

**Auditee:** San Juan County

**Period:** FY 2022

**AIC:** Sasha Richart

**AAM:** Karyna Orcutt

**Purpose/Conclusion:** To document the Audit Workpaper Numbering Index and the Tickmark Legend for use throughout the workpaper binder.

**Audit Workpaper Index**

Description	Workpaper Binder
Financial Statements	
C-4 and C-5	205
Notes to the Statements	210
Sch 09 Liabilities	220
Sch 16 SEFA and Notes (as applicable)	225
Accountability	300

**Tickmark Legend**

- L column foots
- LL row crossfoots
- PY agrees to prior year
- GL agrees to General Ledger
- CT agrees to County Treasurer
- B agrees to budget
- A agrees to Amortization Schedule
- BARS agrees to SAO Budgeting Accounting and Reporting System Manual
- R reasonable (must state what item is reasonable to)
- nm not material
- TE ties to final statements (report ready uploaded to ARL)
- SAM - matches SAM.gov (federal awards)

Additional Tickmarks defined for individual page use throughout workpapers

Errors and subsequent corrections are highlighted throughout workpapers

Tickmarks on corrected pages still apply unless otherwise noted

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

NH 7/17/23

SJR 10/9/23

		Total for All Funds (Memo Only)	001 General Fund	102 SJC Conservation Area Fund	104 SJC Noxious Weed Control
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	71,717,827	14,141,504	14,353,705	281,304
388 / 588	Net Adjustments	(21,580)	(21,580)	-	-
<b>Revenues</b>					
310	Taxes	39,675,027	18,025,543	5,392,827	-
320	Licenses and Permits	1,634,093	1,550,512	-	-
330	Intergovernmental Revenues	16,582,038	8,156,770	10,320	16,596
340	Charges for Goods and Services	8,577,814	2,417,352	32,997	5,943
350	Fines and Penalties	149,578	149,137	-	-
360	Miscellaneous Revenues	3,840,903	1,133,523	130,936	176,345
Total Revenues:		70,459,453	31,432,837	5,567,080	198,884
<b>Expenditures</b>					
510	General Government	13,122,672	10,019,505	-	-
520	Public Safety	7,430,882	7,165,678	-	-
530	Utilities	953,129	-	-	-
540	Transportation	7,589,834	-	-	-
550	Natural/Economic Environment	8,084,278	3,235,608	-	214,626
560	Social Services	6,737,649	5,544,303	-	-
570	Culture and Recreation	3,944,423	260,653	1,883,763	-
Total Expenditures:		47,862,867	26,225,747	1,883,763	A 214,626
Excess (Deficiency) Revenues over Expenditures:		22,596,586	5,207,090	3,683,317	(15,742)
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	6,960,567	362,466	-	7,500
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	3,335,990	166,241	3,002,683	-
Total Other Increases in Fund Resources:		10,296,557	528,707	3,002,683	7,500
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	25,880,932	532,887	7,956,626	-
591-593, 599	Debt Service	2,256,735	37,276	20,185	-
597	Transfers-Out	6,924,925	1,808,478	687,951	1,125
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	3,279,316	176,917	3,002,626	-
Total Other Decreases in Fund Resources:		38,341,908	2,555,558	11,667,388	B 1,125
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(5,448,765)</b>	<b>3,180,239</b>	<b>(4,981,388)</b>	<b>(9,367)</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	46,731,478	4,200,630	9,372,317	271,938
50841	Committed	2,954,274	211,216	-	-
50851	Assigned	7,136,678	3,460,409	-	-
50891	Unassigned	9,425,069	9,427,919	-	-
<b>Total Ending Cash and Investments</b>		<b>66,247,499</b>	<b>17,300,174</b>	<b>9,372,317</b>	<b>271,938</b>

A+B=215,271

210/8

The accompanying notes are an integral part of this statement.

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

		105 Veterans' Assistance Fund	109 San Juan County Parks	110 Treasurer's Operation & Maintenance	111 Dog License
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	144,356	767,312	108,618	5,148
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	363	6,276	-	-
320	Licenses and Permits	-	6,833	-	20,160
330	Intergovernmental Revenues	-	112,787	9,183	-
340	Charges for Goods and Services	-	188,923	23,277	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	1,799	558,789	1,789	-
Total Revenues:		2,162	873,608	34,249	20,160
<b>Expenditures</b>					
510	General Government	-	-	18,164	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	17,954
560	Social Services	33,402	-	-	-
570	Culture and Recreation	-	1,798,461	-	-
Total Expenditures:		210/8 33,402	A 1,798,461	C 18,164	210/8 17,954
Excess (Deficiency) Revenues over Expenditures:		(31,240)	(924,853)	16,085	2,206
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	1,143,966	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	46,630	-	-
Total Other Increases in Fund Resources:		-	1,190,596	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	411,659	-	-
591-593, 599	Debt Service	-	1,565	-	-
597	Transfers-Out	-	42,646	140	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	42,721	-	-
Total Other Decreases in Fund Resources:		-	B 498,591	D 140	-
<b>Increase (Decrease) in Cash and Investments:</b>		(31,240)	(232,848)	15,945	2,206
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	113,116	1,294	124,564	-
50841	Committed	-	-	-	7,355
50851	Assigned	-	533,170	-	-
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		113,116	534,464	124,564	7,355

A+B=2,297,052

C+D=18,304

The accompanying notes are an integral part of this statement.

210/8

210/8

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

NH 7/17/23  
SJR 10/9/23

		112 County Roads	119 Emergency Communication	122 Lodging Tax Fund	125 Auditor Document Preservation
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	11,337,363	1,925,908	3,364,807	238,056
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	5,064,137	1,758,532	2,252,194	-
320	Licenses and Permits	29,198	-	-	-
330	Intergovernmental Revenues	7,693,601	-	-	54,824
340	Charges for Goods and Services	624,183	-	-	15,167
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	169,485	-	15,971	2,371
Total Revenues:		13,580,604	1,758,532	2,268,165	72,362
<b>Expenditures</b>					
510	General Government	-	-	-	41,819
520	Public Safety	-	265,204	-	-
530	Utilities	-	-	-	-
540	Transportation	6,062,318	-	-	-
550	Natural/Economic Environment	-	-	1,458,520	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	1,546
Total Expenditures:		A 6,062,318	C 265,204	E 1,458,520	210/8 43,365
Excess (Deficiency) Revenues over Expenditures:		7,518,286	1,493,328	809,645	28,997
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	1,976,313	60	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	60	-	-	-
Total Other Increases in Fund Resources:		1,976,373	60	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	13,799,844	719,286	-	-
591-593, 599	Debt Service	1,521	4,782	-	-
597	Transfers-Out	667,581	695,382	351,452	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	60	-	-	-
Total Other Decreases in Fund Resources:		B 14,469,006	D 1,419,450	F 351,452	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(4,974,347)</b>	<b>73,938</b>	<b>458,193</b>	<b>28,997</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	6,363,018	1,999,845	3,823,000	267,052
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>6,363,018</b>	<b>1,999,845</b>	<b>3,823,000</b>	<b>267,052</b>
		A+B=20,231,324	C+D=1,684,654	E+F=1,809,972	
		210/8	210/8		

The accompanying notes are an integral part of this statement.

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

		<b>112 County Roads</b>	<b>119 Emergency Communication</b>	<b>122 Lodging Tax Fund</b>	<b>125 Auditor Document Preservation</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	11,337,363	1,925,908	3,364,807	238,056
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	5,064,137	1,758,532	2,252,194	-
320	Licenses and Permits	29,198	-	-	-
330	Intergovernmental Revenues	7,599,120	-	-	54,824
340	Charges for Goods and Services	624,183	-	-	15,167
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	169,485	-	15,971	2,371
Total Revenues:		13,486,123	1,758,532	2,268,165	72,362
<b>Expenditures</b>					
510	General Government	-	-	-	41,819
520	Public Safety	-	265,204	-	-
530	Utilities	-	-	-	-
540	Transportation	6,062,318	-	-	-
550	Natural/Economic Environment	-	-	1,458,520	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	1,546
Total Expenditures:		6,062,318	265,204	1,458,520	43,365
Excess (Deficiency) Revenues over Expenditures:		7,423,805	1,493,328	809,645	28,997
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	1,976,313	60	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	60	-	-	-
Total Other Increases in Fund Resources:		1,976,373	60	-	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	13,799,844	719,286	-	-
591-593, 599	Debt Service	1,521	4,782	-	-
597	Transfers-Out	667,581	695,382	351,452	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	60	-	-	-
Total Other Decreases in Fund Resources:		14,469,006	1,419,450	351,452	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(5,068,828)</b>	<b>73,938</b>	<b>458,193</b>	<b>28,997</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	6,268,537	1,999,845	3,823,000	267,052
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>6,268,537</b>	<b>1,999,845</b>	<b>3,823,000</b>	<b>267,052</b>

The accompanying notes are an integral part of this statement.

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

		<u>127 Crime Victims</u>	<u>128 Mental Health Tax Fund</u>	<u>169 Orcas Senior Services Building</u>	<u>191 DSHS Fund</u>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	35,591	1,407,432	4,300	25
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	786,644	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	6,821	-	-	-
350	Fines and Penalties	441	-	-	-
360	Miscellaneous Revenues	-	11,276	37,490	-
Total Revenues:		<u>7,262</u>	<u>797,920</u>	<u>37,490</u>	<u>-</u>
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	863,685	77,325	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>-</u>	<u>A 863,685</u>	<u>C 77,325</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>7,262</u>	<u>(65,765)</u>	<u>(39,835)</u>	<u>-</u>
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	49,822	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	28,057
Total Other Increases in Fund Resources:		<u>-</u>	<u>-</u>	<u>49,822</u>	<u>28,057</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	7,125	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	10,000	17,575	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	26,448
Total Other Decreases in Fund Resources:		<u>210/8 10,000</u>	<u>B 17,575</u>	<u>D 7,125</u>	<u>210/8 26,448</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<u>(2,738)</u>	<u>(83,340)</u>	<u>2,862</u>	<u>1,609</u>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	32,853	1,324,090	-	1,634
50841	Committed	-	-	-	-
50851	Assigned	-	-	10,012	-
50891	Unassigned	-	-	(2,850)	-
<b>Total Ending Cash and Investments</b>		<u>32,853</u>	<u>1,324,090</u>	<u>7,162</u>	<u>1,634</u>
			A+B=881,260	C+D=84,450	
			210/8	210/8	

The accompanying notes are an integral part of this statement.

