



Office of the Washington State Auditor
Pat McCarthy

Financial Statements and Federal Single Audit Report

Grays Harbor County

For the period January 1, 2023 through December 31, 2023

Published September 30, 2024

Report No. 1035674



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

September 30, 2024

Board of Commissioners
Grays Harbor County
Montesano, Washington

Report on Financial Statements and Federal Single Audit

Please find attached our report on Grays Harbor 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 activities and condition.

Sincerely,

Pat McCarthy, State Auditor
Olympia, WA

Americans with Disabilities

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Grays Harbor County January 1, 2023 through December 31, 2023

SECTION I – SUMMARY OF AUDITOR’S RESULTS

The results of our audit of Grays Harbor 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 each of its major federal programs.

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 programs were selected as major programs in our audit of compliance in accordance with the Uniform Guidance.

| <u>ALN</u> | <u>Program or Cluster Title</u> |
|------------|--|
| 14.231 | COVID-19 – Emergency Solutions Grant Program |
| 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.



Grays Harbor County Auditor

Joesph R. MacLean

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Grays Harbor County January 1, 2023 through December 31, 2023

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

| | | | | | | | |
|--|---|--|---|--|---|--|---|
| Audit Period: January 1, 2022 through December 31, 2022 | Report Reference No.: 2022-001 | Finding Ref. No.: 1033401 | ALN(s): N/A | | | | |
| Federal Program Name and Granting Agency: N/A | | Pass-Through Agency Name: N/A | | | | | |
| Finding Caption: The County did not have adequate internal controls ensuring accurate reporting of the Schedule of Expenditures of Federal Awards. | | | | | | | |
| Background: Our audit found deficiencies in internal controls over financial reporting that affected the County's ability to produce reliable financial statements. Government Auditing Standards requires the State Auditor's Office to communicate material weaknesses as a finding. The County's SEFA for fiscal year 2022 omitted the outstanding loan balance related to the Community Facilities Loans and Grants (ALN 10.766), which is required to be reported for this program in fiscal year 2022. As a result, the County understated its SEFA by \$1,186,541. | | | | | | | |
| Status of Corrective Action: (check one) <table border="0"><tr><td><input checked="" type="checkbox"/> Fully Corrected</td><td><input type="checkbox"/> Partially Corrected</td><td><input type="checkbox"/> Not Corrected</td><td><input type="checkbox"/> Finding is considered no longer valid</td></tr></table> | | | | <input checked="" type="checkbox"/> Fully Corrected | <input type="checkbox"/> Partially Corrected | <input type="checkbox"/> Not Corrected | <input type="checkbox"/> Finding is considered no longer valid |
| <input 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>Grays Harbor County conducted a review with the USDA to determine how this omission occurred, To ensure that all federal programs with outstanding loan balances that require reporting are included on its SEFA, the County reviewed the Office of Management and Budget Compliance Supplement and updated its files to alert its project managers and its budget office of ongoing reporting requirements. Additionally, the County developed internal guidance that directs contract managers and the County's budget manager to review for new or updated reporting requirements.</i> | | | | | | | |

| | | | |
|---|--|---|--------------------------|
| Audit Period: January 1, 2022 through December 31, 2022 | Report Reference No.: 2022-002 | Finding Ref. No.: 1033401 | ALN(s): 21.027 |
| Federal Program Name and Granting Agency: U.S. Department of the Treasury | | Pass-Through Agency Name: N/A | |
| Finding Caption: The County's internal controls were inadequate for ensuring compliance with federal suspension and debarment requirements. | | | |
| Background: <p>Our audit found the County's controls were inadequate for ensuring staff verified the suspension and debarment status of contractors for purchases exceeding \$25,000, paid all or in part with federal funds. Specifically, the County did not verify that two of the six contractors we tested were not suspended and debarred from participating in federal programs before entering into contracts with them.</p> | | | |
| Status of Corrective Action: (check one) <div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> Fully Corrected </div> <div> <input type="checkbox"/> Partially Corrected </div> <div> <input type="checkbox"/> Not Corrected </div> <div> <input type="checkbox"/> Finding is considered no longer valid </div> </div> | | | |
| Corrective Action Taken: <i>To ensure that no contractor is suspended or debarred from participating in federal programs before entering into contracts or purchasing, the County adopted a procurement policy (1) that educates staff that federal regulations restrict awards, subawards, and contracts with entities who are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities, (2) that directs staff to the System for Award Management ("SAM"), and (3) that directs staff to include suspension and debarment provisions in each contract made under a federal award. Additionally, the County has been training staff on procedure for verifying suspension and debarment status, and the procedure specifically includes documenting the date and result of each verification.</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*

Grays Harbor County January 1, 2023 through December 31, 2023

Board of Commissioners
Grays Harbor County
Montesano, 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 Grays Harbor County, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated September 23, 2024.

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 23, 2024

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

Grays Harbor County January 1, 2023 through December 31, 2023

Board of Commissioners
Grays Harbor County
Montesano, Washington

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

Opinion on Each Major Federal Program

We have audited the compliance of Grays Harbor 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, 2023. 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, 2023.

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 23, 2024

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Grays Harbor County January 1, 2023 through December 31, 2023

Board of Commissioners
Grays Harbor County
Montesano, Washington

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Unmodified and Adverse Opinions

We have audited the financial statements of Grays Harbor County, as of and for the year ended December 31, 2023, 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 Grays Harbor County, and its changes in cash and investments, for the year ended December 31, 2023, 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 Grays Harbor County, as of December 31, 2023, 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 23, 2024 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 23, 2024

FINANCIAL SECTION

Grays Harbor County January 1, 2023 through December 31, 2023

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2023
Fiduciary Fund Resources and Uses Arising from Cash Transactions – 2023
Notes to Financial Statements – 2023

SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2023
Schedule of Expenditures of Federal Awards – 2023
Notes to the Schedule of Expenditures of Federal Awards – 2023

Grays Harbor County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

| | | Total for All Funds (Memo Only) | 001 General Fund | 102 Auditor's M & O | 103 Fair Event |
|---|--------------------------------|--|-----------------------------|------------------------------------|-----------------------|
| Beginning Cash and Investments | | | | | |
| 308 | Beginning Cash and Investments | 83,344,455 | 8,483,996 | 548,438 | 197,165 |
| 388 / 588 | Net Adjustments | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | 44,040,137 | 21,154,058 | - | - |
| 320 | Licenses and Permits | 1,738,181 | 1,707,444 | - | - |
| 330 | Intergovernmental Revenues | 27,977,506 | 6,247,655 | 38,935 | 51,108 |
| 340 | Charges for Goods and Services | 22,819,143 | 3,786,292 | 49,198 | 348,756 |
| 350 | Fines and Penalties | 1,157,705 | 1,155,890 | - | - |
| 360 | Miscellaneous Revenues | 8,270,363 | 4,417,990 | 10,108 | 518,873 |
| Total Revenues: | | 106,003,035 | 38,469,329 | 98,241 | 918,737 |
| Expenditures | | | | | |
| 510 | General Government | 25,643,924 | 18,198,264 | 72,251 | - |
| 520 | Public Safety | 21,457,656 | 14,939,043 | - | - |
| 530 | Utilities | 3,851,361 | - | - | - |
| 540 | Transportation | 17,230,183 | - | - | - |
| 550 | Natural/Economic Environment | 6,244,595 | 1,469,640 | - | - |
| 560 | Social Services | 17,300,829 | 1,637,057 | - | - |
| 570 | Culture and Recreation | 1,798,746 | 256,859 | - | 1,122,094 |
| Total Expenditures: | | 93,527,294 | 36,500,863 | 72,251 | 1,122,094 |
| Excess (Deficiency) Revenues over Expenditures: | | 12,475,741 | 1,968,466 | 25,990 | (203,357) |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | 3,979,550 | 1,271,463 | - | 147,500 |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 381, 382, 389, 395, 398 | Other Resources | 2,410,755 | 1,035,538 | - | 100,000 |
| Total Other Increases in Fund Resources: | | 6,390,305 | 2,307,001 | - | 247,500 |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | 13,411,136 | 669,115 | - | 21,793 |
| 591-593, 599 | Debt Service | 805,385 | 108,373 | - | - |
| 597 | Transfers-Out | 3,979,551 | 1,044,867 | - | - |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 581, 582, 589 | Other Uses | 235,364 | 134,867 | - | 100,000 |
| Total Other Decreases in Fund Resources: | | 18,431,436 | 1,957,222 | - | 121,793 |
| Increase (Decrease) in Cash and Investments: | | 434,610 | 2,318,245 | 25,990 | (77,650) |
| Ending Cash and Investments | | | | | |
| 50821 | Nonspendable | - | - | - | - |
| 50831 | Restricted | 47,365,659 | 161,269 | 574,428 | - |
| 50841 | Committed | 8,778,029 | 452,687 | - | 119,514 |
| 50851 | Assigned | 17,447,091 | - | - | - |
| 50891 | Unassigned | 10,188,300 | 10,188,300 | - | - |
| Total Ending Cash and Investments | | 83,779,079 | 10,802,256 | 574,428 | 119,514 |

The accompanying notes are an integral part of this statement.

Grays Harbor County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

| | | 104 Trial Court Improvement | 105 Paths & Trails | 106 Law Library | 107 Affordable Housing |
|---|--------------------------------|--|-----------------------------------|------------------------|-----------------------------------|
| Beginning Cash and Investments | | | | | |
| 308 | Beginning Cash and Investments | 121,107 | 67,726 | 86,612 | 1,526,667 |
| 388 / 588 | Net Adjustments | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | - | - | - | 142,596 |
| 320 | Licenses and Permits | - | - | - | - |
| 330 | Intergovernmental Revenues | 47,344 | 10,989 | - | - |
| 340 | Charges for Goods and Services | 44,956 | - | 32,154 | 88,039 |
| 350 | Fines and Penalties | - | - | - | - |
| 360 | Miscellaneous Revenues | - | - | - | 48,918 |
| Total Revenues: | | 92,300 | 10,989 | 32,154 | 279,553 |
| Expenditures | | | | | |
| 510 | General Government | 17,029 | - | 801 | - |
| 520 | Public Safety | - | - | - | - |
| 530 | Utilities | - | - | - | - |
| 540 | Transportation | - | - | - | - |
| 550 | Natural/Economic Environment | - | - | - | 267,395 |
| 560 | Social Services | - | - | - | - |
| 570 | Culture and Recreation | - | - | 18,782 | - |
| Total Expenditures: | | 17,029 | - | 19,583 | 267,395 |
| Excess (Deficiency) Revenues over Expenditures: | | 75,271 | 10,989 | 12,571 | 12,158 |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | - | - | - | - |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 381, 382, 389, 395, 398 | Other Resources | - | - | - | - |
| Total Other Increases in Fund Resources: | | - | - | - | - |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | 151,634 | - | - | - |
| 591-593, 599 | Debt Service | - | - | - | - |
| 597 | Transfers-Out | - | - | - | - |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 581, 582, 589 | Other Uses | - | - | - | - |
| Total Other Decreases in Fund Resources: | | 151,634 | - | - | - |
| Increase (Decrease) in Cash and Investments: | | (76,363) | 10,989 | 12,571 | 12,158 |
| Ending Cash and Investments | | | | | |
| 50821 | Nonspendable | - | - | - | - |
| 50831 | Restricted | 44,745 | 78,715 | 99,183 | 1,538,825 |
| 50841 | Committed | - | - | - | - |
| 50851 | Assigned | - | - | - | - |
| 50891 | Unassigned | - | - | - | - |
| Total Ending Cash and Investments | | 44,745 | 78,715 | 99,183 | 1,538,825 |

The accompanying notes are an integral part of this statement.

