



Office of the Washington State Auditor
Pat McCarthy

Financial Statements Audit Report

Cowlitz 2 Fire and Rescue

For the period January 1, 2022 through December 31, 2023

Published November 12, 2024

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

November 12, 2024

Board of Commissioners
Cowlitz 2 Fire and Rescue
Kelso, Washington

Report on Financial Statements

Please find attached our report on Cowlitz 2 Fire and Rescue'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

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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*

Cowlitz 2 Fire and Rescue January 1, 2022 through December 31, 2023

Board of Commissioners
Cowlitz 2 Fire and Rescue
Kelso, 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 Cowlitz 2 Fire and Rescue, as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated November 4, 2024.

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.

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 black ink that reads "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

November 4, 2024

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Cowlitz 2 Fire and Rescue January 1, 2022 through December 31, 2023

Board of Commissioners
Cowlitz 2 Fire and Rescue
Kelso, Washington

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Unmodified and Adverse Opinions

We have audited the financial statements of Cowlitz 2 Fire and Rescue, as of and for the years ended December 31, 2023 and 2022, 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 Cowlitz 2 Fire and Rescue, and its changes in cash and investments, for the years ended December 31, 2023 and 2022, 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 Cowlitz 2 Fire and Rescue, as of December 31, 2023 and 2022, 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 November 4, 2024 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 written in a cursive, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

November 4, 2024

FINANCIAL SECTION

Cowlitz 2 Fire and Rescue January 1, 2022 through December 31, 2023

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2023

Fund Resources and Uses Arising from Cash Transactions – 2022

Notes to the Financial Statements – 2023

Notes to the Financial Statements – 2022

SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2023

Schedule of Liabilities – 2022

Cowlitz 2 Fire and Rescue
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		Total for All Funds (Memo Only)	001 General Expense Fund (656.01)	201 2016 Unlimited G.O. Bond Fund	301 2016 Capital Improvement Project
Beginning Cash and Investments					
308	Beginning Cash and Investments	6,816,015	6,694,558	47,825	73,632
388 / 588	Net Adjustments	362	362	-	-
Revenues					
310	Taxes	7,441,837	6,677,957	763,880	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	1,815,011	1,810,714	4,297	-
340	Charges for Goods and Services	3,369,677	3,369,677	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	444,374	432,261	9,713	2,400
Total Revenues:		13,070,899	12,290,609	777,890	2,400
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	9,594,261	9,594,261	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		9,594,261	9,594,261	-	-
Excess (Deficiency) Revenues over Expenditures:		3,476,638	2,696,348	777,890	2,400
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	76,382	76,382	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	13,597	13,597	-	-
Total Other Increases in Fund Resources:		89,979	89,979	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	578,875	578,875	-	-
591-593, 599	Debt Service	869,159	103,659	765,500	-
597	Transfers-Out	76,382	-	350	76,032
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		1,524,416	682,534	765,850	76,032
Increase (Decrease) in Cash and Investments:		2,042,201	2,103,793	12,040	(73,632)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	59,864	-	59,864	-
50841	Committed	-	-	-	-
50851	Assigned	4,809,635	4,809,635	-	-
50891	Unassigned	3,989,080	3,989,080	-	-
Total Ending Cash and Investments		8,858,579	8,798,715	59,864	-

The accompanying notes are an integral part of this statement.

Cowlitz 2 Fire and Rescue
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		Total for All Funds (Memo Only)	001 General Expense Fund (656.635)	201 2016 Unlimited G.O. Bond Fund	301 2016 Capital Improvement Project
Beginning Cash and Investments					
308	Beginning Cash and Investments	5,598,016	5,278,829	45,917	273,270
388 / 588	Net Adjustments	701	701	-	-
Revenues					
310	Taxes	4,914,819	4,157,330	757,489	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	2,760,828	2,757,210	3,618	-
340	Charges for Goods and Services	3,068,211	3,068,211	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	202,858	196,434	4,351	2,073
Total Revenues:		10,946,716	10,179,185	765,458	2,073
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	9,221,834	9,221,834	-	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		9,221,834	9,221,834	-	-
Excess (Deficiency) Revenues over Expenditures:		1,724,882	957,351	765,458	2,073
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	202,011	202,011	-	-
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	1,035,020	1,035,020	-	-
Total Other Increases in Fund Resources:		1,237,031	1,237,031	-	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	675,430	675,430	-	-
591-593, 599	Debt Service	867,177	103,927	763,250	-
597	Transfers-Out	202,011	-	300	201,711
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	-	-	-	-
Total Other Decreases in Fund Resources:		1,744,618	779,357	763,550	201,711
Increase (Decrease) in Cash and Investments:		1,217,295	1,415,025	1,908	(199,638)
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	121,457	-	47,825	73,632
50841	Committed	-	-	-	-
50851	Assigned	2,565,169	2,565,169	-	-
50891	Unassigned	4,129,389	4,129,389	-	-
Total Ending Cash and Investments		6,816,015	6,694,558	47,825	73,632