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

SJR 10/9/23

		127 Crime Victims	128 Mental Health Tax Fund	169 Orcas Senior Services Building	191 DSHS Fund
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	35,591	1,407,432	4,300	25
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	881,125	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	-	-	-	-
340	Charges for Goods and Services	6,821	-	-	-
350	Fines and Penalties	441	-	-	-
360	Miscellaneous Revenues	-	11,276	37,490	-
Total Revenues:		7,262	892,401	37,490	-
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	863,685	77,325	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	863,685	77,325	-
Excess (Deficiency) Revenues over Expenditures:		7,262	28,716	(39,835)	-
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	49,822	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	28,057
Total Other Increases in Fund Resources:		-	-	49,822	28,057
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	-	7,125	-
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	10,000	17,575	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	26,448
Total Other Decreases in Fund Resources:		10,000	17,575	7,125	26,448
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(2,738)</b>	<b>11,141</b>	<b>2,862</b>	<b>1,609</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	32,853	1,418,571	-	1,634
50841	Committed	-	-	-	-
50851	Assigned	-	-	7,162	-
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>32,853</b>	<b>1,418,571</b>	<b>7,162</b>	<b>1,634</b>

The accompanying notes are an integral part of this statement.

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

NH 7/17/23

SJR 10/9/23

		192 Septic & Housing Loans	195 Public Facilities Improvement	196 Affordable Housing Fund	197 Criminal Justice Receiving Fund
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	448,648	1,423,599	5,756,458	140,210
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	799,961	2,627,978	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	24,700	-	1,257	247,400
340	Charges for Goods and Services	100	-	227,087	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	9,415	9,630	24,951	1,186
Total Revenues:		34,215	809,591	2,881,273	248,586
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	46,460	215,509	2,812,923	-
560	Social Services	-	-	218,934	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		46,460	215,509	3,031,857	-
Excess (Deficiency) Revenues over Expenditures:		(12,245)	594,082	(150,584)	248,586
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	61,743	-	30,000	-
Total Other Increases in Fund Resources:		61,743	-	30,000	-
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	72,163	72,782	-
591-593, 599	Debt Service	21,903	-	214	-
597	Transfers-Out	-	260	545	250,415
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	30,000	-
Total Other Decreases in Fund Resources:		21,903	72,423	103,541	250,415
<b>Increase (Decrease) in Cash and Investments:</b>		<b>27,595</b>	<b>521,659</b>	<b>(224,125)</b>	<b>(1,829)</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	476,243	1,945,257	5,532,334	138,382
50841	Committed	-	-	-	-
50851	Assigned	-	-	-	-
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>476,243</b>	<b>1,945,257</b>	<b>5,532,334</b>	<b>138,382</b>
		A+B=68,363	C+D=287,932	E+F=3,135,398	
		210/8	210/8	210/8	

The accompanying notes are an integral part of this statement.

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

		200 Bond Redemption Fund	306 Capital Improvement Fund	315 Clean Water Utility Fund	401 Solid Waste Fund
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	1,521	9,054,377	2,390,455	1,564,900
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	2,353,085	-	607,487
320	Licenses and Permits	-	-	27,390	-
330	Intergovernmental Revenues	-	24,726	57,166	172,708
340	Charges for Goods and Services	-	19,431	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	6	112,177	1,364,140	49,312
Total Revenues:		6	2,509,419	1,448,696	829,507
<b>Expenditures</b>					
510	General Government	-	101,173	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	528,363	424,766
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	82,678
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	A 101,173	C 528,363	E 507,444
Excess (Deficiency) Revenues over Expenditures:		6	2,408,246	920,333	322,063
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	2,131,773	398,017	241,000	2,206
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		2,131,773	398,017	241,000	2,206
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	181,045	1,009,796	39,116
591-593, 599	Debt Service	2,131,781	-	-	32,100
597	Transfers-Out	-	2,336,047	2,755	29,047
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		210/8 2,131,781	B 2,517,092	D 1,012,551	F 100,263
<b>Increase (Decrease) in Cash and Investments:</b>		L (2)	289,171	148,782	224,006
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	8,955,005	-	1,788,906
50841	Committed	-	196,468	2,539,235	-
50851	Assigned	1,519	192,078	-	-
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		1,519	9,343,551	2,539,235	1,788,906
			A+B=2,618,265 210/8	C+D=1,540,914 210/8	E+F=607,707 210/8

The accompanying notes are an integral part of this statement.

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

	<b>200 Bond Redemption Fund</b>	<b>306 Capital Improvement Fund</b>	<b>315 Clean Water Utility Fund</b>	<b>401 Solid Waste Fund</b>	
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	1,521	9,054,377	2,390,455	1,564,900
388 / 588	Net Adjustments	-	-	-	-
<b>Revenues</b>					
310	Taxes	-	2,353,085	-	607,487
320	Licenses and Permits	-	-	27,390	-
330	Intergovernmental Revenues	-	24,726	57,166	172,708
340	Charges for Goods and Services	-	19,431	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	6	112,177	1,364,140	49,312
Total Revenues:		6	2,509,419	1,448,696	829,507
<b>Expenditures</b>					
510	General Government	-	101,173	-	-
520	Public Safety	-	-	-	-
530	Utilities	-	-	528,363	424,766
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	82,678
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		-	101,173	528,363	507,444
Excess (Deficiency) Revenues over Expenditures:		6	2,408,246	920,333	322,063
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	2,131,773	398,017	241,000	2,206
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-	-
Total Other Increases in Fund Resources:		2,131,773	398,017	241,000	2,206
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	-	181,045	1,009,796	39,116
591-593, 599	Debt Service	2,131,781	-	-	32,100
597	Transfers-Out	-	2,336,047	2,755	29,047
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		2,131,781	2,517,092	1,012,551	100,263
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(2)</b>	<b>289,171</b>	<b>148,782</b>	<b>224,006</b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	8,423,623	-	1,788,906
50841	Committed	-	774,398	-	-
50851	Assigned	1,519	145,531	2,539,235	-
50891	Unassigned	-	-	-	-
<b>Total Ending Cash and Investments</b>		<b>1,519</b>	<b>9,343,552</b>	<b>2,539,235</b>	<b>1,788,906</b>

The accompanying notes are an integral part of this statement.

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

		501 Equipment Rental & Revolving	502 Information Technology	503 Facilities
<b>Beginning Cash and Investments</b>				
308	Beginning Cash and Investments	2,615,668	206,562	-
388 / 588	Net Adjustments	-	-	-
<b>Revenues</b>				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	1,920,377	2,181,575	914,581
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	27,312	-	3,000
Total Revenues:		1,947,689	2,181,575	917,581
<b>Expenditures</b>				
510	General Government	-	1,927,555	1,014,456
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	1,527,516	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		1,527,516	1,927,555	1,014,456
Excess (Deficiency) Revenues over Expenditures:		420,173	254,020	(96,875)
<b>Other Increases in Fund Resources</b>				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	368,277	79,167	200,000
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	576	-	-
Total Other Increases in Fund Resources:		368,853	79,167	200,000
<b>Other Decreases in Fund Resources</b>				
594-595	Capital Expenditures	852,973	225,630	-
591-593, 599	Debt Service	5,408	-	-
597	Transfers-Out	18,733	4,793	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	544	-	-
Total Other Decreases in Fund Resources:		877,658	230,423	-
<b>Increase (Decrease) in Cash and Investments:</b>		<b>(88,632)</b>	<b>102,764</b>	<b>103,125</b>
<b>Ending Cash and Investments</b>				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	-	-	-
50851	Assigned	2,527,037	309,327	103,126
50891	Unassigned	-	-	-
<b>Total Ending Cash and Investments</b>		<b>2,527,037</b>	<b>309,327</b>	<b>103,126</b>
		A+B=2,405,174	C+D=2,157,978	
		210/8	210/8	

The accompanying notes are an integral part of this statement.

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

	<b>Total for All Funds (Memo Only)</b>	<b>Investment Trust</b>	<b>Custodial</b>	
308	Beginning Cash and Investments	29,631,624 PY	190,318 PY	29,441,306 PY
388 & 588	Net Adjustments	-	-	-
310-390	Additions	137,208,715	77,772	137,130,943
510-590	Deductions	133,619,006	47,196	133,571,810
	Net Increase (Decrease) in Cash and Investments:	3,589,709 L	30,576 L	3,559,133 L
508	Ending Cash and Investments	33,220,713 L	220,894 L	32,999,819 L

*The accompanying notes are an integral part of this statement.*

**San Juan County**  
**MCAG 0156**  
**Notes to the Financial Statements**  
**Year Ending December 31, 2022**

BARS

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

San Juan County was organized from Whatcom County in 1873 and operates under the laws of the State of Washington applicable to a home rule charter county. In 2005, the County adopted a Home Rule Charter type of government, governed by a six-member Council, and administered by a County Administrator. In 2012, significant amendments to that Home Rule Charter were recommended by a Charter Review Commission (CRC). All recommended amendments were adopted, including a return from six to three legislative body members and the replacement of the County Administrator with a County Manager. In 2020, another CRC was elected. Six recommendations from the second CRC were on the 2021 general election ballot. Three of the six recommendations passed, one of which added term limits (a maximum of three four-year terms) for Council members.

The County is a general-purpose government and provides law enforcement; emergency planning; district, juvenile, and superior court services; community planning; building permitting and inspection; public health and community services; parks and fair operation and maintenance; road construction and maintenance; clean water utility construction and maintenance; and general administrative services. The County has oversight of solid waste operations by contractors on the three main islands and provides special solid waste disposal services, such as litter, weeds, and hazardous materials. In 2021 the Council created a new Environmental Stewardship Department, which encompasses clean water and solid waste funds, as well as the natural resource programs.

Through the County Treasurer and County Auditor, the County is the fiscal agent for twenty-nine (29) school and special purpose districts.