Grays Harbor County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

| | | 108 Sheriff's Law Enforcement | 109 Crime Victim Penalty Assm | 110 Roads | 111 Treasurer's M & O |
|---|--------------------------------|--|--|--------------------|--------------------------------------|
| Beginning Cash and Investments | | | | | |
| 308 | Beginning Cash and Investments | 149,929 | 233,367 | 8,395,631 | 271,973 |
| 388 / 588 | Net Adjustments | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | - | - | 8,022,735 | 164,605 |
| 320 | Licenses and Permits | - | - | 11,100 | - |
| 330 | Intergovernmental Revenues | - | 79,066 | 6,113,940 | - |
| 340 | Charges for Goods and Services | - | 67,065 | 219,787 | 1,788 |
| 350 | Fines and Penalties | - | 5 | - | - |
| 360 | Miscellaneous Revenues | 1,451,292 | 3,898 | 206,907 | 6,320 |
| Total Revenues: | | 1,451,292 | 150,034 | 14,574,469 | 172,713 |
| Expenditures | | | | | |
| 510 | General Government | - | 134,018 | - | 156,556 |
| 520 | Public Safety | 11,031 | - | - | - |
| 530 | Utilities | - | - | - | - |
| 540 | Transportation | - | - | 13,880,898 | - |
| 550 | Natural/Economic Environment | - | - | - | - |
| 560 | Social Services | - | - | - | - |
| 570 | Culture and Recreation | - | - | - | - |
| Total Expenditures: | | 11,031 | 134,018 | 13,880,898 | 156,556 |
| Excess (Deficiency) Revenues over Expenditures: | | 1,440,261 | 16,016 | 693,571 | 16,157 |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | - | - | - | - |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 381, 382, 389, 395, 398 | Other Resources | - | - | 1,186,868 | - |
| Total Other Increases in Fund Resources: | | - | - | 1,186,868 | - |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | - | - | 3,683,044 | - |
| 591-593, 599 | Debt Service | - | - | - | - |
| 597 | Transfers-Out | - | - | 8,643 | - |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 581, 582, 589 | Other Uses | - | - | - | - |
| Total Other Decreases in Fund Resources: | | - | - | 3,691,687 | - |
| Increase (Decrease) in Cash and Investments: | | 1,440,261 | 16,016 | (1,811,248) | 16,157 |
| Ending Cash and Investments | | | | | |
| 50821 | Nonspendable | - | - | - | - |
| 50831 | Restricted | 1,590,190 | 249,384 | 6,584,381 | 288,129 |
| 50841 | Committed | - | - | - | - |
| 50851 | Assigned | - | - | - | - |
| 50891 | Unassigned | - | - | - | - |
| Total Ending Cash and Investments | | 1,590,190 | 249,384 | 6,584,381 | 288,129 |

The accompanying notes are an integral part of this statement.

Grays Harbor County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

| | | 112 Stadium | 113 GH Raceway | 114 Veterans Relief | 115 Court Self-Help Center |
|---|--------------------------------|--------------------|-----------------------|----------------------------|-----------------------------------|
| Beginning Cash and Investments | | | | | |
| 308 | Beginning Cash and Investments | 6,321,456 | 46,850 | 156,868 | 99,474 |
| 388 / 588 | Net Adjustments | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | 2,920,839 | - | 18,924 | - |
| 320 | Licenses and Permits | - | - | - | - |
| 330 | Intergovernmental Revenues | - | - | 791 | 375,000 |
| 340 | Charges for Goods and Services | - | 4,231 | - | - |
| 350 | Fines and Penalties | - | - | - | - |
| 360 | Miscellaneous Revenues | 152,505 | 24,000 | 1,652 | 430 |
| Total Revenues: | | 3,073,344 | 28,231 | 21,367 | 375,430 |
| Expenditures | | | | | |
| 510 | General Government | - | - | - | 206,625 |
| 520 | Public Safety | - | - | - | - |
| 530 | Utilities | - | - | - | - |
| 540 | Transportation | - | - | - | - |
| 550 | Natural/Economic Environment | 1,455,513 | - | - | - |
| 560 | Social Services | - | - | 64,254 | - |
| 570 | Culture and Recreation | 1,050 | 32,364 | - | - |
| Total Expenditures: | | 1,456,563 | 32,364 | 64,254 | 206,625 |
| Excess (Deficiency) Revenues over Expenditures: | | 1,616,781 | (4,133) | (42,887) | 168,805 |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | - | 12,748 | - | - |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 381, 382, 389, 395, 398 | Other Resources | - | - | 1,127 | - |
| Total Other Increases in Fund Resources: | | - | 12,748 | 1,127 | - |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | 840 | - | - | - |
| 591-593, 599 | Debt Service | - | - | - | 13,800 |
| 597 | Transfers-Out | 1,081,428 | 7,200 | - | - |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 581, 582, 589 | Other Uses | - | - | - | - |
| Total Other Decreases in Fund Resources: | | 1,082,268 | 7,200 | - | 13,800 |
| Increase (Decrease) in Cash and Investments: | | 534,513 | 1,415 | (41,760) | 155,005 |
| Ending Cash and Investments | | | | | |
| 50821 | Nonspendable | - | - | - | - |
| 50831 | Restricted | 6,855,969 | - | 115,107 | 254,479 |
| 50841 | Committed | - | 48,265 | - | - |
| 50851 | Assigned | - | - | - | - |
| 50891 | Unassigned | - | - | - | - |
| Total Ending Cash and Investments | | 6,855,969 | 48,265 | 115,107 | 254,479 |

The accompanying notes are an integral part of this statement.

Grays Harbor County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

| | | 116 Election Reserve | 117 Ab Landfill Postclosure | 118 ORV Park | 128 Federal Equitable Sharing |
|---|--------------------------------|---------------------------------|--|---------------------|--|
| Beginning Cash and Investments | | | | | |
| 308 | Beginning Cash and Investments | 255,066 | 539,171 | 20,078 | 119,647 |
| 388 / 588 | Net Adjustments | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | - | - | - | - |
| 320 | Licenses and Permits | - | - | - | - |
| 330 | Intergovernmental Revenues | 26,444 | - | - | - |
| 340 | Charges for Goods and Services | 102,492 | - | - | - |
| 350 | Fines and Penalties | - | - | - | - |
| 360 | Miscellaneous Revenues | 9,738 | 16,731 | 10,991 | 1,528 |
| Total Revenues: | | 138,674 | 16,731 | 10,991 | 1,528 |
| Expenditures | | | | | |
| 510 | General Government | 130,360 | - | - | - |
| 520 | Public Safety | - | - | - | 73,859 |
| 530 | Utilities | - | 164,388 | - | - |
| 540 | Transportation | - | - | - | - |
| 550 | Natural/Economic Environment | - | - | - | - |
| 560 | Social Services | - | - | - | - |
| 570 | Culture and Recreation | - | - | 200,878 | - |
| Total Expenditures: | | 130,360 | 164,388 | 200,878 | 73,859 |
| Excess (Deficiency) Revenues over Expenditures: | | 8,314 | (147,657) | (189,887) | (72,331) |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | - | 100,000 | 220,000 | - |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 381, 382, 389, 395, 398 | Other Resources | - | - | - | - |
| Total Other Increases in Fund Resources: | | - | 100,000 | 220,000 | - |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | 10,079 | - | - | - |
| 591-593, 599 | Debt Service | - | - | - | - |
| 597 | Transfers-Out | - | - | - | - |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 581, 582, 589 | Other Uses | - | - | - | - |
| Total Other Decreases in Fund Resources: | | 10,079 | - | - | - |
| Increase (Decrease) in Cash and Investments: | | (1,765) | (47,657) | 30,113 | (72,331) |
| Ending Cash and Investments | | | | | |
| 50821 | Nonspendable | - | - | - | - |
| 50831 | Restricted | 126,754 | - | - | 47,316 |
| 50841 | Committed | 126,545 | 491,514 | 50,191 | - |
| 50851 | Assigned | - | - | - | - |
| 50891 | Unassigned | - | - | - | - |
| Total Ending Cash and Investments | | 253,299 | 491,514 | 50,191 | 47,316 |

The accompanying notes are an integral part of this statement.

Grays Harbor County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

| | | 129 Public Health | 130 RE Excise Tax Technology | 131 Tax Refund | 132 Excise/Revaluat ion |
|---|--------------------------------|------------------------------|---|-----------------------|--|
| Beginning Cash and Investments | | | | | |
| 308 | Beginning Cash and Investments | 2,765,274 | 34,209 | 14,284 | 79,381 |
| 388 / 588 | Net Adjustments | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | - | - | - | - |
| 320 | Licenses and Permits | 5,955 | - | - | - |
| 330 | Intergovernmental Revenues | 5,227,979 | - | - | 8,866 |
| 340 | Charges for Goods and Services | 433,435 | - | - | 9,568 |
| 350 | Fines and Penalties | - | - | - | - |
| 360 | Miscellaneous Revenues | 97,604 | - | - | - |
| Total Revenues: | | 5,764,973 | - | - | 18,434 |
| Expenditures | | | | | |
| 510 | General Government | - | - | - | 54,450 |
| 520 | Public Safety | - | - | - | - |
| 530 | Utilities | - | - | - | - |
| 540 | Transportation | - | - | - | - |
| 550 | Natural/Economic Environment | - | - | - | - |
| 560 | Social Services | 5,629,398 | - | - | - |
| 570 | Culture and Recreation | - | - | - | - |
| Total Expenditures: | | 5,629,398 | - | - | 54,450 |
| Excess (Deficiency) Revenues over Expenditures: | | 135,575 | - | - | (36,016) |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | 779,200 | - | - | - |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 381, 382, 389, 395, 398 | Other Resources | - | - | - | - |
| Total Other Increases in Fund Resources: | | 779,200 | - | - | - |
| 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: | | 914,775 | - | - | (36,016) |
| Ending Cash and Investments | | | | | |
| 50821 | Nonspendable | - | - | - | - |
| 50831 | Restricted | 3,680,049 | 34,209 | 14,284 | 43,364 |
| 50841 | Committed | - | - | - | - |
| 50851 | Assigned | - | - | - | - |
| 50891 | Unassigned | - | - | - | - |
| Total Ending Cash and Investments | | 3,680,049 | 34,209 | 14,284 | 43,364 |

The accompanying notes are an integral part of this statement.

Grays Harbor County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

| | | 135 Emergency Communication s | 137 Public Safety Sales Tax | 139 Chem Dep/MH/Therap Court | 140 Mental Health |
|---|--------------------------------|--|--|---|------------------------------|
| Beginning Cash and Investments | | | | | |
| 308 | Beginning Cash and Investments | - | 3,402,656 | 5,921,021 | 859,751 |
| 388 / 588 | Net Adjustments | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | 4,367,242 | 3,119,646 | 1,844,039 | - |
| 320 | Licenses and Permits | - | - | - | - |
| 330 | Intergovernmental Revenues | - | - | 173,784 | 1,286,688 |
| 340 | Charges for Goods and Services | - | - | - | - |
| 350 | Fines and Penalties | - | - | - | - |
| 360 | Miscellaneous Revenues | 2,161 | 24,159 | 167,441 | 24,159 |
| Total Revenues: | | 4,369,403 | 3,143,805 | 2,185,264 | 1,310,847 |
| Expenditures | | | | | |
| 510 | General Government | - | 132,000 | 264,922 | - |
| 520 | Public Safety | 4,369,402 | 2,062,281 | - | - |
| 530 | Utilities | - | - | - | - |
| 540 | Transportation | - | - | - | - |
| 550 | Natural/Economic Environment | - | - | - | - |
| 560 | Social Services | - | - | 769,157 | 1,321,356 |
| 570 | Culture and Recreation | - | - | - | - |
| Total Expenditures: | | 4,369,402 | 2,194,281 | 1,034,079 | 1,321,356 |
| Excess (Deficiency) Revenues over Expenditures: | | 1 | 949,524 | 1,151,185 | (10,509) |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | - | - | - | 235,667 |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 381, 382, 389, 395, 398 | Other Resources | - | - | - | - |
| Total Other Increases in Fund Resources: | | - | - | - | 235,667 |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | - | 1,639,775 | - | - |
| 591-593, 599 | Debt Service | - | - | - | - |
| 597 | Transfers-Out | - | 335,419 | 823,598 | 220,000 |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 581, 582, 589 | Other Uses | - | - | - | - |
| Total Other Decreases in Fund Resources: | | - | 1,975,194 | 823,598 | 220,000 |
| Increase (Decrease) in Cash and Investments: | | 1 | (1,025,670) | 327,587 | 5,158 |
| Ending Cash and Investments | | | | | |
| 50821 | Nonspendable | - | - | - | - |
| 50831 | Restricted | - | - | 6,248,607 | 864,910 |
| 50841 | Committed | - | - | - | - |
| 50851 | Assigned | - | 2,376,987 | - | - |
| 50891 | Unassigned | - | - | - | - |
| Total Ending Cash and Investments | | - | 2,376,987 | 6,248,607 | 864,910 |

The accompanying notes are an integral part of this statement.