The accompanying notes are an integral part of this statement.

Cowlitz 2 Fire & Rescue
Notes to the Financial Statements
For the year ended December 31, 2023

Note 1 - Summary of Significant Accounting Policies

Cowlitz 2 Fire & Rescue was incorporated on December 6, 1947 and operates under the laws of the state of Washington applicable to a fire district. The district is a special purpose local government and provides fire protection/suppression, emergency medical services (ALS and BLS transport) and code enforcement.

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 different from the ending net position classifications in GAAP.

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

Cowlitz 2 Fire & Rescue
Notes to the Financial Statements
For the year ended December 31, 2023

B. Basis of Accounting and Measurement Focus

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

C. Cash and Investments

See Note 4 - *Deposits and Investments*.

D. Capital Assets

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

E. Compensated Absences

Vacation leave may be accumulated up to 552 hours and is payable upon separation or retirement. Floating holiday leave may be accumulated up to 144 hours and is payable upon separation or retirement. Sick leave may be accumulated indefinitely. Upon separation or retirement employees do receive payment for unused sick leave up to 480 hours. Comp time may be accumulated up to 48 hours and is payable upon separation or retirement. There is no cash out option available for part time employees. Payments are recognized as expenditures when paid. The cost of each compensation absence is as follows:

Vacation =	\$40,893.57
Sick =	\$639,958.87
Floating Holiday =	\$9,115.38
Comp Time =	<u>\$47,715.03</u>
TOTAL =	\$737,682.84

F. Long-Term Debt

See Note 6 – *Long-Term Debt*

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the Board of Commissioners. When expenditures that meet restrictions are incurred, the district intends to use the most restricted resources first. Restrictions and commitments of Ending Cash and Investments consist of:

Fund Name	Portion of Ending Balance Restricted	Portion of Ending Balance Committed	Combined	Reason for Restriction or Commitment
201 - Debt Service	59,864	0	59,864	Voter approved bond - debt service expenses
301 - Capital Improvement Project	0	0	0	Voter approved bond - project expenses
<i>Totals</i>	59,864	0	59,864	

Note 2 - Budget Compliance

The district adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level (except the general (current expense) fund, where budget is adopted at the department level). The

Cowlitz 2 Fire & Rescue
Notes to the Financial Statements
For the year ended December 31, 2023

budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting. The appropriated and actual expenditures for the legally adopted budgets were as follows:

Fund/Department	Final		Actual	Variance
	Appropriated	Amounts	Expenses	
001 - General Expense Fund	\$	11,827,347	\$ 10,276,795	\$ 1,550,913
201 - GO Bond Fund	\$	765,500	\$ 765,850	\$ (350)
301 - Capital Improvement Project Fund	\$	57,900	\$ 76,032	\$ (18,132)

Budgeted amounts are authorized to be transferred between departments within any fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the district's legislative body.

The variance in the general expense fund (001) and capital improvement project fund (301) was due to project completion of capital projects and higher interest earned than anticipated which increased our revenues. We spent the remaining capital improvement project funds (301) in 2023. All projects are now complete related to those funds. We passed a voter-approved lid lift in November 2022 which wasn't collectible until 2023 and made revenues more than anticipated in 2023 through property tax collection for our general expense fund (001). In addition, capital projects planned in the general expense fund (001) were delayed due to supply chain issues.

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.

