

**PACIFIC COUNTY FIRE PROTECTION DISTRICT #1  
REGULAR COMMISSIONERS MEETING  
MINUTES MAY 16, 2023**



Commissioner Hill established that a quorum was present and called the meeting to order at 15:04. The meeting was held at Station 1, located at 26109 Ridge Avenue, Ocean Park, WA 98640. Attendance at the meeting included:

Commissioner Fred Hill (via phone)  
Commissioner Tom Downer  
Commissioner Dennis Long (via phone)  
Fire Chief Jacob Brundage  
Assistant Chief Brad Weatherby

Assistant Chief Mike DeConto  
Division Chief Jeff Archer  
Captain Michael Weatherby  
Volunteer Firefighter/EMT Brian Davis  
District Secretary

Commissioner Hill called for an Executive Session at 15:05 for Pension and Relief Board meeting. Regular session resumed at 15:05.

Consent Agenda

1. *Minutes of Regular Commissioner's Meeting held on April 18<sup>th</sup>, 2023*
2. *April 28<sup>th</sup>, 2023 4<sup>th</sup> week expenses for a total of \$58,102.44*
3. *May 16<sup>th</sup>, 2023 regular expenses for a total of \$278,254.07 not including Jack's Country Store*
  - a. *Accounts Payable: \$31,875.31*
  - b. *Payroll: \$246,378.76*

*Commissioner Downer made a motion to approve the consent agenda, seconded by Commissioner Long. Motion carried.*

Jack's Country Store

Jack's expenses will be deferred to a 4<sup>th</sup> week batch.

Guests and Public Comments: None

Presentations and Special Events: None

Secretary's Report: (Report Attached)

1. BIAS Treasurer's Report
2. Monthly Budget Position Report, April 2023
3. 2023 Cash Flow Statement
4. 2023 Cash Flow Projection
5. Systems Design Collection Statistics

Calendar Items and Upcoming Events

1. June 20<sup>th</sup>, 2023 – Regular Commissioner's Meeting, Station 21-1, 3:00 P.M.

Correspondence: None

**PACIFIC COUNTY FIRE PROTECTION DISTRICT #1  
REGULAR COMMISSIONERS MEETING  
MINUTES MAY 16, 2023**



Old Business:

1. Strategic Plan

Chief Brundage stated that there was nothing new to report.

New Business:

1. 2022 WA SAO Annual Report

*Commissioner Long made a motion to approve the 2022 WA SAO Annual Report, seconded by Commissioner Downer. Motion carried.*

2. Equipment to Outfit Pumper Tender

*Commissioner Downer made a motion to purchase equipment to outfit the pumper tender per AC DeConto's request, seconded by Commissioner Long. Discussion ensued.*

Commissioner Hill stated that he looked through the list while AC DeConto had explained requested items to him last night.

AC DeConto added that if we fully outfit this apparatus, we will have 3 first-out pumper tenders that are ready to go. Some of the items will be replacements for old equipment.

Commissioner Long asked if anything else would need to be added later.

AC DeConto stated that this should be everything that is needed.

Motion carried.

3. Plumbing & Electrical Bids for PPE Extractor at Station 21-1

*Commissioner Downer made a motion to approve plumbing and electrical bids for the extractor per the request, seconded by Commissioner Long. Motion carried.*

4. Revised Policy 502 – Using District Facilities

*Commissioner Long made a motion to approve revised Policy 502 – Using District Facilities, seconded by Commissioner Downer. Motion carried.*

5. Revised Policy 204 – Audience Participation at Board Meetings

*Commissioner Downer made a motion to approve revised Policy 204 – Audience Participation at Board Meetings, seconded by Commissioner Long. Motion carried.*

**PACIFIC COUNTY FIRE PROTECTION DISTRICT #1  
REGULAR COMMISSIONERS MEETING  
MINUTES MAY 16, 2023**



District Chief's Report: See Attached Report

1. AC Weatherby's Report –

A. He reported that he attended a Wildland Fire Investigation course with Lt. Williams and received the certification.

B. Pacific County Sheriff's Office requested that he assisted with investigating the fatality structure fire in Bay Center.

C. We will be applying for the L&I FIIRE program's grant program. Our request will be 62 particular hoods and lifting devices.

2. AC DeConto's Report –

A. Lieutenants have been completing their task books that were issued.

B. He and Mechanic Hersey have been working on the current issues that we have been having with the pumper tender. Midwest Fire has been extremely responsive, and we are getting closer to the solution.

c. He is currently receiving training requests for the red card class. There will be a refresher and an initial class which will consist of 30 hours of online class and one field day in Menlo.

3. DC Archer's Report – See attached.

4. Pub Ed Coordinator Karvia's report – Absent, no report.

Commissioner's Reports

1. Tom Downer – None
2. Fred Hill – None
3. Dennis Long – None

Commissioner Long inquired what the fireworks status in the county is for the 4<sup>th</sup> of July in 2023.

Discussion ensued.

Personnel Information: None

Good of the Order:

Chief Brundage informed there were multiple times in the last month that there were two or three calls simultaneously. Everyone has stepped up to help, including volunteers.

There was also a gentleman who stopped in to visit with the crew. He had just moved here from California and was extremely impressed with the care he had received. He stated that he wouldn't have received service like that in Palm Springs.

**PACIFIC COUNTY FIRE PROTECTION DISTRICT #1  
REGULAR COMMISSIONERS MEETING  
MINUTES MAY 16, 2023**



Executive Session: None

Meeting adjourned at 15:39.

\_\_\_\_\_  
FRED H. HILL, Commissioner

\_\_\_\_\_  
THOMAS L. DOWNER, Commissioner

Attest:

\_\_\_\_\_  
DENNIS A. LONG, Commissioner

\_\_\_\_\_  
District Secretary

*Certified to be the original minutes*  
\_\_\_\_\_  
*Date*

**PACIFIC COUNTY FIRE PROTECTION DISTRICT #1  
SPECIAL COMMISSIONERS MEETING  
MINUTES OF JUNE 12, 2023**



Commissioner Hill established that a quorum was present and called the meeting to order at 09:01. The meeting was held at Station 1, located at 26109 Ridge Avenue, Ocean Park, WA 98640. Attendance at the meeting included:

Commissioner Fred Hill  
Commissioner Tom Downer  
Commissioner Dennis Long (by phone)  
Fire Chief Jacob Brundage  
Assistant Chief Mike DeConto

Division Chief Jeff Archer  
Captain Josh Raichl  
Pub Ed Coordinator Lani Karvia  
District Secretary

Guests and Public Comments: None

New Business:

1. Single Role Paramedic MOU

Chief Brundage explained that the Single Role positions are in our 2023 budget, and we had discussed them at the Fire Commissioner's conference last year. The union provided good input as we worked through this MOU. Two small changes will need to be made to the Job Description – the defined work week and that an applicant must have a valid driver's license, but not specifically in Washington.

Chief Brundage requested the Board's approval to hire 2 role paramedics to help with call volume and interfacility transfers. 60-65% of the interfacility transfer requests were between 9:00 A.M. and 9:00 P.M. in 2022; we are at 55% this year between the same hours. We have dropped 78 transfers this year, and 42 of them were between 9:00 A.M. and 9:00 P.M.

*Commissioner Downer made a motion to approve MOU between Pacific County Fire District #1 and IAFF Local 3999 regarding Single Role Paramedics, seconded by Commissioner Long. Discussion ensued.*

Commissioner Long asked Chief Brundage if there was anything missing from the MOU that he wished were included. Were things amiable during the discussion process?

Chief Brundage affirmed that they were. Both parties worked through the MOU together, and that the union recognizes the need for the MOU. We took our time to work through the process. The discussion was started during regular negotiations, but more time was needed. The Local needed to make sure that the IAFF was on board. He informed Commissioner Long that President Raichl was present at the meeting if he had any questions.

Commissioner Long asked President Raichl if the union felt good about the MOU.

President Raichl stated that they do – EMS call volume is up and fire is about the same. Down the road, the union would love to have 24-hour single role staffing.

**PACIFIC COUNTY FIRE PROTECTION DISTRICT #1  
SPECIAL COMMISSIONERS MEETING  
MINUTES OF JUNE 12, 2023**



Motion carried.

Executive Session: None

Chief Brundage requested to be excused from the Regular June 20<sup>th</sup> meeting for personal reasons.

Commissioner Hill excused Chief Brundage.

Meeting adjourned at 19:08.

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FRED H. HILL, Commissioner

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THOMAS L. DOWNER, Commissioner

Attest:

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DENNIS A. LONG, Commissioner

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District Secretary

# 5/22/23 4TH WEEK VOUCHER APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 14:09:06 Date: 05/22/2023

05/22/2023 To: 05/22/2023

Page: 1

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
794	05/22/2023	Claims	1	26660	ACTIVE ENTERPRISES INC	239.85	ST1 PROPANE
795	05/22/2023	Claims	1	26661	AIRGAS USA, LLC	74.32	OXYGEN CYLINDER RENTALS; OXYGEN CYLINDER RENTALS
796	05/22/2023	Claims	1	26662	ARAMARK	51.32	5/16 LINEN SERVICE
797	05/22/2023	Claims	1	26663	JEFFEREY ARCHER	111.34	REIMBURSEMENT FOR GAS TO WA FIRE SCHOOL
798	05/22/2023	Claims	1	26664	BANK OF THE PACIFIC VISA - 1303	27.95	APRIL JB CREDIT CARD CHARGES
799	05/22/2023	Claims	1	26665	BANK OF THE PACIFIC VISA - 8379	3,260.30	APRIL LK CREDIT CARD CHARGES
800	05/22/2023	Claims	1	26666	BOUND TREE MEDICAL, LLC	5,459.37	MEDICAL SUPPLIES - TAXED; MEDICAL SUPPLIES - NOT TAXED; MEDICAL SUPPLIES - NOT TAXED AND TAXED; MEDICAL SUPPLIES - TAXED
801	05/22/2023	Claims	1	26667	MICHAEL P DECONTO	1,751.58	EQUIPMENT FOR NEW PUMPER TENDER - 4'X6' ALUMINUM PEG BOARD; EQUIPMENT FOR NEW PUMPER TENDER - TOOL KIT
802	05/22/2023	Claims	1	26668	GIBBS & OLSON	274.75	4/1-4/30 PROFESSIONAL FEES
803	05/22/2023	Claims	1	26669	LANI G KARVIA	131.12	LODGING FOR MOULAGE AT JBLM
804	05/22/2023	Claims	1	26670	NORTH BEACH WATER	152.11	ST1 WATER; ST1D WATER
805	05/22/2023	Claims	1	26671	PACIFIC CO. FIRE DIST#1 ADVANCED TRAVEL	1,826.50	ARCHER PER DIEM - WA STATE FIRE SCHOOL; WAIT PER DIEM - WA STATE FIRE SCHOOL; ESTRELLA PER DIEM - WA STATE FIRE SCHOOL; EARLS PER DIEM - WA STATE FIRE SCHOOL; BAGEANT PER DIEM - WA STATE FIRE SCHOOL;;
806	05/22/2023	Claims	1	26672	PACIFIC CO. FIRE DIST#1 PETTY CASH FUND	1.98	POSTAGE FOR ENVELOPE TO WSP OLYMPIA
807	05/22/2023	Claims	1	26673	PUD #2 OF PACIFIC COUNTY	584.76	ST2 ELECTRICITY; ST2 ELECTRICITY; ST2 ELECTRICITY
808	05/22/2023	Claims	1	26674	SILVER STAR TELECOM	1,598.83	TELEPHONES & INTERNET
809	05/22/2023	Claims	1	26675	TESSCO INC	180.10	BATTERIES FOR MINITORS
810	05/22/2023	Claims	1	26676	U.S. BANK EQUIPMENT FINANCE	3,920.76	ZOLL MONITORS PURCHASE
811	05/22/2023	Claims	1	26677	VERIZON WIRELESS	477.17	ACCOUNT #242204341-00001: MDCs AND WIRELESS; ACCOUNT #342204208-00001: WIRELESS ACCESS FOR MDCs
812	05/22/2023	Claims	1	26678	WA STATE AUDITOR'S OFFICE	576.00	2019-2021 AUDIT PERIOD - APRIL ACCOUNTABILITY/FINAICAL AUDIT CHARGES

001 General Fund 651.100

20,700.11

Claims: 20,700.11

20,700.11

## 5/22/23 4TH WEEK VOUCHER APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 14:09:06 Date: 05/22/2023

05/22/2023 To: 05/22/2023

Page: 2

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
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We the undersigned Board of Commissioners of Pacific County Fire District #1, do hereby certify that the merchandise or services hereinafter specified have been received and that the vouchers identified above are approved for payment

On this \_\_\_\_\_ day of \_\_\_\_\_ District Secretary \_\_\_\_\_

\_\_\_\_\_  
Commissioner Hill

\_\_\_\_\_  
Commissioner Downer

\_\_\_\_\_  
Commissioner Long



# 6/26 REGULAR VOUCHER APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 14:27:56 Date: 06/15/2023

06/15/2023 To: 06/30/2023

Page: 1

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
842	06/30/2023	Payroll	1	EFT	JEFFEREY ARCHER	6,469.03	
843	06/30/2023	Payroll	1	EFT	CORY A BARDONSKI	7,454.86	
844	06/30/2023	Payroll	1	EFT	JACOB M BRUNDAGE	7,618.09	
845	06/30/2023	Payroll	1	EFT	SAMUEL J BURTON	5,769.05	
846	06/30/2023	Payroll	1	EFT	JEFFREY D CLAUSON-HOLLOWAY	5,719.26	
847	06/30/2023	Payroll	1	EFT	NATASHA COZBY	5,914.20	
848	06/30/2023	Payroll	1	EFT	MICHAEL P DECONTO	6,286.84	
849	06/30/2023	Payroll	1	EFT	SCOTT ELLIOTT	5,151.52	
850	06/30/2023	Payroll	1	EFT	JAMES GAERLAN	6,534.28	
851	06/30/2023	Payroll	1	EFT	NICKOLAS HALDEMAN	6,094.21	
852	06/30/2023	Payroll	1	EFT	TOMMY M HERSEY	5,126.77	
853	06/30/2023	Payroll	1	EFT	SPENCER A JOHNSTON	4,464.62	
854	06/30/2023	Payroll	1	EFT	LANI G KARVIA	3,202.34	
855	06/30/2023	Payroll	1	EFT	DANIEL KENT	4,097.40	
856	06/30/2023	Payroll	1	EFT	MARK A MCGINNIS	4,769.37	
857	06/30/2023	Payroll	1	EFT	CARLA C MCLEOD	1,018.68	
858	06/30/2023	Payroll	1	EFT	[REDACTED]	4,398.56	
859	06/30/2023	Payroll	1	EFT	MARCO J PALMA	4,914.93	
860	06/30/2023	Payroll	1	EFT	ANTHONY PROVENZANO	4,297.78	
861	06/30/2023	Payroll	1	EFT	JOSHUA M RAICHL	7,168.94	
862	06/30/2023	Payroll	1	EFT	TYLER REYNOLDS	4,835.03	
863	06/30/2023	Payroll	1	EFT	JORDAN ROOS	3,999.54	
865	06/30/2023	Payroll	1	EFT	JOSEPH L SCHROEDER	6,345.90	
866	06/30/2023	Payroll	1	EFT	ISAIAH M SMITH	1,381.98	
868	06/30/2023	Payroll	1	EFT	JOHN B WEATHERBY	7,994.18	
869	06/30/2023	Payroll	1	EFT	MICHAEL WEATHERBY	6,639.76	
870	06/30/2023	Payroll	1	EFT	DAVID L WILLIAMS	5,396.33	
871	06/15/2023	Claims	1	EFT	DOWNER, THOMAS L	256.00	5/16 REGULAR MTG; 6/12 SPECIAL MTG
872	06/15/2023	Claims	1	EFT	DENNIS LONG	384.00	5/24 SAO EXIT; 5/16 REGULAR MTG; 6/12 SPECIAL MTG
873	06/15/2023	Claims	1	EFT	SECURITY STATE BANK OF WA	1.70	JUNE BANK CHARGES
874	06/15/2023	Claims	1	EFT	WA STATE DEPT OF REVENUE	397.16	Written From Use Tax Report
875	06/15/2023	Payroll	1	EFT	INTERNAL REVENUE SERVICE	25,596.50	941 Deposit for Pay Cycle(s) 06/30/2023 - 06/30/2023
876	06/15/2023	Payroll	1	EFT	PACIFIC COUNTY FIRE DIST #1 LOCAL 3999	1,190.00	Pay Cycle(s) 06/30/2023 To 06/30/2023 - DUES
877	06/15/2023	Payroll	1	EFT	STATE OF WASHINGTON	1,709.86	Pay Cycle(s) 06/30/2023 To 06/30/2023 - DECONTO, 2779062; Pay Cycle(s) 06/30/2023 To 06/30/2023 - BARDONSKI, 2803470
878	06/15/2023	Payroll	1	EFT	WA STATE DEPT OF RETIREMENT	35,495.81	Pay Cycle(s) 06/30/2023 To 06/30/2023 - DCDOR; Pay Cycle(s) 06/30/2023 To 06/30/2023 - LEOFF; Pay Cycle(s) 06/30/2023 To 06/30/2023 - PERS 2; Pay Cycle(s) 06/30/2023 To 06/30/2023 - PERS 3
864	06/30/2023	Payroll	1	26679	RICHARD SCHATZ	242.41	
867	06/30/2023	Payroll	1	26680	DELANO THOMAS	221.64	
879	06/15/2023	Claims	1	26681	AIRGAS USA, LLC	74.32	OXYGEN CYLINDER RENTALS; OXYGEN CYLINDER RENTALS
880	06/15/2023	Claims	1	26682	ARAMARK	163.56	6/6 LINEN SERVICE; 5/30 LINEN SERVICE; 5/23 LINEN SERVICE

