



Office of the Washington State Auditor
Pat McCarthy

Financial Statements and Federal Single Audit Report

Pierce County Fire Protection District No. 3

(West Pierce Fire and Rescue)

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

Published September 19, 2022

Report No. 1031137



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

September 19, 2022

Board of Commissioners
West Pierce Fire and Rescue
University Place, Washington

Report on Financial Statements and Federal Single Audit

Please find attached our report on West Pierce Fire and Rescue's financial statements and compliance with federal laws and regulations.

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

Sincerely,

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

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SCHEDULE OF FINDINGS AND QUESTIONED COSTS

West Pierce Fire and Rescue January 1, 2021 through December 31, 2021

SECTION I – SUMMARY OF AUDITOR’S RESULTS

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

Financial Statements

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

Internal Control over Financial Reporting:

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

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

Federal Awards

Internal Control over Major Programs:

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

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

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

Identification of Major Federal Programs

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

<u>CFDA No.</u>	<u>Program or Cluster Title</u>
97.044	Assistance to Firefighters Grant

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

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

SECTION II – FINANCIAL STATEMENT FINDINGS

None reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None reported.



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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

West Pierce Fire and Rescue January 1, 2021 through December 31, 2021

This schedule presents the status of findings reported in prior audit periods.

Audit Period: 1/1/2020 to 12/31/2020	Report Reference No.: 1029463	Finding Ref. No.: 2020-001	CFDA Number(s): 97.044
Federal Program Name and Granting Agency: Assistance to Firefighters Grant – Federal Emergency Management Agency, Department of Homeland Security		Pass-Through Agency Name: N/A	
Finding Caption: The District did not have adequate internal controls to ensure compliance with federal suspension and debarment requirements			
Background: The District's internal controls were not effective to ensure it complied with the federal suspension and debarment requirements for all contracts of \$25,000 or more. The District was aware of the requirement and has an established process in which an employee performs the suspension and debarment check using the EPLS during the procurement process before awarding a contract. The District employee is then required to print a copy of the search with a time stamp date at the bottom of the print out as evidence the contractor is not suspended or debarred. This print out is retained in the procurement file. For one of the two purchases made during the year, the District did not maintain evidence of its SAM.gov search to show the contractor was not suspended or debarred.			
Status of Corrective Action: (check one) <div><input checked="" type="checkbox"/> Fully Corrected</div> <div><input type="checkbox"/> Partially Corrected</div> <div><input type="checkbox"/> Not Corrected</div> <div><input type="checkbox"/> Finding is considered no longer valid</div>			

Corrective Action Taken:

The District has implemented further controls relative to verification of suspension and debarment of vendors. The District will now log into SAM prior to pulling the verification report. This will create the opportunity to save the verification within their SAM account. Further, the verification will be saved electronically within the District system, as well as printing a hard copy for the grant file itself.

The District has also updated its Procurement Policy to clearly define the requirement relative to verification of suspension or debarment prior to utilizing federal monies to purchase materials, equipment, or supplies. Additionally, the District has put in place processes wherein all parties, associated with a specific grant, meet and discuss procedure for acquisition and necessary steps prior to entering into a contract with a vendor.

The District is currently waiting on final decision on acceptance of this plan from FEMA.

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*

West Pierce Fire and Rescue January 1, 2021 through December 31, 2021

Board of Commissioners
West Pierce Fire and Rescue
University Place, 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 West Pierce Fire and Rescue, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated September 13, 2022.

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 audit 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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

Pat McCarthy, State Auditor

Olympia, WA

September 13, 2022

INDEPENDENT AUDITOR'S REPORT

Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with the Uniform Guidance

West Pierce Fire and Rescue January 1, 2021 through December 31, 2021

Board of Commissioners
West Pierce Fire and Rescue
University Place, Washington

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

Opinion on Each Major Federal Program

We have audited the compliance of West Pierce Fire and Rescue, with the types of compliance requirements identified as subject to audit in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the District's major federal programs for the year ended December 31, 2021. The District's major federal programs are identified in the auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination on the District's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and the Uniform Guidance will always detect a material noncompliance when it exists. The risk of not detecting a material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgement made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances;
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, no such opinion is expressed; and

- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit, we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

Purpose of this Report

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other

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

A handwritten signature in black ink, reading "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

September 13, 2022

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

West Pierce Fire and Rescue January 1, 2021 through December 31, 2021

Board of Commissioners
West Pierce Fire and Rescue
University Place, Washington

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Unmodified and Adverse Opinions

We have audited the financial statements of West Pierce Fire and Rescue, as of and for the year ended December 31, 2021, and the related notes to the financial statements, as listed in the table of contents.

