



Office of the Washington State Auditor
Pat McCarthy

Financial Statements and Federal Single Audit Report

Pacific County

For the period January 1, 2024 through December 31, 2024

Published September 18, 2025

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

September 18, 2025

Board of Commissioners
Pacific County
South Bend, Washington

Report on Financial Statements and Federal Single Audit

Please find attached our report on Pacific 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

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Pacific County January 1, 2024 through December 31, 2024

SECTION I – SUMMARY OF AUDITOR’S RESULTS

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

Financial Statements

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

Internal Control over Financial Reporting:

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

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

Federal Awards

Internal Control over Major Programs:

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

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

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

Identification of Major Federal Programs

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

<u>ALN</u>	<u>Program or Cluster Title</u>
21.027	COVID 19 – Coronavirus State and Local Fiscal Recovery Funds

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

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

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.

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*

Pacific County January 1, 2024 through December 31, 2024

Board of Commissioners
Pacific County
South Bend, 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 Pacific County, as of and for the year ended December 31, 2024, and the related notes to the financial statements, which collectively comprise the County's financial statements, and have issued our report thereon dated September 11, 2025.

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, reading "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

September 11, 2025

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

Pacific County January 1, 2024 through December 31, 2024

Board of Commissioners
Pacific County
South Bend, Washington

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

Opinion on Each Major Federal Program

We have audited the compliance of Pacific 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, 2024. 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, 2024.

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.



Pat McCarthy, State Auditor

Olympia, WA

September 11, 2025

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Pacific County **January 1, 2024 through December 31, 2024**

Board of Commissioners
Pacific County
South Bend, Washington

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Unmodified and Adverse Opinions

We have audited the financial statements of Pacific County, as of and for the year ended December 31, 2024, 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 Pacific County, and its changes in cash and investments, for the year ended December 31, 2024, 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 Pacific County, as of December 31, 2024, 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.

Matters of Emphasis

As discussed in Note 2 to the financial statements, in 2024, the County adopted new accounting guidance for compensated absences as required by the BARS Manual. Our opinion is not modified with respect to this matter.

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 11, 2025 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 11, 2025

FINANCIAL SECTION

Pacific County January 1, 2024 through December 31, 2024

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2024
Fiduciary Fund Resources and Uses Arising from Cash Transactions – 2024
Notes to Financial Statements – 2024

SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2024
Schedule of Expenditures of Federal Awards – 2024
Notes to the Schedule of Expenditures of Federal Awards – 2024

Pacific County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		Total for All Funds (Memo Only)	001 GENERAL FUND	102 PC EMERGENCY MANAGEMENT	103 LAW LIBRARY
Beginning Cash and Investments					
308	Beginning Cash and Investments	39,058,475	6,385,944	192,095	14,497
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	16,437,692	9,216,128	-	-
320	Licenses and Permits	717,955	11,331	-	-
330	Intergovernmental Revenues	13,036,846	2,840,843	136,975	-
340	Charges for Goods and Services	7,158,959	424,392	80,629	7,716
350	Fines and Penalties	407,852	390,283	-	-
360	Miscellaneous Revenues	3,993,252	2,920,969	-	-
Total Revenues:		41,752,556	15,803,946	217,604	7,716
Expenditures					
510	General Government	11,436,996	8,221,904	-	-
520	Public Safety	9,267,074	3,384,178	360,014	-
530	Utilities	169,512	-	-	-
540	Transportation	7,072,734	111	-	-
550	Natural/Economic Environment	4,592,183	84,469	-	-
560	Social Services	5,725,310	242,696	-	-
570	Culture and Recreation	413,980	405,404	-	8,576
Total Expenditures:		38,677,789	12,338,762	360,014	8,576
Excess (Deficiency) Revenues over Expenditures:		3,074,767	3,465,184	(142,410)	(860)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	1,491,776	-	180,545	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	31,192	(21,248)	-	-
Total Other Increases in Fund Resources:		1,522,968	(21,248)	180,545	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	3,175,984	129,253	2,364	-
591-593, 599	Debt Service	459,545	29,538	13,078	-
597	Transfers-Out	1,491,776	424,589	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		5,127,305	583,380	15,442	-
Increase (Decrease) in Cash and Investments:		(529,570)	2,860,556	22,693	(860)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	19,867,669	235,489	214,787	13,636
50841	Committed	6,881,951	1,886,486	-	-
50851	Assigned	4,754,752	100,000	-	-
50891	Unassigned	7,024,512	7,024,512	-	-
Total Ending Cash and Investments		38,528,884	9,246,487	214,787	13,636

The accompanying notes are an integral part of this statement.

Pacific County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		104 ROAD FUND	105 VETERANS FUND	106 TOURISM DEVELOPMENT	108 FLOOD CONTROL
Beginning Cash and Investments					
308	Beginning Cash and Investments	4,515,455	85,090	1,385,009	1,105,122
388 / 588	Net Adjustments	(263,756)	-	-	-
Revenues					
310	Taxes	3,067,449	63,748	770,362	-
320	Licenses and Permits	1,740	-	-	-
330	Intergovernmental Revenues	1,722,762	3,248	-	-
340	Charges for Goods and Services	132,203	-	-	346,754
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	784	5,017	-	-
Total Revenues:		4,924,938	72,013	770,362	346,754
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	113	-	-	168,076
540	Transportation	5,292,059	-	-	1,472
550	Natural/Economic Environment	-	-	707,887	-
560	Social Services	-	57,114	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		5,292,172	57,114	707,887	169,548
Excess (Deficiency) Revenues over Expenditures:		(367,234)	14,899	62,475	177,206
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	75,955	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		75,955	-	-	-
Increase (Decrease) in Cash and Investments:		(443,189)	14,899	62,475	177,206
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	3,808,507	99,988	1,447,484	1,282,329
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		3,808,507	99,988	1,447,484	1,282,329

The accompanying notes are an integral part of this statement.

Pacific County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		109 VEGETATION MANAGEMENT	110 TREASURER'S O&M	111 AUDITOR'S O&M	112 TREASURER REET
Beginning Cash and Investments					
308	Beginning Cash and Investments	67,680	171,068	218,360	70,256
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	242,076	-	27,357	11,498
340	Charges for Goods and Services	288,187	45,248	23,141	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	674	-	-	-
Total Revenues:		530,937	45,248	50,498	11,498
Expenditures					
510	General Government	-	70,827	69,208	6,923
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	528,772	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		528,772	70,827	69,208	6,923
Excess (Deficiency) Revenues over Expenditures:		2,165	(25,579)	(18,710)	4,575
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	-
591-593, 599	Debt Service	23,045	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		23,045	-	-	-
Increase (Decrease) in Cash and Investments:		(20,880)	(25,579)	(18,710)	4,575
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	46,798	145,489	199,650	74,832
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		46,798	145,489	199,650	74,832

The accompanying notes are an integral part of this statement.