San Juan 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 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 8 – Component Units, Joint Ventures, and Related Parties).
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The Schedule of Liabilities is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances for proprietary and fiduciary funds are presented using classifications that are different from the ending net position classifications in GAAP.

**A. Fund Accounting**

Financial transactions of the County 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 interfund activities are not eliminated. The following fund types are used:

## Governmental Fund Types

### General (Current Expense) Fund (000-099)

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. San Juan County's primary general fund is Fund 001 County Current - General.

San Juan County has five subfunds used for internal managerial purposes and are rolled up for reporting purposes. The subfunds are Current Expense Grants Clearing, Budget Stabilization Fund, Insurance Cumulative Reserve, Environmental Stewardship, and Emergency Management. For each subfund, special revenue must represent less than 20% of total revenues (excluding transfers) on a regular basis.

### Special Revenue Funds (100-199)

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government, other than debt service or capital projects. In each special revenue fund, restricted or committed resources must represent more than 20% of total revenues (excluding transfers) on a regular basis. San Juan County has several special revenue funds, including Fund 111 Dog License, Fund 112 County Roads, Fund 122 Lodging Tax, Fund 196 Affordable Housing, and more.

### Debt Service Funds (200-299)

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 of governmental funds. San Juan County has a single debt service fund: Fund 200 Bond Redemption.

### Capital Projects Funds (300-399)

These funds account for financial resources which are restricted, committed, or assigned for expenditure for the acquisition or construction of capital facilities or other capital assets. San Juan County has two capital funds: Fund 306 Capital Improvement and Fund 315 Clean Water. Clean Water has two subfunds: 3151 Clean Water Utility and 3157 Clean Water projects. The two clean water funds are rolled up for reporting. Prior to 2020, Funds 3151 and 3157 were classified as Enterprise Funds and numbered 4151 and 4157.

## Proprietary Fund Types

### Enterprise Funds (400-499)

These funds account for operations that provide goods or services to the general public and are supported primarily through user charges. San Juan County has one enterprise funds: Fund 401 Solid Waste. Solid Waste has two subfunds: 4011 Solid Waste Fund and 4017 Solid Waste Projects Fund. The two solid waste funds are rolled up for reporting.

### Internal Service Funds (500-599)

These funds account for operations that provide goods or services to other departments or funds of the government on a cost-reimbursement basis. San Juan County has three internal service funds: Fund 501 Equipment Rental & Revolving (ER&R), Fund 502 Information Technology, and Fund 503 Facilities. Fund 503 was formed at the beginning of 2022 in recognition of the fact that the Facilities department in Fund 001 County Current - General had been acting as a de facto internal service fund for years. Beginning in 2022, all Facilities expenses are project-coded and charged monthly to the appropriate cost centers.

## Fiduciary Fund Types

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

### Investment Trust Funds (600-609)

These funds are used to report fiduciary activities from the external portion of investment pools and individual investment accounts that are held in trust.

**Pension (and Other Employee Benefit) Trust Funds (610-619)**

These funds are used to report fiduciary activities for pension and OPEB plans administered through trust.

**Private-Purpose Trust Funds (620-629)**

These funds are used to report all fiduciary activities that (a) are not required to be reported in pension, and other employee benefit, trust funds and (b) are held in a trust in which the assets are administered through a trust or equivalent.

**Custodial Funds (630-698)**

These funds are used to account for assets that the government holds on behalf of others in a custodial capacity. San Juan County maintains funds for each of the other jurisdictions for which the County Treasurer acts as Treasurer.

**External Investment Pool Fund (699)**

These funds report the external portion of investment pools that are not held in trust and meet the criteria to be considered fiduciary. Although considered custodial funds, external investment pools are reported in a separate external investment pool fund column under the custodial fund's classification.

**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**

See Note 3 - Deposits and Investments.

**D. Capital Assets**

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

**E. Compensated Absences****Elected Officials**

San Juan County elected officials, except for the District Court Judge, do not accrue sick time or vacation benefits and are not required to track work hours.

Per RCW 3.34.100, District judges shall be granted sick leave in the same manner as other county employees. When vacating office, a district judge may receive remuneration for unused accumulated leave and sick leave at a rate equal to one day's monetary compensation for each full day of accrued leave and one day's monetary compensation for each four full days of accrued sick leave, the total remuneration for leave and sick leave not to exceed the equivalent of thirty days' monetary compensation.

**Vacation****Unrepresented Employees and Members of American Federal of State, County & Municipal Employees (AFSCME) Local 1849**

Vacation leave may be accumulated up to 320 hours for employees with 20 years of service or less and up to 480 hours for employees with more than 20 years of service and is payable upon separation or retirement.

### Sheriff's Guild members

Vacation leave may be accumulated up to 320 hours for employees with 20 years of service or less and up to 480 hours for employees with more than 20 years of service.

Upon termination of employment, any accrued vacation days, subject to the maximum accumulation:

- A. Shall be taken as vacation prior to retirement, or
- B. Shall be transferred into the employee's VEBA account, as stated in Article 14, Section 3.
- C. Shall not be paid as a lump sum payment.
- D. Shall not, under any circumstances, be credited in such a way as to increase that employee's retirement benefits in a manner that requires additional payment by the County.

### **Sick leave**

#### Unrepresented Employees

Eligible regular full-time employees shall accrue sick leave at the rate of eight (8) hours for each full calendar month of employment (comparable to one hour for every 21.75 hours worked). Part-time employees shall accrue sick leave proportionately to their FTE status (also comparable to one hour for every 21.75 hours worked). Sick leave may be accumulated indefinitely. Upon separation or retirement, employees receive payment for 25% of unused sick leave to a maximum of fifteen days. Employees who call in sick after giving notice of separation shall have those sick days deducted from the 25% first, then from any remaining sick leave accrual.

#### Members of AFSCME Local 1849

Eligible regular full-time employees shall accrue sick leave at the rate of eight (8) hours for each full calendar month of employment (comparable to one hour for every 21.75 hours worked). Part-time employees shall accrue sick leave proportionately to their FTE status (also comparable to one hour for every 21.75 hours worked). Sick leave may be accumulated indefinitely. Upon separation or retirement, employees receive payment for 25% of unused sick leave to a maximum of fifteen days.

#### Sheriff's Guild members

Eligible regular full-time employees as defined in section 9.010 shall accrue sick leave at the rate of eight (8) hours for each full calendar month of employment (comparable to one hour for every 21.75 hours worked). Part-time employees shall accrue sick leave proportionately to their FTE status (also comparable to one hour for every 21.75 hours worked). Sick leave may be accumulated indefinitely.

Attendance Incentive Program - Conversion of Sick Leave Upon Retirement, Voluntary Termination or Death. Any regular employee who retires, is laid off, voluntarily terminates employment, or dies while employed by the County may transfer unused sick leave to a VEBA account as follows:

If he or she has at least 480 hours of accrued sick leave:

1. The cash value (up to a maximum of \$6,500) equal to twenty-five percent (25%) of any amount over 480 accrued hours will be transferred into the employee's VEBA account.
2. The bonus cash value of 48 hours (six days) will also be transferred into the employee's VEBA account.

Any such conversion of sick leave upon retirement or death shall be subject to the terms and limitations of law.

Employees with less than 480 hours of accrued sick leave will receive no benefit from accrued sick leave.

### **F. Long-Term Debt**

See [Note 5 – Long Term Debt](#).

**G. Restricted and Committed Portion of Ending Cash and Investments**

Beginning and Ending Cash and Investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by ordinances adopted by the County Council. When expenditures that meet restrictions are incurred, the County's policy is to use restricted resources first before using unrestricted funds, consistent with Resolution 42-2012.

Restricted and committed ending cash and Investments, at the end of 2022, are shown in the following table.

Fund #	Fund Name	Cash Classification	Amount	Nature of Restrictions
001	General Fund			
		50831 - Restricted	<sup>205/1</sup> 4,200,630	Use of grant carryforwards is restricted by the terms of the grant or authorizing legislation.
		50841 - Committed	<sup>205/1</sup> 211,216	Septic Operating & Maintenance Fees are committed by Ord 23-2013 to the onsite sewage operation & maintenance program.
<b>Total General Fund</b>			<b>4,411,846</b>	<b>L</b>
102	Conservation Area	50831 - Restricted	<sup>205/1</sup> 9,372,317	Use of tax revenues and earnings thereon is restricted by RCW 82.46.070 to purchase/maintain conservation areas.
104	SJC Noxious Weed Control	50831 - Restricted	<sup>205/1</sup> 271,938	Restricted by RCW 17.10.240 for noxious weed control.
105	Veterans' Assistance	50831 - Restricted	<sup>205/2</sup> 113,116	Restricted by RCW 73.08 to assist veterans & their families.
109	San Juan County Parks & Fair	50831 - Restricted	<sup>205/2</sup> 1,312	Donated funds for refurbishment of historic Brann Cabin.
110	Treasurer's Operation & Maintenance			
	Foreclosure Funds	50831 - Restricted	56,862	Restricted by RCW 84.56.020 to manage tax foreclosures.
	REET Funds	50831 - Restricted	67,702	Restricted by RCW 82.45.180(5) to support annual reval system and REET affidavit processing.
<b>Total Treasurer's Operation &amp; Maintenance</b>			<b>124,564</b>	<b>L</b> <sup>205/2</sup>
111	Dog License	50841 - Committed	<sup>205/2</sup> 7,354	Committed by SJCC 6.08.070 for the dog license program.
112	County Roads	50831 - Restricted	<sup>205/3</sup> 6,363,018	Restricted by RCW 36.82.020 for roads purposes.
119	Emergency Communication	50831 - Restricted	<sup>205/3</sup> 1,999,845	Restricted by RCW 82.14.420 to use for emergency communications purposes.
122	Lodging Tax Fund	50831 - Restricted	<sup>205/3</sup> 3,822,999	Restricted by RCW 67.28.180-1815, and further committed by SJCC 3.16, for tourism promotion, facilities, activities.
125	Auditor Document Preservation			
	Auditor O&M Funds	50831 - Restricted	187,722	Restricted by RCW 36.22.170 for document preservation.
	Council Historical Pres Funds	50831 - Restricted	60,000	Restricted by RCW 36.22.170 for any type of historical preservation or programs.
<b>Total Auditor Document Preservation</b>			<b>247,722</b>	<b>L</b>
127	Crime Victims	50831 - Restricted	<sup>205/4</sup> 32,853	Restricted by RCW 7.68.035 to assist victims of crime.
128	Mental Health Tax Fund	50831 - Restricted	<sup>205/4</sup> 1,324,090	Restricted by RCW 82.14.460 for mental health and chemical dependency programs.

