

**Washington State Auditor's Office**  
**Financial Statements Audit Report**

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**Douglas County Fire Protection District  
No. 2**

Audit Period  
**January 1, 2007 through December 31, 2008**

**Report No. 1002705**

Issue Date  
December 21, 2009



WASHINGTON  
**BRIAN SONNTAG**  
STATE AUDITOR



**Washington State Auditor  
Brian Sonntag**

December 21, 2009

Board of Commissioners  
Douglas County Fire Protection District No. 2  
East Wenatchee, Washington

***Report on Financial Statements***

Please find attached our report on Douglas County Fire Protection District No. 2's financial statements.

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

Sincerely,

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

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# **Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters in Accordance with *Government Auditing Standards***

**Douglas County Fire Protection District No. 2  
January 1, 2007 through December 31, 2008**

Board of Commissioners  
Douglas County Fire Protection District No. 2  
East Wenatchee, Washington

We have audited the financial statements of Douglas County Fire Protection District No. 2, Douglas County, Washington, as of and for the years ended December 31, 2008 and 2007, and have issued our report thereon dated November 3, 2009.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

## ***INTERNAL CONTROL OVER FINANCIAL REPORTING***

In planning and performing our audits, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A *control deficiency* 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 misstatements on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the District's financial statements that is more than inconsequential will not be prevented or detected by the District's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the District's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not

identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## **COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. 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*.

This report is intended for the information and use of management and the Board of Commissioners. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink, appearing to read "Brian Sonntag", with a stylized, flowing script.

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

November 3, 2009

# **Independent Auditor's Report on Financial Statements**

## **Douglas County Fire Protection District No. 2 January 1, 2007 through December 31, 2008**

Board of Commissioners  
Douglas County Fire Protection District No. 2  
East Wenatchee, Washington

We have audited the accompanying financial statements of Douglas County Fire Protection District No. 2, Douglas County, Washington, for the years ended December 31, 2008 and 2007. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 1 to the financial statements, the District prepares its financial statements on the basis of accounting that demonstrates compliance with Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of Douglas County Fire Protection District No. 2, for the years ended December 31, 2008 and 2007, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report on our consideration of the District's internal control over financial reporting and on our 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

Our audit was performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedules of Long-Term Debt 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 has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

A handwritten signature in black ink, appearing to read "Brian Sonntag", with a stylized, cursive script.

**BRIAN SONNTAG, CGFM**  
STATE AUDITOR

November 3, 2009

## **Financial Section**

### **Douglas County Fire Protection District No. 2 January 1, 2007 through December 31, 2008**

#### ***FINANCIAL STATEMENTS***

Resources and Uses Arising from Cash Transactions – 2008  
Resources and Uses Arising from Cash Transactions – 2007  
Notes to Financial Statements – 2008  
Notes to Financial Statements – 2007

#### ***SUPPLEMENTAL INFORMATION***

Schedule of Long-Term Debt – 2008  
Schedule of Long-Term Debt – 2007



## DOUGLAS COUNTY FIRE PROTECTION DISTRICT NO. 2

**RESOURCES AND USES ARISING FROM CASH TRANSACTIONS**  
**For the Year Ended December 31, 2008**

<b>BARS CODE</b>	<b>DESCRIPTION</b>	<b>TOTAL ALL FUNDS</b>	<b>CURRENT EXPENSE FUND 001</b>	<b>G.O. BOND FUND 201</b>	<b>RESERVES FUND 301</b>
308	Beginning Net Cash and Investments	1,435,442	957,310	61,351	416,781
	Revenues and Other Financing Sources				
310	Taxes	2,002,313	1,780,172	222,141	
330	Intergovernmental Revenues	59,532	59,532		
340	Charges for Goods and Services	51,031			51,031
360	Miscellaneous Revenues	48,422	30,686	4,276	13,460
390	Other Financing Sources	227,765	103,309		124,456
	Total Revenues and Other Sources	2,389,063	1,973,699	226,417	188,947
	<b>Total Resources</b>	<b>3,824,505</b>	<b>2,931,009</b>	<b>287,768</b>	<b>605,728</b>
	Expenditures and Other Financing Uses				
520	Public Safety Operating Expenditures	1,913,055	1,913,055		
591-592	Debt Service	220,959		220,959	
	Total Expenditures	2,134,014	1,913,055	220,959	
597	Other Expenditures	227,765	124,456		103,309
	<b>Total Expenditures and Other Uses</b>	<b>2,361,779</b>	<b>2,037,511</b>	<b>220,959</b>	<b>103,309</b>
	<b>Excess (Deficit) of Resources Over Uses</b>	<b>1,462,726</b>	<b>893,498</b>	<b>66,809</b>	<b>502,419</b>
380	Nonrevenues	43,152	43,152		
580	Nonexpenditures				
<b>508</b>	<b>Ending Net Cash Investments</b>	<b>1,505,878</b>	<b>936,650</b>	<b>66,809</b>	<b>502,419</b>

The accompanying notes are an integral part of this statement.