Pacific County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		117 ELECTION RESERVE	118 HEALTH & HUMAN SERVICES	119 MENTAL HEALTH	120 OPIOID RESPONSE FUND
Beginning Cash and Investments					
308	Beginning Cash and Investments	484,638	1,799,988	1,453,561	122,716
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	142,609	522,734	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	5,611,091	-	-
340	Charges for Goods and Services	303,212	523,957	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	4,281	2,141	-	638,045
Total Revenues:		307,493	6,279,798	522,734	638,045
Expenditures					
510	General Government	347,470	-	-	-
520	Public Safety	-	7	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	1,922,132	-	-
560	Social Services	-	3,514,714	609,808	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		347,470	5,436,853	609,808	-
Excess (Deficiency) Revenues over Expenditures:		(39,977)	842,945	(87,074)	638,045
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	-	5,477	-	-
591-593, 599	Debt Service	-	11,024	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	16,501	-	-
Increase (Decrease) in Cash and Investments:		(39,977)	826,444	(87,074)	638,045
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	429,658	2,626,436	1,366,488	760,761
50841	Committed	15,000	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		444,658	2,626,436	1,366,488	760,761

The accompanying notes are an integral part of this statement.

Pacific County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		124 AMERICAN RESCUE PLAN ACT	131 CRIMINAL JUSTICE SPECIAL	132 SPECIAL INVESTIGATIVE	138 COURT SPECIAL ACCOUNTS
Beginning Cash and Investments					
308	Beginning Cash and Investments	3,915,761	723,461	338,805	40,698
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	370,541	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	50,000	-	335,458	-
340	Charges for Goods and Services	-	-	-	9,668
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	212,466	-	6,354	-
Total Revenues:		262,466	370,541	341,812	9,668
Expenditures					
510	General Government	240,822	-	-	13,552
520	Public Safety	2,848,310	-	443,478	4,921
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		3,089,132	-	443,478	18,473
Excess (Deficiency) Revenues over Expenditures:		(2,826,666)	370,541	(101,666)	(8,805)
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	672,207	-	-	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		672,207	-	-	-
Increase (Decrease) in Cash and Investments:		(3,498,873)	370,541	(101,666)	(8,805)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	416,888	1,094,001	237,138	31,891
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		416,888	1,094,001	237,138	31,891

The accompanying notes are an integral part of this statement.

Pacific County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		141 BUILDING	142 ENVIRONMENTAL HEALTH	143 PLANNING	150 POST CLOSURE RVL
Beginning Cash and Investments					
308	Beginning Cash and Investments	910,075	1,661,685	699,459	483,526
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	-	-	-
320	Licenses and Permits	311,036	117,083	276,765	-
330	Intergovernmental Revenues	-	802,138	728,918	-
340	Charges for Goods and Services	232,491	515,586	144,306	164,396
350	Fines and Penalties	6,528	5,710	5,331	-
360	Miscellaneous Revenues	57	-	-	-
Total Revenues:		550,112	1,440,517	1,155,320	164,396
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	234,522	21,630	238,131	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	182,789	1,445	597,940	147,351
560	Social Services	-	1,009,471	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		417,311	1,032,546	836,071	147,351
Excess (Deficiency) Revenues over Expenditures:		132,801	407,971	319,249	17,045
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	-	67,005	-	-
591-593, 599	Debt Service	16,060	10,631	2,760	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		16,060	77,636	2,760	-
Increase (Decrease) in Cash and Investments:		116,741	330,335	316,489	17,045
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	500,569
50841	Committed	1,026,816	1,992,019	1,015,946	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		1,026,816	1,992,019	1,015,946	500,569

The accompanying notes are an integral part of this statement.

Pacific County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		160 PACCOM	161 PACCOM SPECIAL ACCOUNT	178 AFFORDABLE HOUSING	179 HOMELESS HOUSING
Beginning Cash and Investments					
308	Beginning Cash and Investments	963,532	706,167	75,868	312,416
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	231,797	522,694	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	395,964	-	-	-
340	Charges for Goods and Services	176,774	-	35,094	198,768
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	1,296	-	-	-
Total Revenues:		805,831	522,694	35,094	198,768
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	1,731,883	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	32,781	-
560	Social Services	-	-	-	291,507
570	Culture and Recreation	-	-	-	-
Total Expenditures:		1,731,883	-	32,781	291,507
Excess (Deficiency) Revenues over Expenditures:		(926,052)	522,694	2,313	(92,739)
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	994,044	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		994,044	-	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,740	-	-	-
591-593, 599	Debt Service	8,156	-	-	-
597	Transfers-Out	-	750,000	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		9,896	750,000	-	-
Increase (Decrease) in Cash and Investments:		58,096	(227,306)	2,313	(92,739)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,021,629	478,861	78,182	219,676
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		1,021,629	478,861	78,182	219,676

The accompanying notes are an integral part of this statement.

Pacific County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		191 BECCA RESERVE	195 0.1% HOUSING FUND	208 2008 LIMITED TAX GO BONDS	301 CAPITAL IMPROVEMENT
Beginning Cash and Investments					
308	Beginning Cash and Investments	46,381	-	99,464	1,919,719
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	-	197,640	-	857,722
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	12,902	-	-	111,749
340	Charges for Goods and Services	-	-	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	54,759
Total Revenues:		12,902	197,640	-	1,024,230
Expenditures					
510	General Government	-	-	-	5,186
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	7,420
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	-	-	12,606
Excess (Deficiency) Revenues over Expenditures:		12,902	197,640	-	1,011,624
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	317,187	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		-	-	317,187	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	1,179,992
591-593, 599	Debt Service	-	-	317,538	-
597	Transfers-Out	-	-	-	317,187
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	317,538	1,497,179
Increase (Decrease) in Cash and Investments:		12,902	197,640	(351)	(485,555)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	59,283	197,640	-	1,434,165
50841	Committed	-	-	-	-
50851	Assigned	-	-	99,114	-
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		59,283	197,640	99,114	1,434,165

The accompanying notes are an integral part of this statement.

Pacific County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		302 LOCAL OPTION TAX CAPITAL	308 SHERIFF'S CAPITAL	403 EKLUND PARK	502 EQUIPMENT RENTAL &
Beginning Cash and Investments					
308	Beginning Cash and Investments	1,212,446	945,684	35,743	5,192,555
388 / 588	Net Adjustments	-	-	-	263,756
Revenues					
310	Taxes	474,268	-	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	-	-	20,645	1,573,244
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	-	-	-	145,162
Total Revenues:		474,268	-	20,645	1,718,406
Expenditures					
510	General Government	-	-	-	273,958
520	Public Safety	-	-	-	-
530	Utilities	-	-	1,323	-
540	Transportation	-	-	-	1,779,092
550	Natural/Economic Environment	379,197	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		379,197	-	1,323	2,053,050
Excess (Deficiency) Revenues over Expenditures:		95,071	-	19,322	(334,644)
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	-	-	-	52,440
Total Other Increases in Fund Resources:		-	-	-	52,440
Other Decreases in Fund Resources					
594-595	Capital Expenditures	-	-	-	1,025,242
591-593, 599	Debt Service	-	-	17,168	7,699
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		-	-	17,168	1,032,941
Increase (Decrease) in Cash and Investments:		95,071	-	2,154	(1,315,145)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	1,307,517	-	37,897	-
50841	Committed	-	945,684	-	-
50851	Assigned	-	-	-	4,141,168
50891	Unassigned	-	-	-	-
Total Ending Cash and Investments		1,307,517	945,684	37,897	4,141,168

The accompanying notes are an integral part of this statement.