Grays Harbor County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

| | | 145 Homeless Housing | 175 American Rescue Plan | 176 Opioid Settlement Fund | 203 Pavilion Bonds |
|---|--------------------------------|---------------------------------|-------------------------------------|---|-------------------------------|
| Beginning Cash and Investments | | | | | |
| 308 | Beginning Cash and Investments | 2,859,656 | 12,613,519 | - | - |
| 388 / 588 | Net Adjustments | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | - | - | - | - |
| 320 | Licenses and Permits | - | - | - | - |
| 330 | Intergovernmental Revenues | 7,127,168 | 470,065 | - | - |
| 340 | Charges for Goods and Services | 528,886 | - | - | - |
| 350 | Fines and Penalties | - | - | - | - |
| 360 | Miscellaneous Revenues | 20,237 | 3,522 | 242,121 | - |
| Total Revenues: | | 7,676,291 | 473,587 | 242,121 | - |
| Expenditures | | | | | |
| 510 | General Government | - | 804,075 | - | - |
| 520 | Public Safety | - | - | - | - |
| 530 | Utilities | - | 560,038 | - | - |
| 540 | Transportation | - | - | - | - |
| 550 | Natural/Economic Environment | - | 59,494 | - | - |
| 560 | Social Services | 7,870,923 | - | - | - |
| 570 | Culture and Recreation | - | - | - | - |
| Total Expenditures: | | 7,870,923 | 1,423,607 | - | - |
| Excess (Deficiency) Revenues over Expenditures: | | (194,632) | (950,020) | 242,121 | - |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | - | - | - | 65,520 |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 381, 382, 389, 395, 398 | Other Resources | - | - | - | - |
| Total Other Increases in Fund Resources: | | - | - | - | 65,520 |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | - | 4,561,244 | - | - |
| 591-593, 599 | Debt Service | - | 38,388 | - | 65,520 |
| 597 | Transfers-Out | - | - | - | - |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 581, 582, 589 | Other Uses | - | - | - | - |
| Total Other Decreases in Fund Resources: | | - | 4,599,632 | - | 65,520 |
| Increase (Decrease) in Cash and Investments: | | (194,632) | (5,549,652) | 242,121 | - |
| Ending Cash and Investments | | | | | |
| 50821 | Nonspendable | - | - | - | - |
| 50831 | Restricted | 2,665,023 | 7,063,868 | 242,121 | - |
| 50841 | Committed | - | - | - | - |
| 50851 | Assigned | - | - | - | - |
| 50891 | Unassigned | - | - | - | - |
| Total Ending Cash and Investments | | 2,665,023 | 7,063,868 | 242,121 | - |

The accompanying notes are an integral part of this statement.

Grays Harbor County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

| | | 206 LOCAL Program Fin- Energy | 301 Facilities Capital | 302 Software Replacement Reserve | 303 Fair Bldg Construction |
|---|--------------------------------|--|-----------------------------------|---|---------------------------------------|
| Beginning Cash and Investments | | | | | |
| 308 | Beginning Cash and Investments | - | 2,177,426 | 816,097 | 133,841 |
| 388 / 588 | Net Adjustments | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | - | - | - | - |
| 320 | Licenses and Permits | - | - | - | - |
| 330 | Intergovernmental Revenues | - | - | - | 123,065 |
| 340 | Charges for Goods and Services | - | - | - | - |
| 350 | Fines and Penalties | - | - | - | - |
| 360 | Miscellaneous Revenues | - | 255 | - | - |
| Total Revenues: | | - | 255 | - | 123,065 |
| Expenditures | | | | | |
| 510 | General Government | - | 239,879 | - | - |
| 520 | Public Safety | - | 2,040 | - | - |
| 530 | Utilities | - | - | - | - |
| 540 | Transportation | - | - | - | - |
| 550 | Natural/Economic Environment | - | - | - | - |
| 560 | Social Services | - | - | - | - |
| 570 | Culture and Recreation | - | - | - | 166,719 |
| Total Expenditures: | | - | 241,919 | - | 166,719 |
| Excess (Deficiency) Revenues over Expenditures: | | - | (241,664) | - | (43,654) |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | 45,252 | 500,000 | - | 257,200 |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 381, 382, 389, 395, 398 | Other Resources | - | - | - | - |
| Total Other Increases in Fund Resources: | | 45,252 | 500,000 | - | 257,200 |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | - | 390,818 | 144,178 | 201,212 |
| 591-593, 599 | Debt Service | 45,250 | - | - | - |
| 597 | Transfers-Out | - | - | - | - |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 581, 582, 589 | Other Uses | - | - | - | - |
| Total Other Decreases in Fund Resources: | | 45,250 | 390,818 | 144,178 | 201,212 |
| Increase (Decrease) in Cash and Investments: | | 2 | (132,482) | (144,178) | 12,334 |
| Ending Cash and Investments | | | | | |
| 50821 | Nonspendable | - | - | - | - |
| 50831 | Restricted | - | - | - | - |
| 50841 | Committed | 2 | 2,044,944 | 671,920 | 146,176 |
| 50851 | Assigned | - | - | - | - |
| 50891 | Unassigned | - | - | - | - |
| Total Ending Cash and Investments | | 2 | 2,044,944 | 671,920 | 146,176 |

The accompanying notes are an integral part of this statement.

Grays Harbor County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

| | | 307 Cumulative Reserve | 309 Capital Improvements | 310 Distressed Area Capital | 401 Solid Waste Plan |
|---|--------------------------------|-----------------------------------|-------------------------------------|--|---------------------------------|
| Beginning Cash and Investments | | | | | |
| 308 | Beginning Cash and Investments | 737,619 | 1,801,682 | 3,601,934 | 1,736,912 |
| 388 / 588 | Net Adjustments | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | - | 598,606 | 1,673,008 | - |
| 320 | Licenses and Permits | - | - | - | - |
| 330 | Intergovernmental Revenues | 377,235 | - | - | 191,384 |
| 340 | Charges for Goods and Services | - | - | - | 1,314,469 |
| 350 | Fines and Penalties | - | - | - | - |
| 360 | Miscellaneous Revenues | 77,519 | 16,731 | 86,057 | 39,260 |
| Total Revenues: | | 454,754 | 615,337 | 1,759,065 | 1,545,113 |
| Expenditures | | | | | |
| 510 | General Government | - | 3,395 | - | - |
| 520 | Public Safety | - | - | - | - |
| 530 | Utilities | - | - | - | 959,021 |
| 540 | Transportation | - | - | - | - |
| 550 | Natural/Economic Environment | - | - | 1,180,719 | - |
| 560 | Social Services | 8,684 | - | - | - |
| 570 | Culture and Recreation | - | - | - | - |
| Total Expenditures: | | 8,684 | 3,395 | 1,180,719 | 959,021 |
| Excess (Deficiency) Revenues over Expenditures: | | 446,070 | 611,942 | 578,346 | 586,092 |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | - | - | - | - |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 381, 382, 389, 395, 398 | Other Resources | - | - | - | - |
| Total Other Increases in Fund Resources: | | - | - | - | - |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | 214 | - | - | 7,000 |
| 591-593, 599 | Debt Service | - | - | 42,809 | - |
| 597 | Transfers-Out | - | - | 345,000 | 100,000 |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 581, 582, 589 | Other Uses | - | - | - | - |
| Total Other Decreases in Fund Resources: | | 214 | - | 387,809 | 107,000 |
| Increase (Decrease) in Cash and Investments: | | 445,856 | 611,942 | 190,537 | 479,092 |
| Ending Cash and Investments | | | | | |
| 50821 | Nonspendable | - | - | - | - |
| 50831 | Restricted | - | 2,413,624 | 3,792,470 | - |
| 50841 | Committed | 1,183,477 | - | - | - |
| 50851 | Assigned | - | - | - | 2,216,004 |
| 50891 | Unassigned | - | - | - | - |
| Total Ending Cash and Investments | | 1,183,477 | 2,413,624 | 3,792,470 | 2,216,004 |

The accompanying notes are an integral part of this statement.

Grays Harbor County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

| | | 402 Hogan's Corner Water System | 403 Tax Title Management | 404 PB Sewer M&O | 405 PB/Moclips Water Sys M&O |
|---|--------------------------------|--|-------------------------------------|---------------------------------|---|
| Beginning Cash and Investments | | | | | |
| 308 | Beginning Cash and Investments | 576,957 | 7,671,151 | 685,974 | 1,669,371 |
| 388 / 588 | Net Adjustments | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | - | 13,839 | - | - |
| 320 | Licenses and Permits | - | 13,682 | - | - |
| 330 | Intergovernmental Revenues | - | - | - | - |
| 340 | Charges for Goods and Services | 265,411 | 2,363,753 | 1,265,735 | 961,666 |
| 350 | Fines and Penalties | - | - | - | - |
| 360 | Miscellaneous Revenues | 19,207 | 90,287 | 125,188 | 57,586 |
| Total Revenues: | | 284,618 | 2,481,561 | 1,390,923 | 1,019,252 |
| Expenditures | | | | | |
| 510 | General Government | - | - | - | - |
| 520 | Public Safety | - | - | - | - |
| 530 | Utilities | 196,139 | - | 1,140,978 | 542,666 |
| 540 | Transportation | - | - | - | - |
| 550 | Natural/Economic Environment | - | 1,811,834 | - | - |
| 560 | Social Services | - | - | - | - |
| 570 | Culture and Recreation | - | - | - | - |
| Total Expenditures: | | 196,139 | 1,811,834 | 1,140,978 | 542,666 |
| Excess (Deficiency) Revenues over Expenditures: | | 88,479 | 669,727 | 249,945 | 476,586 |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | 50,000 | - | 255,000 | 40,000 |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 381, 382, 389, 395, 398 | Other Resources | - | 464 | - | 2,146 |
| Total Other Increases in Fund Resources: | | 50,000 | 464 | 255,000 | 42,146 |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | 32,988 | 32,590 | 1,112 | - |
| 591-593, 599 | Debt Service | 146,275 | - | 156,440 | 75,485 |
| 597 | Transfers-Out | - | 4,797 | 4,028 | - |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 581, 582, 589 | Other Uses | - | 497 | - | - |
| Total Other Decreases in Fund Resources: | | 179,263 | 37,884 | 161,580 | 75,485 |
| Increase (Decrease) in Cash and Investments: | | (40,784) | 632,307 | 343,365 | 443,247 |
| Ending Cash and Investments | | | | | |
| 50821 | Nonspendable | - | - | - | - |
| 50831 | Restricted | - | - | - | - |
| 50841 | Committed | - | - | - | - |
| 50851 | Assigned | 536,173 | 8,303,460 | 1,029,339 | 2,112,617 |
| 50891 | Unassigned | - | - | - | - |
| Total Ending Cash and Investments | | 536,173 | 8,303,460 | 1,029,339 | 2,112,617 |

The accompanying notes are an integral part of this statement.