There have been impacts to the district, both financially and operationally. We received indirect federal funds to help off-set some of the unforeseen costs of equipment needed to keep our personnel safe while responding to emergencies. It has impacted the scheduling and the need for us to hire back additional personnel to cover employees that had an exposure or positive test result as well as hire temporary employees to keep up with the increased call volume. Management continues to implement protocols to keep the district and its employee's safe, purchase appropriate PPE and increase cleanings to include daily sanitizing.

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.

Cowlitz 2 Fire & Rescue
Notes to the Financial Statements
For the year ended December 31, 2023

Note 4 – Deposits and Investments

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

Type of Deposit or Investment	District's own deposits & investments	Deposits & investments held by the (City, Town/District) as custodian for other local governments, individuals, or private organizations.	Combined
Bank Deposits	797,923	0	797,923
County Investment Pool (Gen)	3,192,723	0	3,192,723
County Investment Pool (GO Bond)	58,297	0	58,297
County Investment Pool (Reserve)	2,994,346	0	2,994,346
County Investment Pool (Cap Reserve)	1,815,289	0	1,815,289
<i>Totals</i>	8,858,579	0	8,858,579

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

Investments in the Cowlitz County Investment Pool (CCIP)

The District is a voluntary participant in the Cowlitz County investment pool (CCIP), an external investment pool operated by the County Treasurer. The pool is not rated or registered with the SEC. Rather, oversight is provided by the County Finance Committee in accordance with RCW 36.48.070. The District reports its investment in the pool at amortized cost, which is (the same as the value of the pool per share. The pool does not impose liquidity fees or redemption gates on participant withdrawals.

Note 5 – Leases (Lessees)

During the year ended December 31, 2022, the district adopted guidance for the presentation and disclosure of leases, as required by the BARS manual. This requirement resulted in the addition of a lease liability reported on the Schedule of Liabilities.

The district leases one copier and one postage machine. The copier lease ends in 2025 and is \$219.54 per month which can be canceled at any time with mutual consent and no penalties. If canceled by Lessee without cause, then the remainder of lease payments are due. The postage machine lease ended in 2023 and is \$74.37 per quarter and cannot be canceled.

The total amount paid for leases in 2023 was \$2,710. As of December 31, 2023, the future lease payments are as follows

Cowlitz 2 Fire & Rescue
Notes to the Financial Statements
For the year ended December 31, 2023

Year	Lease Payments
2024	2,634
2025	1,976
<i>Total</i>	4,610

Note 6 – Long-Term Debt

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, 2023.

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

Year	Principal	Interest	Total Debt Service
2024	522,955	314,247	837,202
2025	502,727	294,906	797,633
2026	512,912	275,779	788,692
2027	505,000	256,100	761,100
2028	525,000	235,900	760,900
2029-2033	2,970,000	845,900	3,815,900
2034-2038	2,100,000	191,700	2,291,700
<i>Totals</i>	7,638,594	2,414,532	10,053,126

Note 7 – Other Postemployment Benefits (OPEB Plans)

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the district. The plan pays for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. As of December 31, 2023, the plan had 1 member, all retirees.

Fiscal Year 2023	
Number of Retired Plan Members	1
Benefits Paid	15,805
Total OPEB Liability	536,056

Note 8 – 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

Cowlitz 2 Fire & Rescue
Notes to the Financial Statements
For the year ended December 31, 2023

retirement plans Public Employees' Retirement System (PERS) and Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF).

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

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

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

Also, the DRS ACFR may be downloaded from the DRS website at 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 ACFR available from the Office of Financial Management website at www.ofm.wa.gov.

At June 30, 2023 (the measurement date of the plans), the district's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan Type	Employer Contributions	Allocation Percentage	Plan Liability / Asset	NPL	NPA
PERS 1 UAAL	26237.23	0.00385000%	2,282,732,000	87,885	
PERS 2/3	43681.28	0.00496800%	(4,098,683,000)		(203,623)
LEOFF 2	279436.5	0.12380000%	(2,398,598,000)		(2,969,464)
VFFRPF	1320	0.760000%	19,931,000		(151,070)
		<i>Totals</i>		\$ 87,885	\$ (3,324,157)

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.

Cowlitz 2 Fire & Rescue
Notes to the Financial Statements
For the year ended December 31, 2023

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 9 - 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 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 2023 was \$1.35 per \$1,000 on an assessed valuation of \$5,001,359,742 for a total regular levy of \$6,759,284.