Pacific County
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		522 PAYROLL INTERNAL SERVICE FUND	524 BENEFIT	531 CUMULATIVE RESERVE/INSU
Beginning Cash and Investments				
308	Beginning Cash and Investments	150,791	244,543	308,217
388 / 588	Net Adjustments	(150,791)	150,791	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	3,867
340	Charges for Goods and Services	-	238,936	1,673,612
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	-	1,247	-
Total Revenues:		-	240,183	1,677,479
Expenditures				
510	General Government	-	414,751	1,772,395
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		-	414,751	1,772,395
Excess (Deficiency) Revenues over Expenditures:		-	(174,568)	(94,916)
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	-	-	16,749
591-593, 599	Debt Service	-	-	2,848
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	-	19,597
Increase (Decrease) in Cash and Investments:		-	(174,568)	(114,513)
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	-	-	-
50851	Assigned	-	220,765	193,705
50891	Unassigned	-	-	-
Total Ending Cash and Investments		-	220,765	193,705

The accompanying notes are an integral part of this statement.

Pacific County
Fiduciary Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		Total for All Funds (Memo Only)	Custodial	External Investment Pool Fund
308	Beginning Cash and Investments	63,034,717	1,405,779	61,628,938
388 & 588	Net Adjustments	-	-	-
310-390	Additions	208,891,242	30,891,686	177,999,556
510-590	Deductions	201,447,100	31,543,976	169,903,124
	Net Increase (Decrease) in Cash and Investments:	7,444,142	(652,290)	8,096,432
508	Ending Cash and Investments	70,478,859	753,489	69,725,370

The accompanying notes are an integral part of this statement.

Pacific County, WA
Notes to the Financial Statements
For the year ended December 31, 2024

Note 1 - Summary of Significant Accounting Policies

Pacific County was incorporated in 1851 and operates under the laws of the State of Washington applicable to a county. The county is a general-purpose local government and provides public safety, road and street maintenance, planning and zoning, parks and recreation, judicial administration, health and social services, and general administrative services. In addition, Pacific County owns and operates a communications system.

The county reports financial activity in accordance with the Cash Basis Budgeting, Accounting and Reporting System (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from Generally Accepted Accounting Principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements (see Note 15).
- 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.

The various special revenue funds serve a wide range of essential functions supporting public services, infrastructure, and community well-being. These include operational and maintenance support for critical offices such as the Treasurer, Auditor, and Superior Court Law Library, as well as services tied to public health, mental health, opioid response, and emergency management. Community development is addressed through funds dedicated to building inspections, planning, environmental health, and nuisance abatement. Infrastructure needs are met through the County Road Fund, Flood Control Zone, and Post-Closure landfill monitoring. Economic and community enhancements are supported by funds like Tourism Development, Veterans' Relief, and programs for affordable and homeless housing. The county also manages resources for specialized programs such as shellfish-related sewage management, special investigations, court services, election reserves, and Real Estate Excise Tax (REET) technology. Communications and emergency response coordination are funded through PACCOM accounts. The vegetation management program is to provide safe, efficacious, and cost-effective herbicidal management of problem vegetation & noxious weeds along county rights of way. Federally supported initiatives, such as the American Rescue Plan Act (ARPA), also contribute to local recovery and resilience. Lastly, designated reserves like LEOFF and BECCA ensure long-term support for public safety retiree benefits and at-risk youth programs. Collectively, these funds ensure the county's ability to deliver vital services and plan for future needs across multiple sectors. Revenues for these funds are attributable to a combination of timber revenues, federal and state grant funding, local taxes, and other dedicated funding sources.

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.

The County's Debt Service Fund supports the repayment of general obligation bonds issued to finance the construction of the Pacific County Administration Facility, located at 7013 Sandridge Road in Long Beach. In 2013, the County successfully refinanced the original bond issuance, resulting in a total net savings of more than \$410,000 over the life of the loan—equating to an average annual savings of approximately \$25,600. Debt service payments are funded through an operating transfer from the Capital Improvements Fund (Fund No. 301).

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.

The County's capital funds support long-term investments in infrastructure, public buildings, and essential equipment. Fund 301 – Capital Improvements – is used for countywide infrastructure and facility upgrades, including major renovations, construction, and acquisition of capital assets. Fund 302 – Public Facilities Improvements – is designated for the enhancement, expansion, or repair of public-use facilities such as administrative buildings, community centers, and service-related infrastructure. Fund 308 – Sheriff's Capital – is specifically allocated for capital expenditures related to law enforcement, including the purchase or improvement of sheriff's department facilities, equipment, and specialized vehicles. Together, these funds ensure the County's ability to maintain and improve its physical assets in alignment with public service needs and long-term planning goals. Revenues consist of 0.25% local

option real estate excise tax from real property sales established by RCW 82.46.030(2) and 82.45.180(2) and a portion of .09% sales and use tax.

Permanent Funds

These funds account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs for the benefit of the government or its citizenry. The County does not have any permanent funds.

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.

Enterprise Fund No. 403 was established to account for the activities of the Eklund Park sewer program that began operations in 1997. The project was to provide sewer services to residents of a neighborhood in unincorporated Pacific County just outside of the South Bend city limits. User charges are collected by the City of South Bend and remitted to the County.

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.

The County's internal service funds are used to support centralized services that benefit multiple departments, promoting efficiency and cost-effectiveness. Fund 502 – Equipment Rental & Revolving (ER&R) – provides for the purchase, maintenance, and replacement of county vehicles and equipment, ensuring a reliable fleet for operations. Fund 524 – Benefits Reserve– facilitates processing payroll expenses, is used for processing the payment of Pacific County employee benefits and compensated absences. Fund 531 – Cumulative Reserve/Insurance (Risk Management) – supports property and casualty insurance programs, payment of claims and legal fees, general safety and training programs, and risk management functions. These internal service funds ensure the effective delivery of administrative and operational support services throughout the organization. Revenues are from billing established rate schedules.

FIDUCIARY FUND TYPES:

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

Pension (and Other Employee Benefit) Trust Funds

These funds are used to report fiduciary activities for pension and OPEB plans administered through trust. The County does not have any Pension (and Other Employee Benefit) Trust Funds.

Investment Trust Funds

These funds are used to report fiduciary activities from the external portion of investment pools and individual investment accounts that are held in trust. The County does not have any Investment Trust Funds.

Private-Purpose Trust Funds

These funds report all trust arrangements under which principal and income benefit individuals, private organizations or other governments. The County does not have any Private-Purpose Trust Funds.

Custodial Funds

These funds are used to account assets that the government holds on behalf of others in a custodial capacity. The County Treasurer is the ex-officio Treasurer to many different governmental agencies through the county, such as hospitals, school districts, ports, etc. The County Treasurer acts as their bank for all of the funds within these government agencies and reports out to each agency on a monthly and yearly basis.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

In accordance with state law the county also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments

It is the county's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds. For further information see Note 4 – Deposits and Investments.