# 6/26 REGULAR VOUCHER APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 14:27:56 Date: 06/15/2023

06/15/2023 To: 06/30/2023

Page: 2

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
881	06/15/2023	Claims	1	26683	ASTORIA FORD, INC.	211.94	ELEMENT ASY - #9649; ANTI-FREEZE - #9649
882	06/15/2023	Claims	1	26684	BLUE CRAB GRAPHICS	1,912.28	SWEATSHIRTS
883	06/15/2023	Claims	1	26685	BOUND TREE MEDICAL, LLC	12.57	MEDICAL SUPPLIES - NOT TAXED
884	06/15/2023	Claims	1	26686	CITY OF LONG BEACH	165.67	ST2 WATER; ST2 WATER
885	06/15/2023	Claims	1	26687	MICHAEL P DECONTO	223.28	REIMBURSEMENT FOR EQUIPMENT FOR NEW PUMPER/TENDER; REIMBURSEMENT FOR FOOD FOR RT-130 CLASS
886	06/15/2023	Claims	1	26688	DEL'S OK POINT-S TIRE	2,148.00	TIRES - #9649; TIRES - #5280
887	06/15/2023	Claims	1	26689	DMT AUTO PARTS, INC.	3,757.33	GEAR OIL, EQUA-TORQUE, GREY SILICONE - #5280; OIL, FUEL FILTERS - #0766; OIL, FUEL, COOLANT FILTERS - #0679; CORE DEPOSIT - #0136; BATTERY, CORE DEPOSIT - #0136; BOSCH RENEWAL; WORK LIGHT - SHOP; REPE
888	06/15/2023	Claims	1	26690	DRUG SCREENS, INC.	35.00	OCCUPATIONAL URINE COLLECTION - GLASSON
889	06/15/2023	Claims	1	26691	CHRISTOPHER R EARLS	127.47	REIMBURSEMENT FOR FUEL TO WA FIRE SCHOOL CONFERENCE
890	06/15/2023	Claims	1	26692	EVERGREEN SEPTIC INC.	145.00	ST5 - BI-WEEKLY SERVICE
891	06/15/2023	Claims	1	26693	FIRE EXTINGUISHER SERVICE CENTER	2,111.00	FIRE EXTINGUISHER SERVICING; FIRE EXTINGUISHER SERVICING
892	06/15/2023	Claims	1	26694	HILL, FRED	512.00	5/16 REGULAR MTG; 6/12 SPECIAL MTG; 5/12 VOUCHERS; 5/23 VOUCHERS
893	06/15/2023	Claims	1	26695	HUGHES FIRE EQUIPMENT, INC.	2,904.34	EQUIPMENT FOR NEW PUMPER/TENDER
894	06/15/2023	Claims	1	26696	LASER PRINT & COPY	832.00	BOOKLETS FOR WILDLAND FIRE & FLYERS
895	06/15/2023	Claims	1	26697	LN CURTIS & SONS	2,865.86	EQUIPMENT FOR NEW PUMPER/TENDER; EQUIPMENT FOR NEW PUMPER/TENDER
896	06/15/2023	Claims	1	26698	NORTHWEST SAFETY CLEAN	550.62	TURNOUT COAT CLEANING X2
897	06/15/2023	Claims	1	26699	OKIES THRIFTWAY	65.86	EMS WEEK FOOD SUPPLIES; EMS WEEK FOOD SUPPLIES
898	06/15/2023	Claims	1	26700	PACIFIC CO. FIRE DIST#1 ADVANCED TRAVEL	517.50	ISFSI LIVE FIRE INSTRUCTOR COURSE PER DIEM - HALDEMAN; ISFSI LIVE FIRE INSTRUCTOR COURSE PER DIEM - RAICHL
899	06/15/2023	Claims	1	26701	PACIFIC CO. FIRE DIST#1 PETTY CASH FUND	13.02	POSTAGE FOR EMT CLASS DOCUMENTS; POSTAGE; POSTAGE TO DOH
900	06/15/2023	Claims	1	26702	PACIFIC OFFICE AUTOMATION	68.28	4/19-5/19 COPY/PRINT FEE
901	06/15/2023	Claims	1	26703	PACIFIC SOLID WASTE DISPOSAL, INC.	25.00	DUMP FEE - ACCOUNT #2179-172
902	06/15/2023	Claims	1	26704	PENINSULA SANITATION SERVICE, INC.	148.95	ST1 GARBAGE
903	06/15/2023	Claims	1	26705	PENINSULA SANITATION SERVICE, INC.	148.95	ST2 GARBAGE

# 6/26 REGULAR VOUCHER APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 14:27:56 Date: 06/15/2023

06/15/2023 To: 06/30/2023

Page: 3

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
904	06/15/2023	Claims	1	26706	PUD #2 OF PACIFIC COUNTY	829.85	CREDIT ON ACCOUNT; ST4 ELECTRICITY; ST1 ELECTRICITY; ST5 ELECTRICITY; ST1D ELECTRICITY; ST1A ELECTRICITY; ST3 ELECTRICITY; ST3 ELECTRICITY
905	06/15/2023	Claims	1	26707	RWC INTERNATIONAL, LTD.	488.52	HEATER ENG PRE 1250 WATTS 120V, CABLE ASM BLOCK HTR 120V 66 - #2488; SENSOR ASSEMBLY-SPEED
906	06/15/2023	Claims	1	26708	SEA WESTERN INC, FIREFIGHTING EQUIP.	2,228.05	CREDIT ON ACCOUNT FOR LION PROTECTS LEGEND HELMETS; BLOWHARD QUICKEE 20" HIGH FLOW JET PPV FAN; STRUCTURAL FIREFIGHTING GLOVES; VULCAN CLUTCH STANDARD SYSTEM; EQUIPMENT FOR NEW PUMPER/TENDER
907	06/15/2023	Claims	1	26709	SEAVIEW SEWER DISTRICT	968.54	ST2 SEWER; ST2 SEWER
908	06/15/2023	Claims	1	26710	SHOP N KART (SID'S)	22.68	COFFEE FOR ST2; COFFEE FOR ST2
909	06/15/2023	Claims	1	26711	SILVER STAR TELECOM	1,622.81	PHONES & INTERNET - ST1, ST2, & ST3
910	06/15/2023	Claims	1	26712	SYSTEMS DESIGN WEST, LLC.	2,725.87	EMS BILLING FOR APRIL
911	06/15/2023	Claims	1	26713	TECH TAP COMPUTER CONSULTING	958.85	MAY COMPUTER SERVICE BLOCK PURCHASE; JUNE COMPUTER SERVICE BLOCK PURCHASE
912	06/15/2023	Claims	1	26714	VOYAGER FLEET SYSTEMS, INC.	4,313.79	MAY FUEL CHARGES
913	06/15/2023	Claims	1	26715	WASTE CONNECTIONS OF WA INC	67.42	SHREDDING SERVICE
914	06/15/2023	Claims	1	26716	WESTLAKE HARDWARE	139.89	PAINTING SUPPLIES - ST2; HARDWARE TO FIX BROKEN RECLINER AT ST2; SCALE - FOR OPS
915	06/15/2023	Payroll	1	26717	DIMARTINO ASSOCIATES, INC.	1,348.32	Pay Cycle(s) 06/30/2023 To 06/30/2023 - DISINSFF
916	06/15/2023	Payroll	1	26718	GET PROGRAM	123.00	Pay Cycle(s) 06/30/2023 To 06/30/2023 - GET
917	06/15/2023	Payroll	1	26719	TRUSTEED PLANS SERVICE CORP	2,499.10	Pay Cycle(s) 06/30/2023 To 06/30/2023 - DENTAL
918	06/15/2023	Payroll	1	26720	TRUSTEED PLANS SERVICE CORP	943.21	Pay Cycle(s) 06/30/2023 To 06/30/2023 - DISADMIN
919	06/15/2023	Payroll	1	26721	TRUSTEED PLANS SERVICE CORPORATION	25,299.91	Pay Cycle(s) 06/30/2023 To 06/30/2023 - MEDICAL
920	06/15/2023	Payroll	1	26722	WA COUNCIL OF POLICE & SHERIFFS	35.00	Pay Cycle(s) 06/30/2023 To 06/30/2023 - DISWACOPS
001 General Fund 651.100						272,913.14	
							Claims: 35,144.93
						272,913.14	Payroll: 237,768.21

## 6/26 REGULAR VOUCHER APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 14:27:56 Date: 06/15/2023

06/15/2023 To: 06/30/2023

Page: 4

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
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We the undersigned Board of Commissioners of Pacific County Fire District #1, do hereby certify that the merchandise or services hereinafter specified have been received and that the vouchers identified above are approved for payment

On this \_\_\_\_\_ day of \_\_\_\_\_, District Secretary \_\_\_\_\_

\_\_\_\_\_  
Commissioner Hill

\_\_\_\_\_  
Commissioner Downer

\_\_\_\_\_  
Commissioner Long

# 5/22/23 JACK'S 4TH WEEK APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 07:53:15 Date: 05/22/2023

05/21/2023 To: 05/21/2023

Page: 1

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
793	05/21/2023	Claims	1	26659	JACKS COUNTRY STORE INC	417.03	#0514; 2 NEW CAR CHARGER CABLES/PLUGS FOR IPADS IN 21-41 & 21-43; FOOD FOR EMT CLASS FINAL; AUTO BULB - #9524; #0514; TOILET PAPER; ST1 WEED KILLER; OFFICE SUPPLIES; OFFICE SUPPLIES RETURN; HARDWARE -
001 General Fund 651.100						417.03	
						417.03	Claims: 417.03

We the undersigned Board of Commissioners of Pacific County Fire District #1, do hereby certify that the merchandise or services hereinafter specified have been received and that the vouchers identified above are approved for payment

On this \_\_\_\_\_ day of \_\_\_\_\_ . District Secretary \_\_\_\_\_

\_\_\_\_\_  
Commissioner Hill

\_\_\_\_\_  
Commissioner Downer

\_\_\_\_\_  
Commissioner Long

**PACIFIC COUNTY FIRE PROTECTION DISTRICT #1  
DISTRICT SECRETARY'S REPORT  
JUNE 20, 2023**



**FOR THE MONTH ENDING MAY 31<sup>ST</sup>, 2023**

**REVENUE: \$465,157.95**

**EXPENDITURES: \$299,371.21**

**CURRENT CASH POSITION: \$3,826,233.51**

**ACTIVITIES:**

- a. 2019-2021 SAO Audit
  - i. Had Exit Interview on May 24<sup>th</sup>
    - 1. Commissioner Long, Chief Brundage, myself in attendance
  - ii. Results of the audit have been submitted as new business.

**TREASURER'S REPORT**  
**Fund Totals**

PACIFIC COUNTY FIRE DISTRICT 1

05/01/2023 To: 05/31/2023

Time: 09:14:47 Date: 06/08/2023  
Page: 1

Fund	Previous Balance	Revenue	Expenditures	Ending Balance	Claims Clearing	Payroll Clearing	Outstanding Deposits	Adjusted Ending Balance
001 General Fund 651.100	3,656,958.29	465,157.95	299,371.21	3,822,745.03	2,989.63	498.85	0.00	3,826,233.51
	3,656,958.29	465,157.95	299,371.21	<b>3,822,745.03</b>	2,989.63	498.85	0.00	<b>3,826,233.51</b>

# TREASURER'S REPORT

## Account Totals

PACIFIC COUNTY FIRE DISTRICT 1

05/01/2023 To: 05/31/2023 Time: 09:14:47 Date: 06/08/2023 Page: 2

Cash Accounts	Beg Balance	Deposits	Withdrawals	Ending	Outstanding Rec	Outstanding Exp	Adj Balance
1 General Fund 651.100	3,652,258.29	465,157.95	299,371.21	3,818,045.03	0.00	3,488.48	3,821,533.51
3 Ambulance Billing BOP	100.00	70,552.03	70,552.03	100.00	0.00	0.00	100.00
4 Petty Cash	100.00	12.03	12.03	100.00	0.00	0.00	100.00
5 Advance Travel	3,000.00	1,826.50	1,826.50	3,000.00	0.00	0.00	3,000.00
6 Revolving Checking	1,500.00	0.00	0.00	1,500.00	0.00	0.00	1,500.00
Total Cash:	3,656,958.29	537,548.51	371,761.77	3,822,745.03	0.00	3,488.48	3,826,233.51
	3,656,958.29	537,548.51	371,761.77	3,822,745.03	0.00	3,488.48	3,826,233.51



# TREASURER'S REPORT

## Outstanding Vouchers

PACIFIC COUNTY FIRE DISTRICT 1

05/01/2023 To: 05/31/2023

As Of: 05/31/2023 Date: 06/08/2023

Time: 09:14:47 Page: 3

Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2021	861	06/09/2021	Claims	1	24930	FIRE ENGINEERING	34.95	1 YEAR PRINT SUBSCRIPTION
2021	1860	12/16/2021	Claims	1	25405	LIBERTY SPORT INC.	11.95	SHIPPING CHARGE
2022	266	02/22/2022	Claims	1	25602	JORDAN ROOS	26.43	LONG TERM CARE JANUARY DEDUCTION REFUND
2022	1276	08/16/2022	Claims	1	25998	SUMMIT LAW GROUP	224.00	ACTIVITY THROUGH JUNE 2022
2023	519	04/28/2023	Payroll	1	26547	PAUL ESTRELLA	114.64	
2023	614	04/26/2023	Claims	1	26614	TECH TAP COMPUTER CONSULTING	556.72	MONTHLY COMPUTER SERVICES
2023	705	05/31/2023	Payroll	1	26621	RICHARD SCHATZ	349.21	
2023	733	05/11/2023	Claims	1	26636	HILL, FRED	384.00	4/17 VOUCHERS; 5/1 4TH WEEK VOUCHERS; 4/18
2023	755	05/11/2023	Payroll	1	26658	WA COUNCIL OF POLICE & SHERIFFS	35.00	REGULAR COMMISSIONER'S MEETING
2023	801	05/22/2023	Claims	1	26667	MICHAEL P DECONTO	1,751.58	Pay Cycle(s) 05/31/2023 To 05/31/2023 - DISWACOPS
								EQUIPMENT FOR NEW PUMPER TENDER - 4'X6' ALUMINUM PEG BOARD; EQUIPMENT FOR NEW PUMPER TENDER - TOOL KIT
							<u>3,488.48</u>	

Fund	Claims	Payroll	Total
001 General Fund 651.100	<u>2,989.63</u>	<u>498.85</u>	<u>3,488.48</u>
	2,989.63	498.85	3,488.48

## TREASURER'S REPORT

### Signature Page

PACIFIC COUNTY FIRE DISTRICT 1

Time: 09:14:47 Date: 06/08/2023  
Page: 4

05/01/2023 To: 05/31/2023

I, the undersigned officer for the Pacific County Fire District #1 have reviewed the foregoing report and acknowledge that to the best of our knowledge this report is accurate and true:

Signed: \_\_\_\_\_  
District Secretary / Date

# 2023 CASH FLOW - YEAR TO DATE

PACIFIC COUNTY FIRE DISTRICT 1

Time: 08:47:24 Date: 06/08/2023  
Page: 1

January To May

	January	February	March	April	May	June	July	August	September	October	November	December	Total	Budgeted Amt	%
001 General Fund 651.100															
311 10 22 000 FIRE - Real and Persc	11,683.92	209,746.36	166,157.15	776,659.73	267,977.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,432,225.02	2,350,000.00	61%
311 10 26 000 EMS - Real and Persc	4,113.09	74,199.04	58,786.54	274,697.09	94,714.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	506,510.22	830,000.00	61%
312 10 00 000 Forest Excise Tax	0.00	259.51	0.00	0.00	312.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	572.23	0.00	0%
317 20 00 000 Leasehold Excise Tax	0.00	0.00	24.09	0.00	1,565.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,589.98	0.00	0%
322 90 00 000 Burn Permits	0.00	0.00	725.00	275.00	350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,350.00	900.00	150%
310 TAXES	15,797.01	284,204.91	225,692.78	1,051,631.82	364,920.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,942,247.45	3,180,900.00	61%
331 04 90 001 Direct Federal Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,550.00	0%
331 04 90 002 Direct Federal Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,373.86	0%
332 93 40 000 Ground Emergency P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	125,000.00	0%
334 04 90 000 State Grant - DOH P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00	0%
338 22 00 000 Fire Control Services	0.00	0.00	1,929.00	11,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,029.00	0.00	0%
330 State Grant	0.00	0.00	1,929.00	11,100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,029.00	214,123.86	6%
342 20 00 000 Fire Protection Serv	526.00	0.00	0.00	503.72	16,854.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,884.22	28,700.00	62%
342 60 01 000 Ambulance and Eme	79,868.25	0.00	156,901.72	78,263.19	70,552.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	385,585.19	750,000.00	51%
340	80,394.25	0.00	156,901.72	78,766.91	87,406.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	403,469.41	778,700.00	52%
361 11 00 000 Investment Interest	0.00	12,156.58	10,843.71	11,792.57	11,568.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,360.92	2,000.00	***%
367 11 00 000 Gifts, Pledges, Grant	0.00	0.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00	0.00	0%
369 91 00 000 Other Misc Revenue	1,049.88	0.00	10.00	0.00	62.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,122.31	0.00	0%
369 91 01 001 Misc Revenues - BVF	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0%
369 91 01 002 Misc Revenues - Trai	0.00	0.00	6,000.00	2,400.00	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,600.00	8,000.00	120%
360	1,049.88	12,156.58	16,853.71	14,252.57	12,830.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,143.23	11,000.00	519%
FUND REVENUES:	97,241.14	296,361.49	401,377.21	1,155,751.30	465,157.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,415,889.09	4,184,723.86	58%
22 10 10 001 Commissioners	512.00	768.00	896.00	1,024.00	768.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,968.00	10,000.00	40%
22 10 10 002 District Chief	10,818.50	10,818.50	10,818.50	10,818.50	10,818.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	54,092.50	132,734.66	41%
22 10 10 003 District Secretary	5,990.80	5,990.80	5,990.80	5,990.80	5,990.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,954.00	71,889.59	42%
22 10 10 004 Admin Assistant	1,216.00	1,128.00	367.68	768.00	1,280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,759.68	16,640.00	29%
22 10 10 005 Pub. Ed. Coordinator	4,404.28	4,404.28	4,404.28	4,404.28	4,404.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,021.40	53,908.39	41%
22 10 10 006 Chief Of Operations	9,434.00	9,434.00	9,434.00	9,434.00	9,905.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,641.70	120,410.49	40%
22 10 10 007 Chief Of Administrat	10,266.88	10,266.88	10,266.88	10,266.88	10,266.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51,334.40	131,443.02	39%
22 10 10 009 DC Volunteer Coordi	9,373.00	9,373.00	9,373.00	9,373.00	9,373.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,865.00	115,720.50	40%
22 10 20 001 Labor & Industry	3,270.62	0.00	0.00	3,553.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,824.01	17,699.76	39%
22 10 20 002 LEOFF Retirement	2,114.29	2,114.29	2,114.29	2,114.29	2,139.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,596.45	26,516.36	40%
22 10 20 003 Medical/Dental	6,462.12	5,294.84	6,462.11	6,462.11	6,462.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,143.29	73,549.20	42%
22 10 20 004 Medicare	746.80	745.53	734.50	740.31	754.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,721.71	9,678.45	38%
22 10 20 005 PERS Retirement	1,206.38	1,197.24	1,118.24	1,159.84	1,213.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,894.73	14,599.89	40%
22 10 31 001 Office and Operating	1,095.28	1,356.64	1,231.87	948.98	1,530.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,162.82	10,000.00	62%
22 10 31 002 Office Cleaning Supp	317.23	610.76	64.78	339.87	109.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,442.32	4,000.00	36%
22 10 35 001 Computer Hardware	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0%
22 10 35 002 Computer Software	108.09	49.95	0.00	0.00	479.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	637.74	1,000.00	64%