191	DSHS Fund	50831 - Restricted	<sup>205/4</sup> 1,634	Restricted by DSHS for child support payments
192	Septic & Housing Loans	50831 - Restricted	<sup>205/4</sup> 476,243	Restricted by terms of septic loan and homebuyer assistance programs.
195	Public Facilities Improvement	50831 - Restricted	<sup>205/4</sup> 1,945,257	Restricted by 82.14.370 for publicly owned capital projects that further economic development.
196	Affordable Housing			
.01	Affordable Housing	50831 - Restricted	83,715	Restricted by RCW 36.22.178 to provide housing & shelter for low-income households.
.02	Homelessness	50831 - Restricted	438,849	Restricted by RCW 36.22.179/1791 to prevent homelessness.
.03	Housing REET	50831 - Restricted	4,894,290	Restricted by RCW 82.46.075 to use on affordable housing.
.04	Housing Affordable & Supportive	50831 - Restricted	115,480	Restricted by RCW 82.14.540 for use on affordable and supportive housing.
<b>Total Affordable Housing</b>			<b>5,532,334</b>	<sup>L 205/5</sup>
197	Criminal Justice Receiving	50831 - Restricted	<sup>205/5</sup> 138,381	Restricted by RCW 82.14.310 for criminal justice purposes.
306	Capital Improvement			
.01	REET 1	50831 - Restricted	1,751,306	Restricted by RCW 82.46.010 to capital facilities projects.
.02	REET 2	50831 - Restricted	4,691,520	Restricted by RCW 82.46.035 to Roads, Parks, & utilities capital projects.
.03	Capital Reserves	50831 - Restricted	1,838,285	REET 1 funds committed to capital reserves. Funds are still subject to standard REET 1 restrictions.
.03	Capital Reserves	50841 - Committed	774,398	REET 1 funds committed to capital reserves. Funds are still subject to standard REET 1 restrictions.
.04	Trial Court Improvement Funds	50831 - Restricted	65,876	Restricted by RCW 3.58.060 to improvements for courts.
.05	Elections Equipment Reserves	50831 - Restricted	76,636	Restricted by terms of elections grants.
<b>Total Capital Improvement Fund</b>			<b>9,198,021</b>	<sup>L 205/6</sup>
401	Solid Waste Fund	50831 - Restricted	<sup>205/6</sup> 1,788,906	Excise tax revenue is restricted by RCW 36.58.045. All are limited to waste disposal activities.
<b>Total Restricted or Committed Fund Balances</b>			<b>47,173,750</b>	<sup>L</sup>

## NOTE 2 – BUDGET COMPLIANCE

San Juan County adopts annual appropriated budgets for all funds except fiduciary funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

In the general election of 2019, the electorate approved a charter amendment to permit the County to adopt biennial budgets. The County adopted a biennial budget for 2022/2023. They did so by adopting, at the same time, two annual budgets: one for 2022 and one for 2023.

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 for 2022 are presented in the table below.

FUND #	FUND NAME	FINAL APPROPRIATIONS	FINAL EXPENDITURES	VARIANCE
001	County Current - General	\$25,420,958.00	\$23,496,094.08	\$(1,924,863.92)
002	Current Expense Grants Clearing	9,861,114	5,550,307	(4,310,807)
003	Budget Stabilization Fund	-	-	-
005	Insurance Cumulative Reserve	444,985	15,701	(429,284)
006	Environmental Stewardship	1,353,794	928,319	(425,475)
007	Emergency Management	154,759	150,154	(4,605)
102	SJC Conservation Area Fund	14,509,611	10,915,375	(3,594,236)
103	Land Bank Stewardship & Management	5,272,166	4,747,544	(524,622)
104	SJC Noxious Weed Control	227,275	205/1 215,751	(11,524)
105	Veterans' Assistance Fund	73,429	205/2 33,402	(40,027)
109	SJC Parks & Fair	3,983,006	205/2 2,297,052	(1,685,954)
110	Treasurer's Operation & Maintenance	29,663	205/2 18,304	(11,359)
111	Dog License	23,291	205/2 17,954	(5,337)
112	County Roads	21,943,493	205/3 20,531,320	(1,412,173)
119	Emergency Communication	2,163,442	205/3 1,684,654	(478,788)
122	Lodging Tax Fund	3,363,907	205/3 1,809,972	(1,553,935)
125	Auditor Document Preservation	96,053	205/3 43,365	(52,688)
127	Crime Victims	10,000	205/4 10,000	-
128	Mental Health Tax Fund	1,149,834	205/4 881,262	(268,572)
169	Orcas Senior Services Building	83,336	205/4 84,450	1,114
191	DSHS Fund	30,025	205/4 26,448	(3,577)
192	Septic & Housing Loans	256,198	205/5 68,363	(187,835)
195	Public Facilities Improvement Receiving	1,423,599	205/5 287,932	(1,135,667)
196	Affordable Housing Fund	3,906,742	205/5 3,135,398	(771,344)
197	Criminal Justice Receiving Fund	273,396	205/5 250,415	(22,981)
200	Bond Redemption Fund	2,132,033	205/6 2,131,781	(252)
306	Capital Improvement Fund	8,300,914	205/6 2,918,264	(5,382,650)
315	Clean Water Utility Fund	785,273	A 531,117	(254,156)
315	Clean Water Utility Capital Projects	2,510,362	B 1,009,797	(1,500,565)
401	Solid Waste Fund	1,053,590	205/6 607,706	(445,884)
501	Equipment Rental & Revolving	2,812,719	205/7 2,405,174	(407,545)
502	Information Technology	2,281,017	205/7 2,157,977	(123,040)
503	Facilities	1,296,013	205/7 1,014,456	(281,557)
<b>Grand Total</b>		<b>\$117,225,997.00</b>	<b>\$89,975,808.81</b>	<b>\$(27,250,188.19)</b>

**Notes:** In a cash basis entity, ending cash is budgeted as an expenditure. The numbers in this and the following table include only appropriated expenditures, not estimates of ending cash.

The table above includes transfers between funds that are rolled up for reporting purposes. When funds are reported together ("rolled up") as one fund, transfers between them are eliminated. For example, Fund 103 is a managerial fund of Fund 102, and they are reported together. Any transfers between them would be eliminated from the report. In this table, each fund is reported separately, and transfers between them are included in appropriations and expenditures.

In San Juan County, 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 Council.

The table below shows funds that had significant changes to appropriations during 2022, and the major reasons for those changes. Any fund with a decrease in appropriations is also included.

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FUND #	FUND NAME	ORIGINAL APPROPRIATION AMOUNTS	FINAL APPROPRIATION AMOUNTS	DOLLAR CHANGE IN APPROPRIATIONS	PERCENT CHANGE IN APPROPRIATIONS	REASON FOR CHANGE (NOT INCLUSIVE)
001	County Current - General	\$24,297,274	\$25,420,958	\$1,123,684	4.62%	Higher-than-budgeted beginning cash; \$76k for outside counsel; transfers to other county fund; \$80k shoreline grant; changes in staffing costs.
002	Current Expense Grants Clearing	6,720,211	9,861,114	3,140,903	46.74%	Carryforward 2021 awards; \$695k FEMA grant; \$286k ECEAP grant; \$206k FPHS grant; \$159K ARPA grant; \$137k NHTSA grant.
005	Insurance Cumulative Reserve	378,003	444,985	66,982	17.72%	Higher-than-budgeted beginning cash.
006	Environmental Stewardship	898,705	1,353,794	455,089	50.64%	\$100k professional services grants; \$96k staffing costs; \$50k greenhouse gas consultant.
102	SJC Conservation Area Fund	5,142,685	14,509,611	9,366,926	182.14%	\$6.43m Glenwood Inn; \$2.56m Higgins (Watmough Bay); \$400k Hauschka Cady Mountain and Prohaska).
103	Land Bank Stewardship & Management	2,262,166	5,272,166	3,010,000	133.06%	\$3m interfund loan to SJC Conservation Area Fund; \$10k shared park staff.
109	SJC Parks & Fair	1,926,369	3,983,006	2,056,637	106.76%	Carryforward 2021 awards; \$291k 2022 LTAC Awards; \$895k Capital Improvement projects; \$115k vehicle purchases.
119	Emergency Communication	1,139,970	2,163,442	1,023,472	89.78%	Carryforward balance emergency communication equipment (\$637k); \$193k security cameras; \$132k generator; \$70k radio room buildout; \$41k for new phone system.
122	Lodging Tax Fund	3,746,053	3,363,907	(382,146)	-10.20%	Carryforward 2021 awards; update 2022 awards to compensate for 2021 carryforward amounts; fund restructured in 2022 to single department.
125	Auditor Document Preservation	79,052	96,053	17,001	21.51%	Carryforward 2021 awards.
195	Public Facilities Improvement Receiving	1,123,417	1,423,599	300,182	26.72%	Carryforward 2021 awards.
306	Capital Improvement Fund	6,469,636	8,300,914	1,831,278	28.31%	Carryforwards; \$895k Parks award; \$33k HVAC replacement; \$125k software system (MUNIS); \$1.65m Roads; decrease various courthouse remodel projects by \$975k.
315	Clean Water Utility Fund	790,273	785,273	(5,000)	-0.63%	Shifted \$5,000 in wages to Environmental Stewardship fund.
501	Equipment Rental & Revolving	2,147,719	2,812,719	665,000	30.96%	\$465k motor pool replacement vehicles; \$200k for increased cost of fuel and filling at Beaverton Valley.
503	Facilities	1,058,226	1,296,013	237,787	22.47%	\$225k county building seismic work; \$12k fire and security contract services.
<b>Total (above funds)</b>		<b>\$58,179,759</b>	<b>\$81,087,554</b>	<b>\$22,907,795.00</b>	<b>39.37%</b>	
<b>Total (all funds)</b>		<b>\$91,078,699</b>	<b>\$117,225,997</b>	<b>\$26,147,298.00</b>	<b>28.71%</b>	

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**NOTE 3 – DEPOSITS AND INVESTMENTS**

Local Government Investment Pool (LGIP) securities are reported at fair market value. Government securities are reported at original cost. Deposits and investments by type as of December 31, 2022, were as follows:

TYPE OF INVESTMENT	SAN JUAN COUNTY'S INVESTMENTS	INVESTMENT HELD BY SJC AS AN AGENT OF OTHER LOCAL GOVERNMENTS	RESIDUAL CASH	TOTAL
Bank Deposits*	\$44,057,152.24	\$16,275,665.36	\$(65,943,139.95)	\$(5,610,322.35)
Local Government Investment Pool	22,190,345.75	16,945,041.13	18,943,139.95	58,078,526.83
U.S. Government Securities	-	-	47,000,000.00	47,000,000.00
<b>Total</b>	<b>\$66,247,497.99</b>	<b>\$33,220,706.49</b>	<b>\$ -</b>	<b>\$99,468,204.48</b>

\* net of \$6,827,790.15 warrants outstanding

It is the County’s policy to invest all temporary cash surpluses. RCW 36.29.020 gives the Treasurer the authority to invest residual cash from all moneys in their custody or control “which are not required for immediate expenditure”. Therefore, unless otherwise directed by the fund manager, by statute, or by local code, the interest on these investments is posted to the general (Current Expense) fund.