Grays Harbor County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

| | | 406 North Beach Water System | 407 Illahee Oyehut Sewer System | 501 Equipment Rental & Revolving | 503 Central Services |
|---|--------------------------------|---|--|---|---------------------------------|
| Beginning Cash and Investments | | | | | |
| 308 | Beginning Cash and Investments | 202,122 | 853,708 | 3,395,725 | 610,224 |
| 388 / 588 | Net Adjustments | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | - | - | - | - |
| 320 | Licenses and Permits | - | - | - | - |
| 330 | Intergovernmental Revenues | - | - | - | - |
| 340 | Charges for Goods and Services | 127,079 | 114,136 | 4,972,437 | 1,573,895 |
| 350 | Fines and Penalties | - | 1,810 | - | - |
| 360 | Miscellaneous Revenues | - | 33,773 | 238,072 | 4,704 |
| Total Revenues: | | 127,079 | 149,719 | 5,210,509 | 1,578,599 |
| Expenditures | | | | | |
| 510 | General Government | - | - | - | 1,556,338 |
| 520 | Public Safety | - | - | - | - |
| 530 | Utilities | 157,222 | 130,909 | - | - |
| 540 | Transportation | - | - | 3,349,285 | - |
| 550 | Natural/Economic Environment | - | - | - | - |
| 560 | Social Services | - | - | - | - |
| 570 | Culture and Recreation | - | - | - | - |
| Total Expenditures: | | 157,222 | 130,909 | 3,349,285 | 1,556,338 |
| Excess (Deficiency) Revenues over Expenditures: | | (30,143) | 18,810 | 1,861,224 | 22,261 |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | - | - | - | - |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 381, 382, 389, 395, 398 | Other Resources | - | - | 84,612 | - |
| Total Other Increases in Fund Resources: | | - | - | 84,612 | - |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | 27,427 | 90,494 | 1,702,573 | 43,006 |
| 591-593, 599 | Debt Service | - | 54,066 | 31,506 | 13,073 |
| 597 | Transfers-Out | - | - | 4,571 | - |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 581, 582, 589 | Other Uses | - | - | - | - |
| Total Other Decreases in Fund Resources: | | 27,427 | 144,560 | 1,738,650 | 56,079 |
| Increase (Decrease) in Cash and Investments: | | (57,570) | (125,750) | 207,186 | (33,818) |
| Ending Cash and Investments | | | | | |
| 50821 | Nonspendable | - | - | - | - |
| 50831 | Restricted | - | - | 1,694,256 | - |
| 50841 | Committed | - | - | 1,908,653 | 576,406 |
| 50851 | Assigned | 144,553 | 727,958 | - | - |
| 50891 | Unassigned | - | - | - | - |
| Total Ending Cash and Investments | | 144,553 | 727,958 | 3,602,909 | 576,406 |

The accompanying notes are an integral part of this statement.

Grays Harbor County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

| | | 504 |
|---|--------------------------------|----------------------|
| | | Management |
| | | Services |
| | | <hr/> |
| Beginning Cash and Investments | | |
| 308 | Beginning Cash and Investments | 482,740 |
| 388 / 588 | Net Adjustments | - |
| Revenues | | |
| 310 | Taxes | - |
| 320 | Licenses and Permits | - |
| 330 | Intergovernmental Revenues | - |
| 340 | Charges for Goods and Services | 4,143,915 |
| 350 | Fines and Penalties | - |
| 360 | Miscellaneous Revenues | 18,439 |
| Total Revenues: | | <hr/> 4,162,354 |
| Expenditures | | |
| 510 | General Government | 3,672,961 |
| 520 | Public Safety | - |
| 530 | Utilities | - |
| 540 | Transportation | - |
| 550 | Natural/Economic Environment | - |
| 560 | Social Services | - |
| 570 | Culture and Recreation | - |
| Total Expenditures: | | <hr/> 3,672,961 |
| Excess (Deficiency) Revenues over Expenditures: | | <hr/> 489,393 |
| Other Increases in Fund Resources | | |
| 391-393, 596 | Debt Proceeds | - |
| 397 | Transfers-In | - |
| 385 | Special or Extraordinary Items | - |
| 381, 382, 389, 395, 398 | Other Resources | - |
| Total Other Increases in Fund Resources: | | <hr/> - |
| Other Decreases in Fund Resources | | |
| 594-595 | Capital Expenditures | - |
| 591-593, 599 | Debt Service | 14,400 |
| 597 | Transfers-Out | - |
| 585 | Special or Extraordinary Items | - |
| 581, 582, 589 | Other Uses | - |
| Total Other Decreases in Fund Resources: | | <hr/> 14,400 |
| Increase (Decrease) in Cash and Investments: | | <hr/> 474,993 |
| Ending Cash and Investments | | |
| 50821 | Nonspendable | - |
| 50831 | Restricted | - |
| 50841 | Committed | 957,735 |
| 50851 | Assigned | - |
| 50891 | Unassigned | - |
| Total Ending Cash and Investments | | <hr/> 957,735 |

The accompanying notes are an integral part of this statement.

Grays Harbor County
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

| | | Total for All Funds (Memo Only) | Private-Purpose Trust | Custodial | External Investment Pool Fund |
|-----------|--|--|----------------------------------|------------------|--|
| 308 | Beginning Cash and Investments | 106,921,783 | 6,448,009 | 35,578,716 | 64,895,058 |
| 388 & 588 | Net Adjustments | - | - | - | - |
| 310-390 | Additions | 349,693,582 | 1,690,896 | 299,876,371 | 48,126,315 |
| 510-590 | Deductions | 340,782,560 | 6,367,139 | 295,771,574 | 38,643,847 |
| | Net Increase (Decrease) in Cash and Investments: | 8,911,022 | (4,676,243) | 4,104,797 | 9,482,468 |
| 508 | Ending Cash and Investments | 115,832,802 | 1,771,765 | 39,683,511 | 74,377,526 |

The accompanying notes are an integral part of this statement.

GRAYS HARBOR COUNTY, WASHINGTON
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

Note 1 - Summary of Significant Accounting Policies

Grays Harbor County was incorporated on May 15, 1915, and operates under the laws of the state of Washington applicable to a county government. The County is a general-purpose local government and provides the following services: public safety, road improvement, solid waste management, planning and zoning, parks and recreation, judicial administration, health and social services and general administrative services. The County also owns and operates water and wastewater systems within the North Beach area of Grays Harbor County.

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 Notes to the Financial Statements).
- 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.

Private-Purpose Trust Funds

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

Custodial Funds

These funds are used to account for 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.

C. Cash and Investments

See Note 8, *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 of more than 1 year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 240 hours and is payable upon separation or retirement. Sick leave may be accumulated up to 960 hours. Upon separation or retirement, employees may receive

payment for unused sick leave. Maximum allowable accrual for vacation and unused sick leave payment is set by union contract. Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 4, *Long-Term Debt*

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are 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 County. 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:

| Fund | Description | Specific Purpose | Total |
|-------------|---------------------------|---|--------------|
| 001 | General Fund | Restricted by Administrative Office of the Courts (AOC) for refunds made under the Blake decision | \$24,854 |
| 001 | General Fund | Restricted by grantor for assisting community members in internet adoption and the use of computing devices | 78,677 |
| 001 | General Fund | Restricted per Title III | 57,737 |
| 001 | General Fund | Committed for mental health services and personnel training | 452,687 |
| 102 | Auditor's M&O | Restricted per RCW 36.22.170 and Resolution 89-64, installation, and maintenance of a document management system | 574,428 |
| 103 | Fair Event | Committed for fair operations | 119,514 |
| 104 | Trial Court Improvement | Restricted per RCW 3.58.060 and Ordinance 338 | 44,745 |
| 105 | Paths & Trails | Restricted per RCW 47.30 | 78,715 |
| 106 | Law Library | Restricted per RCW 27.24.010 & 070 | 99,183 |
| 107 | Affordable Housing | Restricted to acquiring, rehabilitating, or constructing affordable housing, facilities providing supportive housing services, and operational and maintenance costs of new units of affordable or supportive housing and per ordinance 447 for the purpose of addressing affordable housing issues | 1,538,825 |
| 108 | Sheriff's Law Enforcement | Restricted for law enforcement purposes | 1,590,190 |
| 109 | Crime Victim Penalty | Restricted per RCW 7.69 | 249,384 |
| 110 | Roads | Restricted per RCW 36.82.010 | 6,584,381 |
| 111 | Treasurer's M&O | Restricted per RCW 84.56.020 | 288,129 |
| 112 | Stadium/Tourism | Restricted per RCW 67.28 & Ordinance 98-248 | 6,855,969 |
| 113 | GH Raceway | Committed for raceway operations | 48,265 |
| 114 | Veteran's Relief | Restricted per RCW 73.08.080 | 115,107 |

| Fund | Description | Specific Purpose | Total |
|-------------|-------------------------------------|---|--------------|
| 115 | Court Self-Help Center | Restricted by Administrative Office of the Courts (AOC) to establish a self-help center to provide certain services to unrepresented litigants | 254,479 |
| 116 | Election Reserve | Restricted and committed for expenses associated with conducting regular and special state and county elections, including maintenance and equipment replacement | 253,299 |
| 117 | Aberdeen Landfill Post Closure | Committed for post closure care and monitoring of landfill facilities | 491,514 |
| 118 | ORV Park | Committed for ORV Park operations | 50,191 |
| 128 | Federal Equitable Sharing | Restricted for law enforcement purposes | 47,316 |
| 129 | Public Health | Restricted for the administration of Public Health | 3,680,049 |
| 130 | Real Estate Excise Tax Technology | Restricted for development, implementation and maintenance of electronic process and reporting system for the real estate excise tax affidavits | 34,209 |
| 131 | Tax Refund | Restricted for refunding of over levied taxes | 14,284 |
| 132 | Excise/Revaluation M&O | Restricted per RCW 82.45.180(5)(c) and Resolution 2014-14 for maintenance and operation of annual revaluation system for property tax valuation and for the maintenance and operation of a reporting system for real estate excise tax affidavits | 43,364 |
| 139 | Chemical Dep/MH & Therapy/ITA Court | Restricted by RCW 82.14.460, Ordinance 382, and Resolution 2019-086 reserved for chemical dependency, mental health treatment and services for therapeutic court programs. | 6,248,607 |
| 140 | Developmental Disabilities | Restricted due to restrictions on grant revenue for mental health, substance abuse and developmental disabilities | 864,910 |
| 145 | Homeless Housing | Restricted for costs related to the homeless housing program and reducing homelessness | 2,665,023 |
| 175 | American Rescue Plan | Coronavirus State and Local Fiscal Recovery Funding | 7,063,868 |
| 176 | Opioid Settlement Fund | Restricted for opioid remediation uses in accordance with Allocation Agreement 1 and the One WA Mou | 242,121 |
| 206 | LOCAL Program Financing Energy | Committed to pay principal and interest payments | 2 |
| 301 | Facilities Capital | Committed for the acquisition or construction of general capital assets and improvements | 2,044,944 |
| 302 | Software Replacement | Committed for acquisition, upgrade, or replacement of county software systems and associated hardware | 671,920 |

| Fund | Description | Specific Purpose | Total |
|---|-------------------------------------|---|---------------------|
| 303 | Fair Building Construction | Committed for acquisition or construction of buildings and improvements at the fairgrounds | 146,176 |
| 307 | Cumulative Reserve for Construction | Committed for costs of construction, alteration, or repair of any county building, road, bridge, or other structure | 1,183,477 |
| 309 | Capital Improvements | Restricted per RCW 35.43.040 | 2,413,624 |
| 310 | Distressed Area Capital | Restricted per RCW 82.14.370 | 3,792,470 |
| 501 | Equipment Rental & Revolving | Restricted per RCW 36.33A.010-060 and committed for replacement of equipment rental maintenance facilities, fueling systems and communication sites | 3,602,909 |
| 503 | Central Services | Committed for software development, purchases and support, computer purchases and replacement, and GIS related functions | 576,406 |
| 504 | Management Services | Committed for insurance and risk management, human resources, budget, payroll services, grants, and records management | 957,735 |
| Restricted and Committed Ending Cash | | | \$56,143,687 |

Note 2 – Budget Compliance

The County adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level except the general fund, where the budget is adopted at the department level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