2023 CASH FLOW - YEAR TO DATE

PACIFIC COUNTY FIRE DISTRICT 1

Time: 08:47:24 Date: 06/08/2023  
Page: 2

January To May

001 General Fund 651.100	January	February	March	April	May	June	July	August	September	October	November	December	Total	Budgeted Amt	%
522 10 40 001 Elections	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00	0%
522 10 40 002 Ground Water Prope	0.00	321.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	321.20	350.00	92%
522 10 40 003 State Audit	0.00	7,462.40	4,288.00	5,782.86	576.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,109.26	10,000.00	181%
522 10 41 001 Legal Services / Publ	0.00	589.43	68.75	251.86	550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,460.04	10,000.00	15%
522 10 41 002 Misc Professional Se	412.00	519.46	516.26	562.98	431.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,442.11	10,000.00	24%
522 10 42 001 Postage	0.00	201.46	32.88	8.13	12.03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	254.50	1,500.00	17%
522 10 43 001 Travel Lodging	0.00	0.00	0.00	2,784.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,784.26	3,500.00	80%
522 10 43 002 Travel Meals	0.00	337.64	-337.64	1,992.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,992.44	2,000.00	100%
522 10 43 003 Travel Mileage	0.00	0.00	920.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	920.58	2,000.00	46%
522 10 43 004 Travel Registration /	0.00	0.00	850.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	850.00	3,000.00	28%
522 10 46 001 Casualty & Liability I	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,079.00	116,830.80	13%
522 10 47 001 Electricity	1,928.20	1,811.75	1,980.63	1,531.22	1,486.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,738.76	19,317.01	45%
522 10 47 002 Garbage	336.03	293.38	296.32	299.16	299.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,524.05	3,810.56	40%
522 10 47 003 Natural Gas	1,340.60	321.24	3,454.61	1,093.59	611.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,821.65	10,427.78	65%
522 10 47 004 Sewer	145.00	145.00	145.00	145.00	145.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	725.00	3,448.13	21%
522 10 47 005 Telephone	1,264.72	1,824.94	2,248.14	2,172.37	1,598.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,109.00	13,800.00	66%
522 10 47 006 Water	328.99	312.45	312.98	399.11	318.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,672.26	4,366.47	38%
522 10 47 007 Wireless Communica	477.22	477.22	477.22	477.17	477.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,386.00	7,000.00	34%
522 10 47 008 Cable TV	0.00	100.51	172.40	179.42	179.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	631.75	1,140.00	55%
522 10 48 001 Computer Services	962.60	0.00	947.49	556.72	228.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,694.81	6,000.00	45%
522 10 49 001 Health & Wellness	135.00	1,004.15	135.00	0.00	734.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,008.30	8,000.00	25%
522 10 49 002 Memberships and St	7,590.72	67.46	2,397.95	2,350.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,406.92	18,000.00	69%
522 20 10 002 FE/EMT Salaries & W	57,835.15	68,002.55	62,265.10	60,506.31	60,750.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	309,359.38	1,033,238.49	30%
522 20 10 003 Maintenance Technic	8,971.70	7,084.70	7,084.70	8,342.70	9,357.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,841.25	111,449.66	37%
522 20 10 005 Volunteer Incentive f	3,893.50	429.00	0.00	2,983.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,306.00	25,000.00	29%
522 20 20 001 Labor & Industry	12,735.30	0.00	0.00	12,069.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,804.38	69,410.33	36%
522 20 20 002 LEOFF Retirement	2,880.84	15,398.84	3,218.65	3,125.42	3,158.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,782.46	46,795.23	59%
522 20 20 003 Medical/Dental	11,003.70	9,953.68	11,569.43	11,569.43	11,569.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,665.67	229,617.15	24%
522 20 20 004 Medicare	1,025.14	1,093.55	1,005.57	1,035.18	1,016.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,175.99	16,597.98	31%
522 20 20 005 PERS Retirement	1,293.73	1,138.56	895.69	1,026.40	1,091.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,446.31	27,040.76	20%
522 20 20 006 Social Security	241.40	20.40	0.00	157.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	419.47	1,550.00	27%
522 20 20 099 Payroll Clearing	1,648.55	-1,138.98	-1,003.18	2,042.30	-1,161.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	387.17	0.00	0%
522 20 31 001 Misc Supplies	0.00	123.26	31.83	491.57	200.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	847.22	5,000.00	17%
522 20 31 002 Uniforms / Gear Issu	270.70	1,691.52	1,250.27	5,242.49	1,842.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,297.22	10,000.00	103%
522 20 32 001 Fuel	0.00	1,902.09	1,595.67	1,839.50	2,847.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,185.18	20,000.00	41%
522 20 35 001 Vehicle Parts	1,243.21	1,806.70	555.69	289.80	2,422.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,318.06	12,000.00	53%
522 20 35 002 Misc Small Tools/Eq	0.00	216.60	0.00	0.00	554.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	771.51	2,500.00	31%
522 20 35 003 Radio Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0%
522 20 40 001 Dispatch / Local Sup	0.00	0.00	535.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	535.35	3,830.69	14%
522 20 46 001 Pension & Relief	0.00	1,602.00	0.00	30.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,632.00	3,000.00	54%
522 20 48 001 Radio Repair/Mainte	0.00	0.00	0.00	0.00	180.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	180.10	2,000.00	9%
522 20 48 002 Small Equip. Repair/I	0.00	51.49	996.29	56.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,104.06	3,000.00	37%
522 20 48 003 Vehicle Repair/Maint	7,333.35	0.00	1,777.00	143.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,254.29	20,000.00	463%
522 20 49 001 Misc Services	1,375.00	1,050.00	836.56	0.00	3,772.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,034.24	20,000.00	35%
522 30 31 001 Fire Investigation Su	0.00	580.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	580.97	500.00	116%
522 30 31 002 Public Education Sup	0.00	0.00	94.95	55.00	51.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	201.84	2,500.00	8%

2023 CASH FLOW - YEAR TO DATE

PACIFIC COUNTY FIRE DISTRICT 1

Time: 08:47:24 Date: 06/08/2023  
Page: 3

January To May

001 General Fund 651.100	January	February	March	April	May	June	July	August	September	October	November	December	Total	Budgeted Amt	%
522 40 31 001 Misc Supplies	0.00	0.00	0.00	201.38	104.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	305.99	3,500.00	9%
522 40 43 001 Training Lodging	0.00	0.00	736.99	0.00	131.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	868.11	4,500.00	19%
522 40 43 002 Training Meals	61.81	381.02	295.00	75.44	1,826.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,639.77	6,500.00	41%
522 40 43 003 Travel Mileage	0.00	0.00	0.00	0.00	111.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	111.34	1,000.00	11%
522 40 43 004 Travel Registration /	2,160.00	832.50	1,675.00	2,750.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,417.50	16,000.00	46%
522 40 49 001 Resident Tuition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00	0%
522 40 49 002 Union Tuition	291.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	291.40	5,000.00	6%
522 50 31 001 Building Maintenance	0.00	277.51	594.57	58.46	8.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	938.96	4,000.00	23%
522 50 49 001 Building Maintenance	0.00	0.00	194.58	0.00	274.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	469.33	7,000.00	7%
526 10 10 002 FF/Paramedic Salaries	58,491.19	70,444.33	53,611.76	78,470.03	81,421.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	342,438.95	995,068.81	34%
526 10 10 003 Volunteer Reimburse	1,315.00	740.00	360.00	660.00	434.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,509.00	20,000.00	18%
526 10 20 001 Labor & Industry	10,484.96	0.00	0.00	8,815.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,300.21	48,760.29	40%
526 10 20 002 LEOFF Retirement	3,036.44	13,661.23	2,841.42	3,999.91	4,315.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,854.36	52,738.65	53%
526 10 20 003 Medical/Dental	7,459.69	5,656.88	6,893.93	14,327.27	10,610.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,948.37	165,786.06	27%
526 10 20 004 Medicare	867.18	1,029.30	782.60	1,145.41	1,185.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,009.96	14,428.50	35%
526 10 20 006 Social Security	81.53	33.48	22.32	32.53	20.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	190.57	1,240.00	15%
526 10 41 001 Biohazard Disposal	20.72	63.03	41.98	62.70	163.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	352.20	650.00	54%
526 10 41 002 Controlled Substance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0%
526 40 30 001 Supplies	500.52	4,102.79	50.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,654.04	6,000.00	78%
526 40 43 001 Travel Lodging	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0%
526 40 43 002 Travel Meals	242.14	219.06	485.44	565.76	193.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,706.13	5,000.00	34%
526 40 43 003 Travel Mileage	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0%
526 40 43 004 Travel Registration Fi	835.08	616.15	0.00	0.00	104.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,555.23	14,000.00	11%
526 70 41 001 Ambulance Billing Se	2,738.46	2,835.32	2,661.45	5,030.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,265.42	35,000.00	38%
526 70 41 002 GEMT Services	2,095.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,095.02	30,000.00	7%
526 70 49 001 Ambulance Payment	156.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156.85	2,000.00	8%
526 80 31 001 Medical & Operating	4,427.25	2,285.79	6,575.74	4,942.70	6,137.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,369.18	50,000.00	49%
526 80 32 001 Fuel	4,488.12	956.27	1,344.36	1,233.06	1,501.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,523.80	50,000.00	19%
526 80 35 001 Vehicle Parts	176.44	2,588.94	75.44	421.33	256.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,518.15	10,000.00	35%
526 80 35 002 Misc Small Tools/Equ	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00	0%
526 80 48 001 Medical Equip. Repai	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0%
526 80 48 003 Vehicle Repairs & Ma	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0%
526 80 51 001 Dispatch / Local Sup	0.00	0.00	4,406.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,406.67	31,531.97	14%
520 FIRE	293,938.42	297,072.93	258,543.05	322,607.32	293,856.55	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,466,018.27	4,326,215.63	34%
594 22 60 001 Buildings	0.00	5,719.58	0.00	2,981.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,700.58	0.00	0%
594 22 60 003 Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0%
594 22 60 004 Equipment & Turnol	0.00	0.00	22,216.49	1,414.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,631.09	18,000.00	131%
594 22 60 005 Fire Hose	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0%
594 22 60 006 Misc Equipment	0.00	49,919.85	1,538.99	6,069.00	1,593.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,121.74	30,919.85	191%
594 22 60 008 Engines	0.00	0.00	325,216.00	28,505.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	353,721.59	350,000.00	101%
594 26 60 002 Misc Medical Equipn	3,920.76	3,920.76	3,920.76	3,920.76	3,920.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,603.80	68,000.00	29%
590	3,920.76	59,560.19	352,892.24	42,890.95	5,514.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	464,778.80	481,919.85	96%

## 2023 CASH FLOW - YEAR TO DATE

PACIFIC COUNTY FIRE DISTRICT 1

Time: 08:47:24 Date: 06/08/2023

January To May

Page: 4

[illegible]

## 2023 FUND TOTALS

PACIFIC COUNTY FIRE DISTRICT 1

Time: 08:47:24 Date: 06/08/2023 Page: 5

[illegible]

## 2023 BUDGET POSITION

PACIFIC COUNTY FIRE DISTRICT 1

Time: 08:47:38 Date: 06/08/2023

Page: 1

### 001 General Fund 651.100

Months: 01 To: 05

Revenues		Amt Budgeted	Revenues	Remaining	
<b>310 TAXES</b>					
311 10 22 000	FIRE - Real and Personal Property Taxes	2,350,000.00	1,432,225.02	917,774.98	60.9%
311 10 26 000	EMS - Real and Personal Property Taxes	830,000.00	506,510.22	323,489.78	61.0%
312 10 00 000	Forest Excise Tax	0.00	572.23	(572.23)	0.0%
317 20 00 000	Leasehold Excise Tax	0.00	1,589.98	(1,589.98)	0.0%
318 00 00 000	Other Tax	0.00	0.00	0.00	0.0%
322 90 00 000	Burn Permits	900.00	1,350.00	(450.00)	150.0%
<b>310 TAXES</b>		<b>3,180,900.00</b>	<b>1,942,247.45</b>	<b>1,238,652.55</b>	<b>61.1%</b>
<b>330 State Grant</b>					
331 04 90 001	Direct Federal Grants (FEMA) SAFER	58,550.00	0.00	58,550.00	0.0%
331 04 90 002	Direct Federal Grants (FEMA) AFG	29,373.86	0.00	29,373.86	0.0%
332 92 10 000	Covid-19 Non-Grant Assistance	0.00	0.00	0.00	0.0%
332 93 40 000	Ground Emergency Medical Transportation	125,000.00	0.00	125,000.00	0.0%
333 04 90 000	Grant - HSGP Citizen Corps Program	0.00	0.00	0.00	0.0%
333 10 61 000	Indirect Federal Grant - DNR Phase II	0.00	0.00	0.00	0.0%
333 97 03 000	WA State Military Dept Emergency Mgmt Div	0.00	0.00	0.00	0.0%
334 00 00 001	State Grant - L&I FIIRE Program	0.00	0.00	0.00	0.0%
334 01 30 000	State Grant - WSP FF Recruit Academy	0.00	0.00	0.00	0.0%
334 04 90 000	State Grant - DOH Prehospital	1,200.00	0.00	1,200.00	0.0%
334 04 90 001	State Grant - DOH Stroke	0.00	0.00	0.00	0.0%
334 06 90 001	State Grant - Secretary Of State Archives	0.00	0.00	0.00	0.0%
338 22 00 000	Fire Control Services (State Mobs, Etc.)	0.00	13,029.00	(13,029.00)	0.0%
<b>330 State Grant</b>		<b>214,123.86</b>	<b>13,029.00</b>	<b>201,094.86</b>	<b>6.1%</b>
342 20 00 000	Fire Protection Services (Fire Protection Contracts)	28,700.00	17,884.22	10,815.78	62.3%
342 60 01 000	Ambulance and Emergency Aid Services (Transports)	750,000.00	385,585.19	364,414.81	51.4%
342 60 02 000	Ambulance & Emergency Aid Services (Naselle Dist #4 payments	0.00	0.00	0.00	0.0%
<b>340</b>		<b>778,700.00</b>	<b>403,469.41</b>	<b>375,230.59</b>	<b>51.8%</b>
359 90 00 000	Miscellaneous Fines and Penalties (Illegal burning)	0.00	0.00	0.00	0.0%
<b>350</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
361 11 00 000	Investment Interest	2,000.00	46,360.92	(44,360.92)	2318.0%
367 11 00 000	Gifts, Pledges, Grants and Bequests from Private Sources	0.00	60.00	(60.00)	0.0%
369 91 00 000	Other Misc Revenues (Include reimb for expenditures)	0.00	1,122.31	(1,122.31)	0.0%
369 91 01 000	Misc Revenues - LNI Reimbursements for Timeloss/LEP	0.00	0.00	0.00	0.0%
369 91 01 001	Misc Revenues - BVFF Reimburse	1,000.00	0.00	1,000.00	0.0%
369 91 01 002	Misc Revenues - Training	8,000.00	9,600.00	(1,600.00)	120.0%
<b>360</b>		<b>11,000.00</b>	<b>57,143.23</b>	<b>(46,143.23)</b>	<b>519.5%</b>



# 2023 BUDGET POSITION

PACIFIC COUNTY FIRE DISTRICT 1

Time: 08:47:38 Date: 06/08/2023

Page: 2

001 General Fund 651.100

Months: 01 To: 05

Revenues		Amt Budgeted	Revenues	Remaining	
380					
388 80 00 000	Prior Year Cash Adjustment	0.00	0.00	0.00	0.0%
389 10 00 000	Refunds / Misc Non Revenues	0.00	0.00	0.00	0.0%
380		0.00	0.00	0.00	0.0%
391 10 00 000	General Obligation Bond Proceeds	0.00	0.00	0.00	0.0%
395 10 00 000	Proceeds From Sale of Capital Assets (Equipment, etc.)	0.00	0.00	0.00	0.0%
395 20 00 000	Insurance Revenue for Loss/Impairment of Capital Assets	0.00	0.00	0.00	0.0%
390		0.00	0.00	0.00	0.0%
Fund Revenues:		4,184,723.86	2,415,889.09	1,768,834.77	57.7%
Expenditures		Amt Budgeted	Expenditures	Remaining	

520 FIRE

522 10 10 001	Commissioners	10,000.00	3,968.00	6,032.00	39.7%
522 10 10 002	District Chief	132,734.66	54,092.50	78,642.16	40.8%
522 10 10 003	District Secretary	71,889.59	29,954.00	41,935.59	41.7%
522 10 10 004	Admin Assistant	16,640.00	4,759.68	11,880.32	28.6%
522 10 10 005	Pub. Ed. Coordinator	53,908.39	22,021.40	31,886.99	40.8%
522 10 10 006	Chief Of Operations	120,410.49	47,641.70	72,768.79	39.6%
522 10 10 007	Chief Of Administration	131,443.02	51,334.40	80,108.62	39.1%
522 10 10 008	Chief Of EMS & Safety	0.00	0.00	0.00	0.0%
522 10 10 009	DC Volunteer Coordinator	115,720.50	46,865.00	68,855.50	40.5%
522 10 20 001	Labor & Industry	17,699.76	6,824.01	10,875.75	38.6%
522 10 20 002	LEOFF Retirement	26,516.36	10,596.45	15,919.91	40.0%
522 10 20 003	Medical/Dental	73,549.20	31,143.29	42,405.91	42.3%
522 10 20 004	Medicare	9,678.45	3,721.71	5,956.74	38.5%
522 10 20 005	PERS Retirement	14,599.89	5,894.73	8,705.16	40.4%
522 10 20 006	Social Security	0.00	0.00	0.00	0.0%
522 10 20 007	Unemployment Compensation	0.00	0.00	0.00	0.0%
522 10 31 001	Office and Operating Supplies	10,000.00	6,162.82	3,837.18	61.6%
522 10 31 002	Office Cleaning Supplies	4,000.00	1,442.32	2,557.68	36.1%
522 10 35 001	Computer Hardware	2,000.00	0.00	2,000.00	0.0%
522 10 35 002	Computer Software	1,000.00	637.74	362.26	63.8%
522 10 40 001	Elections	7,000.00	0.00	7,000.00	0.0%
522 10 40 002	Ground Water Property Tax	350.00	321.20	28.80	91.8%
522 10 40 003	State Audit	10,000.00	18,109.26	(8,109.26)	181.1%
522 10 40 004	Fire Suppression And Emergency Medical Services - Other Services And Charges	0.00	0.00	0.00	0.0%
522 10 41 001	Legal Services / Publications	10,000.00	1,460.04	8,539.96	14.6%
522 10 41 002	Misc Professional Services	10,000.00	2,442.11	7,557.89	24.4%
522 10 42 001	Postage	1,500.00	254.50	1,245.50	17.0%
522 10 43 001	Travel Lodging	3,500.00	2,784.26	715.74	79.6%
522 10 43 002	Travel Meals	2,000.00	1,992.44	7.56	99.6%
522 10 43 003	Travel Mileage	2,000.00	920.58	1,079.42	46.0%
522 10 43 004	Travel Registration / Fee	3,000.00	850.00	2,150.00	28.3%
522 10 46 001	Casualty & Liability Insurance	116,830.80	15,079.00	101,751.80	12.9%