The district's voter-approved levy for the year 2023 was \$.16 per \$1,000 on an assessed valuation of \$4,956,542,419 for a total regular levy of \$775,000.

Note 10 – Risk Management

This district is self-insured for unemployment compensation utilizing the “reimbursable” plan through the Washington State Employment Security Department. There were no claims paid or filed in 2023. No other new claims are anticipated.

The district is part of a risk management pool for property and liability through Clark County Risk Management Group. Policyholders pay an annual premium to VFIS, in lieu of a membership assessment. VFIS is responsible for payment of all covered causes of loss against the district above the stated deductible, if any. Portable equipment, real and personal property are covered at either actual cash value, replacement cost or guaranteed replacement cost. VFIS does provide general, automobile and management liability on an ‘occurrence’ and/or ‘claims-made’ basis, which are subject to a ‘follow form’ umbrella, if elected. The most common sub-limit of liability starts at \$1M, while aggregate limits may reach as high as \$20M.

Cowlitz 2 Fire & Rescue
Notes to the Financial Statements
For the year ended December 31, 2022

Note 1 - Summary of Significant Accounting Policies

Cowlitz 2 Fire & Rescue was incorporated on December 6, 1947 and operates under the laws of the state of Washington applicable to a fire districts. The district is a special purpose local government and provides fire protection/suppression, emergency medical services (ALS and BLS transport) and code enforcement.

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.
- 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 different from the ending net position classifications in GAAP.

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

Cowlitz 2 Fire & Rescue
Notes to the Financial Statements
For the year ended December 31, 2022

B. Basis of Accounting and Measurement Focus

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

C. Cash and Investments

See Note 4 - *Deposits and Investments*.

D. Capital Assets

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

E. Compensated Absences

Vacation leave may be accumulated up to 552 hours and is payable upon separation or retirement. Floating holiday leave may be accumulated up to 144 hours and is payable upon separation or retirement. Sick leave may be accumulated indefinitely. Upon separation or retirement employees do receive payment for unused sick leave up to 480 hours. Comp time may be accumulated up to 48 hours and is payable upon separation or retirement. There is no cash out option available for part time employees. Payments are recognized as expenditures when paid. The cost of each compensation absence is as follows:

Vacation =	\$29,663.82
Sick =	\$556,055.75
Floating Holiday =	\$7,388.32
Comp Time =	<u>\$43,159.50</u>
TOTAL =	\$636,267.39

F. Long-Term Debt

See Note 6 – *Long-Term Debt*.

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and ending cash and investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the Board of Commissioners. When expenditures that meet restrictions are incurred, the district intends to use the most restricted resources first. Restrictions and commitments of ending cash and investments consist of the following:

Fund Name	Portion of Ending Balance Restricted	Portion of Ending Balance Committed	Combined	Reason for Restriction or Commitment
201 - Debt Service	47,824.57	0.00	47,824.57	Voter approved bond - debt service expenses
301 - Capital Improvement Project	73,632.35	0.00	73,632.35	Voter approved bond - project expenses
<i>Totals</i>	121,456.92	0.00	121,456.92	

Cowlitz 2 Fire & Rescue
Notes to the Financial Statements
For the year ended December 31, 2022

Note 2 - Budget Compliance

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

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting. The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
001 - General Expense Fund	\$ 10,893,317	\$ 10,001,191	\$ 892,832
201 - GO Bond Fund	\$ 763,250	\$ 763,550	\$ (300)
301 - Capital Improvement Project Fund	\$ 273,390	\$ 201,711	\$ 71,679

Budgeted amounts are authorized to be transferred between departments within any fund; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the district's legislative body.

The variance in the general expense fund (001) and capital improvement project fund (301) were due to project completion of capital projects. We anticipate to expend the remaining capital improvement project funds (301) in 2023. At the end of the year (2022), the closing of the sale of one of our fire stations processed, so revenues were higher than anticipated at year end and other capital projects planned in the general expense fund (001) were pushed to 2023 due to supply chain issues.

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.