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

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

| Fund/Dept | Fund/Department Name | Final Appropriated Amounts | Actual Expenditures | Variance |
|-----------|-----------------------------|----------------------------------|------------------------|----------|
| 001 | <u>General Fund:</u> | | | |
| 010 | Assessor ^[2] | \$1,790,288 | \$1,716,488 | \$73,800 |
| 011 | Auditor ^[2] | 785,174 | 657,160 | 128,014 |
| 012 | Board of Equalization | 53,741 | 20,642 | 33,099 |
| 013 | Civil Service | 26,460 | 24,504 | 1,956 |
| 014 | Clerk ^[2] | 1,052,257 | 1,003,135 | 49,122 |
| 015 | Commissioners | 607,908 | 567,657 | 40,252 |
| 016 | Environmental Health | 1,106,624 | 1,061,390 | 45,234 |

| Fund/Dept | Fund/Department Name | Final Appropriated Amounts | Actual Expenditures | Variance |
|-----------|--|----------------------------------|------------------------|--------------------|
| 017 | Coroner | 504,269 | 483,264 | 21,005 |
| 018 | Facility Services ^[2] | 1,421,114 | 1,303,719 | 117,395 |
| 019 | Corrections | 5,247,710 | 4,196,087 | 1,051,623 |
| 020 | LEOFF 1 Disability Board | 10,661 | 9,132 | 1,529 |
| 021 | Boundary Review Board | 8,533 | 4,647 | 3,886 |
| 022 | WSU Extension & Noxious Weed | 639,675 | 458,804 | 180,871 |
| 023 | Therapeutic Courts ^[2] | 1,562,304 | 989,981 | 572,323 |
| 024 | District Court | 1,665,112 | 1,659,032 | 6,080 |
| 025 | Emergency Management | 633,782 | 452,206 | 181,576 |
| 026 | Juvenile ^[2] | 2,444,567 | 2,379,240 | 65,327 |
| 027 | LEOFF 1 Benefits | 166,313 | 162,718 | 3,595 |
| 028 | Planning & Building | 1,960,948 | 1,781,859 | 179,089 |
| 030 | Prosecutor ^[2] | 3,298,703 | 2,907,761 | 390,942 |
| 031 | Security | 510,874 | 435,085 | 75,789 |
| 032 | Sheriff ^[2] | 7,695,502 | 7,046,198 | 649,304 |
| 033 | Superior Court | 1,606,873 | 1,544,585 | 62,288 |
| 034 | Treasurer ^[2] | 672,939 | 651,685 | 21,254 |
| 035 | Public Defense | 1,940,614 | 1,827,913 | 112,701 |
| 036 | Park & Vegetation Management | 490,150 | 412,803 | 77,347 |
| 037 | Advanced Expenditure | 400,000 | 366,175 | 33,825 |
| 038 | Non-Departmental | 4,723,782 | 4,349,272 | 374,510 |
| | <i>Total General Fund</i> | <i>\$43,026,877</i> | <i>\$38,473,142</i> | <i>\$4,553,735</i> |
| | <u>Miscellaneous Funds:</u> | | | |
| 102 | Auditor's M&O | 289,931 | 72,251 | 217,680 |
| 103 | Fair Event ^[1] | 737,381 | 734,905 | 2,476 |
| 103 | Pavilion & Grounds ^[1] | 355,871 | 346,403 | 9,468 |
| 103 | Interim Events ^[1] | 167,255 | 162,579 | 4,676 |
| 103 | Recreation & Activities ^[1] | 311,234 | 0 | 311,234 |
| 104 | Trial Court Improvement | 171,104 | 168,662 | 2,442 |
| 105 | Path & Trails | 40,000 | 0 | 40,000 |
| 106 | Law Library | 24,130 | 19,583 | 4,547 |
| 107 | Affordable Housing | 450,000 | 267,395 | 182,605 |
| 108 | Sheriff's Law Enforcement | 50,000 | 11,031 | 38,969 |
| 109 | Crime Victim | 154,396 | 134,018 | 20,378 |
| 110 | Roads | 18,905,643 | 17,572,585 | 1,333,058 |
| 111 | Treasurer's M&O | 166,149 | 156,557 | 9,592 |
| 112 | Stadium ^[1] | 1,712,132 | 1,014,978 | 697,154 |
| 112 | Tourism ^[1] | 1,629,935 | 1,523,854 | 106,081 |

| Fund/Dept | Fund/Department Name | Final Appropriated Amounts | Actual Expenditures | Variance |
|-----------|---|----------------------------------|------------------------|-----------|
| 113 | GH Raceway | 39,848 | 39,564 | 284 |
| 114 | Veterans Relief | 72,100 | 64,254 | 7,846 |
| 115 | Court Self-Help Center | 224,474 | 220,425 | 4,049 |
| 116 | Election Reserve | 249,334 | 140,440 | 108,894 |
| 117 | Aberdeen Landfill Post Closure | 257,000 | 164,388 | 92,612 |
| 118 | ORV Park | 215,131 | 200,878 | 14,253 |
| 128 | Federal Equitable Sharing | 118,000 | 73,859 | 44,141 |
| 129 | Public Health & Social Services | 6,721,508 | 5,629,399 | 1,092,109 |
| 130 | Real Estate Excise Tax Technology | 2,000 | 0 | 2,000 |
| 132 | Excise/Revaluation M&O | 74,342 | 54,450 | 19,892 |
| 135 | Emergency Communication Tax | 4,598,000 | 4,369,402 | 228,598 |
| 137 | Public Safety Sales Tax | 4,233,545 | 4,169,475 | 64,070 |
| 139 | Chemical Dep./MH/Therapy Court | 2,424,091 | 1,651,567 | 772,524 |
| 139 | ITA Court | 251,684 | 206,111 | 45,573 |
| 140 | Developmental Disabilities ^[1] | 1,406,700 | 1,321,356 | 85,344 |
| 140 | MH/Dev Disability Services Levy ^[1] | 220,000 | 220,000 | - |
| 145 | Homeless Housing | 12,058,560 | 7,870,923 | 4,187,637 |
| 175 | American Rescue Plan | 7,247,931 | 6,023,238 | 1,224,693 |
| 203 | Pavilion Bonds | 66,021 | 65,520 | 501 |
| 206 | LOCAL Program Fin-Energy Retrofit | 45,252 | 45,250 | 2 |
| 301 | Facilities Capital | 970,000 | 632,737 | 337,263 |
| 302 | Software Replacement Reserve | 344,623 | 144,178 | 200,445 |
| 303 | Fair Building Construction | 820,000 | 367,931 | 452,069 |
| 307 | Cumulative Reserve Construction | 242,000 | 8,897 | 233,103 |
| 309 | Capital Improvements | 250,000 | 3,395 | 246,605 |
| 310 | Distressed Area Capital | 3,461,879 | 1,568,529 | 1,893,350 |
| 401 | Solid Waste Plan | 1,941,117 | 1,066,022 | 875,095 |
| 402 | Hogan's Corner Water System | 556,418 | 375,402 | 181,016 |
| 403 | Tax Title Management | 2,780,025 | 1,849,717 | 930,308 |
| 404 | Pacific Beach Sewer M&O | 1,357,238 | 1,302,559 | 54,679 |
| 405 | PacificBeach/Moclips Water Sys M&O | 746,785 | 618,151 | 128,634 |
| 406 | North Beach Water System | 187,529 | 184,648 | 2,881 |
| 407 | Illahee Oyehut Sewer System | 455,114 | 275,469 | 179,645 |
| 501 | Equipment Rental & Revolving ^{[1] [2]} | 3,679,271 | 3,585,513 | 93,758 |
| 501 | ER&R Replacement ^[1] | 1,681,000 | 1,675,186 | 5,814 |
| 501 | Maintenance Facility ^{[1] [2]} | 150,000 | 0 | 150,000 |
| 501 | Communications Facility ^[1] | 60,000 | 7,938 | 52,062 |
| 503 | Central Services ^{[1] [2]} | 1,729,507 | 1,629,604 | 99,903 |

| Fund/Dept | Fund/Department Name | Final Appropriated Amounts | Actual Expenditures | Variance |
|------------|--|----------------------------------|------------------------|---------------------|
| 503 | Central Services Replacement ^[1] ^[2] | 20,000 | 2,814 | 17,186 |
| 504 | Management Services | 4,173,021 | 3,687,360 | 485,661 |
| | Total Miscellaneous Funds | \$91,296,209 | \$73,701,350 | \$17,594,859 |
| | Total County Funds | \$134,323,086 | \$112,174,492 | \$22,148,594 |

Budgeted amounts are authorized to be transferred between departments (within any fund/object classes within departments); 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 County's legislative body.

- ^[1] The Budget does not reflect the consolidation of managerial funds contained in the Financial Statements.
- ^[2] The Budget does not reflect the intra fund transfer eliminations contained in the Financial Statements.

Note 3 - Property Tax

The County Treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed at the end of each month.

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 General Fund levy for the year 2023 was \$1.0307577 per \$1,000 on an assessed valuation of \$12,050,602,701 for a total regular levy of \$12,421,252. There was also a levy for Veteran's Relief of \$0.0013340 per \$1,000 on assessed valuation for a total of \$16,075. The levies for General Fund and Veteran's Relief total \$12,437,327.

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 2023 road levy for the County was \$1.3846895 per \$1,000 on an assessed valuation of \$4,996,498,874 for a total road levy of \$6,918,600.

Note 4 – 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 the year ended December 31, 2023.

The debt service requirements for general obligation bonds and intergovernmental loans are:

| Year | Principal | Interest | Total |
|---------------------------|--------------------|------------------|--------------------|
| 2024 | \$427,985 | \$67,126 | \$495,111 |
| 2025 | 429,934 | 62,502 | 492,436 |
| 2026 | 431,933 | 57,827 | 489,760 |
| 2027 | 433,984 | 53,101 | 487,085 |
| 2028 | 436,087 | 48,322 | 484,409 |
| 2029-2033 | 1,217,953 | 182,169 | 1,400,122 |
| 2034-2038 | 738,070 | 96,822 | 834,892 |
| 2039-2043 | 286,201 | 41,399 | 327,600 |
| 2044-2048 | 181,584 | 8,137 | 189,721 |
| Total Debt Service | \$4,583,731 | \$617,405 | \$5,201,136 |

Note 5 – Leases

During the year ended 2023, the County drafted guidance for the presentation and disclosure of leases, as required by the BARS manual. This requirement resulted in the addition of a lease liability reported on the Schedule of Liabilities.

The County leases office space from BPK Holdings, Fournier Family Partnership & Stephen L Olsen, Montesano Investments, Pickering Family LLC, and Port of Grays Harbor with lease agreements that range from 20 months to five years and can be terminated with 30 days' notice.

The County leases land from the Department of Natural Resources, Green Diamond Resource Company, and Rayonier Washington Timber Company for communication tower sites with lease agreements that range from 20 years to 40 years.

The County leases vehicles from Enterprise Fleet Management under a five-year lease agreement with rotating end dates.

The County leases office equipment from Aberdeen Office Equipment, Pitney Bowes and Sharp Electronics Corporation with lease agreements that range from three years to five years and can be terminated with 30-to-90-day notice, with penalties.

The total amount paid for leases in 2023 was \$384,585. As of December 31, 2023, the future lease payments are:

| Year Ended December 31 | Total |
|------------------------|-----------|
| 2024 | \$302,862 |
| 2025 | \$275,101 |
| 2026 | \$264,829 |

| Year Ended December 31 | Total |
|----------------------------|---------------------------|
| 2027 | \$108,355 |
| 2028 | \$68,276 |
| 2029-2033 | \$234,733 |
| 2034-2038 | \$256,281 |
| 2039-2043 | \$296,827 |
| <i>Total Leases</i> | <i>\$1,807,264</i> |

Note 6 – Subscription Based Information Technology Arrangements (SBITA)

During the year ended 2023, the County drafted guidance for the presentation and disclosure of Subscription Based Information Technology Arrangements (SBITA), as required by the BARS manual. This requirement resulted in the addition of a subscription liability reported on the Schedule of Liabilities.

The County makes subscription payments as follows:

Permitting Software \$26,378 annually. The SBITA contract is for 68 months (4/1/22-11/30/27) and there are no renewal terms.

Anti-Virus Software \$13,073 annually. The SBITA contract is for 3 years (11/1/22-11/1/25) and there are no renewal terms.

Remote Access Software \$8,735 annually. The SBITA contract is for 4 years (8/3/22-8/2/26) and can be cancelled at the end of the subscription term.

Mass Notification System \$13,080 annually. The SBITA contract is for 5 years (12/2/23-12/1/28) with automatic renewal for the same terms as the original contract.