D. Capital Assets

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

E. Compensated Absences

Vacation leave may be accumulated up to 50 days and is payable upon separation or retirement. Sick leave may be accumulated up to 960 hours and converted to vacation in January and July. Upon separation, employees do not receive payment for unused sick leave. Upon retirement, employees can convert unused sick leave to vacation on a defined scale for payment. Payments are recognized as expenditures when paid. Commissioned employees (such as deputies) and non-commissioned employees (including corrections officers, clerical staff, and dispatchers) may accrue up to 240 hours of vacation, with any excess cashed out at their regular straight-time rate. Employees classified as 367C and 367 Road Crew may accrue up to 360 hours of vacation; however, upon separation, those in classifications 252, 252nc, 252paccom, and 367 Road Crew may only cash out up to 240 hours. 367C may cash out up to the maximum allowable under their accrual limits. Management employees accrue vacation according to a defined scale in the personnel policy and may cash out up to the maximum allowable under their accrual limits. Management employees with up to 20 years of service may accumulate a maximum of 360 hours, while those with 21 or more years may accumulate up to 400 hours. All unused and accrued vacation leave is paid out at the employee's regular compensation rate in effect at the time of termination.

F. Liabilities

See Note 6 – Long-Term Liabilities, Note 7 – Other Postemployment Benefits, and Note 8 – Pensions Plans

G. Leases and Subscription Based Information Technology Arrangements (SBITA)

The county does not currently have a threshold for Leases and SBITAs. For more information, see Note 9 – Leases and Note 10 – SBITA.

H. 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 Board of County Commissioners when the fund is established. 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 \$27,973,810.

Note 2 - Accounting Changes and Error Corrections

Change in Accounting Principle: During fiscal year 2024, the County implemented GASB #101 Compensated Absences as required by the BARS Manual.

Error Correction: During fiscal year 2024, the County identified the ER&R billings to the Road Fund were not completed in fiscal year 2023. This error causes the beginning cash balance in Fund 104 to be restated by \$263,755.97 less than previously reported and Fund 502 to be restated by \$263,755.97 more than previously reported. The effect of that error is shown in Column 5 of the table below.

	12/31/2023 Cash/Investment Balance As previously reported	Change in accounting principle	Change to or within the financial reporting entity	Error Correction	12/31/2024 Cash/Investment Balance As restated/adjusted
Fund 104	\$5,032,697			\$(263,756)	\$4,768,941
Fund 502	\$2,916,978			\$263,756	\$3,180,734

Change in Financial Reporting Entity: During fiscal year 2024, the County consolidated Fund 522 with Fund 524, reporting them together as a single internal service fund. In contrast, Fund 522 was reported separately as its own internal service fund in fiscal year 2023. This change resulted from a reevaluation of services and financial trends over recent years. The impact of this change in the reporting entity is reflected in the table below—refer to column 4 for details.

	12/31/2023 Cash/Investment Balance As previously reported	Change in accounting principle	Change to or within the financial reporting entity	Error Correction	12/31/2024 Cash/Investment Balance As restated/adjusted
Fund 522	\$150,791		\$(150,791)		-
Fund 524	\$244,543		\$150,791		\$395,334

Note 3 - Budget Compliance

The county adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level except the general fund, where 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	Operation/Program Title	Budget	Actual	Variance
001.034	Other Non-Departmental	763,118.00	749,044.92	14,073.08
001.037	Risk Management	978,661.00	978,652.66	8.34
001.100	County Assessor	872,078.00	856,134.39	15,943.61
001.200	County Auditor	729,514.00	698,862.42	30,651.58
001.301	Commissioner's Office	465,398.00	458,180.19	7,217.81
001.302	Cooperative Extension Service	48,704.00	35,247.47	13,456.53
001.303	Civil Service Commission	19,594.00	16,955.09	2,638.91
001.305	Interfund Support	463,322.00	424,589.00	38,733.00
001.311	DPW: General Facilities	599,769.00	583,679.94	16,089.06
001.312	DPW: Parks and Recreation	130,095.00	111,714.31	18,380.69
001.313	DPW: Telecom/Computer	362,000.00	315,000.00	47,000.00
001.314	Fair	222,896.00	220,096.45	2,799.55

001.34X	Executive Services	381,502.00	341,179.41	40,322.59
001.400	County Clerk	487,226.00	462,160.82	25,065.18
001.510	North District Court	390,406.00	387,866.42	2,539.58
001.560	South District Court	432,762.00	432,762.00	-
001.600	Superior Court	630,495.00	611,748.77	18,746.23
001.610	Juvenile	524,744.00	471,850.09	52,893.91
001.700	Prosecuting Attorney	1,357,355.00	1,041,084.21	316,270.79
001.801	Law	2,779,741.00	847,659.13	1,932,081.87
001.802	Corrections	2,576,351.00	1,617,258.69	959,092.31
001.809	K9 Law Enforcement	301,146.00	157,944.65	143,201.35
001.900	County Treasurer	681,712.00	619,793.01	61,918.99
197	Cumulative Reserve	950,000.00	250,000.00	700,000.00
102	PC Emergency Management	392,902.00	375,456.21	17,445.79
103	Law Library	12,000.00	8,576.34	3,423.66
104	Road Fund	11,868,784.00	5,368,130.99	7,461,086.57
105	Veterans Fund	80,756.00	57,114.85	23,641.15
106	Tourism Development	774,756.00	707,887.30	66,868.70
108	Flood Control	492,313.00	169,548.08	322,764.92
109	Vegetation Management	606,988.00	551,817.36	55,170.64
110	Treasurer's O&M	85,938.00	70,825.73	15,112.27
111	Auditor's O&M	72,949.00	69,207.23	3,741.77
112	Treasurer's/Assessor's REET Technology	11,151.00	6,922.66	4,228.34
117	Election Reserve	481,642.00	347,473.46	134,168.54

118	Health & Human Services	5,697,306.00	5,453,347.40	243,958.60
119	Mental Health	1,021,146.00	609,806.82	411,339.18
120	Opioid Response	120,000.00	-	120,000.00
124	American Rescue Plan Act	3,861,338.94	3,761,338.94	100,000.00
128	Shellfish On-Site Sewage Fund	100,000.00	-	100,000.00
131	Criminal Justice	810,000.00	-	810,000.00
132	Special Investigative	447,993.00	443,478.50	4,514.50
138	Courts Special Account Fund	22,033.00	18,474.59	3,558.41
141	Building	597,371.00	433,371.91	163,999.09
142	Environmental Health	1,402,038.00	1,110,181.15	291,856.85
143	Planning	1,216,246.00	838,832.54	377,413.46
144	Abatement	50,000.00	45,145.80	4,854.20
150	Post Closure RVL	200,000.00	147,352.07	52,647.93
160	PACCOM	1,930,427.00	1,741,778.47	188,648.53
161	PACCOM Special Account	750,000.00	750,000.00	-
178	Affordable Housing	75,000.00	32,780.52	42,219.48
179	Homeless Housing	478,442.00	291,507.47	186,934.53
191	BECCA Reserve	45,000.00	-	45,000.00
199	LEOFF Reserve Fund	107,434.00	25,704.69	81,729.31
208	2008 Limited Tax Go Bonds	318,187.00	317,537.50	649.50
301	Capital Improvements	3,072,354.00	1,509,784.23	1,562,569.77
302	Public Facilities Improvements Fund	750,000.00	379,197.26	370,802.74
308	Sheriff's Capital	678,000.00	-	678,000.00

403	Eklund Park Sewer Fund	18,568.00	18,490.78	77.22
502	Equipment Rental & Revolving	4,416,308.00	3,085,990.23	1,330,317.77
503	Computer Reserve Fund	640,000.00	121,162.08	518,837.92
522	Payroll Internal Services Fund	155,501.00	-	155,501.00
524	Benefit	433,001.00	414,750.14	18,250.86
531	Cumulative Reserve/Insurance	2,128,397.00	1,791,990.83	336,406.17
	TOTALS	63,570,858.94	42,803,994.61	20,766,864.33

Footnotes

- 1) Budget is the actual adopted budget including all supplements in 2024
- 2) Actual is the total expenditures in each fund/department
- 3) Variance is the unspent budgeted amount

The county adopts budgets for Fund 128, 144, 197, 199, and 503, these funds are not reported separately on the financial statements, but in the General Fund No. 001.

