.

Note 10: Medical Assistance Program, ALN# 93.778 includes expenditures of \$22,362.33 that were not reported in 2021. This was resolved in 2022.

Note 11: FEMA- Hazard Mitigation Grant, ALN# 97.039, prior year the State share has not been split and therefore there were reported to SEFA. Effective in 2022, the State share was reported separately to the State.

Note 12: FEMA- Disaster Public Assistant Grant, ALN# 97.036, prior year the State share has not been split and therefore the expenditures were reported to SEFA. Effective in 2022, the State share was reported separately to the State.

Note 13: Federal Forest Title 111 , ALN# 10.665 includes expenditures of \$15,887.70 that were not reported in 2021. This was resolved in 2022.

ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

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.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, www.sao.wa.gov. Additionally, we share regular news and other information via an email subscription service and social media channels.

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