The total amount paid for SBITAs in 2023 was \$61,266. As of December 31, 2023, the future SBITA payments are as follows:

| Year Ended December 31 | Total |
|----------------------------|-------------------------|
| 2024 | \$54,310 |
| 2025 | \$46,639 |
| 2026 | \$38,644 |
| 2027 | \$12,176 |
| 2028 | \$0 |
| <i>Total Leases</i> | <i>\$151,769</i> |

Note 7 – Interfund Loans

The following table displays interfund loan activity during 2023:

| Borrowing Fund | Lending Fund | 1/01/23 Balance | New Loans | Payments | 12/31/23 Balance |
|-------------------------|-----------------------------|-----------------|------------------|------------------|------------------|
| 103 - Fair Event | 037 - General Fund | \$0 | \$100,000 | \$100,000 | \$0 |
| | Total Interfund Loan | \$0 | \$100,000 | \$100,000 | \$0 |

Note 8 – Deposits and InvestmentsDeposits and Investments

Investments are reported at cost. Deposits and investments by type on December 31, 2023:

| Type of Deposit or Investment | Grays Harbor County's own deposits and investments | Deposits and Investments held by the county as a custodian for other local governments, individuals, or private organizations. | Total |
|---|--|--|----------------------|
| Bank Deposits | \$3,728,575 | \$23,987,036 | \$27,715,611 |
| Certificates of Deposit | | | |
| Local Government Investment Pool | 40,059,737 | 88,705,766 | 128,765,503 |
| U.S. Government Securities | 20,724,701 | | 20,724,701 |
| Other | 4,350,000 | | 4,350,000 |
| Money Market | 14,916,066 | 3,140,000 | 18,056,066 |
| Total Deposits & Investments | \$83,779,079 | \$115,832,802 | \$199,611,881 |

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

Investments in the State Local Government Investment Pool (LGIP)

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

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 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.

Compensating Balances

Grays Harbor County maintains compensating balances in lieu of payment for banking services. The County established a money market account at Bank of the Pacific for this purpose. At Key Bank, checking account balances provide daily cash liquidity and act as a compensating balance. The average combined balance needed to support services in 2023 was \$5,795,256.

Note 9 - External Investment Pool

The External Investment Pool sponsored by the County was established more than 10 years ago. 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, who 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, 2023, 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 general 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 \$0.00. 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.

0% of the County Treasurer's Pool consists of these involuntary participants. Voluntary participants in the County Treasurer's Pool include E911, Grays Harbor Transit Authority, all fire protection districts, school and water districts, and local drainage districts. The deposits held for both involuntary and voluntary entities are included in the External Investment Pool as defined by the State of Washington.

The Treasurer does not maintain Individual Investment Accounts.

Note 10 – Other Post-Employment Benefits

Public Employees Benefits Board (PEBB)

The County is a participating employer in the state's Public Employees Benefits Board (PEBB) program, a defined benefit plan administered by the Washington State Health Care Authority. The plan provides medical benefits for public employees and retirees and their dependents on a pay-as-you-go basis. The plan provides OPEB benefits through both explicit and implicit subsidies. The explicit subsidy is a set dollar amount that lowers the monthly premium paid by members over the age of sixty-five enrolled in Medicare Parts A and B. PEBB determines the amount of the explicit subsidy annually. The implicit subsidy results from the inclusion of active and non-Medicare eligible retirees in the same pool when determining premiums. There is an implicit subsidy from active employees since the premiums paid by retirees are lower than they would have been if the retirees were insured separately. As of December 31, 2023, the County had 242 active plan members and 108 retired plan members. The County contributed \$3,644,188 to the plan for the year. The total OPEB liability was \$11,623,761 as calculated using the alternative measurement method.

LEOFF 1 Retiree Medical Plan

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by The County as required by RCW 41.26.150. The plan pays for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. As of December 31, 2023, the plan had eleven retirees. The County contributed \$162,718 to the plan for the year. The total OPEB liability was \$5,391,446 as calculated using the alternative measurement method.

Note 11 – Pension Plans

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, Public Employees' Retirement System (PERS), Public Safety Employees' Retirement System (PSERS), and Law Enforcement Officers' Retirement System (LEOFF).

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 downloaded from the DRS website at www.drs.wa.gov.

At June 30, 2023, the County's proportionate share of the collective net pension liabilities (assets), was as follows:

| | Employer Contributions | Allocation % | Liability (Asset) |
|----------|------------------------|--------------|-------------------|
| PERS 1 | \$971,418 | 0.142555% | \$3,254,149 |
| PERS 2/3 | \$1,410,639 | 0.160442% | (\$6,576,009) |
| PSERS 2 | \$199,917 | 0.397048% | (\$421,026) |
| LEOFF 1 | \$0 | 0.031135% | (\$924,094) |
| LEOFF 2 | \$204,759 | 0.090715% | (\$2,175,888) |

Only the net pension liabilities, PERS 1, are reported on Schedule 09.

LEOFF Plan 1

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

LEOFF Plan 2

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

Defined Contribution Pension Plans

The County employees can choose to enroll in a Deferred Compensation 457b plan administered by Nationwide Retirement Solutions that provides optional retirement savings. Traditional 457b plan (pre-tax) and Designated Roth (after-tax) options are available. The County will match the amount applicable as negotiated by the differing union contracts and withhold from the employee's paychecks monthly deductions authorized by the employee. Under the current union contract the County agrees to match an employee's pre-taxed deferred compensation contribution up to a maximum of \$50 for Courthouse & Public Works contracts and \$65 for Teamsters contract each calendar month. The County contributed \$181,370 to the plan for the year ended December 31, 2023.

Note 12 - Joint Ventures & Intergovernmental Agreements

Joint Venture

The County and cities of Aberdeen and Hoquiam jointly operate an Interagency Drug Task Force. The County reports the Task Force as an agency fund. The purpose of the Task Force is to enhance the investigation and enforcement of laws against illegal drugs.

The Task Force is governed by an administrative board composed of the County Sheriff and the Aberdeen and Hoquiam Police Chiefs. The Board is responsible for establishing the budget, authorizing the acquisition of equipment, setting operating policies, and resolving disputes.

Activity for the year ended December 31, 2023:

| | Total | County |
|--------------|-------------|-------------|
| Revenue | \$1,215,770 | \$1,103,685 |
| Expenditures | \$871,414 | \$514,822 |

Intergovernmental Agreement

The County and counties of Lewis, Mason, and Thurston have agreed to participate in the Chehalis Basin Partnership (CBP) through an Intergovernmental Agreement. The four counties support the collaboration among the Chehalis Basin Watershed communities to implement a comprehensive strategy for balancing competing demands for water, while at the same time preserving and enhancing the future integrity of the Chehalis Basin Watershed.

The County and Confederated Tribes of the Chehalis Reservation entered into a memorandum of agreement for the purposes of:

- Securing a Watershed Coordinator to assist the CBP in the implementation of the Chehalis Basin Watershed Management Plan and the Detailed Implementation Plan; and
- Securing a Lead Entity Coordinator to assist the Grays Harbor/Chehalis Basin Lead Entity for Salmon Recovery in the coordination and implementation of the WRIA 22-23 Chehalis Basin Salmon Habitat Restoration and Preservation Work Plan.

Funding for the Watershed Coordinator will come from donations or other grant sources and funding for the Lead Entity Coordinator will come from the Washington State Recreation and Conservation Office (RCO).

The County shall reimburse the Confederated Tribes for expenses of the Watershed Coordinator/Lead Entity Coordinator in an amount up to \$128,000.

Revenues and expenditures for 2023 are:

| Description | Revenue | Expenditures |
|---------------------------------------|------------------|------------------|
| CBP Watershed Facilitator | \$10,000 | \$0 |
| RCO Lead Entity Grant | 121,684 | 142,129 |
| Total Revenue and Expenditures | \$131,684 | \$142,129 |

Note 13 – Contingencies & Litigation

Miscellaneous Claims

The County is occasionally the defendant in various claims including emotional distress, personal injury, property damage, false arrests, jail complaints, and civil rights violations. In 2023, there were nineteen litigation cases and claims, five that have been disposed of by settlement. The County believes there is a reasonable possibility of an unfavorable outcome as to one case pending from 2022 that involves a claim of over \$50,000.

Blake Decision

Beginning in the 1970s, Grays Harbor County prosecuted defendants under the State of Washington's (State) strict liability drug possession statute, RCW 69.50.4013. In February 2021, the Washington Supreme Court declared in *State v. Blake* (cause no. 96873-0) that RCW 69.50.4013 and its predecessor statutes were unconstitutional.

Blake resulted in an unprecedented number of post-conviction motions for relief filed in Grays Harbor County Superior Court. The relief requested involved (1) either vacating a defendant's sentence or resentencing a defendant and (2) providing reimbursement for legal financial obligations paid by the defendant (LFO Reimbursement).

Because cases affected by *Blake* were pursued under State statute, the State was liable (1) for extraordinary costs associated with resentencing and vacating sentences of defendants affected by *Blake* (Extraordinary Expenses) and (2) for costs for LFO Reimbursement.

In January 2022, the State, through its Administrative Office of the Courts (AOC) entered into an agreement with the County that obligated AOC to reimburse the County for up to \$1,166,500 dollars for Extraordinary Expenses and up to \$326,998 dollars for LFO Reimbursement (2022 Agreement). The 2022 Agreement was effective until June 2023. In 2022, AOC reimbursed the County \$175,201 dollars in Extraordinary Expenses and \$55,536 dollars in LFO Reimbursement.

In June 2023, AOC entered into an agreement with County that obligated AOC to reimburse the County for up to \$982,923 dollars for Extraordinary Expenses (2023 Agreement). The 2023 Agreement is effective until June 2024. Unlike the 2022 Agreement, the 2023 Agreement does not provide reimbursement for costs for LFO Reimbursement; any defendant seeking LFO Reimbursement must now apply through the State's "Blake Refund Bureau." For 2023, the County has submitted to AOC a request for reimbursement in the amount of \$174,958 dollars. To date, no reimbursement has been received.

In part because any eligible defendant may file a motion for relief pursuant to *Blake*, the County does not have the information necessary to make an estimate of the extent of liability.

Note 14 – Risk Management

Grays Harbor 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, 2023, 24 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 2023, Grays Harbor 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 2022-23 Fiscal Years, the Pool's SIR was \$2,000,000 and for the Pool's 2022-23 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 joint liability among the participating members. For the 2022-23 Fiscal Year, 15 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 2022-23, Grays Harbor 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.

Grays Harbor 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 2023, the Pool's SIR for cyber claims was \$500,000 from January 1 through December 31, with Grays Harbor County having no deductible.

Beginning in the 2022-23 Fiscal Year, Grays Harbor 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 2022-23, the WCRP's assets increased to \$69,171,241 while its liabilities also increased to \$44,791,444. The Pool's net position ended at \$25,507,229. 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, 2023, was zero (\$0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

Note 15 – Landfill Post-Closure Agreement

In September of 1990 Grays Harbor County entered into an agreement with Lemay Enterprises, Inc. (the Company), concerning the closure and post-closure care of the landfill operation known as the Aberdeen Sanitary Landfill, (the Landfill). This agreement was entered into to ensure that federal and state requirements concerning financial assurances for the closure and post-closure costs would be fulfilled.

Under the agreement, the Company increased tipping fees to provide funds for closure and post-closure activities. The Company is responsible for all costs associated with the closure of the facility.

The Company shall conduct all post-closure care of the Landfill in accordance with the approved post-closure plan and all applicable local, state, and federal laws and regulations. Post-closure costs shall be approved by the County and paid out of the post-closure fund administered by the County. In the event

there are insufficient funds for the post-closure care of the Landfill, the County's Solid Waste Fund shall pay all shortfalls.

The minimum post-closure period is 20 years; however, post-closure activities will be required for as long as the Landfill is producing contaminated leachate or landfill gas. The County used a 30-year factor when establishing the increase of current tipping fees to fund the post-closure activities. Future post-closure costs are estimated by the County to be \$150,000 per year as the result of the installation of a leachate pipeline in 2013. This amount is subject to change due to inflation, technology, and or regulation. Accumulated funds from the increase in tipping fees, which ceased when the Landfill closed in 1994, are anticipated to fully pay for the post-closure costs throughout the 30 years.

In 2014 the County entered a 20-year contract extension with Waste Connections, Inc. (dba LeMay Enterprises, Inc.) for the operation of the central transfer station and disposal of the waste. As per section 13 of the contract, the landfill agreement remains in full force and effect and the County shall continue to maintain the post closure account.