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 United States Securities and Exchange Commission (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](http://www.tre.wa.gov).

Investments in County Investment Pool

The County is a voluntary participant in the San Juan County Investment Fund (Fund 699), 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 market value, which is the same as the value of the pool per share. The pool does not impose liquidity fees or redemption gates on participant withdrawals.

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. San Juan County’s deposits and certificates of deposit are 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 County’s name.

**NOTE 4 – EXTERNAL INVESTMENT POOL**

The external investment pool sponsored by the County is Fund 699. The pool has participated in the Local Government Investment Pool (LGIP) since 1992. The pool’s investments are invested pursuant to the Revised Code of Washington (RCW).

RCW 36.29.010 and 36.29.020 authorize the County Treasurer to invest surplus cash and any funds of municipal corporations which are not required for immediate expenditure and are in the custody or control of the County Treasurer, and to deposit the earnings from such investments into the current expense fund of the county, to be used for general county purposes. The total income from the external investment pool assigned to the County's general fund during 2022 was \$421,576. These investments made by the County Treasurer on behalf of the participants represent involuntary participation in the County Treasurer's investment pool, as the funds are required to be invested by statute. As of December 31, 2022, 62.8% of the County Treasurer's Pool consists of these involuntary investments (referred to, in San Juan County, as "residual cash").

The Treasurer may also invest the funds of local governments at their direction (RCW 36.29.022). Any credits or payments to pool participants are calculated and made in a manner as required by RCW 36.29.024. Voluntary participants in the County Treasurer's pool include most of the County's jurisdictions, as well as various County funds. The deposits held for both involuntary and voluntary entities are included in Fund 6991, the Investment Fund.

The investments are managed by the Treasurer, who reports investment activity to the County Finance Committee quarterly. Additionally, County Treasurer investment activity is subject to annual financial reporting, compliance oversight, and an annual audit. The County has not provided nor obtained any legally binding guarantees during the year ended December 31, 2022, to support the value of shares in the Pool.

The external investment pool is not registered with the SEC and is not subject to any formal oversight other than that provided by the County Finance Committee. The Committee is responsible for adopting investment objectives and policies, for hiring investment advisors, and for monitoring policy implementation and investment performance. The Committee's primary role is to oversee the allocation of the pool's portfolio among the asset classes, investment vehicles, and investment managers.

#### NOTE 5 – LONG-TERM DEBT

The accompanying Schedule of Liabilities provides more detail about the outstanding debt and liabilities of the County and summarizes the County's debt transactions for the year ended December 31, 2022.

The debt service requirements for general obligation bonds and other debt as of the end of 2022, including both principal and interest, are as follows:

YEAR(S)	PRINCIPAL	INTEREST	TOTAL
2022	1,872,030.00	443,791.15	2,315,821.15
2023	1,774,629.00	376,053.22	2,150,682.22
2024	1,822,759.00	328,997.86	2,151,756.86
2025	1,871,433.00	280,416.68	2,151,849.68
2026	1,236,550.00	230,462.58	1,467,012.58
2027	704,829.00	195,483.08	900,312.08
2028-2032	3,150,130.00	758,220.40	3,908,350.40
2033-2037	3,172,479.00	386,452.30	3,558,931.30
2038-2042	1,456,113.00	67,193.24	1,523,306.24
<b>Totals</b>	<b>17,060,952</b>	<b>3,067,071</b>	<b>20,128,023</b>

#### NOTE 6 – ENVIRONMENTAL AND CERTAIN ASSET RETIREMENT LIABILITIES

The County is required to disclose pollution remediation efforts and asset retirement obligations that represent significant, estimable liabilities for the County.

**Pollution Remediation**

The County has contaminated ground under a closed solid waste landfill site on Orcas Island. Under state law (WAC 173-304), the County is responsible for remediation. The County is working with the State Department of Ecology and a private engineering firm to ensure proper monitoring until the County receives notice of final closure.

Post-closure cost estimates are updated annually and are included in the County’s Schedule of Liabilities. The total estimated liability as of year-end 2022 is \$200,165.

**Asset Retirement Obligations**

San Juan County’s Conservation Area Fund (“Land Bank”) still has twenty-six wells on its properties, two of which are private wells that are on Land Bank property by easement. Of the remaining twenty-four, eighteen are drilled wells. All eighteen are capped and sealed. Two are in use, and two of those is currently in need of repair. Repair costs are estimated at \$4,500 for the two of them. No other maintenance or de-commissioning costs are anticipated in the foreseeable future. The other six wells are dug wells. Two are capped, and one of the two is in use, on the Coffelt Farm Preserve. The other four are not capped, are not in use, one of them will be decommissioned and the other three are not anticipated to require maintenance or de-commissioning in the foreseeable future.

Public Works has two wells on properties that it owns. One is active and serves the Beaverton Operations Center on San Juan Island, the other was recently acquired with the purchase of 25 Calle Aguila in March of 2023. No retirement costs are anticipated in the foreseeable future.

Parks has three active wells, at San Juan County Park on San Juan Island, Odlin Park on Lopez Island, and Shaw Park on Shaw Island. None are anticipated to require de-commissioning within the foreseeable future.

To the best of our knowledge, the County has no other potentially harmful assets which will require retirement within the foreseeable future.

**NOTE 7 – INTERFUND LOANS**

San Juan County had activity on one interfund loans, one intrafund loan, and two interagency loans during 2022. The loans were:

- From the Land Bank Stewardship & Management Fund to the Conservation Area Fund, for Glenwood Inn acquisition.
- From the Housing REET Department of the Affordable Housing Fund to the Affordable & Supportive Housing (ASH) Department of the same fund, to enable the new ASH department to assist with rental assistance during a year when it was much needed.
- From San Juan County’s Current Expense Fund to the Eastsound Sewer & Water District, to assist with funding upgrades made necessary by road improvements in Eastsound.
- From San Juan County’s Current Expense Fund to the Cattle Point Water District, as a bridge loan until a USDA loan funded.

Borrowing Fund/Agency	Lending Fund/Agency	Balance 1/1/2022	New Loans	Repayments	Balance 12/31/2022
Conservation Area Fund	Land Bank Stewardship & Management Fund	PY \$0	\$3,000,000	\$0	\$3,000,000
Affordable Housing Fund, Housing REET Dept	Affordable Housing Fund, Affordable & Supportive Housing Dept	PY \$30,000	\$0	\$30,000	\$0
Eastsound Sewer & Water District	Current Expense	PY \$30,333	\$149,819	\$38,949	\$141,203
Cattle Point Water District	Current Expense	PY \$100,000	\$0	\$100,000	\$0
<b>Totals</b>		PY <b>\$160,333</b>	<b>\$3,149,819</b>	<b>\$168,949</b>	<b>\$3,141,203</b>

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**NOTE 8 – COMPONENT UNITS, JOINT VENTURES, AND RELATED PARTIES**

In 1988, one of the conditions of a \$250,000 grant from the San Juan County Lodging Tax Fund to the San Juan Community Theatre was that the County maintained a 10.26% undivided minority interest in the theater's real property. Similarly, in 1999, the County acquired a 17% (\$250,000) minority interest in the Lopez Community Center, also with lodging tax funds. The San Juan Community Theatre and the Lopez Community Center operate these facilities through their boards of trustees. The San Juan Community Theatre has the right to repurchase the County's fractional interest at its fair market value less ten percent (10%), but not less than \$250,000. In January 2012, the County signed a management and operating agreement with the San Juan Community Theatre that clarifies each party's mutual responsibilities regarding shared and separate interests.

The County also shares ownership of the Orcas Senior Services Building. The County owns 49% of the property, buildings, and improvements. The Senior Services Council of San Juan County, Inc. owns the other 51%. Through 2014, the Senior Council managed the building, and the County reimbursed 49% of the costs, plus an additional amount for overhead. In February of 2015, at the request of the Senior Council, a new operating agreement was signed that shifted management of the building to the County. At that time, the County formed a new fund – Fund 169, Orcas Senior Services Building Fund – and deposited the joint operating funds into the new account. Now obligations of the shared operation are paid out of this fund, and the parties reimburse their share of the expenses, in proportion to their ownership share. In addition, the County deposited a \$10,000 “float” amount into the fund, to ensure that the fund balance remains positive until reimbursements are received. The “float” was increased to \$20,000 in 2022 due to increased operational costs. The \$20,000 remains the exclusive property of the County. Funds other than the \$20,000 belong half to the County and half to the Senior Services Council. The portion belonging to the Senior Services Council is reported as restricted fund balance.