Budgeted amounts are authorized to be transferred between 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.

In Fiscal Year 2024, the Board of Pacific County Commissioners (BOCC) supplemented/amended the budget on four (4) separate occasions. In accordance with RCW 36.40.100, the following process was conducted for each budget supplement:

- Prior to each BOCC meeting in which a budget supplement/amendment was considered, the Clerk of the Board of County Commissioners first published a Notice of Public Hearing – once each week for two consecutive weeks – in the official newspaper of the county.
- A public hearing was then held during an open public meeting of the BOCC.
- Upon conclusion of the public hearing, the BOCC adopted a resolution in open session to approve the various budget supplements/amendments.

Budget supplements/amendments were approved as follows, and affected the following funds:

- Resolution No. 2024-013 on 02-27-2024:
 - \$600,000 for accounting system improvements in Internal Service Fund #503
- Resolution No. 2024-023 on 05-14-2024:
 - \$30,000 for new temporary jail medical position in General Fund #001
 - \$50,000 for miscellaneous services for veterans in Special Revenue Fund #105
 - \$378,000 for capital outlays (new patrol vehicles) in Capital Fund #308

- *Note: patrol vehicle costs were ultimately absorbed by ARPA Fund #124 (using SLFRF monies as allowed by the US Treasury), so these supplemental budget appropriations were not utilized in Fiscal Year 2024*
- Resolution No. 2024-051 on 11-04-2024:
 - \$641,002 for indigent public defense, Interfund contributions to emergency management and 911 services, and salaries/benefits in General Fund #001
 - \$86,514 for new grant-related emergency management projects in Special Revenue Fund #102
 - \$300,000 for risk management services in Internal Service Fund #502
 - -\$1,800,000 (subtracted from Road Fund #104 and reapportioned to Internal Service Fund #502)
 - +\$1,800,000 (reapportioned to Internal Service Fund #502 from Road Fund #104)
- Resolution No. 2024-054 on 11-26-2024:
 - -\$82,146 (subtracted from the General Fund #001 and reapportioned to Road Fund #104)
 - +\$82,146 (reapportioned to Road Fund #104 from the General Fund #001)
 - \$35,000 for miscellaneous elections services in Special Revenue Fund #117

Note 4 - Deposits and Investments

Investments are reported at face value. Deposits and investments by type at December 31, 2024 are as follows:

Type of deposit or investment	Pacific County deposits and investments	Deposits and investments held by the County as custodian for other local governments, individuals, or private organizations	Total
Bank deposits BOP		\$ 2,952,647	\$ 2,952,647
Security State, Courts & DOL	\$ 2,722,882	\$ 3,431,429	\$ 6,154,312
Courts & DOL		\$ 209,613	\$ 209,613
Cash on Hand-outstanding deposits	\$ 84,893		\$ 84,893
Clearing	\$ (1,444,633)	\$ (2,746,136)	\$ (4,190,769)
End of Year Outstanding Period Items	\$ (4,609)		\$ (4,609)
Local Government Investment Pool	\$ 21,738,702	\$ 66,631,305	\$ 88,370,008
U.S. Government securities	\$ 15,431,647		\$ 15,431,647
Total	\$ 38,528,883	\$ 70,478,859	\$ 109,007,742

It is the county's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds based on average daily balance.

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.

Investments in (County Investment Pool)

The county is a voluntary participant in the LGIP. The County Treasurers also invests other government agencies monies into the LGIP for which they are the ex-officio officer, the State Auditor considers this an external investment pool operated by the County Treasurer. The pool is not rated or registered with the SEC. Rather, oversight is provided by the County Finance Committee in accordance with RCW 36.48.070. The county reports its investment in the pool at fair value, which is the value of pool shares. The LGIP does not impose liquidity fees or redemption gates on participant withdrawals/disclose any liquidity fees or redemption gates.

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's deposits and certificates of deposit are mostly covered by federal depository insurance (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

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

Note 5 – Environmental and Certain Asset Retirement Liabilities

Pacific County has an underground storage tank at the County Courthouse (located at 300 Memorial Drive in South Bend, WA). This tank requires specialty insurance coverage; the total policy premium in 2024 was \$3,634.45. Once the tank is decommissioned, Pacific County will no longer need this specialty coverage.

Pacific County hopes to decommission the underground storage tank now that new generators have been installed at the Courthouse. Pacific County secured a grant to purchase the new generators several years ago, but the pandemic – and subsequent supply chain issues – delayed the project much longer than originally anticipated. The generator project finally concluded in calendar year 2024.

Note 6 - Long-Term Liabilities

The following table provides details of the outstanding debt of the county and summarizes the county's debt transactions for year ended December 31, 2024.

The debt service requirements for general obligation bonds and revenue bonds are as follows:

	Principal	Interest	Total
2025	280,185	50,558	330,743
2026	290,649	41,319	331,968
2027	301,133	29,635	330,768
2028	311,640	17,528	329,168
2029	12,170	4,998	17,168
2030-2034	69,676	16,164	85,840
2035-2039	32,240	1,825	34,065
Total	1,297,693	162,027	1,459,720

Footnotes

The liability for the Eklund Park USDA loan will not match the amount reported on the schedule 09. The USDA is unable to produce an accurate amortization schedule due to the interest accruing differently than most.

Compensated Absences

During the year ended December 31, 2024, the following changes occurred in compensated absences:

	Beginning Balance 01/01/2024	Additions	Reductions	Ending Balance 12/31/2024
Compensated Absences*	\$1,008,768	\$67,374		\$1,076,142

*additions and reductions are reported as a net change

Note 7 – Other Postemployment Benefits

Pacific County is a participating employer in the state's Public Employees Benefits Board (PEBB) program, a defined benefit plan administered by the Washington State Health Care Authority. The plan provides medical, dental, and life insurance benefits for public employees and retirees and their dependents on a pay-as-you-go basis. The plan 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 65 enrolled in Medicare Parts A and B. PEBB determines the amount of the explicit subsidy annually. The implicit subsidy results from the inclusion of active and non-Medicare eligible retirees in the same pool when determining premiums. There is an implicit subsidy from active employees since the premiums paid by retirees are lower than they would have been if the retirees were insured separately. As of December 31, 2024, the plan had 122 active members and 7 retirees.

Fiscal Year 2024	
Number of Active Plan Members	122
Number of Retired Plan Members	7
Contributions made	\$1,681,084

*Total OPEB Liability	\$2,461,112
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*Measured using the alternative measurement method

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the county as required by RCW 41.26. The plan pays for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. As of December 31, 2024, the plan had 2 members, all retirees.