There have been impacts to the district, both financially and operationally. We received indirect federal funds to help off-set some of the unforeseen costs of equipment needed to keep our personnel safe while responding to emergencies. It has impacted the scheduling and the need for us to hire back additional personnel to cover employees that had an exposure or positive test result as well as hire temporary employees to keep up with the increased call volume. Management continues to implement protocols to keep the district and its employee's safe, purchase appropriate PPE and increase cleanings to include daily sanitizing.

Cowlitz 2 Fire & Rescue
Notes to the Financial Statements
For the year ended December 31, 2022

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. Deposits and investments by type at December 31, 2022 are as follows:

Type of Deposit or Investment	District's own deposits & investments	Deposits & investments held by the District as custodian for other local governments, individuals, or private organizations.	Combined
Bank Deposits	1,527,960		1,527,960
County Investment Pool (Gen)	2,612,437		2,612,437
County Investment Pool (GO Bond)	36,816		36,816
County Investment Pool (Reserve)	2,565,169		2,565,169
County Investment Pool (CIP)	73,632		73,632
<i>Totals</i>	<i>6,816,015</i>	<i>0</i>	<i>6,816,015</i>

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

Investments in the Cowlitz County Investment Pool (CCIP)

The District is a voluntary participant in the Cowlitz County investment pool (CCIP), an external investment pool operated by the County Treasurer. The pool is not rated or registered with the SEC. Rather, oversight is provided by the County Finance Committee in accordance with RCW 36.48.070. The District reports its investment in the pool at amortized cost, which is (the same as the value of the pool per share. The pool does not impose liquidity fees or redemption gates on participant withdrawals.

Note 5 – Leases

During the year ended December 31, 2022, the district adopted guidance for the presentation and disclosure of leases, as required by the BARS manual. This requirement resulted in the addition of a lease liability reported on the Schedule of Liabilities.

The district leases one copier and one postage machine. The copier lease ends in 2025 and is \$219.54 per month which can be cancelled at any time with mutual consent and no penalties. If cancelled by Lessee without cause, then reminder of lease payments are due. The postage machine lease ends in 2023 and is \$74.37 per quarter and cannot be cancelled.

The total amount paid for leases in 2022 was \$2,931.96. As of December 31, 2022, the future lease payments are as follows

Cowlitz 2 Fire & Rescue
Notes to the Financial Statements
For the year ended December 31, 2022

Year	Lease Payments
2023	\$ 2,708.85
2024	\$ 2,634.48
2025	\$ 1,975.86
Total	\$ 7,319.19

Note 6 – Long-Term Debt

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, 2022.

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

Year	Principal	Interest	Total Debt Service
2023	536,705.31	329,744.52	866,449.83
2024	522,954.73	314,246.81	837,201.54
2025	502,726.94	294,906.39	797,633.33
2026	512,912.45	275,779.12	788,691.57
2027	505,000.00	256,100.00	761,100.00
2028-2032	2,855,000.00	960,100.00	3,815,100.00
2033-2037	2,740,000.00	313,400.00	3,053,400.00
Totals	\$ 8,175,299.43	\$ 2,744,276.84	\$ 10,919,576.27

Note 7 – Other Postemployment Benefits (OPEB Plans)

The LEOFF I Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the district. The plan pays for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. As of December 31, 2022, the plan had 1 member, a retiree. As of December 31, 2022, the district's total OPEB liability was \$551,857, as calculated using the alternative measurement method. For the year ended December 31, 2022, the district paid \$16,298 in benefits.

Note 8 – 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 Public Employees' Retirement System (PERS) and Law Enforcement Officers' and Fire Fighters' Retirement System (LEOFF).

Cowlitz 2 Fire & Rescue
Notes to the Financial Statements
For the year ended December 31, 2022

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.

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.

At June 30, 2022 (the measurement date of the plans), the district's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan Type	Employer Contributions	Allocation Percentage	Plan Liability / Asset	NPL	NPA
PERS 1 UAAL	27,420	0.00447400%	2,784,367,000	124,573	
PERS 2/3	46,960	0.00584500%	(3,708,781,000)		(216,778)
LEOFF 2	250,737	0.12111200%	(2,717,698,000)		(3,291,458)
VFFRPF	1,380	0.730000%	(28,264,000)		(205,135)
		<i>Totals</i>		\$ 124,573	\$ (3,713,371)

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.