The Lopez Solid Waste Disposal District (LSWDD) was formed by the San Juan County Council by ordinance in 2012. Although the district is a separate, legal corporation with taxing authority, the County Council, as required by RCW 36.58.100, is the governing body of the district. The Council appoints a managing board to manage the daily operations of the district. The Council also approves the budget of the district. LSWDD has a contract to operate the County's solid waste transfer station on Lopez Island. The district is funded, in part, by a one-year property tax levy, which has passed with about 80% approval from voters each of the last ten years. In 2021, the district appropriated \$455,174 and spent \$576,217. The district now understands that spending may not exceed appropriations, regardless of how much cash it has on hand. In 2022, the district appropriated \$577,317 and spent \$563,817.

San Juan County has three separate island library districts, which individually operate the San Juan Island Library, Orcas Island Library, and Lopez Island Library. Each library has five board members. As prescribed by RCW 27.12.190, the County Council appoints the board members of the library districts, acting on the recommendations of the existing board members. The Council has no further role in the operations or governance of the libraries.

The San Juan Island Library District was formed in 1982. Its budgets can be found on the “Board Documents” page of the library's website at <https://www.sjlib.org/about-the-library/board-of-trustees/board-minutes-and-library-documents/>. The Orcas Island Library District was formed in 1987.

Its budgets can be found on the “Financial Documents” page of the library's website at <https://orcaslibrary.org/stakeholders.html>. The Lopez Island Library District was formed in 1977. Its financial statements are available by public records request.

Annual reports for all districts can be found on the State Auditor's website ([www.sao.wa.gov](http://www.sao.wa.gov)).

**NOTE 9 – PENSION PLANS**

Substantially all San Juan County full-time and qualifying part-time employees participate in one of the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans: Public Employees’ Retirement System (PERS), Plans 1, 2, and 3; Law Enforcement Officers’ and Firefighters’ Retirement System (LEOFF), Plans 1 and 2; and Public Safety Employees’ Retirement System (PSERS), Plan 2.

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

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

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

Alternatively, the DRS CAFR may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov).

As of June 30, 2022 (the measurement date of the plans), the county’s proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

Plan	DRS-Schedule of Employer and Nonemployer Allocations		DRS-Schedule of Collective Pension Amt for FY 2022	Ending Balance 12/31/2022
	Employer Contributions	Allocation Percentage*		
<b>PERS 1</b>	\$7,872.88	0.001285%	\$2,784,367,000.00	\$35,779.12
<b>PERS 1 UAAL</b>	598,936.32	0.097728%	2,784,367,000.00	2,721,106.18
		<b>Total Net Pension Liability (Schedule 09)</b>		<sup>220/1</sup> 2,756,885.30
<b>PERS 2/3</b>	989,040.59	0.123111%	(3,708,781,000.00)	(4,565,917.38)
<b>PSERS 2</b>	37,193.28	0.084071%	(71,500,000.00)	(60,110.77)
<b>LEOFF 1</b>	-	0.008045%	(2,868,613,000.00)	(230,779.92)
<b>LEOFF 2</b>	117,252.92	0.056636%	(2,717,698,000.00)	(1,539,195.44)
	<b>Net Pension Assets (do not net with the liabilities)</b>			<b>\$(6,396,003.50)</b>

Ties to D.1.3



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. San Juan County currently has two LEOFF 1 retirees and no LEOFF 1 employees.

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.

The County also contributes \$6,000 per year to the DRS Deferred Compensation Plan (DCP) on behalf of one participant. DCP is a defined contribution plan (IRC Section 457) administered by the Washington State Department of Retirement Systems (DRS). Contributions to it are tax deferred. The employee is also allowed to contribute.

**NOTE 10 – OTHER POST-EMPLOYMENT BENEFIT (OPEB) PLANS**

San Juan 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. The County had 237 active plan members and 28 retired plan members as of December 31, 2022. As of June 30, 2022, the County had 237 active plan members and 28 retired plan members, and the County's total OPEB liability was \$8,663,984 as calculated by a tool that estimates liability using the same methods and assumptions used in the alternative measurement method. The County contributed \$2,773,442 to the plan for the year ending December 31, 2022.

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by San Juan County as required by RCW 41.26. The plan pays for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. As of December 31, 2022, the County had two members, both retirees. As of June 30, 2022, the County had two members, both retirees, and the County's total OPEB liability for LEOFF 1 was \$1,103,715, as calculated using the alternative measurement method. For the year ended December 31, 2022, the County paid \$10,072 in benefits.

**NOTE 11 – PROPERTY TAX**

The County Treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Collections are distributed daily.

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

The County's general property tax levy has a statutory maximum of \$1.80 per \$1,000 of assessed valuation (AV). In November of 2019, voters approved a permanent lift to 85 cents total. This new levy replaced, for 2020, the 2019 rate of 77.63 cents per \$1,000. The County's regular levy for collection in the year 2022 was \$0.7639256030 per \$1,000 on an assessed valuation of \$9,765,313,494 for a total levy of \$7,459,973. The general levy included an earmarked Mental Health levy of \$0.0075876724 per \$1,000, or \$74,096. There was no Veterans Relief levy in 2022, as the amount in the Veterans' Assistance Fund in September of 2021 exceeded the amount that would have been generated by a levy (RCW 73.08.080).

The County is also authorized to levy up to \$2.25 per \$1,000 of assessed valuation in unincorporated areas for road construction and maintenance. The County's road levy for collection in 2022 was \$0.5554141828 per \$1,000 on an assessed valuation of \$9,052,429,980 for a total road levy of \$5,027,848. A separate levy for marine navigation and moorage facilities, as authorized by RCW 36.82.070(2), was levied at the rate of \$0.0033140273 per \$1,000 on an assessed valuation of \$9,052,429,980 for a total levy of \$30,000.

The County levies an additional, "conservation futures" levy for the purpose of acquiring open space, land, or rights to future development of land. This additional levy is limited by statute to a maximum of \$0.0625 per \$1,000 of AV. The conservation futures levy for collection in 2022 was \$0.0351368136 per \$1,000 on an assessed valuation of \$9,765,313,494 for a total conservation futures levy of \$343,122.

**NOTE 12 – RISK MANAGEMENT**

San Juan 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 fifteen counties in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 31, 2022, 24 counties participated 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. WCRP provides liability limits of \$20,000,000 and currently retains \$2,000,000 million per occurrence. County deductibles range from \$10,000 to \$500,000. Reinsurance is purchased in several layers up to the policy limits of \$10,000,000. Members may purchase an optional \$5,000,000 excess of \$20,000,000 layer of coverage. Allocated Loss Adjustment Expense (ALAE) is combined with losses for purposes of the Pool retention, excess insurance, and deductibles. For losses occurring in 2022, San Juan County selected a per-occurrence deductible of \$10,000.

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 2021-22, the Pool's SIR was \$2,000,000. For certain years prior to 2019, reinsurance programs have included "corridor deductibles" with aggregated stop losses which have the effect of increasing the Pool's SIR. For 2018-19, the "corridor" increased the SIR to \$2,000,000, with losses between \$1,000,000 and \$2,000,000 having an annual aggregated stop loss of \$2,500,000.

The other reinsurance agreements respond up to the applicable policy limits and the agreements contain aggregate limits for the maximum annual reimbursements to the Pool of \$30,000,000 (lowest reinsured layer), \$50 million, (second layer). The Pool purchases excess coverage for the additional \$10,000,000 with an aggregate limit of \$100,000,000. Since the Pool is a cooperative program, there is joint liability among the participating members. Sixteen of the Pool's 24 member counties group purchase an additional \$5,000,000 policy more than the pooled \$20,000,000.

New members may be asked to pay modest fees to cover the costs to analyze their loss data and risk profiles, and for their proportional shares of the entry year's assessments. New members contract under the Interlocal Agreement to remain in the Pool for at least five years. Following its initial 60-month term, any member may terminate its membership at the conclusion of any Pool fiscal year, provided the county timely files the required advance written notice. Otherwise, the Interlocal Agreement and membership automatically renews for another year. Even after termination, former members remain responsible for reassessments by the Pool for the members' proportional shares of any unresolved, unreported, and in-process claims for the periods that the former members were signatories to the Interlocal Agreement.

The Pool is fully funded by its member participants. Claims are filed directly with the Pool by members and adjusted by one of the four staff members responsible for evaluating each claim for coverage, establishing reserves, and investigating for any risk-shared liability. The Pool does not contract with any third-party administrators for claims adjustment or loss prevention services.

During the fiscal year (October 1, 2021 through September 30, 2022), San Juan County was one of twenty-four (24) counties that participated in the Washington Counties Property Program (WCPP). Under the WCPP, losses to the participating counties' buildings and contents, vehicles, mobile/contractor equipment, EDP and communication equipment, and other scheduled property are covered. The WCPP includes 'All Other Perils ("AOP")' coverage limits of \$500 million per occurrence as well as Flood and Earthquake (catastrophe) coverages with separate occurrence limits, each being \$200 million. There are no AOP annual aggregate limits, but the flood and earthquake coverages include annual aggregate limits of \$200 million each. Each participating county is solely responsible for paying their selected deductible, ranging between \$5,000 and \$50,000. Higher deductibles apply to losses resulting from catastrophe-type losses.

San Juan 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 \$10,000,000 in the aggregate. For 2022, the Pool's SIR for cyber claims was \$100,000 from January 1 through September 30 and was \$250,000 from October 1 through December 31, with San Juan County having no deductible.

Beginning in the 2021-2022 Fiscal Year, San Juan 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 at least \$100,000, and c) authorize by two-thirds majority vote commencement of lawsuits in the name of the Pool.

During fiscal year 2021-22, the WCRP's assets increased to \$57,846,491 while its liabilities increased to \$35,877,521. The Pool's net position ended at \$22,927,028. The Pool more than satisfies the State Risk Manager's solvency requirements (WAC 200.100.03001). The Pool is a cooperative program with joint liability amongst its participating members.

Deficits of the Pool resulting from any fiscal year are financed by reassessments of the deficient year's membership in proportion with the initially levied and collected deposit assessments. The Pool's reassessments receivable balance as of December 31, 2022, was zero (\$0). As such, there were no known contingent liabilities at that time for disclosure by the member counties.