Fiscal Year 2024	
Number of Retired Plan Members	2
Benefits paid	\$25,705
*Total OPEB Liability	\$931,331

*Measured using the alternative measurement method

Note 8 – Pension Plans

A. State Sponsored Pension Plans

Substantially all Pacific County's 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: PERS 1, PERS 2/3, PSERS 2, LEOFF 1 and LEOFF 2.

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

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available annual comprehensive financial report (ACFR) that includes financial statements and required supplementary information for each plan.

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

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.

At June 30, 2024, the county's proportionate share of the collective net pension liabilities (assets), was as follows:

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$346,016	0.057802%	\$1,027,048
PERS 2/3	\$643,504	0.065378%	\$(2,155,233)
PSERS 2	\$71,806	0.116149%	\$(49,529)
LEOFF 1	n/a	0.007284%	\$(207,149)
LEOFF 2	\$88,294	0.036038%	\$(674,900)

Only the net pension liabilities are reported on the Schedule of Liabilities.

B. Local Government Pension Plans

N/A

C. Defined Contribution Pension Plans

- Department of Retirement Deferred Compensation Plan (DCP)
- If an employee/elected official waives the DRS retirement plan the county will contribute the amount that would be contributed to DRS to the DCP
- The contribution rates follow what DRS requires for each plan
- The county contributed \$23,305.44 toward this plan with 3 participants

Note 9- Leases

During the year ended December 31, 2022, the county adopted 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 has one building lease with Iron Lady, Inc. for \$850 per month under a lease agreement with a term of 5 years. The lease was renewed in September of 2021 and will end September of 2026.

The county leases 14 vehicles from Enterprise for various amounts per month, they are under 5-year lease agreements with rotating end dates from 2025-2029. All vehicles have the option to continue renting on a month-to-month basis once the 5-year term has ended. At the end of 2024, 1 of the 14 leases met its lease requirements and no longer has a liability.

The county leases 2 mail machines with 5-year lease agreements. The Long Beach mail machine was obtained in January 2024 and the South Bend mail machine was obtained in December 2023.

The county leases 14 copiers from multiple vendors for various amounts per month under 3 to 5-year lease agreements. Many of these copiers are lease to own after the term has ended. Two of these 14 copiers met its lease requirements at the end of the fiscal year.

The total amount paid for leases in 2024 was \$126,483.45. As of December 31, 2024, the future lease payments are as follows:

Year Ended December 31	Total
2025	91,959
2026	72,171
2027	60,820
2028	46,559
2029	5,200
Total	276,708

Note 10 – Subscription Based Information Technology Arrangements (SBITA)

The county makes a subscription payment of \$8,156 per year for dispatch software. The SBITA contract is for 5 years.

The county makes a subscription payment of \$1,087.91 per month for Patagonia medical software. This SBITA contract is for 12 months with a 3-month remeasure period. The SBITA monthly amount increases each year by 4% or US CPI, whichever is higher.

The county made a subscription payment of \$82,232.23 in 2024 for Axon body cam and taser software. This is an installment purchase. The SBITA is a 5-year term with the payment amount fluctuating per year as defined in the contract.

The county made a subscription payment of \$8,969.52 in 2024 for digital law library software. The SBITA contract is for 3 years and every 12 months, the monthly amount increases by 5%.

The county makes an annual payment of \$5,850 for the emergency notification system. The SBITA contract is for 5 years.

The county added a new subscription arrangement for Voxtelesys, the new county phone system. The county makes a monthly payment of \$855.40 and the contract is for 3 years.

The total amount paid for SBITAs in 2024 was \$139,278.46. As of December 31, 2024, the future SBITA payments are as follows:

Year Ended December 31	Total
2025	122,883
2026	107,168
2027	92,144
2028	8,156
2029	-
Total	330,351

Note 11 - 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.

Pacific County's regular levy for the year 2024 was \$0.970838 per \$1,000 on an assessed valuation of \$5,706,933,986 for a total regular levy of \$5,540,511 which includes \$1,000,000 road levy shift, \$142,622 mental health levy, and \$64,180 veterans' relief levy.

The county is also authorized to levy \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. This levy is subject to the same limitations as the levy for general government services. The county's road levy for 2024 was \$.610526 per \$1,000 on an assessed valuation of \$4,358,701,558 for a total road levy of \$2,661,102.

Washington State Constitution and Washington State law, RCW 84.55.010, limit the rate.

Note 12 – Risk Management

Below is a list of all pending litigation and claims. This list is limited to matters involving amounts over \$50,000 or where a loss cannot be estimated.

Existing Claims thru 5/23/2025

There are currently five (5) existing claims, all of which are being managed by the Washington Counties Risk Pool (WCRP). These claims are as follows: 1) Alleged false arrest, 2) Alleged dog bite, 3) Alleged violation of human rights, 4) Alleged Public Records Act violation, not covered by WCRP, and 5) Alleged taking of property rights.

Pacific 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, 2024, 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. Allocated Loss Adjustment Expense (ALAE) is combined with losses for purposes of the Pool retention, excess insurance, and deductibles. County deductibles range from \$10,000 to \$500,000. For losses occurring in 2024, Pacific 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 2022-23, and 2023-24 Fiscal Years, 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 \$20,000,000 (lowest reinsured layer) and \$20,000,000 (second layer). The Pool purchases excess coverage for an additional \$10,000,000 with an aggregate limit of \$20,000,000 (first layer), \$10,000,000 (second layer), \$10,000,000 (third layer), and \$7,500,000 (fourth layer). Since the Pool is a cooperative program, there is a joint liability among the participating members. For the 2023-24 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. Pacific County does purchase the optional coverage.

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 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 2023-24, Pacific 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 \$370 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.

Pacific 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 2024, the Pool's SIR for cyber claims was \$500,000 from January 1 through December 31, with Pacific County having no deductible.

Beginning in the 2023-24 Fiscal Year, Pacific 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 2023-24, the WCRP's assets increased to \$82,249,435 while its liabilities also increased to \$67,350,711. The Pool's net position ended at \$15,987,251. The Pool 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, 2024, was zero (\$0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

Note 13 – Certain Risk Disclosures

A. Concentration of Financial Resource Provider

Pacific County is experiencing a significant reduction in one of its major revenue sources—timber tax revenue. This decline is attributed to a combination of recent legislative changes and ongoing environmental factors that have limited timber harvest activity. These constraints have directly impacted the volume and value of timber available for commercial use, thereby reducing the associated tax revenues that traditionally support various county operations and services. The County is closely monitoring these developments and evaluating potential fiscal adjustments as needed.

Note 14 – Other Disclosures

A. REFUND

In January of 2015, the Board of County Commissioners adopted Ordinance No. 102D imposing an additional ¼ of one percent excise tax on each sale of real property located within unincorporated Pacific County to be deposited in the County Capital Improvements Fund No. 301. In December 2016, it was discovered that the additional excise tax imposed by the Board of County Commissioners was done so without proper approval by the voters. Therefore, the Ordinance was rescinded by ordinance No 182. To ensure transparency, and adequate controls were in place to provide for a full accounting of these funds, Resolution 2017-002 was adopted in January of 2017, which detailed the background, timeline of events, and refund process.