# 2023 BUDGET POSITION

PACIFIC COUNTY FIRE DISTRICT 1

Time: 08:47:38 Date: 06/08/2023

Page: 3

001 General Fund 651.100

Months: 01 To: 05

Expenditures		Amt Budgeted	Expenditures	Remaining	
520 FIRE					
522 10 47 001	Electricity	19,317.01	8,738.76	10,578.25	45.2%
522 10 47 002	Garbage	3,810.56	1,524.05	2,286.51	40.0%
522 10 47 003	Natural Gas	10,427.78	6,821.65	3,606.13	65.4%
522 10 47 004	Sewer	3,448.13	725.00	2,723.13	21.0%
522 10 47 005	Telephone	13,800.00	9,109.00	4,691.00	66.0%
522 10 47 006	Water	4,366.47	1,672.26	2,694.21	38.3%
522 10 47 007	Wireless Communications	7,000.00	2,386.00	4,614.00	34.1%
522 10 47 008	Cable TV	1,140.00	631.75	508.25	55.4%
522 10 48 001	Computer Services	6,000.00	2,694.81	3,305.19	44.9%
522 10 49 001	Health & Wellness	8,000.00	2,008.30	5,991.70	25.1%
522 10 49 002	Memberships and Subscriptions	18,000.00	12,406.92	5,593.08	68.9%
210		1,073,281.06	419,991.64	653,289.42	39.1%
522 20 10 001	Training Officer	0.00	0.00	0.00	0.0%
522 20 10 002	FF/EMT Salaries & Wages	1,033,238.49	309,359.38	723,879.11	29.9%
522 20 10 003	Maintenance Technician	111,449.66	40,841.25	70,608.41	36.6%
522 20 10 004	Resident Interns	0.00	0.00	0.00	0.0%
522 20 10 005	Volunteer Incentive Program	25,000.00	7,306.00	17,694.00	29.2%
522 20 10 006	Volunteer Fire Mobilization Pay	0.00	0.00	0.00	0.0%
522 20 10 099	Timeloss Payments (Disability)	0.00	0.00	0.00	0.0%
522 20 20 001	Labor & Industry	69,410.33	24,804.38	44,605.95	35.7%
522 20 20 002	LEOFF Retirement	46,795.23	27,782.46	19,012.77	59.4%
522 20 20 003	Medical/Dental	229,617.15	55,665.67	173,951.48	24.2%
522 20 20 004	Medicare	16,597.98	5,175.99	11,421.99	31.2%
522 20 20 005	PERS Retirement	27,040.76	5,446.31	21,594.45	20.1%
522 20 20 006	Social Security	1,550.00	419.47	1,130.53	27.1%
522 20 20 007	Unemployment Compensation	0.00	0.00	0.00	0.0%
522 20 20 008	BVFF Volunteer Disability - Reimburseable	0.00	0.00	0.00	0.0%
522 20 20 099	Payroll Clearing	0.00	387.17	(387.17)	0.0%
522 20 31 001	Misc Supplies	5,000.00	847.22	4,152.78	16.9%
522 20 31 002	Uniforms / Gear Issue	10,000.00	10,297.22	(297.22)	103.0%
522 20 32 001	Fuel	20,000.00	8,185.18	11,814.82	40.9%
522 20 35 001	Vehicle Parts	12,000.00	6,318.06	5,681.94	52.7%
522 20 35 002	Misc Small Tools/Equip	2,500.00	771.51	1,728.49	30.9%
522 20 35 003	Radio Equipment	2,500.00	0.00	2,500.00	0.0%
522 20 40 001	Dispatch / Local Support Svcs	3,830.69	535.35	3,295.34	14.0%
522 20 46 001	Pension & Relief	3,000.00	1,632.00	1,368.00	54.4%
522 20 48 001	Radio Repair/Maintenance	2,000.00	180.10	1,819.90	9.0%
522 20 48 002	Small Equip. Repair/Maintenance	3,000.00	1,104.06	1,895.94	36.8%
522 20 48 003	Vehicle Repair/Maintenance	2,000.00	9,254.29	(7,254.29)	462.7%
522 20 49 001	Misc Services	20,000.00	7,034.24	12,965.76	35.2%
220		1,646,530.29	523,347.31	1,123,182.98	31.8%
522 30 31 001	Fire Investigation Supplies	500.00	580.97	(80.97)	116.2%
522 30 31 002	Public Education Supplies	2,500.00	201.84	2,298.16	8.1%
522 30 49 001	Newsletter	0.00	0.00	0.00	0.0%
230		3,000.00	782.81	2,217.19	26.1%
522 40 31 001	Misc Supplies	3,500.00	305.99	3,194.01	8.7%
522 40 43 001	Training Lodging	4,500.00	868.11	3,631.89	19.3%

# 2023 BUDGET POSITION

PACIFIC COUNTY FIRE DISTRICT 1

Time: 08:47:38 Date: 06/08/2023

Page: 4

001 General Fund 651.100

Months: 01 To: 05

Expenditures		Amt Budgeted	Expenditures	Remaining	
520 FIRE					
522 40 43 002	Training Meals	6,500.00	2,639.77	3,860.23	40.6%
522 40 43 003	Travel Mileage	1,000.00	111.34	888.66	11.1%
522 40 43 004	Travel Registration / Fee	16,000.00	7,417.50	8,582.50	46.4%
522 40 49 001	Resident Tuition	15,000.00	0.00	15,000.00	0.0%
522 40 49 002	Union Tuition	5,000.00	291.40	4,708.60	5.8%
240		51,500.00	11,634.11	39,865.89	22.6%
522 50 31 001	Building Maintenance Supplies	4,000.00	938.96	3,061.04	23.5%
522 50 49 001	Building Maintenance Services	7,000.00	469.33	6,530.67	6.7%
250		11,000.00	1,408.29	9,591.71	12.8%
526 10 10 001	EMS Coordinator	0.00	0.00	0.00	0.0%
526 10 10 002	FF/Paramedic Salaries & Wages	995,068.81	342,438.95	652,629.86	34.4%
526 10 10 003	Volunteer Reimbursement	20,000.00	3,509.00	16,491.00	17.5%
526 10 10 099	Timeloss Payments (Disability)	0.00	0.00	0.00	0.0%
526 10 20 001	Labor & Industry	48,760.29	19,300.21	29,460.08	39.6%
526 10 20 002	LEOFF Retirement	52,738.65	27,854.36	24,884.29	52.8%
526 10 20 003	Medical/Dental	165,786.06	44,948.37	120,837.69	27.1%
526 10 20 004	Medicare	14,428.50	5,009.96	9,418.54	34.7%
526 10 20 005	PERS Retirement	0.00	0.00	0.00	0.0%
526 10 20 006	Social Security	1,240.00	190.57	1,049.43	15.4%
526 10 20 007	Unemployment Compensation	0.00	0.00	0.00	0.0%
526 10 31 001	Office & Operating Supplies	0.00	0.00	0.00	0.0%
526 10 41 001	Biohazard Disposal	650.00	352.20	297.80	54.2%
526 10 41 002	Controlled Substances Disposal	1,000.00	0.00	1,000.00	0.0%
610		1,299,672.31	443,603.62	856,068.69	34.1%
526 40 30 001	Supplies	6,000.00	4,654.04	1,345.96	77.6%
526 40 43 001	Travel Lodging	2,000.00	0.00	2,000.00	0.0%
526 40 43 002	Travel Meals	5,000.00	1,706.13	3,293.87	34.1%
526 40 43 003	Travel Mileage	500.00	0.00	500.00	0.0%
526 40 43 004	Travel Registration Fee	14,000.00	1,555.23	12,444.77	11.1%
526 40 43 005	OTEP	0.00	0.00	0.00	0.0%
640		27,500.00	7,915.40	19,584.60	28.8%
526 70 41 001	Ambulance Billing Services	35,000.00	13,265.42	21,734.58	37.9%
526 70 41 002	GEMT Services	30,000.00	2,095.02	27,904.98	7.0%
526 70 49 001	Ambulance Payment Refunds	2,000.00	156.85	1,843.15	7.8%
670		67,000.00	15,517.29	51,482.71	23.2%
526 80 31 001	Medical & Operating Supplies	50,000.00	24,369.18	25,630.82	48.7%
526 80 32 001	Fuel	50,000.00	9,523.80	40,476.20	19.0%
526 80 35 001	Vehicle Parts	10,000.00	3,518.15	6,481.85	35.2%
526 80 35 002	Misc Small Tools/Equip	1,200.00	0.00	1,200.00	0.0%
526 80 48 001	Medical Equip. Repairs & Maintenance	2,000.00	0.00	2,000.00	0.0%
526 80 48 002	Radio Repairs & Maintenance	0.00	0.00	0.00	0.0%
526 80 48 003	Vehicle Repairs & Maintenance	2,000.00	0.00	2,000.00	0.0%
526 80 51 001	Dispatch / Local Support Svcs	31,531.97	4,406.67	27,125.30	14.0%
680		146,731.97	41,817.80	104,914.17	28.5%

## 2023 BUDGET POSITION

PACIFIC COUNTY FIRE DISTRICT 1

Time: 08:47:38 Date: 06/08/2023

Page: 5

001 General Fund 651.100

Months: 01 To: 05

Expenditures		Amt Budgeted	Expenditures	Remaining	
520 FIRE					
520 FIRE		4,326,215.63	1,466,018.27	2,860,197.36	33.9%
580 Non-Expenditures					
586 00 00 001	Timeloss Passthrough To Employee	0.00	0.00	0.00	0.0%
586 00 20 003	Timeloss Passthrough - Personnel Benefits	0.00	0.00	0.00	0.0%
580 Non-Expenditures		0.00	0.00	0.00	0.0%
591 22 71 001	Principal	0.00	0.00	0.00	0.0%
592 22 83 001	Interest	0.00	0.00	0.00	0.0%
594 22 60 001	Buildings	0.00	8,700.58	(8,700.58)	0.0%
594 22 60 002	Communication Equipment	0.00	0.00	0.00	0.0%
594 22 60 003	Office Equipment	10,000.00	0.00	10,000.00	0.0%
594 22 60 004	Equipment & Turnout Gear	18,000.00	23,631.09	(5,631.09)	131.3%
594 22 60 005	Fire Hose	5,000.00	0.00	5,000.00	0.0%
594 22 60 006	Misc Equipment	30,919.85	59,121.74	(28,201.89)	191.2%
594 22 60 007	SCBA Firefighting Equipment	0.00	0.00	0.00	0.0%
594 22 60 008	Engines	350,000.00	353,721.59	(3,721.59)	101.1%
594 26 60 001	Ambulance/Rechassis	0.00	0.00	0.00	0.0%
594 26 60 002	Misc Medical Equipment	68,000.00	19,603.80	48,396.20	28.8%
590		481,919.85	464,778.80	17,141.05	96.4%
Fund Expenditures:		4,808,135.48	1,930,797.07	2,877,338.41	40.2%
Fund Excess/(Deficit):		(623,411.62)	485,092.02		

## 2023 BUDGET POSITION TOTALS

PACIFIC COUNTY FIRE DISTRICT 1

Months: 01 To: 05

Time: 08:47:38 Date: 06/08/2023

Page: 6

Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
001 General Fund 651.100	4,184,723.86	2,415,889.09	57.7%	4,808,135.48	1,930,797.07	40%
	4,184,723.86	2,415,889.09	57.7%	4,808,135.48	1,930,797.07	40.2%

## 2023

MONTH	REVENUE TAX COLLECTIONS				EXPENDITURES			CASH BALANCE
	FIRE/EMS	AMBULANCE BILLING	MISC REVENUE	REVENUE MONTHLY	DATE	VOUCHER TOTAL	VOUCHER MONTHLY	
Beginning Balance								\$ 3,138,154.86
Rainy Day Fund Begin								\$ 1,751,000.00
Capital Fund Begin								\$ -
JANUARY ACTUAL	\$ 15,797.01	\$ 79,868.25		\$ 95,665.26		\$ (18,052.32) \$ (230,807.45) \$ (49,956.87)	\$ (298,818.64)	\$ 1,387,154.85  \$ 1,184,003.47
FEBRUARY ACTUAL	\$ 283,945.40	\$ -	\$ 12,416.09	\$ 296,361.49		\$ (63,213.17) \$ (293,551.89)	\$ (356,765.06)	\$ 1,123,599.90
MARCH ACTUAL	\$ 224,943.69	\$ 156,901.72	\$ 19,531.80	\$ 401,377.21		\$ (596,367.92) \$ (15,067.37)	\$ (611,435.29)	\$ 913,541.82
APRIL ACTUAL	\$ 1,051,356.82	\$ 78,263.19	\$ 26,131.29	\$ 1,155,751.30		\$ (307,395.83) \$ (58,102.44)	\$ (365,498.27)	\$ 1,703,794.85
MAY ACTUAL	\$ 362,692.32	\$ 70,552.03	\$ 31,913.60	\$ 465,157.95		\$ (278,254.07) (21,117.14)	\$ (299,371.21)	\$ 1,869,581.59
JUNE ESTIMATED	\$ 41,022.00	\$ 62,500.00		\$ 103,522.00		\$ (360,517.97)	\$ (360,517.97)	\$ 1,612,585.62
JULY ESTIMATED	\$ 20,034.00	\$ 62,500.00		\$ 82,534.00		\$ (360,517.97)	\$ (360,517.97)	\$ 1,334,601.65
AUGUST ESTIMATED	\$ 33,072.00	\$ 62,500.00		\$ 95,572.00		\$ (360,517.97)	\$ (360,517.97)	\$ 1,069,655.68
SEPTEMBER ESTIMATED	\$ 68,370.00	\$ 62,500.00		\$ 130,870.00		\$ (360,517.97)	\$ (360,517.97)	\$ 840,007.71
OCTOBER ESTIMATED	\$ 741,894.00	\$ 62,500.00		\$ 804,394.00		\$ (360,517.97)	\$ (360,517.97)	\$ 1,283,883.74
NOVEMBER ESTIMATED	\$ 297,966.00	\$ 62,500.00		\$ 360,466.00		\$ (360,517.97)	\$ (360,517.97)	\$ 1,283,831.77
DECEMBER ESTIMATED	\$ 23,214.00	\$ 62,500.00		\$ 85,714.00		\$ (360,517.97)	\$ (360,517.97)	\$ 1,009,027.80
Rainy Day Fund End								\$ 1,751,000.00
Capital Fund End								\$ -
Ending Balance								\$ 2,760,827.80

PACIFIC COUNTY FIRE DISTRICT #1  
HISTORICAL TAX COLLECTION TRENDS  
2018- PRESENT

	2018		2019		2020		2021		2022		2023	
TOTAL TAX BUDGETED	\$	2,249,924.00	\$	2,256,130.00	\$	2,757,013.00	\$	3,035,890.00	\$	3,110,000.00	\$	3,180,000.00
FIRE TAX BUDGETED	\$	1,687,434.00	\$	1,722,088.00	\$	2,170,000.00	\$	2,245,560.00	\$	2,300,000.00	\$	2,350,000.00
EMS TAX BUDGETED	\$	562,490.00	\$	574,042.00	\$	587,013.00	\$	790,000.00	\$	810,000.00	\$	830,000.00
	\$ COLLECTED	% COLLECTED	\$ COLLECTED	% COLLECTED	\$ COLLECTED	% COLLECTED	\$ COLLECTED	% COLLECTED	\$ COLLECTED	% COLLECTED	\$ COLLECTED	% COLLECTED
JANUARY	\$	15,264.18	\$	15,055.66	\$	14,806.68	\$	57,833.99	\$	11,561.42	\$	15,797.01
FEBRUARY	\$	150,130.14	\$	197,746.44	\$	218,849.29	\$	268,566.94	\$	274,875.25	\$	283,945.40
MARCH	\$	206,534.01	\$	166,653.82	\$	209,647.93	\$	255,398.22	\$	262,111.69	\$	224,943.69
APRIL	\$	750,574.65	\$	848,309.28	\$	879,678.69	\$	1,098,617.96	\$	1,044,534.08	\$	1,051,356.82
MAY	\$	255,316.19	\$	206,894.94	\$	231,232.67	\$	188,851.31	\$	320,049.85	\$	362,692.32
JUNE	\$	25,798.97	\$	17,802.27	\$	121,915.61	\$	49,826.87	\$	36,140.22	\$	-
JULY	\$	13,357.18	\$	15,297.94	\$	46,281.87	\$	27,218.87	\$	21,390.15	\$	-
AUGUST	\$	21,792.96	\$	19,593.62	\$	84,451.70	\$	70,417.73	\$	78,274.52	\$	-
SEPTEMBER	\$	43,077.95	\$	52,981.76	\$	60,014.36	\$	61,932.13	\$	64,493.87	\$	-
OCTOBER	\$	589,751.41	\$	609,623.36	\$	660,097.49	\$	702,388.68	\$	781,936.58	\$	-
NOVEMBER	\$	156,410.40	\$	132,735.72	\$	211,520.52	\$	215,848.22	\$	153,767.33	\$	-
DECEMBER	\$	15,106.15	\$	20,475.78	\$	32,635.83	\$	22,974.27	\$	11,390.18	\$	-
COLLECTION AS OF MAY:	\$	1,377,819.17	\$	1,434,660.14	\$	1,554,215.26	\$	1,869,268.42	\$	1,913,132.29	\$	1,938,735.24
		61.24%		62.48%		56.37%		61.58%		61.52%		60.97%
		99.70%		100.31%		100.51%		99.48%		98.41%		60.97%

## ANNUAL COLLECTION STATISTICS

Date Of Service	05/01/2018
Date Of Service	05/31/2023
Invoices	0
Company	Pacific 1