## DOUGLAS COUNTY FIRE PROTECTION DISTRICT NO. 2

**RESOURCES AND USES ARISING FROM CASH TRANSACTIONS**  
**For the Year Ended December 31, 2007**

<b>BARS CODE</b>	<b>DESCRIPTION</b>	<b>TOTAL ALL FUNDS</b>	<b>CURRENT EXPENSE FUND 001</b>	<b>G.O. BOND FUND 201</b>	<b>RESERVES FUND 301</b>
308	Beginning Net Cash and Investments	1,208,958	801,918	69,569	337,471
	Revenues and Other Financing Sources				
310	Taxes	1,893,068	1,684,563	208,505	
330	Intergovernmental Revenues	57,196	57,196		
340	Charges for Goods and Services	23,655			23,655
360	Miscellaneous Revenues	62,226	36,785	6,672	18,769
390	Other Financing Sources	36,886			36,886
	Total Revenues and Other Sources	2,073,031	1,778,544	215,177	79,310
	<b>Total Resources</b>	<b>3,281,989</b>	<b>2,580,462</b>	<b>284,746</b>	<b>416,781</b>
	Expenditures and Other Financing Uses				
520	Public Safety Operating Expenditures	1,618,872	1,618,872		
591-592	Debt Service	223,395		223,395	
	Total Expenditures	1,842,267	1,618,872	223,395	
597	Other Expenditures	36,886	36,886		
	<b>Total Expenditures and Other Uses</b>	<b>1,879,153</b>	<b>1,655,758</b>	<b>223,395</b>	<b>0</b>
	<b>Excess (Deficit) of Resources Over Uses</b>	<b>1,402,836</b>	<b>924,704</b>	<b>61,351</b>	<b>416,781</b>
380	Nonrevenues	32,606	32,606		
580	Nonexpenditures				
<b>508</b>	<b>Ending Net Cash Investments</b>	<b>1,435,442</b>	<b>957,310</b>	<b>61,351</b>	<b>416,781</b>

The accompanying notes are an integral part of this statement.

**DOUGLAS COUNTY FIRE PROTECTION DISTRICT NO. 2**  
**NOTES TO FINANCIAL STATEMENTS**  
**JANUARY 1, 2008 THROUGH DECEMBER 31, 2008**

**NOTE 1 – SUMMARY OF ACCOUNTING POLICIES**

Douglas County Fire Protection District No. 2 is a special purpose government that provides fire prevention services, fire suppression services, emergency medical services and protection of life and property to the general public and is supported primarily through property taxes. This District was incorporated in 1942 and operates under Chapter 52 RCW and other laws of the state of Washington applicable to fire districts.

**a. Fund Accounting**

The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The District's resources are allocated to and accounted for in individual funds depending on their intended purpose.

Douglas County Fire Protection District No. 2 has three funds. They are:

Current Expense Fund	(001)
General Obligation Bond Fund	(201)
Reserve Fund	(301)

The following are the fund types used by the District.

**GOVERNMENTAL FUND TYPES**

**General (Current Expense 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.

**Debt Service (General Obligation Bond Fund)**

This fund accounts for the accumulation of resources to pay principal, interest and related costs on general long-term debt.

**Capital Projects Fund (Reserve Fund)**

These funds account for financial resources that are designated for the acquisition or construction of general government capital projects.

**b. Basis of Accounting**

Douglas County Fire Protection District No. 2 reports financial activity using the revenue and expenditure classifications, statements and schedules contained in the *Cash Basis Budgeting Accounting and Reporting System* (BARS) manual. This basis of accounting and reporting is an "other comprehensive basis of accounting" (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

**c. Cash**

It is the District's policy to invest all temporary cash surpluses. The amount is included on the Statement of Resources and Uses Arising from Cash Transactions as Net Cash and Investments.

**d. Deposits**

The District's deposits (and certificates of deposit) are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission.

**e. Capital Assets**

Capital assets are long-lived assets of the District and are recorded as capital expenditures when purchased.

**f. Compensated Absences**

Vacation is taken in the year it is earned following six months of service. Shift personnel receive from 144 hours to 336 hours annually depending on years of service and may carry over a maximum of 120 hours into the following year. Day personnel receive from 120 hours to 200 hours annually depending on years of service and may carry over a maximum of 64 hours into the following year. Accumulated vacation is payable upon separation or retirement.

Sick leave may accumulate up to 1,320 hours for LEOFF II employees working shift. LEOFF II and PERS II employees working days may accumulate up to 960 hours. LEOFF I employees receive annually either 72 hours for shift work or 48 hours when working days, non-accumulative. Upon separation or retirement, employees do not receive payment for unused sick leave.