Cowlitz 2 Fire & Rescue
Notes to the Financial Statements
For the year ended December 31, 2022

Note 9 - 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 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 2022 was \$.97 per \$1,000 on an assessed valuation of \$4,295,048,405 for a total regular levy of \$4,169,503.

The district's voter-approved levy for the year 2022 was \$.18 per \$1,000 on an assessed valuation of \$4,247,018,818 for a total regular levy of \$765,000.

Note 10 – Risk Management

This district is self-insured for unemployment compensation utilizing the “reimbursable” plan through Washington State Employment Security Department. There was one claim filed in 2021 that was paid in 2022. The district paid \$3,618.76 in 2022 for that claim. No other new claims are anticipated.

The district is part of a risk management pool for property and liability through Clark County Risk Management Group. Policy holders pay an annual premium to VFIS, in lieu of a membership assessment. VFIS is responsible for payment of all covered causes of loss against the district above the stated deductible, if any. Portable equipment, real and personal property are covered at either actual cash value, replacement cost or guaranteed replacement cost. VFIS does provide general, automobile and management liability on an ‘occurrence’ and/or ‘claims-made’ basis, which are subject to a ‘follow form’ umbrella, if elected. The most common sub-limit of liability starts at \$1M, while aggregate limits may reach as high as \$20M.

Note 11 – Other Disclosures

Construction Commitment

The district is in the final stages of spending the remaining proceeds from the voter approved capital improvement project bond, which is referenced in Note 1, Section G, as well as in Note 2. The remaining balance left to spend as of December 31, 2022 is \$73,632.35. The projects being completed include: major improvements to fire stations and equipment upgrades. Of the committed balance remaining, the district will be required to raise \$0 in future financing to complete the projects.

Special Items

The district sold a fire station (located at 918 Nevada Dr, Longview) to the WA State Dept of Natural Resources. The transaction finalized in December 2022.

**Cowlitz 2 Fire and Rescue
Schedule of Liabilities
For the Year Ended December 31, 2023**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.12	Voted GO Bond 16A	12/1/2036	7,945,000	-	440,000	7,505,000
263.96	LOCAL Loan for Vehicles	6/1/2024	79,179	-	38,623	40,556
263.85	Cowlitz County Loan	12/31/2026	125,122	-	32,082	93,040
263.85	City of Kelso Loan	3/31/2023	26,000	-	26,000	-
Total General Obligation Debt/Liabilities:			8,175,301	-	536,705	7,638,596
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absenses		636,268	101,415	-	737,683
264.30	Pension Liabilities		124,573	-	36,688	87,885
264.40	OPEB Liability		551,857	-	15,801	536,056
263.57	Leases - Copier	9/15/2025	7,245	-	2,635	4,610
263.57	Leases - Postage	4/15/2023	75	-	75	-
Total Revenue and Other (non G.O.) Debt/Liabilities:			1,320,018	101,415	55,199	1,366,234
Total Liabilities:			9,495,319	101,415	591,904	9,004,830

**Cowlitz 2 Fire and Rescue
Schedule of Liabilities
For the Year Ended December 31, 2022**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.12	Voted GO Bond 16A	12/1/2036	8,370,000	-	425,000	7,945,000
263.96	LOCAL Loan for Vehicles	6/1/2024	115,963	-	36,784	79,179
263.85	Cowlitz County Loan	12/31/2026	156,886	-	31,764	125,122
263.85	City of Kelso Loan	3/31/2023	52,000	-	26,000	26,000
Total General Obligation Debt/Liabilities:			8,694,849	-	519,548	8,175,301
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		685,172	-	48,904	636,268
264.30	Pension Liabilities		74,471	50,102	-	124,573
264.40	OPEB Liability		61,261	490,596	-	551,857
263.57	Leases - Copier	9/15/2025	9,879	-	2,634	7,245
263.57	Leases - Postage	4/15/2023	372	-	297	75
Total Revenue and Other (non G.O.) Debt/Liabilities:			831,155	540,698	51,835	1,320,018
Total Liabilities:			9,526,004	540,698	571,383	9,495,319

ABOUT THE STATE AUDITOR'S OFFICE

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

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

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

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

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

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

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

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Other ways to stay in touch

- Main telephone:
(564) 999-0950
- Toll-free Citizen Hotline:
(866) 902-3900
- Email:
webmaster@sao.wa.gov