Month	Tickets	Charges	Payments	%	Levy Fund	%	Disallowed	%	Uncollected	%	Pending	%
May 18	111	98,685.30	-68,296.90	69 %	-4,773.69	5 %	-24,779.36	25 %	-835.35	1 %	0.00	0 %
Jun 18	112	83,033.46	-53,916.64	65 %	-8,810.91	11 %	-18,485.07	22 %	-1,820.84	2 %	0.00	0 %
Jul 18	104	85,101.46	-55,738.87	65 %	-11,750.05	14 %	-16,860.66	20 %	-751.88	1 %	0.00	0 %
Aug 18	120	96,918.03	-65,196.31	67 %	-10,094.03	10 %	-21,284.37	22 %	-343.32	0 %	0.00	0 %
Sep 18	118	93,411.82	-66,182.48	71 %	-2,305.93	2 %	-24,402.03	26 %	-521.38	1 %	0.00	0 %
Oct 18	124	98,006.68	-67,022.08	68 %	-5,664.75	6 %	-24,567.97	25 %	-751.88	1 %	0.00	0 %
Nov 18	102	86,382.77	-55,894.93	65 %	-7,589.22	9 %	-22,255.74	26 %	-642.88	1 %	0.00	0 %
Dec 18	105	79,624.53	-55,575.26	70 %	-5,731.62	7 %	-17,188.65	22 %	-1,129.00	1 %	0.00	0 %
Jan 19	127	105,453.02	-74,129.76	70 %	-6,325.85	6 %	-24,997.41	24 %	0.00	0 %	0.00	0 %
Feb 19	116	92,797.35	-61,474.71	66 %	-10,424.84	11 %	-20,897.80	23 %	0.00	0 %	0.00	0 %
Mar 19	139	108,698.58	-70,738.25	65 %	-8,290.32	8 %	-29,024.64	27 %	-645.37	1 %	0.00	0 %
Apr 19	108	83,020.36	-53,673.83	65 %	-8,964.20	11 %	-20,022.30	24 %	-360.03	0 %	0.00	0 %
May 19	120	93,304.03	-58,985.45	63 %	-10,078.57	11 %	-24,240.01	26 %	0.00	0 %	0.00	0 %
Jun 19	152	123,982.78	-86,046.17	69 %	-10,079.92	8 %	-25,935.26	21 %	-1,921.43	2 %	0.00	0 %
Jul 19	126	81,716.90	-81,716.90	66 %	-6,859.82	5 %	-35,027.54	28 %	-344.87	0 %	0.00	0 %
Aug 19	120	107,770.57	-73,802.60	68 %	-9,352.40	9 %	-23,970.44	22 %	-645.13	1 %	0.00	0 %
Sep 19	117	115,322.13	-75,478.04	65 %	-8,029.94	7 %	-31,195.02	27 %	-619.13	1 %	0.00	0 %
Oct 19	113	103,249.97	-66,019.51	64 %	-7,107.73	7 %	-27,525.60	27 %	-2,597.13	3 %	0.00	0 %
Nov 19	108	97,584.12	-61,154.39	63 %	-8,937.62	9 %	-26,804.23	27 %	-687.88	1 %	0.00	0 %
Dec 19	94	79,759.24	-53,902.25	68 %	-7,464.02	9 %	-17,776.09	22 %	-616.88	1 %	0.00	0 %
Jan 20	98	93,462.19	-59,656.30	64 %	-8,848.14	9 %	-24,269.87	26 %	-687.88	1 %	0.00	0 %
Feb 20	91	82,350.92	-58,242.34	71 %	-5,200.34	6 %	-18,245.11	22 %	-663.13	1 %	0.00	0 %
Mar 20	91	56,056.90	-39,587.56	71 %	-6,396.69	11 %	-10,072.65	18 %	0.00	0 %	0.00	0 %
Apr 20	95	79,943.86	-58,405.72	73 %	-6,460.06	8 %	-14,941.75	19 %	-136.33	0 %	0.00	0 %
May 20	79	66,058.36	-47,914.94	73 %	-4,787.67	7 %	-13,355.75	20 %	0.00	0 %	0.00	0 %
Jun 20	96	88,000.10	-61,860.57	70 %	-6,811.44	8 %	-19,253.09	22 %	-75.00	0 %	0.00	0 %
Jul 20	103	89,029.03	-60,301.50	68 %	-5,654.38	6 %	-22,321.27	25 %	-751.88	1 %	0.00	0 %
Aug 20	99	89,357.24	-64,846.60	73 %	-3,268.44	4 %	-20,749.59	23 %	-492.61	1 %	0.00	0 %
Sep 20	103	93,813.15	-70,846.60	76 %	-5,456.66	6 %	-16,665.01	18 %	-844.88	1 %	0.00	0 %
Oct 20	79	76,395.05	-51,686.49	68 %	-2,301.84	3 %	-21,530.67	28 %	-876.05	1 %	0.00	0 %
Nov 20	82	78,224.94	-52,281.23	67 %	-2,698.53	3 %	-22,219.98	28 %	-1,025.20	1 %	0.00	0 %
Dec 20	104	101,289.58	-66,573.53	66 %	-4,638.40	5 %	-29,533.02	29 %	0.00	0 %	544.63	1 %
Jan 21	112	107,020.21	-72,125.07	67 %	-7,429.36	7 %	-27,465.78	26 %	0.00	0 %	0.00	0 %
Feb 21	98	101,027.70	-61,864.67	61 %	-7,415.70	7 %	-31,747.33	31 %	0.00	0 %	0.00	0 %
Mar 21	110	95,825.37	-65,759.16	69 %	-8,430.44	9 %	-20,963.77	22 %	-672.00	1 %	0.00	0 %
Apr 21	120	113,706.08	-76,104.60	67 %	-6,373.76	6 %	-29,466.22	26 %	-2,266.75	2 %	-505.25	0 %
May 21	116	115,826.10	-74,575.39	64 %	-8,510.14	7 %	-31,370.57	27 %	-635.00	1 %	-735.00	1 %
Jun 21	114	111,087.13	-75,823.76	68 %	-5,979.77	5 %	-26,882.94	24 %	-1,303.66	1 %	1,097.00	1 %
Jul 21	134	126,576.02	-87,386.87	69 %	-5,035.27	4 %	-32,827.23	26 %	-1,326.65	1 %	0.00	0 %
Aug 21	161	153,127.90	-102,706.63	67 %	-7,449.95	5 %	-40,147.16	26 %	-1,367.66	1 %	1,456.50	1 %
Sep 21	108	100,184.88	-66,304.73	66 %	-4,930.19	5 %	-27,959.23	28 %	-1,065.73	1 %	-75.00	0 %
Oct 21	112	99,145.52	-66,321.04	67 %	-9,042.63	9 %	-23,033.42	23 %	-748.43	1 %	0.00	0 %
Nov 21	111	100,980.14	-67,021.16	66 %	-10,135.93	10 %	-23,823.05	24 %	0.00	0 %	0.00	0 %







**COMMISSIONER'S MEETING  
AGENDA ITEM INFORMATION**

<b>MEETING DATE:</b> 6/26/2023
<b>AGENDA ITEM (to be completed by the office):</b> Correspondence
<b>SUBJECT:</b>  Annexation Petition
<b>REQUESTOR:</b> Mark Bolden & Lesley Ferguson
<b>COST (including tax):</b>
<b>SUMMARY:</b>  This petition is signed by the homeowners of tax parcel 101114222013. They are requesting to be annexed into the Pacific County FD#1 boundaries.
<b>RECOMMENDATION:</b>

**ANNEXATION PETITION**  
to annex into the Pacific County Fire Protection District No. 1 boundary

TO: The Honorable Board of Fire Protection District No. 1 Commissioners  
Pacific County, Washington

We, the undersigned registered land owners, believe it would be conducive to the public safety, welfare, and convenience to annex into Fire Protection District No. 1, and we believe that it would be a benefit to the property therein for the protection of life and property and the elimination of fire hazards. We do hereby request that you accept this annexation petition in the following described area:

**Tax Parcel ID No. 10111422013**

LOT 2 OF SURVEY RECORDED SEPTEMBER 13, 2002 IN BOOK 15 OF SURVEYS AT PAGE 136 UNDER AUDITOR'S FILE NO. 3055903, BEING A PORTION OF SECTION 14, TOWNSHIP 10 NORTH, RANGE 11 WEST, W.M., INI PACIFIC COUNTY, WASHINGTON.

MARK E. BOLDEN & LESLEY FERGUSON  
NAME

5276 67<sup>th</sup> ST. / PO Box 681 LONG BEACH WA 98631  
ADDRESS

PIONEER 17  
PRECINCT

Mark E Bolden                      Lesley Ferguson  
SIGNATURE



Parcel. 10111422013  
District Information

Owner. BOLDEN, MARK E &  
FERGUSON,  
LESLEY

Situs. 5276 67TH PL



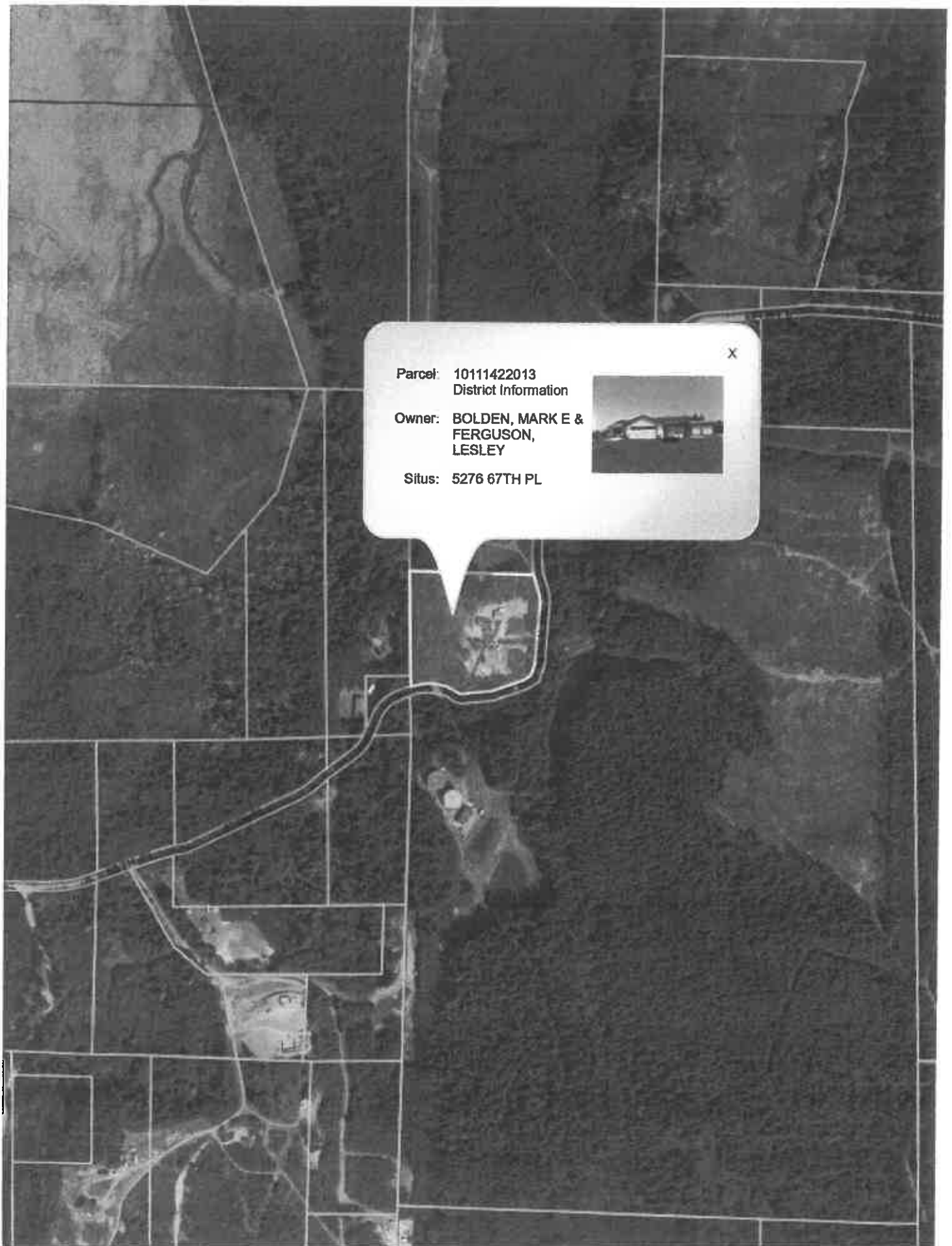


Parcel: 10111422013  
District Information

Owner: BOLDEN, MARK E &  
FERGUSON, LESLEY

Situs: 5276 67TH PL





Parcel: 10111422013  
District Information

Owner: BOLDEN, MARK E &  
FERGUSON,  
LESLEY

Situs: 5276 67TH PL





**COMMISSIONER'S MEETING  
AGENDA ITEM INFORMATION**

<b>MEETING DATE:</b> 6/26/2023
<b>AGENDA ITEM (to be completed by the office):</b> New Business #1
<b>SUBJECT:</b>  WA State Auditor's Office 2019-2021 Financial Statements Audit Report
<b>REQUESTOR:</b> District Secretary
<b>COST (including tax):</b>
<b>SUMMARY:</b>  This document contains the results of the 2019-2021 Financial Statements Audit Report.
<b>RECOMMENDATION:</b>





Office of the Washington State Auditor  
Pat McCarthy

## **Financial Statements Audit Report**

# **Pacific County Fire Protection District No. 1**

**For the period January 1, 2019 through December 31, 2021**

*Published June 1, 2023*

Report No. 1032705



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

June 1, 2023

Board of Commissioners  
Pacific County Fire Protection District No. 1  
Ocean Park, Washington

**Report on Financial Statements**

Please find attached our report on Pacific County Fire Protection District No. 1's financial statements.

We are issuing this report in order to provide information on the District's financial activities and condition.

Sincerely,

Pat McCarthy, State Auditor  
Olympia, WA

***Americans with Disabilities***

*In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at [webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov).*

## TABLE OF CONTENTS

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> .....	4
Independent Auditor's Report on the Financial Statements .....	7
Financial Section .....	11
About the State Auditor's Office .....	42

## INDEPENDENT AUDITOR'S REPORT

### Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

#### **Pacific County Fire Protection District No. 1 January 1, 2019 through December 31, 2021**

Board of Commissioners  
Pacific County Fire Protection District No. 1  
Ocean Park, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Pacific County Fire Protection District No. 1, as of and for the years ended December 31, 2021, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated May 24, 2023.

We issued an unmodified opinion on the fair presentation of the District's financial statements in accordance with its regulatory basis of accounting. We issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared by the District using accounting practices prescribed by state law and the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual described in Note 1, which is a basis of accounting other than GAAP. The effects on the financial statements of the variances between the basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

### **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audits of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses.

We noted certain other matters that we have reported to the management of the District in a separate letter dated May 24, 2023.

## REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However,

this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

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

Pat McCarthy, State Auditor

Olympia, WA

May 24, 2023

# INDEPENDENT AUDITOR'S REPORT

## Report on the Audit of the Financial Statements

### **Pacific County Fire Protection District No. 1 January 1, 2019 through December 31, 2021**

Board of Commissioners  
Pacific County Fire Protection District No. 1  
Ocean Park, Washington

## **REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS**

### **Unmodified and Adverse Opinions**

We have audited the financial statements of Pacific County Fire Protection District No. 1, as of and for the years ended December 31, 2021, 2020 and 2019, and the related notes to the financial statements, as listed in the financial section of our report.

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

As described in Note 1, the District has prepared these financial statements to meet the financial reporting requirements of state law and accounting practices prescribed by the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) Manual. Those accounting practices differ from accounting principles generally accepted in the United States of America (GAAP). The differences in these accounting practices are also described in Note 1.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash and investments of Pacific County Fire Protection District No. 1, and its changes in cash and investments, for the years ended December 31, 2021, 2020 and 2019, on the basis of accounting described in Note 1.

### **Adverse Opinion on U.S. GAAP**

The financial statements referred to above were not intended to, and in our opinion, they do not, present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Pacific County Fire Protection District No. 1, as of December 31, 2021, 2020 and 2019, or the changes in financial position or cash flows thereof for the years then ended, because of the significance of the matter discussed below.

## **Basis for Unmodified and Adverse Opinions**

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

## **Matter Giving Rise to Adverse Opinion on U.S. GAAP**

Auditing standards issued by the American Institute of Certified Public Accountants (AICPA) require auditors to formally acknowledge when governments do not prepare their financial statements, intended for general use, in accordance with GAAP. As described in Note 1 of the financial statements, the financial statements are prepared by the District in accordance with state law using accounting practices prescribed by the BARS Manual, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

## **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of state law and the BARS Manual described in Note 1. This includes determining that the basis of accounting is acceptable for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed;
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements;
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time; and
- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

## Supplementary Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements. The Schedules of Liabilities are presented for purposes of additional analysis, as required by the prescribed BARS Manual. These schedules are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the



United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## **OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS**

In accordance with *Government Auditing Standards*, we have also issued our report dated May 24, 2023 on our consideration of the District's internal control over financial reporting and on the tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

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

Pat McCarthy, State Auditor  
Olympia, WA  
May 24, 2023

**Pacific County Fire Protection District No. 1  
January 1, 2019 through December 31, 2021**

**FINANCIAL STATEMENTS**

Fund Resources and Uses Arising from Cash Transactions – 2021

Fund Resources and Uses Arising from Cash Transactions – 2020

Fund Resources and Uses Arising from Cash Transactions – 2019

Notes to Financial Statements – 2021

Notes to Financial Statements – 2020

Notes to Financial Statements – 2019

**SUPPLEMENTARY AND OTHER INFORMATION**

Schedule of Liabilities – 2021

Schedule of Liabilities – 2020

Schedule of Liabilities – 2019

**Pacific County Fire Protection District No. 1**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2021**

**Beginning Cash and Investments**

308	Beginning Cash and Investments	2,694,614
388 / 588	Net Adjustments	-

**Revenues**

310	Taxes	3,019,875
320	Licenses and Permits	2,320
330	Intergovernmental Revenues	310,426
340	Charges for Goods and Services	741,457
350	Fines and Penalties	-
360	Miscellaneous Revenues	54,701
Total Revenues:		4,128,779

**Expenditures**

510	General Government	-
520	Public Safety	3,113,845
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		3,113,845
Excess (Deficiency) Revenues over Expenditures:		1,014,934

**Other Increases in Fund Resources**

391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		-

**Other Decreases in Fund Resources**

594-595	Capital Expenditures	680,998
591-593, 599	Debt Service	54,068
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		735,066

<b>Increase (Decrease) in Cash and Investments:</b>	<b>279,868</b>
---	----------------

**Ending Cash and Investments**

50821	Nonspendable	-
50831	Restricted	-
50841	Committed	-
50851	Assigned	-
50891	Unassigned	2,974,490
Total Ending Cash and Investments		2,974,490

**Pacific County Fire Protection District No. 1**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2020**

**Beginning Cash and Investments**

308	Beginning Cash and Investments	1,997,352
388 / 588	Net Adjustments	-

**Revenues**

310	Taxes	2,771,132
320	Licenses and Permits	1,075
330	Intergovernmental Revenues	647,207
340	Charges for Goods and Services	709,820
350	Fines and Penalties	-
360	Miscellaneous Revenues	93,470
Total Revenues:		4,222,704

**Expenditures**

510	General Government	-
520	Public Safety	3,129,934
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		3,129,934
Excess (Deficiency) Revenues over Expenditures:		1,092,770

**Other Increases in Fund Resources**

391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	3,500
Total Other Increases in Fund Resources:		3,500

**Other Decreases in Fund Resources**

594-595	Capital Expenditures	343,649
591-593, 599	Debt Service	55,363
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		399,012

**Increase (Decrease) in Cash and Investments:** **697,258**

**Ending Cash and Investments**

50821	Nonspendable	-
50831	Restricted	-
50841	Committed	-
50851	Assigned	-
50891	Unassigned	2,694,614
Total Ending Cash and Investments		2,694,614

**Pacific County Fire Protection District No. 1**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2019**

**Beginning Cash and Investments**

30810	Reserved	-
30880	Unreserved	1,765,667
388 / 588	Net Adjustments	-

**Revenues**

310	Taxes	2,303,170
320	Licenses and Permits	1,725
330	Intergovernmental Revenues	383,975
340	Charges for Goods and Services	797,303
350	Fines and Penalties	-
360	Miscellaneous Revenues	76,877
Total Revenues:		3,563,050

**Expenditures**

510	General Government	-
520	Public Safety	3,127,518
530	Utilities	-
540	Transportation	-
550	Natural and Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		3,127,518
Excess (Deficiency) Revenues over Expenditures:		435,532

**Other Increases in Fund Resources**

391-393, 596	Debt Proceeds	-
397	Transfers-In	-
385	Special or Extraordinary Items	-
386 / 389	Custodial Activities	-
381, 382, 395, 398	Other Resources	50
Total Other Increases in Fund Resources:		50

**Other Decreases in Fund Resources**

594-595	Capital Expenditures	142,028
591-593, 599	Debt Service	56,650
597	Transfers-Out	-
585	Special or Extraordinary Items	-
586 / 589	Custodial Activities	5,221
581, 582	Other Uses	-
Total Other Decreases in Fund Resources:		203,899

**Increase (Decrease) in Cash and Investments:** **231,683**

**Ending Cash and Investments**

5081000	Reserved	-
5088000	Unreserved	1,997,352
<b>Total Ending Cash and Investments</b>		<b>1,997,352</b>

**Pacific County Fire Protection District No. 1**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2021**

**Note 1 - Summary of Significant Accounting Policies**

The Pacific County Fire Protection District No. 1 was incorporated on October 7, 1940 and operates under the laws of the state of Washington applicable to a Fire District. The Pacific County Fire Protection District No. 1 is a special purpose local government and provides fire suppression, public education for fire prevention and emergency service to the general public.