12/31/2016 - The excise tax was over-reported by \$199,139.45 due to the over-collection. After the error was discovered, the money was moved into an agency fund to process the refunding. Please see resolution 2017-002 for additional information.

12/18/2024 – On December 18, 2024 the funds remaining in the amount of \$52,098.85 were moved into the County's Capital Improvements Fund No. 301 in accordance with Resolution 2017-002.

B. COVID-19 Note

In February 2020, the Governor of the State of Washington declared a state of emergency in response to the spread of COVID-19. Precautionary measures to slow the spread of the virus continued throughout 2021. These measures included limitations on business operations, public events, gatherings, travel, and in-person interactions.

On March 11, 2021, President Joseph R. Biden signed into law the American Rescue Plan Act of 2021 (ARPA). As part of the ARPA, State and Local Fiscal Recovery Funds (SLFRF) were made available to local governments to address the continuing economic concerns caused by the COVID-19 pandemic.

In early May of 2021, the United States Department of the Treasury published guidance regarding the allowable usage of the monies to be disseminated to local governments as part of the ARPA. The Board of County Commissioners determined that a new Special Revenue Fund, created for the sole purpose of managing SLFRF monies received as part of the ARPA, would allow for maximum accountability and transparency related to the usage of said monies.

During their public meeting on May 11, 2021, the Board of County Commissioners passed Resolution No. 2021-025 in the matter of creating Special Revenue Fund No. 124 (The American Rescue Plan Act "ARPA" Fund) with the Pacific County Treasury for the management of all SLFRF monies received as part of the ARPA.

In the spring of 2021, the US Treasury published the grand total SLFRF allocations for each county in the United States. The grand total SLFRF monies to be allocated to Pacific County, as published, were listed as \$4,364,728.00. In early July of 2021, Pacific County applied for its first tranche of SLFRF monies (\$2,182,364.00, or fifty percent of the county's published total) via the US Treasury Portal. These funds were receipted in the County Treasury on July 13, 2021. Pacific County applied for – and received – the remaining 50% of SLFRF monies in October of 2022.

In calendar year 2021, Pacific County spent \$269,206.25 in SLFRF monies in Special Revenue Fund No. 124. The majority of these dollars were spent to assist non-profit organizations that suffered a negative economic impact due to the COVID-19 pandemic, which was a targeted use of the ARPA in accordance with the Treasury's Interim Final Rule. Other SLFRF expenditures in calendar year 2021 included payroll costs for Health Department employees working on Pacific County's COVID-19 response, and air

purifiers for offices/departments throughout the county to provide a cleaner and more sanitary environment for employees and citizens alike.

In calendar year 2022, Pacific County spent \$284,182.81 in SLFRF monies in Special Revenue Fund No. 124. SLFRF dollars were again spent to assist non-profit organizations that suffered a negative economic impact due to the COVID-19 pandemic, as well as direct costs for Health Department employees working on Pacific County's COVID-19 response.

In calendar year 2023, Pacific County spent \$50,000.00 in SLFRF monies in Special Revenue Fund No. 124. As before, SLFRF dollars were spent to assist a non-profit organization that suffered a negative economic impact due to the pandemic. Through December 31, 2023, grand total expenditures in Fund #124 were \$603,389.06.

In calendar year 2024, and in accordance with the final rule set forth by the United States Treasury regarding the use of SLFRF funds, Pacific County spent the remaining \$3,761,338.94 in SLFRF monies in Special Revenue Fund No. 124 as follows:

\$181,070.96	Salaries for Prosecutor's Office (originally coded to fund #001.700)
\$59,750.96	Benefits for Prosecutor's Office (originally coded to fund #001.700)
\$1,258,449.57	Salaries for Sheriff Law Enforcement (originally coded to fund #001.801)
\$553,717.81	Benefits for Sheriff Law Enforcement (originally coded to fund #001.801)
\$588,533.96	Salaries for Sheriff Corrections (originally coded to fund #001.802)
\$311,923.00	Benefits for Sheriff Corrections (originally coded to fund #001.802)
\$99,040.31	Salaries for Sheriff K9 Law Enforcement (originally coded to fund #001.809)
\$36,644.91	Benefits for Sheriff K9 Law Enforcement (originally coded to fund #001.809)
\$672,207.46	Purchase of patrol vehicles for Sheriff's Office (originally coded to fund #308)

All of Pacific County's SLFRF funds have now been spent.

C. NEW FUNDS

Fund 195

In March 2024, Pacific County created Fund No. 195 – 0.1% Housing Fund, a new special revenue fund authorized under RCW 82.14.530 and Ordinance No. 195. This fund was established to collect and manage proceeds from a one-tenth of one percent local sales and use tax dedicated to supporting affordable and supportive housing initiatives. The revenues are intended for a range of housing-related purposes, including the construction, rehabilitation, and acquisition of housing and mental and behavioral health-related facilities, as well as the operation and evaluation of associated programs and services. All funds collected and expended through Fund No. 195 are restricted by the provisions of RCW 82.14.530. See Resolution 2024-015.

D. NEW DEPARTMENTS

001.360

In December 2024, the Pacific County Board of Commissioners approved the creation of the new **Department No. 360 – Department of the Coroner** through Resolution No. 2024-059. This decision aligns with recent amendments to RCW 36.16.030, which authorize counties with populations under 40,000 to appoint a coroner rather than hold an election. Based on Pacific County's qualifying population, the legislative authority determined that a coroner will be appointed, and the new department was formally established to carry out all related duties and responsibilities.

001.380

In December 2024, the Pacific County Board of Commissioners passed **Resolution No. 2024-056**, formally establishing **Department No. 380 – Department of Corrections**, to be known as **Pacific County Jail Services**, effective January 1, 2025. This action was taken under the authority of RCW 70.48.090(4) and transferred full responsibility for jail operations, staff, property, and administration from the Pacific County Sheriff's Office to the Board of County Commissioners. The new department will oversee the detention and rehabilitation of individuals in custody and manage all jail-related services.

E. DRISCOLL PAYMENT

During an open public meeting on Thursday, April 18, 2024, the Board of Pacific County Commissioners approved a Settlement and Mutual Release Agreement with Dan Driscoll in the amount of \$250,000 to be paid from Cumulative Reserve Fund No. 197, subject to adequate budget appropriations. On Tuesday, April 23, 2024, once all parties had signed the Agreement, the Pacific County Department of General Administration submitted a Claims Voucher to the County Auditor's Office initiating payment in full to Mr. Driscoll. Pacific County completed a wire transfer in the amount of \$250,000 to Mr. Driscoll on Wednesday, April 24, 2024.

F. SUBSEQUENT EVENTS

- a. The County approved the Real Estate Purchase and Sale Agreement with Harbor Rock, Inc. regarding the purchase of Parcel No. 14092733040 located at 307 Robert Bush Drive East, Pacific County, Washington, in the amount of \$2,500,000.00 to be paid from Capital projects Fund No. 301. This sale has not closed as of May 29, 2025.
- b. Pacific County is nearing completion of a comprehensive salary study, with potential implementation anticipated in 2025. The study is focused on evaluating current compensation structures to ensure they remain competitive and equitable across all classifications. While the analysis is approaching its final stages, the total financial impact of the proposed changes has not yet been determined. Final outcomes will depend on the study's recommendations and subsequent budgetary considerations.