Note 16 – Asset Retirement Obligations

Underground Storage Tanks

The County has three waste oil tanks (one 1,100-gallon and two 2,000-gallon tanks) and six underground fuel storage tanks (five 4,000-gallon and one 10,000-gallon tank). Under state law, the County is not required to decommission the tanks at any set date to our knowledge. The County plans to replace the underground tanks with above ground or new underground tanks at remaining sites over the next 12 years. The County will incur estimated costs of \$1,442,418 related to the projects. These liabilities are reported on the Schedule of Liabilities. During 2023 the County paid \$0 for the related work.

Wells

The County has sixteen wells, five that have low to moderate potential to be decommissioned over the next 20 years. Per WAC 173-160-381, any well which is unusable, abandoned, or whose use has been permanently discontinued, or which is in such disrepair that its continued use is impractical or is an environmental, safety or public health hazard shall be decommissioned. The County may incur estimated costs of \$50,000 related to decommissioning. These liabilities are reported on the Schedule of Liabilities. During 2023 the County paid \$0 for the related work.

Note 17 – COVID-19 Pandemic

In February 2020, the Governor of Washington declared a state of emergency in response to the spread of the deadly new virus known as COVID-19. In March of 2020, Grays Harbor County declared a state of emergency as well as each city within Grays Harbor County. In the months following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, cancelling public events limiting public and private gatherings, and restricting business operations, travel, and non-essential activities.

A Type 3 Incident Management Team (IMT) was formulated with assistance from Homeland Security Region 3, local Fire and Law Enforcement agencies, and County departments. Finances for this IMT were handled through Grays Harbor County Sheriff's Office Accounting Department in partnership with Public Health finance staff.

During the declared emergency, Grays Harbor County provided the following COVID-19 services:

- Community Based testing operations
- Mass vaccination operations
- Isolation/Quarantine
- Home Bound operations
- Disease/Case Investigation
- Outbreak Investigation
- Community guidance support

Grays Harbor County Public Health has continued COVID-19 operations with local, state, and federal support. Mass vaccination efforts transitioned to in house clinics, recruitment of local providers, school clinics and mobile outreach. Testing strategies transitioned from community-based testing efforts to contracted Curative and Discovery Health Kiosk's. These efforts will continue if there are funding streams to support.

In March of 2022, Grays Harbor County Public Health demobilized the case and contact tracing team and focused on identified prioritized populations. In addition, our isolation and quarantine facility closed, and services were coordinated through community collaborations.

COVID-19 response efforts through the remainder of 2023 included Grays Harbor County Public Health serving as a vaccination depot supporting local providers. In addition, we continued to coordinate services contracted through DOH for vaccination clinics. These services have included monthly clinics through Birdseye medical and DOH Care-a-Van. Efforts have focused on community vaccinations, homebound vaccinations, and BIPOC communities.

Grays Harbor Public Health continued to provide outbreak investigations for our homebound population as well as our school districts. With a reduction in force for case investigations, these were limited to our immediately notifiable response requirements.

Grays Harbor County will continue efforts to respond to the COVID-19 Pandemic as long as needed and work prioritized with all other public health strategies. Numerous funding sources have been identified to cover response costs but there continues to be a reduction in sources available. The full extent of the financial impact on the Grays Harbor County budget is unknown at this time.

Note 18 – American Rescue Plan Act

President Joe Biden signed the American Rescue Plan Act (ARP) into law in 2021. The U.S. Treasury allocated \$14,579,719 to Grays Harbor County and will oversee and administer these payments in two tranches, with 50 percent received on June 18, 2021, and 50 percent received June 22, 2022. The funds must be spent by December 31, 2026.

The Local Assistance and Tribal Consistency Fund (LATCF) is a general revenue enhancement program established by the U.S. Department of the Treasury. It provides additional assistance to counties that are eligible revenue sharing counties. The funds are treated as equivalent to self-generated funds or local revenue and can support local government programs, services, and capital expenditures. Grays Harbor

County was allocated \$940,129 and received the payments in two tranches, 50 percent received in December 2022, and 50 percent received in August 2023.

Note 19 – Opioid Settlements

The Attorney General's Office (AGO) is actively pursuing damages from opioid pharmaceuticals and distribution companies. Settlement funds may be used for a variety of opioid use abatement purposes set out in the agreements and must be consistent with the state Opioid Response Plan. The County approved resolution 2023-076 establishing Fund 176 Opioid Settlement Fund to record revenues and expenditures.

Pharmacy/Manufacturer Settlement Payments

In December 2022, Washington state joined multistate resolutions with five companies: CVS, Walgreens, Walmart, Teva and Allegan. The County anticipates receiving settlement payments in the amount of \$423,212.

Distributor Settlement Payments

Distributor settlement payments from the Washington state lawsuit against McKesson, Cardinal Health and AmerisourceBergen began in July 2023 and the County received \$242,122. The County anticipates receiving additional settlement payments in the amount of \$1,769,599 through July 2038.

**Grays Harbor County
Schedule of Liabilities
For the Year Ended December 31, 2023**

| ID. No. | Description | Due Date | Beginning Balance | Additions | Reductions | Ending Balance |
|---|---|-----------------|--------------------------|------------------|-------------------|-----------------------|
| General Obligation Debt/Liabilities | | | | | | |
| 251.11 | Limited Tax GO Bonds 2016 - FG | 12/1/2046 | 1,186,542 | - | 37,562 | 1,148,980 |
| 263.81 | CERB Loan C1999-122PW | 7/23/2023 | 41,970 | - | 41,970 | - |
| 263.96 | Local Program 0121-3-1 | 6/1/2023 | 44,146 | - | 44,146 | - |
| Total General Obligation Debt/Liabilities: | | | 1,272,658 | - | 123,678 | 1,148,980 |
| Revenue and Other (non G.O.) Debt/Liabilities | | | | | | |
| 259.12 | Compensated Absences Liability-Govtl | | 1,771,755 | 128,800 | - | 1,900,555 |
| 259.12 | Compensated Absences Liability-Prop | | 323,777 | 18,824 | - | 342,601 |
| 263.52 | Office Equipment Purchases | | 42,997 | 9,290 | 22,079 | 30,208 |
| 263.52 | Vehicles Purchases | | 429,730 | 246,034 | 204,233 | 471,531 |
| 263.82 | DWSRF 2009 | 10/1/2028 | 827,968 | - | 137,995 | 689,973 |
| 263.82 | SRF Loan 2016 | 1/1/2039 | 644,479 | - | 36,815 | 607,664 |
| 263.82 | DOH/DWSRF 2019 | 10/1/2038 | 974,008 | - | 60,875 | 913,133 |
| 263.93 | Asset Retirement Obligation - Underground Tanks | | 1,442,418 | - | - | 1,442,418 |
| 263.93 | Asset Retirement Obligation - Wells | | 160,000 | - | 110,000 | 50,000 |
| 264.30 | Pension Liabilities | | 4,123,007 | - | 868,858 | 3,254,149 |
| 264.40 | OPEB Liabilities - PEBB | | 14,233,430 | - | 2,609,669 | 11,623,761 |
| 264.40 | OPEB Liabilities - LEOFF1 | | 5,281,913 | 109,533 | - | 5,391,446 |
| 263.88 | PWTF Loan 2012 | 6/1/2031 | 1,376,979 | - | 152,998 | 1,223,981 |
| 263.57 | Office Space Leases | | 389,691 | 77,137 | 126,767 | 340,061 |
| 263.57 | Land Leases | | 861,345 | 135,625 | 31,506 | 965,464 |
| 263.57 | SBITA Leases | | - | 213,035 | 61,266 | 151,769 |
| Total Revenue and Other (non G.O.) Debt/Liabilities: | | | 32,883,497 | 938,278 | 4,423,061 | 29,398,714 |
| Total Liabilities: | | | 34,156,155 | 938,278 | 4,546,739 | 30,547,694 |

Grays Harbor County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

| 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 DOH) | WIC Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | CLH31011 | 2,378 | - | 2,378 | - | 1 |
| FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via DOH) | WIC Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | CLH31011 | 74,868 | - | 74,868 | - | 1 |
| FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via DOH) | WIC Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | CLH31011 | 337,059 | - | 337,059 | - | 1 |
| Total ALN 10.557: | | | | 414,305 | - | 414,305 | - | |
| FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via DOH) | WIC Farmers' Market Nutrition Program (FMNP) | 10.572 | CLH31011 | 348 | - | 348 | - | 1 |
| Forest Service Schools and Roads Cluster | | | | | | | | |
| FOREST SERVICE, AGRICULTURE, DEPARTMENT OF | Schools and Roads - Grants to States | 10.665 | | - | 154,427 | 154,427 | - | 1 |
| FOREST SERVICE, AGRICULTURE, DEPARTMENT OF | Schools and Roads - Grants to States | 10.665 | | - | 2,500 | 2,500 | - | 1 |
| Total Forest Service Schools and Roads Cluster: | | | | - | 156,927 | 156,927 | - | |
| Community Facilities Loans and Grants Cluster | | | | | | | | |
| RURAL HOUSING SERVICE, AGRICULTURE, DEPARTMENT OF | Community Facilities Loans and Grants | 10.766 | | - | 1,148,979 | 1,148,979 | - | 1,3 |

The accompanying notes are an integral part of this schedule.

Grays Harbor County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

| 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 | | |
| | Total Community Facilities Loans and Grants Cluster: | | | - | 1,148,979 | 1,148,979 | - | |
| ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Department of Commerce) | COVID 19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii | 14.228 | 20-6221C-112 | 260,273 | - | 260,273 | 260,273 | 1 |
| ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Department of Commerce) | Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii | 14.228 | 22-62210-006 | 128,365 | - | 128,365 | 123,841 | 1 |
| ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Department of Commerce) | COVID 19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii | 14.228 | 20-6221C-112 | 59,404 | - | 59,404 | - | 1 |
| | Total ALN 14.228: | | | 448,042 | - | 448,042 | 384,114 | |
| ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Department of Commerce) | COVID 19 - Emergency Solutions Grant Program | 14.231 | 20-4613C-109 | 1,584 | - | 1,584 | - | 1 |

The accompanying notes are an integral part of this schedule.

Grays Harbor County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

| | Expenditures | | | | | | Passed through to Subrecipients | Note |
|--|---|--|------------|--------------------------|--------------------------|--------------------|---------------------------------|------|
| | Federal Agency (Pass-Through Agency) | Federal Program | ALN Number | Other Award Number | From Pass-Through Awards | From Direct Awards | Total | |
| | ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via Department of Commerce) | COVID 19 - Emergency Solutions Grant Program | 14.231 | 20-4613C-109 | 310,493 | - | 310,493 | 1 |
| | | | | Total ALN 14.231: | 312,077 | - | 312,077 | |
| | ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF | Continuum of Care Program | 14.267 | | - | 762 | 762 | 1 |
| | ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF | Continuum of Care Program | 14.267 | | - | 93 | 93 | 1 |
| | ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF | Continuum of Care Program | 14.267 | | - | 1,885 | 1,885 | 1 |
| | ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF | Continuum of Care Program | 14.267 | | - | 6,671 | 6,671 | 1 |

The accompanying notes are an integral part of this schedule.

Grays Harbor County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

| Federal Agency (Pass-Through Agency) | Federal Program | ALN Number | Expenditures | | | | Passed through to Subrecipients | Note |
|--|---|---------------|--------------------------|---------------------------------|-----------------------|----------------|---------------------------------------|------|
| | | | Other Award Number | From Pass- Through Awards | From Direct Awards | Total | | |
| ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF | Continuum of Care Program | 14.267 | | - | 7,249 | 7,249 | 7,249 | 1 |
| ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF | Continuum of Care Program | 14.267 | | - | 15,311 | 15,311 | 15,311 | 1 |
| ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF | Continuum of Care Program | 14.267 | | - | 164,736 | 164,736 | 164,736 | 1 |
| ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF | Continuum of Care Program | 14.267 | | - | 92,010 | 92,010 | 92,010 | 1 |
| | | | Total ALN 14.267: | | | 288,717 | 279,306 | |
| OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF | Bulletproof Vest Partnership Program | 16.607 | | - | 719 | 719 | - | 1 |
| OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF | Bulletproof Vest Partnership Program | 16.607 | | - | 5,685 | 5,685 | - | 1 |
| OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF | Bulletproof Vest Partnership Program | 16.607 | | - | 2,156 | 2,156 | - | 1 |

The accompanying notes are an integral part of this schedule.