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

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements in Component Unit(s), Joint Ventures, and Related Parties note.
- 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 are presented using classifications that are similar to the ending balance classification in GAAP.

**A. Fund Accounting**

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

**GOVERNMENTAL FUND TYPES:**

**General Fund**

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

**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 District 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 4 - *Deposits and Investments*.

### D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of 1 year. Capital assets and inventory are recorded as capital expenditures when purchased.

### E. Compensated Absences

#### 1. IAFF Union Contract Employees:

Vacation pay may be accumulated up to 336 hours. Upon separation or retirement, employees do receive payment for unused vacation, not to exceed 320 hours.

Sick leave may accumulate up to 1440 hours. Employees may cash out sick leave over 1000 hours at 25% of the employee's base wage. Upon separation or retirement, employees can opt to donate unused sick leave to the Sick Pool as long as the Sick Pool balance does not exceed 1200 hours.

Compensatory time may accumulate to 480 hours. Employees can elect to accrue compensatory time instead of overtime at a rate of 1 hour overtime equal to 1 ½ hours of compensatory time. Compensatory time must be utilized within one year of accrual or it will be cashed out at the rate for which it was earned.

#### 2. Regular Full-Time Employees:

Vacation pay may be accumulated up to 320 hours and is payable upon separation or retirement.

Sick leave may accumulate to 960 hours. Upon separation or retirement, employees do not receive payment for unused sick leave.

Compensatory time may accumulate to 240 hours. Non-exempt employees can elect to accrue compensatory time instead of overtime at a rate of 1 hour overtime equal to 1 ½ hours of compensatory time. Upon separation or retirement, employees do receive payment for unused compensatory time.

#### 3. District Secretary:

Vacation pay may be accumulated up to 320 hours and is payable upon separation or retirement.

Sick leave may accumulate to 960 hours. Upon separation or retirement, employees do not receive payment for unused sick leave.

Compensatory time may accumulate to 100 hours. Employee cannot earn overtime but can elect to accrue compensatory time for hours worked over 40 hours per week at a rate of 1 hour worked equals 1 hour of compensatory time. Employee has the option of cashing out up to 60 hours of compensatory time. Upon separation or retirement, employee does receive payment for unused compensatory time.

#### 4. Assistant Chief of Training and Operations, Assistant Chief of EMS and Safety, Division Chief/Volunteer Coordinator:

Vacation pay may accumulate up to 336 hours. Upon separation or retirement, employees do receive payment for unused vacation.

Sick leave may accumulate to 1200 hours. Upon separation or retirement, employees do receive payment for any 25% of unused sick leave.

Compensatory time may accumulate to 80 hours. Employees cannot earn overtime but can elect to accrue compensatory time for hours worked over 40 hours per week at a rate of 1 hour worked equals 1 hour of compensatory time. Employees have the option of cashing out up to 60 hours of compensatory time upon request in November of each year. Upon separation or retirement, employees do receive payment for unused compensatory time.

5. Fire Chief:

Vacation pay may accumulate up to 400 hours. Upon separation or retirement, employee does receive payment for unused vacation.

Sick leave may accumulate to 1200 hours. Upon separation or retirement, employee does receive payment for any 25% of unused sick leave.

Compensatory time may accumulate to 480 hours. Employee cannot earn overtime but can elect to accrue compensatory time for hours worked over 40 hours per week at a rate of 1 hour worked equals 1 hour of compensatory time. Upon separation or retirement, employee does receive payment for unused compensatory time.

6. Leave Liability:

The District's total estimated liability for vacation, sick leave and compensatory leave separation benefits on December 31, 2021 was \$219,695.72.

F. Long-Term Debt

See Note 5 - *Debt Service Requirements*.

**Note 2 - Budget Compliance**

The Pacific County Fire Protection District No. 1 adopts annual appropriated budgets for 1 general fund. This budget is 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.

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

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

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund	\$3,975,949.00	\$3,848,903.72	\$127,045.28
Total Funds	\$3,975,949.00	\$3,848,903.72	\$127,045.28



### Note 3 – 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. These measures included limitations on business operations, public events, gatherings, travel, and in-person interactions.

Although the potential financial and operation impacts were unknown at the time, the District continued to have the same strong financial position during the pandemic. Call volume was down during 2020, but it picked back up to pre-pandemic forecasted levels in 2021. Delayed tax collection did not affect the timeliness of the District being able to pay for expenditures. If there would have been an issue with receiving revenue, our cash balance would have allowed us to operate for at least 6 months. through the State and Pacific County Emergency Management to protect our crews.

The length of time these measures will continue to be in place, and the full extent of the direct or indirect financial impact on the (city/county/district) is unknown at this time.

### Note 4 – Deposits and Investments

Investments are reported at (amortized cost/original cost/fair value). Deposits and investments by type at December 31, 2021 are as follows:

Type of deposit or investment	(City/County/ District's) own deposits and investments	Deposits and investments held by Pacific County as custodian for other local governments, individuals, or private organizations	Total
Local Government Investment Pool	\$	\$3,008,997.87	\$3,008,997.87
<b>Total</b>	<b>\$</b>	<b>\$3,008,997.87</b>	<b>\$3,008,997.87</b>

It is the Pacific County Fire Protection District No. 1's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

#### Investments in the State Local Government Investment Pool (LGIP)

The District is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at [www.tre.wa.gov](http://www.tre.wa.gov).

**Note 5 – Long-Term Debt** *(formerly Debt Service Requirements)*

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the District and summarizes the District's debt transactions for year ended December 31, 2021.

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

Year	Principal	Interest	Total
2022	\$51,500.00	\$1,287.50	\$52,787.50
<b>Total</b>	<b>\$51,500.00</b>	<b>\$1,287.50</b>	<b>\$52,787.50</b>

**Note 6 – Pension Plans**

**A. State Sponsored Pension Plans**

Substantially all the District's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans (LEOFF2, PERS2, PERS3).

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 comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

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

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

The District also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at [www.ofm.wa.gov](http://www.ofm.wa.gov).

At June 30, 2020, the District's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1 UAAL	9,449.00	0.001269%	15,497
PERS 2/3	15,420.00	0.001628%	(162,175)
LEOFF 2	90,247.33	0.045272%	(2,629,585)
VFFRPF	330.00	0.17%	(37,331.12)

#### LEOFF Plan 2

The District 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.

#### Note 7 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities.

#### Property Tax Calendar

- January 1 Tax is levied and become an enforceable lien against properties.
- February 14 Tax bills are mailed.
- April 30 First of two equal installment payments is due.
- May 31 Assessed value of property established for next year's levy at 100 percent of market value.
- October 31 Second installment is due.

Property tax is recorded as a receivable and revenue when levied. Property tax collected in advance of the fiscal year to which it applies is recorded as a deferred inflow and recognized as revenue of the period to which it applies. No allowance for uncollectible tax is established because delinquent taxes are considered fully collectible. Prior year tax levies were recorded using the same principal, and delinquent taxes are evaluated annually.

The District may levy up to \$1.50 per \$1,000 of assessed valuation for general governmental services.

The District's regular levy for 2021 was \$1.413011 per \$1,000 on an assessed valuation of 1,567,521,466 for a total regular levy of \$2,214,926.

The District's EMS levy for 2021 was \$1.500000 per \$1,000 on an assessed valuation of 1,567,549,066 for a total regular levy of \$598,548.

Washington State Constitution and Washington State law, RCW [84.55.010](#), limit the rate.

## **Note 8 – Other Disclosures**

### **1. Transactions with Related Parties**

Commissioner Tom Downer is the owner of Jack's Country Store. The District purchased \$5,309.56 in supplies in 2021.

### **2. Contracted Ambulance Billing Services**

Pacific County Fire Protection District No. 1 contracts with Systems Design Northwest, Inc., Medical Billing Systems and service located in Silverdale, Washington for the billing, collection and accounting of all ambulance transport revenue. Systems Design provides very detailed monthly reports for the District. Systems Design mails deposits slips and checks to the District, who then deposits the checks and sends notification to the Pacific County Treasurer. The EFTs received are deposited by the District to the County Treasurer. The monthly reports show the deposits for that period. The monthly detail reports track payments made to each account. The Assistant Chief of EMS & Safety prepares the individual billings of ambulance transports which are forwarded to Systems Design. This information has previously been disclosed during our Audit with the State Auditor's office.

### **3. Use of EMS Levy Funds for Resident Transport Out of Pocket Expenses**

In March of 2008, the Board of Commissioners of Pacific County Fire Protection District No. 1 passed a resolution authorizing the use of funds from the Emergency Medical Services (EMS) Levy as payment for out of pocket expenses of ambulance transports fees for residents and taxpayers of the District. The Assistant Chief of EMS & Safety verifies the resident and taxpayer status of each patient billed for ambulance transport services by the District. This information is forwarded to Systems Design with the individual billing details. Systems Design collects all applicable insurance payments and insurance adjustments and then forwards requests for Levy write offs to the District Secretary. The District Secretary checks each request before acknowledging that write offs can be approved. The Assistant Chief of EMS & Safety then receives Levy write off requests for final approval. Approvals are sent back to Systems Design where they record the Levy write offs in a monthly report submitted to the District. Resolutions are passed by the Board of Commissioners authorizing the write-off of out-of-pocket payments of ambulance transport fees for residents and taxpayers.

## **Note 9 – Risk Management *(for participating member of pool)***

Pacific County FPD #1 is a member of the Enduris Washington (Pool). Chapter 48.62 RCW provides the exclusive source of local government entity authority to individually or jointly self-insure risks, jointly purchase insurance or reinsurance, and to contract for risk management, claims, and administrative services. The Pool was formed July 10, 1987 pursuant to the provisions of Chapter 48.62 RCW, Chapter

200-100 WAC, and Chapter 39.34 RCW when two counties and two cities in the State of Washington joined together by signing an interlocal governmental agreement to fund their self-insured losses and jointly purchase insurance and administrative services. For the Pool's fiscal year ending August 31, 2021, there were 539 Enduris members representing a broad array of special purpose districts throughout the state.

The Enduris' program provides for various forms of joint self-insurance and reinsurance coverage for its members: Liability coverage, which includes: General Liability, Automobile Liability, Public Officials' Errors and Omissions liability, Terrorism liability and Employment Practices liability; Property coverage, which includes: Building and Contents, Mobile Equipment, Boiler and Machinery, and Business Interruption/Extra Expense; Automobile Physical Damage coverage; Cyber coverage; Crime blanket coverage; Named Position coverage; and an Identity Fraud reimbursement program. Pollution coverage is provided on a "claims made" coverage form. All other coverage is provided on an "occurrence" coverage form.

Members are responsible for a coverage deductible or co-pay on each covered loss. Each policy year members receive a Memorandum of Coverage (MOC) outlining the specific coverage, limits, and deductibles/co-pays that are applicable to them. In certain cases the Pool may allow members to elect to participate in the programs at limits, coverage, deductibles, and co-pays that are specific to their needs. Enduris is responsible for payment of all covered losses above the member retention, up to the Pool self-insured retention (SIR). Enduris acquires excess/reinsurance from unrelated insurance companies to cover losses above the Pool's SIR up to the coverage maximum limit of liability. The tables below reflect the Pool's SIR, reinsurance limits and member deductibles/co-pays by coverage type.

Coverage	Coverage Type	Pool Self-Insured Retention	Excess/ Reinsurance Limits	Member Deductibles/ Co-Pays <sup>(1)</sup>
<b>Liability:</b>				
Comprehensive General Liability	Per Occurrence	\$1 million	\$20 million	\$1,000 - \$100,000
Automobile Liability	Per Occurrence	\$1 million	\$20 million	\$1,000 - \$100,000
Public Officials Errors and Omissions Liability	Each Wrongful Act Member Aggregate	\$1 million	\$20 million \$20 million	\$1,000 - \$100,000
Terrorism Liability <sup>(2)</sup>	Per Occurrence Pool Aggregate	\$500,000 \$1 million	\$0 Fully funded by Pool	\$1,000 - \$100,000
Employment Practices Liability	Per Occurrence Member Aggregate	\$1 million	\$20 million \$20 million	20% Copay <sup>(3)</sup>

Coverage	Coverage Type	Pool Self-Insured Retention	Excess/ Reinsurance Limits	Member Deductibles/ Co-Pays <sup>(1)</sup>
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(1) Members may request or be required to pay a higher deductible than the minimum for certain coverage and certain types of losses require a specific co-pay or deductible

(2) Terrorism liability is fully funded by the Pool i.e. no excess/reinsurance is procured.

(3) Members pay a 20% co-pay of costs up to a maximum of \$100,000. By meeting established guidelines, the co-pay may be waived.

#### Property <sup>(2)</sup>:

Buildings and Contents	Per Occurrence	\$250,000	\$800 million	\$1,000 - \$250,000
Mobile Equipment	Per Occurrence	\$250,000	\$800 million	\$1,000 - \$250,000
Boiler and Machinery <sup>(3)</sup>	Per Occurrence	Varies	\$100 million	Varies
Business Interruption (BI)/ Extra Expense (EE) <sup>(4)</sup>	Per Occurrence	\$250,000	\$100 million (BI)/ \$50 million (EE)	\$1,000 - \$250,000
<b>Sublimit <sup>(5)</sup>:</b>				
Flood	Per Occurrence	\$250,000	\$50 million (shared by Pool members)	\$1,000 - \$250,000
Earthquake	Per Occurrence	5%; \$500,000 maximum	\$10 million (shared by Pool members)	\$1,000 - \$250,000
Terrorism Primary	Per Occurrence Pool Aggregate	\$250,000	\$100 million/ Pool member \$200 million	\$1,000 - \$250,000
Terrorism Excess	Per Occurrence APIP Per Occurrence APIP Aggregate	\$500,000	\$600 million/Pool member \$1.2 billion/APIP \$1.4 billion/APIP	\$0
Automobile Physical Damage <sup>(6)</sup>	Per Occurrence	\$25,000; \$100,000 for Emergency Vehicles	\$800 million	\$250 - \$1,000
Crime Blanket <sup>(7)</sup>	Per Occurrence	\$50,000	\$1 million	\$1,000
Named Position <sup>(8)</sup>	Per Occurrence	\$50,000	\$1 million	\$1,000
Cyber <sup>(9)</sup>	Each Claim APIP Aggregate	\$100,000	\$2 million \$25 million	20% Copay

Coverage	Coverage Type	Pool Self-Insured Retention	Excess/ Reinsurance Limits	Member Deductibles/ Co-Pays <sup>(1)</sup>
<b>Identity Fraud Expense Reimbursement <sup>(10)</sup></b>	Member Aggregate	\$0	\$25,000	\$0

- (1) Members may request or be required to pay a higher deductible than the minimum for certain coverage and certain types of losses require a specific co-pay or deductible.
- (2) Property coverage for each member is based on detailed property schedule. Scheduled items are covered to the extent of the cost of repair or replacement pursuant to the excess/reinsurance policy terms. Under the Alliant Property Insurance Program (APIP) Reinsurance carriers cover insured losses over \$250,000 to the limit of \$800 million except for certain types of sub-limited property losses such as flood, earthquake, and terrorism.
- (3) Boiler and Machinery self-insured retention for the Pool varies depending on motor horsepower.
- (4) Business Interruption/ Extra expense coverage is based on scheduled revenue generating locations/operations. A limited number of members schedule and the rest are limited to \$500,000 of coverage with a \$2.5 million Pool maximum for undeclared exposure. The waiting period (deductible) is typically 24 hours but there are exceptions specific to the type of exposure covered.
- (5) This sublimit list is simplified and is not all-inclusive. In addition, sub-limits are often shared or aggregated by all pool members and, in a few cases, are shared by all APIP members. Deductibles often vary by coverage sub-limit.
- (6) Auto Physical Damage coverage includes comprehensive, named perils and collision. Coverage for each member is based on a detail vehicle schedule.
- (7) Crime Blanket coverage (also referred to as "Employee Dishonesty Coverage with Faithful Performance" of \$2,500 is provided to each member. Member's may elect to "buy-up" the level of coverage from \$5,000 to \$1 million.
- (8) Named Position coverage is optional. Members may elect to schedule various employees, directors, and commissioners, with individual limits of between \$5,000 and \$1 million.
- (9) Cyber coverage is included under the Pool's Property program. Members are subject to a 20% co-pay per loss and the Pool's SIR is tiered between \$50,000 and \$100,000 depending on the insured/members property TIV with an 8 hour waiting period. By meeting established guidelines, the co-pay may be waived. The reinsurance maximum limit of liability is \$2 million, with various declared sub-limits.
- (10) Identity Fraud Expense Reimbursement coverage is purchased by Enduris. Member claims do not have a deductible. There is a \$25,000 limit per member.

Members make an annual contribution to fund the Pool. Since Enduris is a cooperative program, there is joint liability among the participating members. There were no claim settlements in excess of the insurance coverage in any of the last three policy years.

Upon joining the Pool, members are contractually obligated to remain in the Pool for a minimum of one year and must give notice 60 days before renewal in order to terminate participation. The Interlocal Governmental Agreement (formerly known as the Master Agreement) is automatically renewed each year unless provisions for withdrawal or termination are applied. Even after termination, a member is still responsible for contribution to Enduris for any unresolved, unreported and in process claims for the period they were a signatory to the Interlocal Governmental Agreement.

Enduris is fully funded by its member participants. Claims are filed by members with the Pool who determines coverage and administers the claims.

The Pool is governed by a Board of Directors which is comprised of seven board members. The Pool's members elect the Board, and the positions are filled on a rotating basis. The Board meets quarterly and is responsible for overseeing the business affairs of Enduris and providing policy direction to the Pool's Executive Director.

**Pacific County Fire Protection District No. 1**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2020**

**Note 1 - Summary of Significant Accounting Policies**

The Pacific County Fire Protection District No. 1 was incorporated on October 7, 1940 and operates under the laws of the state of Washington applicable to a Fire District. The Pacific County Fire Protection District No. 1 is a special purpose local government and provides fire suppression, public education for fire prevention and emergency service to the general public.

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

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements (see Notes to the Financial Statements).
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are presented using classifications that are similar to the ending balance classification in GAAP.

**A. Fund Accounting**

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

**GOVERNMENTAL FUND TYPES:**

**General Fund**

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

**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 District 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 4 - *Deposits and Investments*.

### D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of 1 year. Capital assets and inventory are recorded as capital expenditures when purchased.

### E. Compensated Absences

#### 1. IAFF Union Contract Employees:

Vacation pay may be accumulated up to 336 hours. Upon separation or retirement, employees do receive payment for unused vacation, not to exceed 320 hours.