Full financial statements for the Washington Counties Risk Pool can be obtained by writing the Executive Director at:

Executive Director  
Washington Counties Risk Pool  
2558 RW Johnson Rd SW, Suite 106  
Tumwater, WA 98512-6103

### **NOTE 13 – LEASES (LESSEES)**

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 subleases a building from Skagit Valley College for \$1,150 per month for the use of the Cooperative Extension Service also known as the County Agent (now referred to as San Juan County Washington State University (WSU) Extension). The lease began in January of 2019 and ended December of 2020. The sublease included an option to renew for one additional term of two years, which the County executed.

The County leases land from Lopez Community Center Association for \$24 per year for a skateboard park. The lease began in May of 2003 and will end in April of 2023.

The County leases property from Mt. Constitution Sites, Inc. for \$3,884.21 per annum for communication equipment. The lease began in January of 2018 and ended January of 2019. The lease includes an option to extend the initial term for nine additional periods of one year each, which the County executed.

The County leases property from Mt. Constitution Sites, Inc. for \$369.32 per month for emergency communication equipment. The lease began in January of 2021 and will end in January of 2026. The lease includes an option to extend the initial term for three additional periods of five years each.

The County leases a building from the Town of Friday Harbor for \$1,300 per month for use as a solid waste handling facility. The lease began in April of 2014 and will end in April of 2024.

The County leases 33 copiers from United Business Machines for \$2,276.41 per month. There are seven lease agreements with various lease terms.

The County leases one postage machine from Pitney Bowes for \$280.03 per month. The lease began in June of 2022 and will end in June of 2027.

The total amount paid for leases in 2022 was \$61,011. As of December 31, 2022, the future lease payments are as follows:

Year Ended December 31	Total
2023	\$49,468
2024	\$35,468
2025	\$11,676
2026	\$7,614
2027	\$5,564
2028-2032	\$0
2033-2037	\$0
2038-2042	\$0
<b>Total</b>	<b>\$109,790</b>

#### NOTE 14 – COVID-19 PANDEMIC

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of COVID-19. Precautionary measures to slow the spread of the virus continued throughout 2021. Recovery efforts slowed through 2022 and the County used part of its \$3.4 million American Rescue Plan Act (ARPA) distribution to support some programs including childcare assistance and the continued public health response.

#### NOTE 15 – OTHER DISCLOSURES

##### Fund Changes

As a result of new recommendations from the Government Accounting Standards Board (GASB), the County changed the fund numbers of four funds beginning in 2021. The changes were made for reporting purposes in 2021. The funds had already been set up in the financial system for 2021 and were not able to be changed until the beginning of 2022.

- The County's Investment Fund, formerly Fund 600, is now Fund 699, an external investment pool.
- Fund 611, Section 125 Medical/Childcare, was formerly reported as a pension/OPEB trust fund. With the dissolution of the County's Section 125 plan some years ago, the fund was re-purposed to collect and remit child support payments to DSHS. Based on its current usage, it has been re-designated as a special purpose, Fund 191, DSHS Fund. The change was made for reporting purposes in 2021. The fund had already been set up in the financial system for 2021 as a fiduciary account; therefore, it was not budgeted in 2021 but was in 2022.
- Fund 612, Fire #3 Length of Service Award Program, became Fund 6565 (a component of Fund 656). The fund had been reported as a pension/OPEB trust fund but is more appropriately considered a custodial fund belonging to San Juan County Fire Protection District #3.
- Fund 621, District/Superior Court Trusts, had been classified as a private purpose trust. This fund is fiduciary in nature but is not a private purpose trust. It has been changed instead to a custodial fund, Fund 682.

San Juan County formed a new fund in 2022. Facilities moved out of the Current Expense Fund and into a fund of its own. Having long approximated an internal service fund, the new fund was numbered Fund 5031 and is now officially an internal service fund. Part of the motivation for the change was to share the overhead costs of the department more evenly, allocating them out proportionately to all users of the fund's services.

##### Beginning Cash Variances

The Tax Overpaid Suspense Fund 691 has a \$617 discrepancy. The amount is immaterial, but it is being investigated to identify and resolve the cause.

### Subsequent Events

In June of 2022, the County signed a contract to replace its current financial system, Tyler Eden, with Tyler Enterprise ERP (commonly called Munis). The effort has just begun; however, the go-live dates have been delayed due to the significant effort and time it takes to transition financial systems. The software upgrades are budgeted and fully funded out of the Capital Improvement Fund, Capital Reserves department.



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

NH 7/18/23

SJR 10/9/23

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>General Obligation Debt/Liabilities</b>						
		PY	PY			
251.11	2012 Refunding GO Bonds - Land Bank New	12/1/2026	435,000	-	85,000	350,000
251.11	2012 Refunding GO Bonds - Land Bank 2006 Defeasing	12/1/2026	840,000	-	160,000	680,000
251.11	2012 Refunding GO Bonds - Land Bank 2002 Refunded	12/1/2026	645,000	-	125,000	520,000
251.11	2012 Refunding GO Bonds - Landfill Capital	12/1/2026	75,000	-	15,000	60,000
251.11	2016 Refunding GO Bond - Land Bank	12/1/2036	2,925,000	-	135,000	2,790,000
251.11	2016 Refunding GO Bond - Carlson Building	12/1/2026	635,000	-	115,000	520,000
251.11	2016 Refunding GO Bond - Orcas Dock	12/1/2028	985,000	-	125,000	860,000
251.11	2020 GO Bond - Radio System	12/1/2025	2,618,801	-	631,786	1,987,015
251.11	2021 GO Bond - Operations Ctr Building	12/1/2040	7,752,151	-	330,244	7,421,907
263.61	Land Bank Promissory Note - Double R Bar Ranch	3/1/2022	150,000	-	150,000	-
<b>Total General Obligation Debt/Liabilities:</b>			<b>17,060,952</b>	<b>-</b>	<b>1,872,030</b>	<b>15,188,922</b>
			L		L	L
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
263.99	Septic Revolving Loan - SEPTC, Loan # EL170122	12/1/2026	-	209,303	17,023	192,280
259.12	Compensated Absences - Governmental & Proprietary		1,679,676	-	102,874	1,576,802
263.22	Liabilities for Landfills Closure and Postclosure		197,717	-	39,711	158,006
264.30	Pension Liabilities		1,182,179	1,574,706	-	210/15 2,756,885
263.12	Claims and Judgements		-	-	-	-
264.40	OPEB PEBB Liabilities		10,618,393	-	1,954,409	8,663,984
264.40	OPEB LEOFF 1 Liabilities		1,178,033	-	74,318	210/16 1,103,715
263.57	Leasing		857,450	-	61,011	796,439
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>15,713,448</b>	<b>1,784,009</b>	<b>2,249,346</b>	<b>15,248,111</b>
			L	L	L	L
<b>Total Liabilities:</b>			<b>32,774,400</b>	<b>1,784,009</b>	<b>4,121,376</b>	<b>30,437,033</b>
			L	L	L	L

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

SJR 10/9/23

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>General Obligation Debt/Liabilities</b>						
251.11	2012 Refunding GO Bonds - Land Bank New	12/1/2026	435,000	-	85,000	350,000
251.11	2012 Refunding GO Bonds - Land Bank 2006 Defeasing	12/1/2026	840,000	-	160,000	680,000
251.11	2012 Refunding GO Bonds - Land Bank 2002 Refunded	12/1/2026	645,000	-	125,000	520,000
251.11	2012 Refunding GO Bonds - Landfill Capital	12/1/2026	75,000	-	15,000	60,000
251.11	2016 Refunding GO Bond - Land Bank	12/1/2036	2,925,000	-	135,000	2,790,000
251.11	2016 Refunding GO Bond - Carlson Building	12/1/2026	635,000	-	115,000	520,000
251.11	2016 Refunding GO Bond - Orcas Dock	12/1/2028	985,000	-	125,000	860,000
251.11	2020 GO Bond - Radio System	12/1/2025	2,618,801	-	631,786	1,987,015
251.11	2021 GO Bond - Operations Ctr Building	12/1/2040	7,752,151	-	330,244	7,421,907
263.61	Land Bank Promissory Note - Double R Bar Ranch	3/1/2022	150,000	-	150,000	-
<b>Total General Obligation Debt/Liabilities:</b>			<b>17,060,952</b>	<b>-</b>	<b>1,872,030</b>	<b>15,188,922</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
263.99	Septic Revolving Loan - SEPTC, Loan # EL170122	12/1/2026	-	209,303	17,023	192,280
259.12	Compensated Absences - Governmental & Proprietary		1,679,676	-	102,874	1,576,802
263.22	Liabilities for Landfills Closure and Postclosure		197,717	-	39,711	158,006
264.30	Pension Liabilities		1,182,179	1,574,706	-	2,756,885
263.12	Claims and Judgements		-	-	-	-
264.40	OPEB PEBB Liabilities		10,618,393	-	1,954,409	8,663,984
264.40	OPEB LEOFF 1 Liabilities		1,178,033	-	74,318	1,103,715
263.57	Leasing		168,775	-	61,591	107,184
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>15,024,773</b>	<b>1,784,009</b>	<b>2,249,926</b>	<b>14,558,856</b>
<b>Total Liabilities:</b>			<b>32,085,725</b>	<b>1,784,009</b>	<b>4,121,956</b>	<b>29,747,778</b>

**San Juan County  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2022**

Sam.gov

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via WA State Department of Health)	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22HC.003	71,506	-	71,506	-	
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via WA State Department of Health)	WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	22HC.003	19,510	-	19,510	-	
			<b>Total ALN 10.557:</b>	<b>91,016</b>	<b>-</b>	<b>91,016</b>	<b>-</b>	
<b>SNAP Cluster</b>								
FOOD AND NUTRITION SERVICE, AGRICULTURE, DEPARTMENT OF (via Washington State University)	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	21HC.011	86,033	-	86,033	-	3
			<b>Total SNAP Cluster:</b>	<b>86,033</b>	<b>-</b>	<b>86,033</b>	<b>-</b>	
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA Department of Commerce)	COVID 19 - Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	20HC.044	66,845	-	66,845	-	
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	17HC.072	21,803	-	21,803	21,803	

The accompanying notes are an integral part of this schedule.