**NOTE 2 – COMPLIANCE AND ACCOUNTABILITY**

There have been no material violations of finance-related legal or contractual provisions.

**NOTE 3 – PROPERTY TAXES**

The Douglas County Treasurer acts as the agent to collect property taxes levied in the county for all taxing authorities. Distributed collections are reported to the district at the end of each month.

Property tax revenues are recognized when cash is received by Douglas County Fire Protection District No. 2. Delinquent taxes are considered fully collectible because a lien affixes to the property after taxes are levied.

Douglas County Fire Protection District No. 2's regular levy for the year 2007 for collection in 2008 was \$.841108 per \$1,000 on an assessed valuation of \$2,106,142,287 for a total regular levy of \$1,771,493.

Douglas County Fire Protection District No. 2 also levied \$0.106317 per \$1,000 on an assessed valuation of \$2,075,540,887 for payment of general obligation bond principal and interest for a total additional levy of \$220,665.

**NOTE 4 – INVESTMENTS**

Douglas County Fire Protection District No. 2's investments are held by the Douglas County Treasurer as its agent in the District's name. Investments held for each fund by type at December 31, 2008 were as follows:

<u>Type of Investment</u>	<u>Fund Allocation</u>	<u>Balance</u>
Cashmere Valley MM	Current Expense	\$ 890,907.38
Cashmere Valley MM	Bond Fund	\$ 65,704.14
Cashmere Valley MM	Reserve Fund	\$ <u>501,477.64</u>
TOTAL:		\$ 1,458,089.16

Interfund transactions of investments are not reflected in this report.

**NOTE 5 – LONG-TERM DEBT**

The accompanying Schedule of Long Term Debt (09) provides a listing of the outstanding debt of the Fire District and summarizes the District's debt transactions for year 2008. The debt service requirements, including interest, are as follows:

General Obligation Bonds

2009	217,515.00
2010	218,965.00
2011	<u>219,765.00</u>
TOTAL:	\$ 656,245.00

**NOTE 6 – PENSION PLANS**

Substantially all of Douglas County Fire Protection District No. 2's full-time and qualifying part-time employees participate in LEOFF I, LEOFF II, or PERS II plans administered by the Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit retirement systems. Actuarial information is on a system-wide basis and is not considered pertinent to the District's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the state Department of Retirement Systems annual financial report. A copy of this report may be obtained at:

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

**NOTE 7 – OTHER DISCLOSURES**

(None)

**DOUGLAS COUNTY FIRE PROTECTION DISTRICT NO. 2**  
**NOTES TO FINANCIAL STATEMENTS**  
**JANUARY 1, 2007 THROUGH DECEMBER 31, 2007**

**NOTE 1 – SUMMARY OF ACCOUNTING POLICIES**

Douglas County Fire Protection District No. 2 is a special purpose government that provides fire prevention services, fire suppression services, emergency medical services and protection of life and property to the general public and is supported primarily through property taxes. This District was incorporated in 1942 and operates under Chapter 52 RCW and other laws of the state of Washington applicable to fire districts.

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The accounts of the District are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The District's resources are allocated to and accounted for in individual funds depending on their intended purpose.

Douglas County Fire Protection District No. 2 has three funds. They are:

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Reserve Fund	(301)

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This fund accounts for the accumulation of resources to pay principal, interest and related costs on general long-term debt.

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**b. Basis of Accounting**

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Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

**c. Cash**

It is the District's policy to invest all temporary cash surpluses. The amount is included on the Statement of Resources and Uses Arising from Cash Transactions as Net Cash and Investments.

**d. Deposits**

The District's deposits (and certificates of deposit) are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission.

**e. Capital Assets**

Capital assets are long-lived assets of the District and are recorded as capital expenditures when purchased.

**f. Compensated Absences**

Vacation is taken in the year it is earned following six months of service. Shift personnel receive from 144 hours to 336 hours annually depending on years of service and may carry over a maximum of 120 hours into the following year. Day personnel receive from 120 hours to 200 hours annually depending on years of service and may carry over a maximum of 64 hours into the following year. Accumulated vacation is payable upon separation or retirement.

Sick leave may accumulate up to 1,320 hours for LEOFF II employees working shift. LEOFF II and PERS II employees working days may accumulate up to 960 hours. LEOFF I employees receive annually either 72 hours for shift work or 48 hours when working days, non-accumulative. Upon separation or retirement, employees do not receive payment for unused sick leave.

**NOTE 2 – COMPLIANCE AND ACCOUNTABILITY**

There have been no material violations of finance-related legal or contractual provisions.