Sick leave may accumulate up to 1440 hours. Employees may cash out sick leave over 1000 hours at 25% of the employee's base wage. Upon separation or retirement, employees can opt to donate unused sick leave to the Sick Pool as long as the Sick Pool balance does not exceed 1200 hours.

Compensatory time may accumulate to 480 hours. Employees can elect to accrue compensatory time instead of overtime at a rate of 1 hour overtime equal to 1 ½ hours of compensatory time. Compensatory time must be utilized within one year of accrual or it will be cashed out at the rate for which it was earned.

#### 2. Regular Full-Time Employees:

Vacation pay may be accumulated up to 320 hours and is payable upon separation or retirement.

Sick leave may accumulate to 960 hours. Upon separation or retirement, employees do not receive payment for unused sick leave.

Compensatory time may accumulate to 240 hours. Non-exempt employees can elect to accrue compensatory time instead of overtime at a rate of 1 hour overtime equal to 1 ½ hours of compensatory time. Upon separation or retirement, employees do receive payment for unused compensatory time.

#### 3. District Secretary:

Vacation pay may be accumulated up to 320 hours and is payable upon separation or retirement.

Sick leave may accumulate to 960 hours. Upon separation or retirement, employees do not receive payment for unused sick leave.

Compensatory time may accumulate to 100 hours. Employee cannot earn overtime but can elect to accrue compensatory time for hours worked over 40 hours per week at a rate of 1 hour worked equals 1 hour of compensatory time. Employee has the option of cashing out up to 60 hours of compensatory time. Upon separation or retirement, employee does receive payment for unused compensatory time.

#### 4. Assistant Chief of Training and Operations, Assistant Chief of Administration, Assistant Chief of EMS and Safety:

Vacation pay may accumulate up to 336 hours. Upon separation or retirement, employees do receive payment for unused vacation.

Sick leave may accumulate to 1200 hours. Upon separation or retirement, employees do receive payment for any 25% of unused sick leave.

Compensatory time may accumulate to 80 hours. Employees cannot earn overtime but can elect to accrue compensatory time for hours worked over 40 hours per week at a rate of 1 hour worked equals 1 hour of compensatory time. Employees have the option of cashing out up to 60 hours of compensatory time upon request in November of each year. Upon separation or retirement, employees do receive payment for unused compensatory time.

5. Fire Chief:

Vacation pay may accumulate up to 400 hours. Upon separation or retirement, employee does receive payment for unused vacation.

Sick leave may accumulate to 1200 hours. Upon separation or retirement, employee does receive payment for any 25% of unused sick leave.

Compensatory time may accumulate to 480 hours. Employee cannot earn overtime but can elect to accrue compensatory time for hours worked over 40 hours per week at a rate of 1 hour worked equals 1 hour of compensatory time. Upon separation or retirement, employee does receive payment for unused compensatory time.

6. Leave Liability:

The District's total estimated liability for vacation, sick leave and compensatory leave separation benefits on December 31, 2020 was \$233,709.66.

F. Long-Term Debt

See Note 5 - *Debt Service Requirements*.

**Note 2 - Budget Compliance**

The Pacific County Fire Protection District No. 1 adopts annual appropriated budgets for 1 general fund. This budget is 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.

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

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

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund	\$3,791,043.00	\$3,528,944.71	\$262,098.29
Total Funds	\$3,791,043.00	\$3,528,944.71	\$262,098.29

### Note 3 – COVID-19 Pandemic

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

The Commissioners recognized a potential financial impact on our District. A spending freeze for capital expenses and new personnel hiring was implemented. We did have over 6 months of operating expenses in the bank. Since we did not know what the tax collection rates would be at the beginning of the Pandemic, the Board directed the District to secure a line of credit in the amount of \$1,000,000.00. If collection on this line was necessary, it would be used to help fund operating expenses beyond our “rainy day fund.”

The length of time these measures will continue to be in place, and the full extent of the financial impact on the District is unknown at this time.

### Note 4 – Deposits and Investments

Investments are reported at (amortized cost/original cost/fair value). Deposits and investments by type at December 31, 2020 are as follows:

Type of deposit or investment	(City/County/ District's) own deposits and investments	Deposits and investments held by Pacific County as custodian for other local governments, individuals, or private organizations	Total
Local Government Investment Pool	\$	\$2,742,109.66	\$2,742,109.66
Total	\$	\$2,742,109.66	\$2,742,109.66

It is the Pacific County Fire Protection District No. 1's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

#### Investments in the State Local Government Investment Pool (LGIP)

The District is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at [www.tre.wa.gov](http://www.tre.wa.gov).

**Note 5 – Long-Term Debt** *(formerly Debt Service Requirements)*

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the District and summarizes the District's debt transactions for year ended December 31, 2020.

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

Year	Principal	Interest	Total
2021	\$51,500.00	\$2,575.00	\$54,075.00
2022	\$51,500.00	\$1,287.50	\$52,787.50
<b>Total</b>	<b>\$103,000.00</b>	<b>\$3,862.50</b>	<b>\$106,862.50</b>

Unused Lines of Credit

At fiscal year end, the (city/county/district) had \$1,000,000.00 available in unused lines of credit.

**Note 6 – Pension Plans**

A. State Sponsored Pension Plans

Substantially all the District's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans (LEOFF2, PERS2, PERS3).

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 comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

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

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

The District also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers.

Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at [www.ofm.wa.gov](http://www.ofm.wa.gov).

At June 30, 2020, the District's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1 UAAL	8,756	0.001208%	42,649
PERS 2/3	14,570.00	0.001582%	20,233
LEOFF 2	89,839.02	0.045925%	(936,803)
VFFRPF	240.00	0.12%	(43,539.77)

#### LEOFF Plan 1

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

#### LEOFF Plan 2

The District 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.

#### Note 7 - Property Tax

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

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

The District's regular levy for the year 2020 was \$1.5000000 per \$1,000 on an assessed valuation of \$1,445,642,208.00 for a total regular levy of \$2,168,463.31.

The District's EMS levy for the year 2020 was \$0.405343 per \$1,000 on an assessed valuation of \$1,445,669,108.00 for a total regular levy of \$585,991.85.

## **Note 8 – Other Disclosures**

### **1. Transactions with Related Parties**

Commissioner Tom Downer is the owner of Jack's Country Store. The District purchased \$4,033.34 in supplies in 2020.

### **2. Contracted Ambulance Billing Services**

Pacific County Fire Protection District No. 1 contracts with Systems Design Northwest, Inc., Medical Billing Systems and service located in Silverdale, Washington for the billing, collection and accounting of all ambulance transport revenue. Systems Design provides very detailed monthly reports for the District. Systems Design mails deposits slips and checks to the District, who then deposits the checks and sends notification to the Pacific County Treasurer. The EFTs received are deposited by the District to the County Treasurer. The monthly reports show the deposits for that period. The monthly detail reports track payments made to each account. The Assistant Chief of Administration (January 2020-August 2020) and the Assistant Chief of EMS & Safety (September 2020-December 2020) prepares the individual billings of ambulance transports which are forwarded to Systems Design. This information has previously been disclosed during our Audit with the State Auditor's office.

### **3. Use of EMS Levy Funds for Resident Transport Out of Pocket Expenses**

In March of 2008, the Board of Commissioners of Pacific County Fire Protection District No. 1 passed a resolution authorizing the use of funds from the Emergency Medical Services (EMS) Levy as payment for out of pocket expenses of ambulance transports fees for residents and taxpayers of the District. The Assistant Chief of Administration (January 2020-August 2020) and the Assistant Chief of EMS & Safety (September 2020-December 2020) verifies the resident and taxpayer status of each patient billed for ambulance transport services by the District. This information is forwarded to Systems Design with the individual billing details. Systems Design collects all applicable insurance payments and insurance adjustments and then forwards requests for Levy write offs to the District Secretary. The District Secretary checks each request before acknowledging that write offs can be approved. The Assistant Chief of Administration (January 2020-August 2020) and the Assistant Chief of EMS & Safety (September 2020-December 2020) then receives Levy write off requests for final approval. Approvals are sent back to Systems Design where they record the Levy write offs in a monthly report submitted to the District. Resolutions are passed by the Board of Commissioners authorizing the write-off of out-of-pocket payments of ambulance transport fees for residents and taxpayers.

**Pacific County Fire Protection District No. 1**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2019**

**Note 1 - Summary of Significant Accounting Policies**

The Pacific County Fire Protection District No. 1 was incorporated on October 7, 1940 and operates under the laws of the state of Washington applicable to a Fire District. The Pacific County Fire Protection District No. 1 is a special purpose local government and provides fire suppression, public education for fire prevention and emergency service to the general public.

The Pacific County Fire Protection District No. 1 reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- 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 are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the District 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. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

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

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 District also recognizes expenditures paid during twenty days

after the close of the fiscal year for claims incurred during the previous period.

#### C. Budgets

The Pacific County Fire Protection District No. 1 adopts annual appropriated budgets for 1 general fund. This budget is 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.

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

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

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund	\$3,019,430.00	\$3,331,416.74	(\$331,986.74)
Total Funds	\$3,019,430.00	\$3,331,416.74	(\$331,986.74)

#### D. Cash and Investments

See Note 3, *Deposits and Investments*.

#### E. Capital Assets

Capital assets are assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

#### F. Compensated Absences

##### 1. IAFF Union Contract Employees:

Vacation pay may be accumulated up to 336 hours. Upon separation or retirement, employees do receive payment for unused vacation, not to exceed 320 hours.

Sick leave may accumulate up to 1440 hours. Employees may cash out sick leave over 1000 hours at 25% of the employee's base wage. Upon separation or retirement, employees can opt to donate unused sick leave to the Sick Pool as long as the Sick Pool balance does not exceed 1200 hours.

Compensatory time may accumulate to 480 hours. Employees can elect to accrue compensatory time instead of overtime at a rate of 1 hour overtime equal to 1 ½ hours of compensatory time. Compensatory time must be utilized within one year of accrual or it will be cashed out at the rate for which it was earned.

##### 2. Regular Full-Time Employees:

Vacation pay may be accumulated up to 320 hours and is payable upon separation or retirement.

Sick leave may accumulate to 960 hours. Upon separation or retirement, employees do not receive payment for unused sick leave.

Compensatory time may accumulate to 240 hours. Non-exempt employees can elect to accrue



compensatory time instead of overtime at a rate of 1 hour overtime equal to 1 ½ hours of compensatory time. Upon separation or retirement, employees do receive payment for unused compensatory time.

3. District Secretary:

Vacation pay may be accumulated up to 320 hours and is payable upon separation or retirement.

Sick leave may accumulate to 960 hours. Upon separation or retirement, employees do not receive payment for unused sick leave.

Compensatory time may accumulate to 100 hours. Employee cannot earn overtime but can elect to accrue compensatory time for hours worked over 40 hours per week at a rate of 1 hour worked equals 1 hour of compensatory time. Employee has the option of cashing out up to 60 hours of compensatory time. Upon separation or retirement, employee does receive payment for unused compensatory time.

4. Assistant Chief of Training and Operations, Assistant Chief of Administration:

Vacation pay may accumulate up to 336 hours. Upon separation or retirement, employees do receive payment for unused vacation.

Sick leave may accumulate to 1200 hours. Upon separation or retirement, employees do receive payment for any 25% of unused sick leave.

Compensatory time may accumulate to 80 hours. Employees cannot earn overtime but can elect to accrue compensatory time for hours worked over 40 hours per week at a rate of 1 hour worked equals 1 hour of compensatory time. Employees have the option of cashing out up to 60 hours of compensatory time upon request in November of each year. Upon separation or retirement, employees do receive payment for unused compensatory time.

5. Fire Chief:

Vacation pay may accumulate up to 400 hours. Upon separation or retirement, employee does receive payment for unused vacation.

Sick leave may accumulate to 1200 hours. Upon separation or retirement, employee does receive payment for any 25% of unused sick leave.

Compensatory time may accumulate to 480 hours. Employee cannot earn overtime but can elect to accrue compensatory time for hours worked over 40 hours per week at a rate of 1 hour worked equals 1 hour of compensatory time. Upon separation or retirement, employee does receive payment for unused compensatory time.

6. Leave Liability:

The District's total estimated liability for vacation, sick leave and compensatory leave separation benefits on December 31, 2019 was \$235,952.08.

G. Long-Term Debt

See Note 4, *Debt Service Requirements*.

## **Note 2 - Property Tax**

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

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

The District's regular levy for the year 2019 was \$1.317261 per \$1,000 on an assessed valuation of \$1,307,325,222 for a total regular levy of \$1,722,088.

The District's EMS levy for the year 2019 was \$0.439088 per \$1,000 on an assessed valuation of \$1,307,351,822 for a total levy of \$574,042.

## **Note 3 – Deposits and Investments**

### **Deposits and Investments**

It is the Pacific County Fire Protection District No. 1's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the Pacific County Treasurer or its agent in the government's name.

Investments are reported at original cost. Investments by type at December 31, 2019 are as follows:

<u>Type of Investment</u>	<u>Pacific County FPD #1 own investments</u>	<u>Investments held by Pacific County Treasurer as an agent for other local governments, individuals or private organizations.</u>	<u>Total</u>
<u>L.G.I.P.</u>	<u>\$0</u>	<u>\$2,002,240.83</u>	<u>\$2,002,240.83</u>

## **Note 4 – Debt Service Requirements**

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the District and summarizes the District's debt transactions for year ended December 31, 2019.

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

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$51,500.00	\$3,862.50	\$55,362.50
2021	\$51,500.00	\$2,575.00	\$54,075.00
2022	\$51,500.00	\$1,287.50	\$52,787.50
TOTALS	<u>\$154,500.00</u>	<u>\$7,725.00</u>	<u>\$162,225.00</u>

## Note 5 - Pension Plans

### A. State Sponsored Pension Plans

Substantially all Pacific County Fire Protection District No. 1's full-time and qualifying part-time employees participate in LEOFF2 or PERS2 administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans.

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 comprehensive annual financial report (CAFR) that includes financial statement and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems  
Communications Unit  
PO Box 48380  
Olympia, WA 98504-8380

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

The District also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at [www.ofm.wa.gov](http://www.ofm.wa.gov).

At June 30, 2019, the District's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	<u>Allocation %</u>	<u>Liability (Asset)</u>
PERS 1 UAAL	0.001283%	\$49,335.90
PERS 2/3	0.001685%	\$16,367.08
LEOFF 2	0.047923%	(\$1,110,228.79)
VFFRPF	0.11%	(\$71,906.78)

## LEOFF Plan 2

The District also participates in the LEOFF 2 plan. 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 recommendation 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.

### **Note 6 - Other Disclosures**

#### **1. Transactions with Related Parties**

Commissioner Tom Downer is the owner of Jack's Country Store. The District purchased \$3,059.55 in supplies in 2019.

#### **2. Contracted Ambulance Billing Services**

Pacific County Fire Protection District No. 1 contracts with Systems Design Northwest, Inc., Medical Billing Systems and service located in Silverdale, Washington for the billing, collection and accounting of all ambulance transport revenue. Systems Design provides very detailed monthly reports for the District. Systems Design mails deposits slips and checks to the District, who then deposits the checks and sends notification to the Pacific County Treasurer. The EFTs received are deposited by the District to the County Treasurer. The monthly reports show the deposits for that period. The monthly detail reports track payments made to each account. The Assistant Chief of Administration prepares the individual billings of ambulance transports which are forwarded to Systems Design. The District Secretary reviews the monthly reports received from Systems Design. This information has previously been disclosed during our Audit with the State Auditor's office.

#### **3. Use of EMS Levy Funds for Resident Transport Out of Pocket Expenses**

In March of 2008, the Board of Commissioners of Pacific County Fire Protection District No. 1 passed a resolution authorizing the use of funds from the Emergency Medical Services (EMS) Levy as payment for out of pocket expenses of ambulance transports fees for residents and taxpayers of the District. The Assistant Chief of Administration verifies the resident and taxpayer status of each patient billed for ambulance transport services by the District. This information is forwarded to Systems Design with the individual billing details. Systems Design collects all applicable insurance payments and insurance adjustments and then forwards requests for Levy write offs to the District Secretary. The District Secretary checks each request before acknowledging that write offs can be approved. The Assistant Chief of Administration then receives Levy write off requests for final approval. Approvals are sent back to Systems Design where they record the Levy write offs in a monthly report submitted to the District. Resolutions are passed biannually by the Board of Commissioners authorizing the write-off of out-of-pocket payments of ambulance transport fees for residents and taxpayers.

### **Note 7 - Other Disclosures**

In February 2020, the Governor of the State of Washington declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures include closing schools, colleges and universities, cancelling public events, and limiting gathering sizes.

Pacific County Fire District #1 is forecasting a potential financial impact on our entity if

our economy does not recover as quickly as we hope.

At our April 2<sup>nd</sup>, 2020 Special Commissioners meeting, the Board directed the District Secretary to investigate terms on a \$1,000,000 line of credit. If the Board chooses to take action, this LOC will allow the District to pay operating expenses if our cash balance is depleted.

The length of time these measures will be in place, and the full extent of the financial impact on the District is unknown at this time.

**Pacific County Fire Protection District No. 1**  
**Schedule of Liabilities**  
**For the Year Ended December 31, 2021**

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>General Obligation Debt/Liabilities</b>						
251.11	General Obligation Bond (non-voted) 2012-2022	9/6/2022	103,000	-	51,500	51,500
<b>Total General Obligation Debt/Liabilities:</b>			<b>103,000</b>	<b>-</b>	<b>51,500</b>	<b>51,500</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
259.12	2021 Leave Liabilities		233,710	-	14,014	219,696
264.30	2021 Net Pension Liability		62,882	-	47,385	15,497
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>296,592</b>	<b>-</b>	<b>61,399</b>	<b>235,193</b>
<b>Total Liabilities:</b>			<b>399,592</b>	<b>-</b>	<b>112,899</b>	<b>286,693</b>

**Pacific County Fire Protection District No. 1**  
**Schedule of Liabilities**  
**For the Year Ended December 31, 2020**

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>General Obligation Debt/Liabilities</b>						
239.70	GO Bond	9/6/2022	154,500	-	51,500	103,000
	<b>Total General Obligation Debt/Liabilities:</b>		<b>154,500</b>	<b>-</b>	<b>51,500</b>	<b>103,000</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
264.30	Pension Liabilities		65,703	-	2,821	62,882
259.12	Leave Liabilities		235,952	-	2,242	233,710
	<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>		<b>301,655</b>	<b>-</b>	<b>5,063</b>	<b>296,592</b>
	<b>Total Liabilities:</b>		<b>456,155</b>	<b>-</b>	<b>56,563</b>	<b>399,592</b>

**Pacific County Fire Protection District No. 1**  
**Schedule of Liabilities**  
**For the Year Ended December 31, 2019**

<b>ID. No.</b>	<b>Description</b>	<b>Due Date</b>	<b>Beginning Balance</b>	<b>Additions</b>	<b>Reductions</b>	<b>Ending Balance</b>
<b>General Obligation Debt/Liabilities</b>						
251.11	GO Bond	9/6/2022	206,000	-	51,500	154,500
	<b>Total General Obligation Debt/Liabilities:</b>		<b>206,000</b>	<b>-</b>	<b>51,500</b>	<b>154,500</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
264.30	Pension Liabilities		85,169	-	19,466	65,703
259.12	Leave Liabilities		208,016	27,936	-	235,952
	<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>		<b>293,185</b>	<b>27,936</b>	<b>19,466</b>	<b>301,655</b>
	<b>Total Liabilities:</b>		<b>499,185</b>	<b>27,936</b>	<b>70,966</b>	<b>456,155</b>



## ABOUT THE STATE AUDITOR'S OFFICE

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

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

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

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

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

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

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[webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov)



**COMMISSIONER'S MEETING  
AGENDA ITEM INFORMATION**

<b>MEETING DATE:</b> 6/26/2023
<b>AGENDA ITEM (to be completed by the office):</b> New Business #2
<b>SUBJECT:</b>  WA State Auditor's Office 2019-2021 Accountability Audit Report
<b>REQUESTOR:</b> District Secretary
<b>COST (including tax):</b>
<b>SUMMARY:</b>  This document contains the results of the 2019-2021 Accountability Audit Report.
<b>RECOMMENDATION:</b>



Office of the Washington State Auditor  
Pat McCarthy

## **Accountability Audit Report**

# **Pacific County Fire Protection District No. 1**

**For the period January 1, 2019 through December 31, 2021**

*Published June 1, 2023*

Report No. 1032682



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

June 1, 2023

Board of Commissioners  
Pacific County Fire Protection District No. 1  
Ocean Park, Washington

**Report on Accountability**

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for District operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

Attached is our independent audit report on the District's compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and value your cooperation during the audit.