Grays Harbor County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

| Federal Agency (Pass-Through Agency) | Federal Program | ALN Number | Expenditures | | | | Passed through to Subrecipients | Note |
|---|--|---------------|-----------------------------|---------------------------------|-----------------------|----------------|---------------------------------------|------|
| | | | Other Award Number | From Pass- Through Awards | From Direct Awards | Total | | |
| OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF | Bulletproof Vest Partnership Program | 16.607 | | - | 2,159 | 2,159 | - | 1 |
| | | | Total ALN 16.607: | - | 10,719 | 10,719 | - | |
| OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA Dept Commerce/City of Aberdeen) | Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | F20-31440- 201A | 15,525 | - | 15,525 | - | 1 |
| OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA Dept Commerce/City of Aberdeen) | Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | F20-31440-201 | 26,055 | - | 26,055 | - | 1 |
| | | | Total ALN 16.738: | 41,580 | - | 41,580 | - | |
| OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA State Dept of Commerce/City of Aberdeen) | National Prison Rape Statistics Program | 16.739 | F20-31440-201 | 27,117 | - | 27,117 | - | 1 |
| OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Dept of Justice) | Comprehensive Opioid, Stimulant, and other Substances Use Program | 16.838 | 2017-AR-BX- K003 | 20,362 | - | 20,362 | 20,362 | 1 |
| OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via Dept of Justice) | Comprehensive Opioid, Stimulant, and other Substances Use Program | 16.838 | 15PBJA-21-GG -04593-COAP | 228,098 | - | 228,098 | 160,946 | 1 |
| | | | Total ALN 16.838: | 248,460 | - | 248,460 | 181,308 | |

The accompanying notes are an integral part of this schedule.

Grays Harbor County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

| 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 | | |
| CRIMINAL DIVISION, JUSTICE, DEPARTMENT OF | Equitable Sharing Program | 16.922 | | - | 73,859 | 73,859 | - | 1 |
| FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Dep of Transportation) | Highway Planning and Construction | 20.205 | STAR-A141 (002) LA-9860 | 35,120 | - | 35,120 | - | 1 |
| FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Dep of Transportation) | Highway Planning and Construction | 20.205 | BROS-2014 (109) LA-10078 | 52,104 | - | 52,104 | - | 1 |
| FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Dep of Transportation) | Highway Planning and Construction | 20.205 | BRS-D141(009) LA-10706 | 2,228 | - | 2,228 | - | 1 |
| FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Dep of Transportation) | Highway Planning and Construction | 20.205 | BRS-2014(113) LA-10702 | 1,012 | - | 1,012 | - | 1 |
| FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Dep of Transportation) | Highway Planning and Construction | 20.205 | TAP-2014(106) LA-9708 | 1,133 | - | 1,133 | - | 1 |

The accompanying notes are an integral part of this schedule.

Grays Harbor County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

| 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 Washington State Dep of Transportation) | Highway Planning and Construction | 20.205 | BRS-F141(010) LA-10700 | 1,695 | - | 1,695 | - | 1 |
| FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Dep of Transportation) | Highway Planning and Construction | 20.205 | STPR-D141 (008) LA-10377 | 725,000 | - | 725,000 | - | 1 |
| Total ALN 20.205: | | | | 818,292 | - | 818,292 | - | |
| Highway Safety Cluster | | | | | | | | |
| NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA Assoc Sheriffs and Police Chiefs) | State and Community Highway Safety | 20.600 | 2023-HVE-4684 Region 2 | 14,748 | - | 14,748 | - | 1 |
| NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA Assoc Sheriffs and Police Chiefs) | State and Community Highway Safety | 20.600 | 2022-2023 Safety Grant | 6,033 | - | 6,033 | - | 1 |
| NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington Traffic Safety Commission) | State and Community Highway Safety | 20.600 | 2024-SUB- GRANTS-5089- REGION 2 TARGET ZERO MANAGER | 23,496 | - | 23,496 | - | 1 |
| Total Highway Safety Cluster: | | | | 44,277 | - | 44,277 | - | |

The accompanying notes are an integral part of this schedule.

Grays Harbor County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

| 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 | | |
| DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via Department of Commerce) | COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | 21.027 | 21-4619C-109 | 61,058 | - | 61,058 | - | 1 |
| | COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | 21.027 | 21-4619C-109 | 2,786,768 | - | 2,786,768 | 2,786,768 | 1 |
| | COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS | 21.027 | | - | 6,023,238 | 6,023,238 | - | 1 |
| Total ALN 21.027: | | | | 2,847,826 | 6,023,238 | 8,871,064 | 2,786,768 | |
| ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY | Beach Monitoring and Notification Program Implementation Grants | 66.472 | | - | 12,000 | 12,000 | - | |
| | | | | | | | | |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via DOH) | Public Health Emergency Preparedness | 93.069 | CLH31011 | 77,645 | - | 77,645 | - | 1 |
| | | | | | | | | |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via DOH) | Injury Prevention and Control Research and State and Community Based Programs | 93.136 | CLH31011 | 54,758 | - | 54,758 | - | 1 |

The accompanying notes are an integral part of this schedule.

Grays Harbor County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

| 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 Choice Regional Health Network) | COVID 19 - Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects | 93.185 | 231P962252-02 | 19,155 | - | 19,155 | - | 1 |
| | | - | GHCPH2023_1 | | | | | |
| OFFICE OF ASSISTANT SECRETARY FOR HEALTH, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via DOH) | Family Planning Services | 93.217 | CLH31011 | 23,367 | - | 23,367 | - | 1 |
| | | | | | | | | |
| OFFICE OF ASSISTANT SECRETARY FOR HEALTH, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via DOH) | Family Planning Services | 93.217 | CLH31011 | 33,991 | - | 33,991 | - | 1 |
| | | | | | | | | |
| Total ALN 93.217: | | | | 57,358 | - | 57,358 | - | |
| SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via HCA) | Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | K3920 | 20,966 | - | 20,966 | - | 1 |
| | | | | | | | | |
| SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via HCA) | Substance Abuse and Mental Health Services Projects of Regional and National Significance | 93.243 | K6947 | 16,521 | - | 16,521 | - | 1 |
| | | | | | | | | |
| Total ALN 93.243: | | | | 37,487 | - | 37,487 | - | |

The accompanying notes are an integral part of this schedule.

Grays Harbor County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

| 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 DOH) | Immunization Cooperative Agreements | 93.268 | CLH31011 | 6,160 | - | 6,160 | - | 1 |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via DOH) | COVID 19 - Immunization Cooperative Agreements | 93.268 | CLH31011 | 12,547 | - | 12,547 | - | 1 |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via DOH) | COVID 19 - Immunization Cooperative Agreements | 93.268 | CLH31011 | 14,421 | - | 14,421 | - | 1 |
| Total ALN 93.268: | | | | 33,128 | - | 33,128 | - | |
| CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via NACCHO) | COVID 19 - Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health | 93.421 | 2023-013002 | 62,531 | - | 62,531 | 46,377 | 1 |
| ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Wa State Division of Child Support) | Child Support Services | 93.563 | 2110-81159 | 27,635 | - | 27,635 | - | 1 |

The accompanying notes are an integral part of this schedule.

Grays Harbor County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

| 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 Wash St Dept of Social & Health Svcs) | Child Support Services | 93.563 | 2110-81159 | 223,669 | - | 223,669 | - | 1 |
| Total ALN 93.563: | | | | 251,304 | - | 251,304 | - | |
| Medicaid Cluster | | | | | | | | |
| CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via HCA) | Medical Assistance Program | 93.778 | K2744 | 14,925 | - | 14,925 | - | 1 |
| Total Medicaid Cluster: | | | | 14,925 | - | 14,925 | - | |
| SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via HCA) | Opioid STR | 93.788 | K6947 | 12,028 | - | 12,028 | - | 1 |
| SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via HCA) | Opioid STR | 93.788 | K3920 | 29,060 | - | 29,060 | - | 1 |
| SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via HCA) | Opioid STR | 93.788 | K3920 | 72,619 | - | 72,619 | - | 1 |
| Total ALN 93.788: | | | | 113,707 | - | 113,707 | - | |

The accompanying notes are an integral part of this schedule.

Grays Harbor County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

| 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 | | |
| HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA ST Dept of Children, Youth, & Families) | Maternal, Infant and Early Childhood Home Visiting Grant | 93.870 | 24-1090 | 101,653 | - | 101,653 | - | 1 |
| | | 93.870 | 22-1150 | 153,989 | - | 153,989 | - | 1 |
| | | Total ALN 93.870: | | | 255,642 | - | 255,642 | - |
| SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via HCA) | Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | K3920 | 51,891 | - | 51,891 | - | 1 |
| | | 93.959 | K6947 | 72,615 | - | 72,615 | - | 1 |
| | | Total ALN 93.959: | | | 124,506 | - | 124,506 | - |
| HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via DOH) | Maternal and Child Health Services Block Grant to the States | 93.994 | CLH31011 | 88,486 | - | 88,486 | - | 1 |
| | | | | | | | | |

The accompanying notes are an integral part of this schedule.

Grays Harbor County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

| 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 | | |
| U.S. COAST GUARD, HOMELAND SECURITY, DEPARTMENT OF (via WA State Parks) | Boating Safety Financial Assistance | 97.012 | 3322FAS22015 3 | 13,775 | - | 13,775 | - | 1 |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military) | Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 4650-DR-WA Project #682409 | 16,578 | - | 16,578 | - | 1 |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military) | Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | Even 4650DR- WA Project #682408 | 3,252 | - | 3,252 | - | 1 |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military) | Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 4593-DR-WA Project #706375 | 3,894 | - | 3,894 | - | 1 |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military) | Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 4539-DR-WA Project #729980 | 3,954 | - | 3,954 | - | 1 |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military) | Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 4650-DR-WA Project #682407 | 128,939 | - | 128,939 | - | 1 |

The accompanying notes are an integral part of this schedule.

Grays Harbor County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

| 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 WA State Military) | Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 4539-DR-WA Project #181687 | 53,988 | - | 53,988 | - | 1 |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military) | Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | 4481-DR-WA Project #676913 | 40,383 | - | 40,383 | - | 1 |
| Total ALN 97.036: | | | | 250,988 | - | 250,988 | - | |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept) | Hazard Mitigation Grant | 97.039 | D23-033 | 50,616 | - | 50,616 | - | 1 |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept) | Emergency Management Performance Grants | 97.042 | E23-189 | 45,124 | - | 45,124 | - | 1 |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept/Thurston County EM) | Homeland Security Grant Program | 97.067 | 29A-2023-013 | 2,891 | - | 2,891 | - | 1 |

The accompanying notes are an integral part of this schedule.

Grays Harbor County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

| 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 WA State Military) | Homeland Security Grant Program | 97.067 | E23-115 | 240 | - | 240 | - | 1 |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept) | Homeland Security Grant Program | 97.067 | E21-058 | 319 | - | 319 | - | 1 |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA St Military Dept/Thurston County EM) | Homeland Security Grant Program | 97.067 | E20-073 | 437 | - | 437 | - | 1 |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via WA State Military Dept/Thurston County EM) | Homeland Security Grant Program | 97.067 | E22-118 | 13,309 | - | 13,309 | 2,634 | 1 |
| Total ALN 97.067: | | | | 17,196 | - | 17,196 | 2,634 | |
| Total Federal Awards Expended: | | | | 6,770,655 | 7,714,439 | 14,485,094 | 3,991,000 | |

The accompanying notes are an integral part of this schedule.

GRAYS HARBOR COUNTY, WASHINGTON
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023

Note 1 – Basis of Accounting

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

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the County's portion, may be more than shown. Such expenditures are recognized following, as applicable, either the cost principles in 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 Administration 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 De Minimis Indirect Cost Rate

The County has elected to use the 10% de minimis indirect cost rate under the Uniform Guidance.

Note 3 – Continuing Compliance Requirements for 10.766

In 2017 the County was approved by the USDA to receive a Community Facilities Loan in the amount of \$1,400,000 to construct a new pavilion roof and HVAC system at the County Fairgrounds. The balance owing at the end of December 31, 2023, is \$1,148,979.

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.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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