**NOTE 3 – PROPERTY TAXES**

The Douglas County Treasurer acts as the agent to collect property taxes levied in the county for all taxing authorities. Distributed collections are reported to the district at the end of each month.

Property tax revenues are recognized when cash is received by Douglas County Fire Protection District No. 2. Delinquent taxes are considered fully collectible because a lien affixes to the property after taxes are levied.

Douglas County Fire Protection District No. 2's regular levy for the year 2006 for collection in 2007 was \$.861786 per \$1,000 on an assessed valuation of \$1,953,910,710 for a total regular levy of \$1,683,853.

Douglas County Fire Protection District No. 2 also levied \$0.108261 per \$1,000 on an assessed valuation of \$1,924,941,510 for payment of general obligation bond principal and interest for a total additional levy of \$208,396.

**NOTE 4 – INVESTMENTS**

Douglas County Fire Protection District No. 2's investments are held by the Douglas County Treasurer as its agent in the District's name. Investments held for each fund by type at December 31, 2007 were as follows:

<u>Type of Investment</u>	<u>Fund Allocation</u>	<u>Balance</u>
Cashmere Valley MM	Current Expense	\$ 934,707.38
Cashmere Valley MM	Bond Fund	\$ 59,343.45
State Pool VR	Reserve Fund	\$ <u>415,227.70</u>
TOTAL:		\$ 1,409,278.53

Interfund transactions of investments are not reflected in this report.

**NOTE 5 – LONG-TERM DEBT**

The accompanying Schedule of Long Term Debt (09) provides a listing of the outstanding debt of the Fire District and summarizes the District's debt transactions for year 2007. The debt service requirements, including interest, are as follows:

General Obligation Bonds

2008	220,655.00
2009	217,515.00
2010	218,965.00
2011	<u>219,765.00</u>
TOTAL:	\$ 876,900.00

**NOTE 6 – PENSION PLANS**

Substantially all of Douglas County Fire Protection District No. 2's full-time and qualifying part-time employees participate in LEOFF I, LEOFF II, or PERS II plans administered by the Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit retirement systems. Actuarial information is on a system-wide basis and is not considered pertinent to the District's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the state Department of Retirement Systems annual financial report. A copy of this report may be obtained at:

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

**NOTE 7 – OTHER DISCLOSURES**

(None)



## DOUGLAS COUNTY FIRE PROTECTION DISTRICT NO. 2

**SCHEDULE OF LONG-TERM DEBT**  
**For the Year Ending December 31, 2008**

<b>ID No.</b>	<b>Date of Original Issue</b>	<b>Date of Maturity</b>	<b>Beginning Outstanding Debt 01/01/08</b>	<b>Amount Issued in 2008</b>	<b>Amount Redeemed 2008</b>	<b>BARS Code for Redemption</b>	<b>Redeeming Fund Number</b>	<b>Ending Outstanding Debt 12/31/08</b>
251.15	03/1998	12/2011	785,000	-	185,000	591.89.71	201	600,000
<b>TOTAL</b>			<b>785,000</b>	<b>-</b>	<b>185,000</b>			<b>600,000</b>

## DOUGLAS COUNTY FIRE PROTECTION DISTRICT NO. 2

**SCHEDULE OF LONG-TERM DEBT**  
**For the Year Ending December 31, 2007**

<b>ID No.</b>	<b>Date of Original Issue</b>	<b>Date of Maturity</b>	<b>Beginning Outstanding Debt 01/01/07</b>	<b>Amount Issued in 2007</b>	<b>Amount Redeemed 2007</b>	<b>BARS Code for Redemption</b>	<b>Redeeming Fund Number</b>	<b>Ending Outstanding Debt 12/31/07</b>
251.15	03/1998	12/2011	965,000	-	180,000	591.89.71	201	785,000
<b>TOTAL</b>			<b>965,000</b>	<b>-</b>	<b>180,000</b>			<b>785,000</b>



## **ABOUT THE STATE AUDITOR'S OFFICE**

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

Our mission is to work in cooperation with our audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

The State Auditor's Office employees are located around the state to deliver our services effectively and efficiently.

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

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service. We continue to refine our reporting efforts to ensure the results of our audits are useful and understandable.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

**State Auditor**  
**Chief of Staff**  
**Deputy Chief of Staff**  
**Chief Policy Advisor**  
**Director of Audit**  
**Director of Special Investigations**  
**Director for Legal Affairs**  
**Director of Quality Assurance**  
**Local Government Liaison**  
**Communications Director**  
**Public Records Officer**  
**Main number**  
**Toll-free Citizen Hotline**

**Brian Sonntag, CGFM**  
**Ted Rutt**  
**Doug Cochran**  
**Jerry Pugnetti**  
**Chuck Pfeil, CPA**  
**Jim Brittain, CPA**  
**Jan Jutte, CPA, CGFM**  
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