Sincerely,

Pat McCarthy, State Auditor  
Olympia, WA

***Americans with Disabilities***

*In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at [webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov).*

TABLE OF CONTENTS

Audit Results..... 4

Related Reports..... 5

Information about the District..... 6

About the State Auditor's Office..... 7

## AUDIT RESULTS

### Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, District operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

### About the audit

This report contains the results of our independent accountability audit of Pacific County Fire Protection District No. 1 from January 1, 2019 through December 31, 2021.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the District's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the years ended December 31, 2021, 2020 and 2019, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Accounts payable – electronic funds transfers
- Cash receipting – timeliness and completeness of deposits
- Procurement – purchases
- Self-insurance for unemployment
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress

## RELATED REPORTS

### **Financial**

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

## INFORMATION ABOUT THE DISTRICT

Formed in 1940, Pacific County Fire Protection District No. 1 provides fire prevention and suppression services, emergency medical aid and protection of life and property to residents living within the service boundaries of the unincorporated area on the Long Beach Peninsula. In June 1998, the District began providing ambulance services.

An elected, three-member Board of Commissioners governs the District. The Board appoints a Fire Chief to oversee the District's daily operations as well as its 21 employees and 35 volunteers. It contracts for billing services. For the years under audit, the District operated on annual budgets of over \$3 million. The budgets for 2019, 2020, and 2021 were \$3,019,430, \$3,791,043, and \$3,975,949, respectively.

### Contact information related to this report

Address:	Pacific County Fire Protection District No. 1 P.O. Box 890 Ocean Park, WA 98640
Contact:	██████████ District Secretary
Telephone:	(360) 665-4451
Website:	pcfd1.org

*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for Pacific County Fire Protection District No. 1 at <http://portal.sao.wa.gov/ReportSearch>.



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[webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov)

NOTICE OF MEETING LOCATION CHANGE  
(RCW 42.30)



**The Board of Commissioners of Pacific County Fire Protection District 1  
will hold a Special Meeting at:**

26109 Ridge Avenue, Ocean Park  
(Location of Meeting)

Monday, June 26<sup>th</sup>, 2023  
(Date and Day of Week)

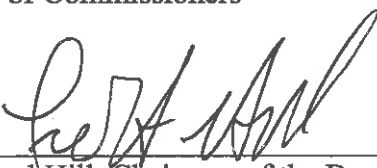
3:00 P.M.  
(Time)

To discuss and/or take action on the following items of business:

1. Other District Business

Dated this 15<sup>th</sup> day of June, 2023

Pacific County Fire Protection District 1  
Board of Commissioners

By:   
Fred Hill, Chairman of the Board



Copy of Notice given to:

Commissioner Hill	<u>6/15/23</u>	<u>1602hrs</u>
Commissioner Long	<u>6/15/23</u>	<u>1602hrs</u>

Commissioner Downer	<u>6/15/23</u>	<u>1602hrs</u>
Chinook Observer	<u>6/15/23</u>	<u>1605hrs</u>

Notice posting places, dates and times:

Station 21-1 Ocean Park	<u>6/15/23</u>	<u>1608hrs</u>
-------------------------	----------------	----------------

Station 21-2 Seaview	<u>6/15/23</u>	<u>1606hrs</u>
----------------------	----------------	----------------

## **CHIEF'S REPORT**

**June 26, 2023**

**Station 21-1**

### **1. Personnel Information**

- a. Volunteer
  - i. D/C Archer report.
- b. Career
  - i. A/C DeConto and Captain Weatherby have successfully completed their 6-month probationary time period.
- c. Career - Staffing
  - i. Full-time / Part-time firefighter recruitment is on-going, along with Single Role Paramedic Recruitment.
  - ii. Currently, there is one opening for a Firefighter/Paramedic, two openings for Single Role Paramedic, and six openings for Part-time firefighter

### **2. Intra-agency**

- a. Labor-Management – Nothing new to report
- b. Facilities / Apparatus / Equipment
  - i. There continues to be issues with the new pumper/tender. A Hale pump rep will be here on Thursday. Additionally, there is an engine sensor failure that will require warranty work to be completed at the Freightliner shop.
  - ii. T2131 has a small hole in the volute case. Due to the age of the tender, the entire pump casing will need to be replaced.
  - iii. E2121 has a failed pump seal, and we are awaiting parts to fix the pump.
  - iv. I have requested that a 2" meter be installed at the Surfside Fire Station. This will cost approximately \$900, and allow us to fill vehicles at the station.

### **3. Interfacility transfers**

- a. January 1 – May 31, 2023
  - i. Out-of-town = 11 (12% success)
  - ii. Turned down (OOT only) = 78
  - iii. Local = 53

### **4. Inter-agency**

- a. WA EMD/FEMA
  - i. A THIRA (Threat Hazard and Risk Analysis) meeting has been scheduled for this Thursday, June 29
- b. State Parks / Department of Natural Resources / USFW
  - i. State Parks have recently completed a more progressive identification system on the trail system to allow for better notification and location determinations. Captain Nick Haldeman assisted with this project.
- c. PACCOM/PCEMA/PCSO/DCD/DPW
  - i. PACCOM is continuing with the radio study, the recommendations should be coming soon.
- d. Ocean Beach Hospital / Pacific County Health Department
  - i. Nothing new to report.
- e. Other Fire Agencies
  - i. There is a need to update our mutual aid EMS response agreement. I would like to make a recommendation to terminate the current agreement, with the intent of negotiating a new agreement with the individual agencies.

- f. Other Community
  - i. Surfside burning rules and requests

**Staff Reports - A/C Weatherby; A/C DeConto; D/C Archer; Pub. Ed. Coord. Karvia**

**May 2023 Call Totals**

- 1. Total Calls = 253
  - a. Fire = 25
  - b. EMS = 228
  - c. Patients Transported = 135
  - d. Major Incidents:  
**2023 YTD Total – 1012; (2022 YTD – 1234)**

**Good of the Order**

## **MUTUAL AID AGREEMENT EMERGENCY MEDICAL SERVICES**

This Agreement is entered into between Pacific County Fire Protection District No 1, Pacific County Fire Protection District No. 2, the City of Ilwaco and the City of Long Beach, all municipal corporations of the State of Washington.

Each of the agencies owns, maintains and operates emergency medical service vehicles or contracts with an EMS provider that owns, maintains and operates emergency medical service vehicles in accordance with Chapter 18.71 and 18.73 RCW and Chapter 246-976 WAC. Such vehicles are staffed by emergency medical technicians and advance life support personnel as required by such statutory provisions and in accordance with Chapter 18.71 and 18.73 RCW and Chapter 246-976 WAC.

The geographical boundaries of each agency are located in such a manner as to enable each agency to render mutual aid service to the other.


The agencies, to carry out the purposes and functions described above and in consideration of the benefits to be received by each of the agencies, agree as follows:

1. **Request for Assistance.** The commanding officer of the fire department or the officer in charge/incident commander at the scene of an emergency of any agency is authorized to request assistance from the other agency if confronted with an emergency situation at which the requesting agency has need for EMS equipment or personnel in excess of that available at the requesting agency.
2. **Response to Request.** Upon receipt of such a request, the commanding officer of the agency receiving the request, shall immediately take the following action:
  - 2.1. Determine if the responding agency has EMS equipment and personnel available to respond to the requesting agency and determine the nature of the EMS equipment and number of personnel available.
  - 2.2. Determine what available EMS equipment and what available personnel should be dispatched in accordance with the operating plans and procedures established by the agencies.
  - 2.3. In the event the needed EMS equipment and personnel are available, to dispatch such equipment and personnel to the scene of the emergency with proper operating instructions.
  - 2.4. In the event the needed EMS equipment and personnel are not available, to immediately advise the requesting agency of such fact.

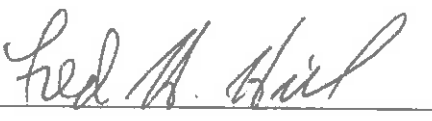
3. **Command Responsibility at Emergency Scene.** The chief officer or senior officer of the agency to which the initial response is made shall be in command of the operations under which the EMS equipment and personnel sent by the responding agency shall serve; provided that the responding equipment and personnel shall be under the immediate supervision of the officer in charge of the responding apparatus. The operational command, however, may be relinquished to the senior officer of any agency rendering assistance under the terms of this agreement.
4. **Termination of Service.** The EMS equipment and personnel of the responding agency shall be released from service and returned to the responding agency by the commanding officer in charge of the operations as soon as conditions may warrant or in the event an emergency should occur in the responding agency's jurisdiction.
5. **Liability.** Each agency agrees to assume responsibility for all liabilities that occur or arise in any way out of the performance of this Agreement by its personnel only and to save and hold the other agencies, its employees and officials, harmless from all costs, expenses, losses and damages, including cost of defense, incurred as a result of any acts or omissions of the agency's employees relating to the performance of this Agreement.
6. **Insurance.** Each agency agrees to maintain adequate insurance coverage for its own equipment and personnel.
7. **Compensation.** Each agency recognizes that each agency incurs ongoing expenses to enable the agency to be able to provide EMS equipment and personnel on a mutual aid basis under this Agreement. In recognition of these expenses, the agencies agree that the requesting agency shall pay to the responding agency the sum of \$500.00 for every response provided under this Agreement. The responding agency, who is a party to this Agreement, shall invoice the requesting agency, who is a party to this Agreement, on a monthly basis. The requesting agency shall pay such invoice within 30 days of receipt. In addition, the responding agency that provides transport shall be authorized to bill the patient in accordance with the agency's normal and customary EMS charges. In the event of multiple agencies on scene, the agency with responsibility for the service area of the call shall determine which agency shall provide transport. For non-transport responses with multiple agencies on scene, the agency with responsibility for the service area of the call shall be authorized to bill the patient in accordance with the agency's normal and customary EMS charges. The \$500.00 response fee shall not apply to automatic response situations as identified in Exhibit A.

8. **Non-Exclusive Agreement.** The agencies to this Agreement shall not be precluded from entering into similar agreements or first response agreements with other municipal corporations.
9. **Termination.** This Agreement shall continue until terminated by all agencies. Any individual agency may terminate its participation in this Agreement by giving to the other agencies a thirty (30) day notice of termination in writing.
10. **Modification.** This Agreement may only be modified by mutual agreement of all agencies hereto, executed in the same manner as this Agreement.
11. **Benefits.** This Agreement is entered into for the benefit of the agencies to this Agreement only and shall confer no benefits, direct or implied, on any third persons.


**PACIFIC COUNTY FIRE  
PROTECTION DISTRICT NO. 2**

By:   
Dated: 12-29-06


**PACIFIC COUNTY FIRE  
PROTECTION DISTRICT NO. 1**

By:   
Dated: 12-29-06

**CITY OF ILWACO**

By:   
Dated: 12-29-06

**CITY OF LONG BEACH**

By:   
Dated: 12-29-06

**EXHIBIT A  
MUTUAL AID AGREEMENT  
EMERGENCY MEDICAL SERVICES**

**RESPONSES WITHOUT COMPENSATION**

Responses to mutual aid requests in the following situations shall be exempt from the compensation provisions contained in Paragraph 7 of the Agreement. These situations are recognized to be infrequent.

**Trauma Response**

When the requesting agency is unable to adequately respond, treat and/or transport a "major trauma", the neighboring ALS verified agency will provide response. Request for response and response shall be in accordance to the Southwest Regional EMS & Trauma Care System Plan, Washington Prehospital Trauma Triage Procedure, RCW 70.168, and WAC 246-976.

**Mass Casualty Incident:**

When the requesting agency has been called for a Mass Casualty Incident (MCI), the request for additional resources shall be made through Pacific County Emergency Management Agency. Request for response and response shall be in accordance to the Pacific County Emergency Management MCI Plan.

All other responses are subject to the compensation provisions specified in Paragraph 7.



## Jacob Brundage

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**From:** Jacob Brundage  
**Sent:** Thursday, June 15, 2023 10:02 AM  
**To:** 'Jeff Archer'  
**Subject:** RE: June 3, 2023

Chief Archer,

On Saturday, June 3, 2023, I received a cell call from the on-duty officer. The on-duty officer (whom was on an incident) had received a phone call from the on-duty paramedic at Station 2. Per the duty-officer, the paramedic reported that Pacific County dispatch had called the District to relay a message. The message was that Medix was pulling their resource from Ilwaco because there were two trauma calls going on in Astoria. It was unclear how long (duration) the request was for.

The duty-officer was requesting guidance on how to manage the request. I advised him that I would call him back once I got more information on the situation. I attempted to call you; no answer, so I left a voicemail message. I then contacted IFD A/C Brian Davis, whom was unaware of the situation and would try to also contact you. At approximately 1806 hours, I received the phone call from you. You stated that you were unaware of the request, but would return to the Ilwaco Fire Station to staff a BLS ambulance.

I wouldn't say the concern was "grave", but I do have several concerns. Those concerns include, but are not limited to:

1. The jurisdictions that receive service from Medix Ambulance were unaware (not notified) of the ambulance leaving the area (to another state).
2. The expectations for all parties (on an operational level) involved when this occurs.
3. The expectations for all parties (on a governance level) involved when this occurs.
4. The frequency in which this will be occurring, considering Medix's on-going issues.
5. The appearance of "by-passing" the existing mutual aid agreement.

The Fire District is evaluating these concerns and is considering actions to prevent unnecessary problems moving forward. I will continue to work with you and Ilwaco Fire Department to ensure an open-line of communication.

In regards to the LEPC. I am not the chair and have not had any further contact with Director McDougal on the progress of the LEPC.

If you have any questions, don't hesitate to contact me.



**Jacob Brundage**

**Fire Chief**

**Pacific County Fire District #1**

**PO Box 890**

**Ocean Park, WA 98640**

**P: (360) 665-4451 F: (360) 665-4909**

**From:** Jeff Archer <firechief@ilwaco-wa.gov>  
**Sent:** Wednesday, June 14, 2023 10:11 AM  
**To:** Jacob Brundage <brundage@pcfd1.org>  
**Subject:** June 3, 2023

Chief Brundage,

On June 3rd , 2023 at approx 17:59 I received a telephone call from you regarding a request from the dispatch center that seemed to be out of the normal. You had relayed to me that Medix Ambulance Service had requested Pacific County Fire District #1 to be dispatched automatically to the City of Ilwaco for a undetermined amount of time, as all of their assets had been removed from Pacific County due to various stated reasons. I understand the grave concern at which you expressed to me and I appreciate the brief time it took for you to notify me that my regional AHJ was not being covered by our primary ambulance service, as I had not been notified. I ask if you could provide me with a written statement of events that transpired that evening for further clarification and an attempt to resolve this issue.

Also, are you now the LEPC Chair for South Pacific County?

Most Respectfully,

***Jeff Archer***

Fire Chief / Paramedic

He/His/Him

**City of Ilwaco**

P.O. Box 548

Ilwaco, WA 98624



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[illegible]

## Assistant Chief of Operations & Training

### Report to the Commissioners

#### Operations

##### 4<sup>th</sup> of July Holiday Preparations

The IAP is drafted while just waiting on the weather forecast to be current enough to send out to all of our department and neighboring agencies.

The crews are assisting with final preparations and making sure all of our apparatus are ready for an increased call load.

We have hired back additional staffing and a couple of volunteers have signed up for duty shifts during the weekend.

##### Pumper/Tender

Equipment placement is coming along. We are still waiting on a couple of crucial items to arrive. I have reached out to the sales reps and they are saying they are waiting on items to come in from the manufacturer.

Tom is diligently working to solve an ongoing mechanical problem. A mechanic from TruNorth, the local Hale Pump dealer, will be here this Thursday to trouble shoot the issue.

#### Training

##### Wildland

14 members have successfully completed all of the needed components for Wildland Firefighter 2 certification. I will be sending off the initial set of members to be either renewed or initial certified this week. There are another 15 members that have completed 50% but still have a component to complete. I will be following up with them this week to hopefully button that up.

##### Monthly Training and Gym Day

Through a generous donation of 36 sheets of 4 x 8 OSB we have been able to complete lots of roof operations training this month. The duty crews have completed the training while on duty and we were able to host our first, of hopefully many, gym days. The gym day for June was an open invite to all volunteers to show up for some extra hands-on training following the training goals for the month of June, vertical ventilation and ground ladders. All in all. 10 members participated in the four (4) hour training as students and instructors. A special thanks to Captain Haldeman, Lt. Schroeder, and FF/PM Jeff Holloway for making themselves available to be instructors.



# Public Education Coordinator Report

June 26, 2023



## Public Education Commissioners Report for the Month of May 15 – June 26, 2023

### ○ Projects

- The completion of the Wild Land Fire Defensible Space Booklet and Flyer project. The project aimed to educate and raise public awareness about the importance of creating and maintaining defensible spaces around homes and buildings to minimize the risks of wild land fires. The project involved the creation of a booklet and flyer that contained relevant and comprehensive information on the importance of defensible spaces, guidance on how to create and maintain them, and best practices for wildfire preparedness.

- The distribution of the booklet and flyer is the next step.

### ○ Meetings

- On June 21st, I attended a meeting with NPR at the home of Jan Worrell, who owns one of the new Elli-Q robots. During the meeting, NPR interviewed us about the robot, and we provided detailed information about it. We will keep you posted when the interview airs.

## 2023 year to date

Month	Home Safety	Car Seats	Lock Box	Alexa	Address Post	CPR Classes
January	4	0	3	2	2	2
February	5	0	2	1	7	2
March	8	3	5	0	8	4
April	6	2	6	0	8	3
May	4		2	3	5	1
June						
July						
August						
September						
October						