Pacific County
Schedule of Liabilities
For the Year Ended December 31, 2024

ID. No.	Debt ID Title	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities							
251.11	Non-voted General obligation bonds	GO Bond	12/1/2028	1,405,000	-	265,000	1,140,000
Total General Obligation Debt/Liabilities:				1,405,000	-	265,000	1,140,000
Revenue and Other (non G.O.) Debt/Liabilities							
252.11	Non-voted Revenue bonds	Eklund Park	9/1/2036	162,160	-	9,983	152,177
259.12	Compensated Absences	Compensated Absences		1,008,768	67,374	-	1,076,142
263.52	Installment Purchases	Installment Leases	12/31/2028	30,575	-	18,216	12,359
263.52	Installment Purchases	SBITA Installments - Axon	11/30/2027	299,723	9,224	82,232	226,715
264.30	Pension Liabilities	Pension Liabilities		1,374,661	-	347,613	1,027,048
264.40	OPEB Liabilities	OPEB LEOFF 1		862,253	69,078	-	931,331
264.40	OPEB Liabilities	OPEB PEBB Medical		2,487,470	-	26,358	2,461,112
263.57	Leases, SBITA, and PPPs	Leases	12/31/2028	281,423	91,193	108,267	264,349
263.57	Leases, SBITA, and PPPs	SBITAS	10/1/2026	72,637	88,045	57,046	103,636
Total Revenue and Other (non G.O.) Debt/Liabilities:				6,579,670	324,914	649,715	6,254,869
Total Liabilities:				7,984,670	324,914	914,715	7,394,869

Pacific County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

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 DEPARTMENT OF HEALTH)	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	CLH31023	95,505	-	95,505	-	2
		10.557	CLH31023	24,465	-	24,465	-	2
Total ALN 10.557:				119,970	-	119,970	-	
FOREST SERVICE, AGRICULTURE, DEPARTMENT OF (via DEPARTMENT OF NATURAL RESOURCES)	Infrastructure Investment and Jobs Act Community Wildfire Defense Grants	10.720	23-DG- 11062752-163	50,737	-	50,737	-	
		14.228	22-62210-031	2,850	-	2,850	-	
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via DEPARTMENT OF COMMERCE)	Continuum of Care Program	14.267	WA0495Y0T01 2100	-	139,618	139,618	34,194	2

The accompanying notes are an integral part of this schedule.

Pacific County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF	Continuum of Care Program	14.267	WA0352LOT01 1601	-	201,024	201,024	196,818	2
		14.267	WA0501Y0T01 2100	-	35,127	35,127	12,958	2
		Total ALN 14.267:			-	375,769	375,769	243,971
OFFICE ON VIOLENCE AGAINST WOMEN, JUSTICE, DEPARTMENT OF (via DEPARTMENT OF COMMERCE)	Violence Against Women Formula Grants	16.588	F23-31103-009	13,584	-	13,584	-	
OFFICE ON VIOLENCE AGAINST WOMEN, JUSTICE, DEPARTMENT OF (via DEPARTMENT OF COMMERCE)	Violence Against Women Formula Grants	16.588	F23-31103-010	15,311	-	15,311	-	
Total ALN 16.588:			28,895	-	28,895	-		
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF	Second Chance Act Reentry Initiative	16.812	2019RWBX000 6	-	272,412	272,412	-	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via DEPARTMENT OF COMMERCE)	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	24-4619D-117	261,609	-	261,609	257,405	2

The accompanying notes are an integral part of this schedule.

Pacific County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

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	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	OMB APPROVED NO. 1505-0271	-	3,761,339	3,761,339	-	
			Total ALN 21.027:	261,609	3,761,339	4,022,948	257,405	
ELECTION ASSISTANCE COMMISSION, ELECTION ASSISTANCE COMMISSION (via SECRETARY OF STATE)	HAVA Election Security Grants	90.404	IG-6944	17,583	-	17,583	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via DEPARTMENT OF HEALTH)	Public Health Emergency Preparedness	93.069	CLH31023	18,585	-	18,585	-	2
OFFICE OF ASSISTANT SECRETARY FOR HEALTH, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via DEPARTMENT OF HEALTH)	Family Planning Services	93.217	CLH31023	2,854	-	2,854	-	2
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via HEALTH CARE AUTHORITY)	Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	K6964	17,553	-	17,553	-	2

The accompanying notes are an integral part of this schedule.

Pacific County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

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 DEPARTMENT OF HEALTH)	COVID 19 - Immunization Cooperative Agreements	93.268	CLH31022	116,147	-	116,147	-	2
		93.268	CLH31023	3,810	-	3,810	-	2
		Total ALN 93.268:			119,957	-	119,957	-
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via DEPARTMENT OF HEALTH)	COVID 19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	CLH31023	105	-	105	-	2
		93.354	CLH31023	39,222	-	39,222	-	2
		Total ALN 93.268:			119,957	-	119,957	-
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via DEPARTMENT OF HEALTH)	COVID 19 - Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	CLH31023	39,222	-	39,222	-	2
		93.563	2110-79910	16,767	-	16,767	-	
		Total ALN 93.354:			55,989	-	55,989	-
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via DEPARTMENT OF SOCIAL AND HEALTH SERVICES)	Child Support Services	93.563	2110-79910	16,767	-	16,767	-	
		Total ALN 93.563:			16,767	-	16,767	-

The accompanying notes are an integral part of this schedule.

Pacific County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

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 DEPARTMENT OF SOCIAL AND HEALTH SERVICES)	Child Support Services	93.563	0363-16870	64,302	-	64,302	-	
Total ALN 93.563:				81,069	-	81,069	-	
Medicaid Cluster								
CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via HEALTH CARE AUTHORITY)	Grants to States for Medicaid	93.778	K2752	8,618	-	8,618	-	2
Total Medicaid Cluster:				8,618	-	8,618	-	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via HEALTH CARE AUTHORITY)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	K6964	51,265	-	51,265	389	2
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via DEPARTMENT OF HEALTH)	Maternal and Child Health Services Block Grant to the States	93.994	CLH31023	17,937	-	17,937	-	2

The accompanying notes are an integral part of this schedule.

Pacific County
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

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 MILITARY DEPARTMENT)	Emergency Management Performance Grants	97.042	E24-255	22,076	-	22,076	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via MILITARY DEPARTMENT)	Homeland Security Grant Program	97.067	E24-132	10,826	-	10,826	-	
Total Federal Awards Expended:				871,711	4,409,520	5,281,231	501,764	

The accompanying notes are an integral part of this schedule.

Pacific County

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2024

Note 1 – Basis of Accounting

The Schedule of Expenditures of Federal Awards is prepared on the same basis of accounting as Pacific County's financial statements. Pacific County uses the cash basis.

Note 2 – Federal Indirect Cost Rate

Pacific County has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance. The amount expended includes \$44,565.31 claimed as an indirect cost recovery for the Health Department, using an approved indirect cost rate of 11.06 percent.

Note 3 – Program Costs

The amounts shown as current year expenditures represent only the federal award portion of the program costs. Entire program costs, including the county's portion, are more than shown. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

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