**San Juan County  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2022**

Sam.gov

**Expenditures**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
ASSISTANT SECRETARY FOR COMMUNITY PLANNING AND DEVELOPMENT, HOUSING AND URBAN DEVELOPMENT, DEPARTMENT OF (via WA Department of Commerce)	Community Development Block Grants/State's program and Non-Entitlement Grants in Hawaii	14.228	18HC.061	10,000	-	10,000	10,000	
			<b>Total ALN 14.228:</b>	<b>98,648</b>	-	<b>98,648</b>	31,803	
U.S. FISH AND WILDLIFE SERVICE, INTERIOR, DEPARTMENT OF THE (via US Fish & Wildlife Service)	Endangered Species Recovery Implementation	15.657	21LB.023	8,294	-	8,294	-	3
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via WA Department of Commerce)	Crime Victim Assistance	16.575	21PA.003	53,063	-	53,063	-	3
OFFICE ON VIOLENCE AGAINST WOMEN, JUSTICE, DEPARTMENT OF (via WA State Department of Commerce)	Violence Against Women Formula Grants	16.588	22PA.001	30,062	-	30,062	-	3
OFFICE OF JUSTICE PROGRAMS, JUSTICE, DEPARTMENT OF (via N/A)	Bulletproof Vest Partnership Program	16.607	OMB 1121- 0235	1,618	-	1,618	-	
<b>Highway Planning and Construction Cluster</b>								
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	19RD.026	2,450	-	2,450	-	6



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**San Juan County  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2022**

Sam.gov

**Expenditures**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	18RD.026	3,343,436	-	3,343,436	-	
FEDERAL HIGHWAY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via WA State Department of Transportation)	Highway Planning and Construction	20.205	20RD.021	624	-	624	-	
<b>Total Highway Planning and Construction Cluster:</b>				<b>3,346,510</b>	<b>-</b>	<b>3,346,510</b>	<b>-</b>	
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Military Department)	E-911 Grant Program	20.615	22SH.007	136,199	-	136,199	-	
NATIONAL HIGHWAY TRAFFIC SAFETY ADMINISTRATION, TRANSPORTATION, DEPARTMENT OF (via Washington State Military Department)	E-911 Grant Program	20.615	20SH.008	4,919	-	4,919	-	
<b>Total ALN 20.615:</b>				<b>141,118</b>	<b>-</b>	<b>141,118</b>	<b>-</b>	
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via N/A)	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	22AD.006	451,278	-	451,278	-	3, 6
DEPARTMENTAL OFFICES, TREASURY, DEPARTMENT OF THE (via WA State Department of Health)	COVID 19 - CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUNDS	21.027	22HC.003	146,952	-	146,952	-	

The accompanying notes are an integral part of this schedule.

**San Juan County  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2022**

SJR 10/9/23

Sam.gov

**Expenditures**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	From Pass- Through Awards	From Direct Awards	Total	Passed through to Subrecipients	Note
			<b>Total ALN 21.027:</b>	L 598,230	-	598,230	-	
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via WA State Department of Ecology)	National Estuary Program	66.456	21EN.031	63,375	-	63,375	-	3
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via Puget Sound Partnership)	National Estuary Program	66.456	21EN.024	100,291	-	100,291	-	3
ENVIRONMENTAL PROTECTION AGENCY, ENVIRONMENTAL PROTECTION AGENCY (via Puget Sound Partnership)	National Estuary Program	66.456	22EN.025	29,090	-	29,090	-	3
			<b>Total ALN 66.456:</b>	L 192,756	-	192,756	-	
ELECTION ASSISTANCE COMMISSION, ELECTION ASSISTANCE COMMISSION (via WA Office of the Secretary of State)	COVID 19 - 2018 HAVA Election Security Grants	90.404	20AU.003	3,024	-	3,024	-	
<b>Aging Cluster</b>								
ADMINISTRATION FOR COMMUNITY LIVING (ACL), HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Whatcom Council on Aging)	Special Programs for the Aging, Title III, Part C, Nutrition Services	93.045	21HC.066	7,200	-	7,200	-	
			<b>Total Aging Cluster:</b>	L 7,200	-	7,200	-	



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**San Juan County  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2022**

Sam.gov

**Expenditures**

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 COMMUNITY LIVING (ACL), HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Northwest Regional Council)	National Family Caregiver Support, Title III, Part E	93.052	22HC.017	2,000	-	2,000	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Health)	Public Health Emergency Preparedness	93.069	22HC.003	33,337	-	33,337	-	6
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via N/A)	Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	21HC.043	41,498	-	41,498	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Health)	Immunization Cooperative Agreements	93.268	22HC.003	2,800	-	2,800	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Health)	COVID 19 - Immunization Cooperative Agreements	93.268	22HC.003	236	-	236	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Health)	Immunization Cooperative Agreements	93.268	CLH31023- Vaccines received in-lieu of cash	35,134	-	35,134	-	4

The accompanying notes are an integral part of this schedule.

**San Juan County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2022**

SJR 10/9/23

Sam.gov

**Expenditures**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	From Pass- Through Awards	From Direct Awards	Total	Passed through to Subrecipients	Note
			<b>Total ALN 93.268:</b>	<b>38,170</b>	-	<b>38,170</b>	-	
CENTERS FOR DISEASE CONTROL AND PREVENTION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Health)	COVID 19 - Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	22HC.003	41,139	-	41,139	-	
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA Dept of Social & Health Services)	Child Support Enforcement	93.563	9963-42272	39,256	-	39,256	-	3
ADMINISTRATION FOR CHILDREN AND FAMILIES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Administrative Office of the Courts)	COVID 19 - State Court Improvement Program	93.586	N/A	3,913	-	3,913	-	
<b>Medicaid Cluster</b>								
CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Health Care Authority)	Medical Assistance Program	93.778	21HC.078	5,306	-	5,306	-	6
CENTERS FOR MEDICARE AND MEDICAID SERVICES, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Health Care Authority)	Medical Assistance Program	93.778	18HC.032	6,981	-	6,981	-	

The accompanying notes are an integral part of this schedule.

**San Juan County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2022**

SJR 10/9/23

Sam.gov

**Expenditures**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	From Pass- Through Awards	From Direct Awards	Total	Passed through to Subrecipients	Note
		<b>Total Medicaid Cluster:</b>		L 12,287	-	12,287	-	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Health Care Authority)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	19HC.060	85,608	-	85,608	-	
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Health)	Maternal and Child Health Services Block Grant to the States	93.994	22HC.003	33,716	-	33,716	-	3
U.S. COAST GUARD, HOMELAND SECURITY, DEPARTMENT OF (via WA State Park and Recreation Commission)	Boating Safety Financial Assistance	97.012	22SH.006	12,548	-	12,548	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	COVID 19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	20RD.027	103,918	-	103,918	-	6
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	20RD.019	113,492	-	113,492	-	6



The accompanying notes are an integral part of this schedule.

**San Juan County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2022**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
<b>Total Medicaid Cluster:</b>				<b>12,287</b>	-	<b>12,287</b>	-	
SUBSTANCE ABUSE AND MENTAL HEALTH SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via Washington State Health Care Authority)	Block Grants for Prevention and Treatment of Substance Abuse	93.959	19HC.060	85,608	-	85,608	-	
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF (via WA State Department of Health)	Maternal and Child Health Services Block Grant to the States	93.994	22HC.003	33,716	-	33,716	-	3
U.S. COAST GUARD, HOMELAND SECURITY, DEPARTMENT OF (via WA State Park and Recreation Commission)	Boating Safety Financial Assistance	97.012	22SH.006	12,548	-	12,548	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	COVID 19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	20RD.027	103,918	-	103,918	-	6
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	20RD.019	127,056	-	127,056	-	6

The accompanying notes are an integral part of this schedule.

**San Juan County  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2022**

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**Expenditures**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	21RD.013	246,376	-	246,376	-	6
			<b>Total ALN 97.036:</b>	<b>463,786</b>	-	<b>463,786</b>	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Emergency Management Performance Grants	97.042	21SH.010	26,282	-	26,282	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Emergency Management Performance Grants	97.042	22SH.008	13,022	-	13,022	-	
			<b>Total ALN 97.042:</b>	<b>39,304</b>	-	<b>39,304</b>	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Homeland Security Grant Program	97.067	19SH.004	11,704	-	11,704	154	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Homeland Security Grant Program	97.067	20SH.016	61,208	-	61,208	15,300	



The accompanying notes are an integral part of this schedule.

**San Juan County**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended December 31, 2022**

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**Expenditures**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	From Pass- Through Awards	From Direct Awards	Total	Passed through to Subrecipients	Note
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Homeland Security Grant Program	97.067	20SH.005	1,845	-	1,845	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Military Department)	Homeland Security Grant Program	97.067	21SH.012	8,574	-	8,574	-	
<b>Total ALN 97.067:</b>				<b>83,331</b>	<b>-</b>	<b>83,331</b>	<b>15,454</b>	
<b>Total Federal Awards Expended:</b>				<b>5,587,465</b>	<b>-</b>	<b>5,587,465</b>	<b>47,257</b>	

The accompanying notes are an integral part of this schedule.

San Juan CountyNotes to the Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2022Note 1 – Basis of Accounting

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

Note 2 – Federal De Minimis Indirect Cost Rate

The County has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3 – Federal Indirect Cost Rate(s)

The amount expended includes indirect cost recovery using an approved indirect cost rate of 23 percent.

Note 4 – Noncash Awards

The amount of Vaccine in-lieu of Cash reported on the Schedule is the value of vaccines received by the County during current year and priced as prescribed by the Washington Immunization Program. CFDA #93.268.

Note 5 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the County's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 6 – Prior Year Expense

Total prior year expenditures reported on the 2022 SEFA are \$309,248.19. This includes \$1,824.84 in CFDA 20.205 (Contract 19RD.026) for 2021 expenditures received in 2022, \$27.10 in CFDA #21.027 for 2021 expenditures that had revenue received in 2022, \$153.84 in CFDA #93.069 for 2021 expenditures that had revenue received in 2022, \$5,306.05 in CFDA #93.778 for 2020 expenditures that had revenue received in 2022, \$113,492.30 in CFDA #97.036 (Contract 20RD.019) for 2020 expenditures that had

revenue received in 2022, and \$188,444.06 in CFDA #97.036 (Contract 21RD.013) for 2021 expenditures that had revenue received in 2022.