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 West Pierce Fire and Rescue, and its changes in cash and investments, for the year ended December 31, 2021, 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 West Pierce Fire and Rescue, as of December 31, 2021, or the changes in financial position or cash flows thereof for the year then ended, because of the significance of the matter discussed below.

Basis for Unmodified and Adverse Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the 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.

Matter of Emphasis

As discussed in Note 8 to the 2021 financial statements, as a result of the COVID-19 pandemic, the full extent of the financial impact on the District is unknown at this time. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the 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 audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit*

Requirements for Federal Awards (Uniform Guidance). The Schedule of Liabilities is also presented for purposes of additional analysis, as required by the prescribed BARS manual. These schedules are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated September 13, 2022 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 that reads "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

September 13, 2022

FINANCIAL SECTION

West Pierce Fire and Rescue January 1, 2021 through December 31, 2021

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2021
Notes to Financial Statements – 2021

SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2021
Schedule of Expenditures of Federal Awards – 2021
Notes to the Schedule of Expenditures of Federal Awards – 2021

Pierce County Fire Protection District No. 3
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2021

		Total for All Funds (Memo Only)	003 General	203 General Obligation
Beginning Cash and Investments				
308	Beginning Cash and Investments	19,824,568	19,756,416	68,152
388 / 588	Net Adjustments	516	516	-
Revenues				
310	Taxes	41,953,892	40,587,637	1,366,255
320	Licenses and Permits	130,900	130,900	-
330	Intergovernmental Revenues	4,877,429	4,877,429	-
340	Charges for Goods and Services	4,421,221	4,421,221	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	548,798	548,305	493
Total Revenues:		51,932,240	50,565,492	1,366,748
Expenditures				
510	General Government	-	-	-
520	Public Safety	46,673,726	46,673,726	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		46,673,726	46,673,726	-
Excess (Deficiency) Revenues over Expenditures:		5,258,514	3,891,766	1,366,748
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	4,010,427	-	4,010,427
397	Transfers-In	1,482,075	960,957	521,118
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	2,846	2,846	-
Total Other Increases in Fund Resources:		5,495,348	963,803	4,531,545
Other Decreases in Fund Resources				
594-595	Capital Expenditures	3,594,633	3,594,633	-
591-593, 599	Debt Service	1,959,971	-	1,959,971
597	Transfers-Out	1,482,075	521,118	960,957
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		7,036,679	4,115,751	2,920,928
Increase (Decrease) in Cash and Investments:		3,717,183	739,818	2,977,365
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	3,045,516	-	3,045,516
50841	Committed	-	-	-
50851	Assigned	5,834,509	5,834,509	-
50891	Unassigned	14,662,787	14,662,787	-
Total Ending Cash and Investments		23,542,812	20,497,296	3,045,516

The accompanying notes are an integral part of this statement.



PIERCE COUNTY FIRE PROTECTION DISTRICT No. 3
MCAG 1255
Notes to Financial Statements
January 1, 2021 through December 31, 2021

The following notes are an integral part of the accompanying financial statements.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The District is a special purpose government that provides all hazards (major hazard being fire) and emergency medical protection services to the general public and is supported primarily through property taxes. The District was incorporated in 1944 and operates under Chapter 52 RCW and other laws of the State of Washington applicable to fire districts. In March of 2011, Fire District 2 merged into Fire District 3.

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.

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 & Investments

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. See Note 4 for further details.

D. Capital Assets

Capital assets are assets with an initial individual or programmatic cost of more than \$5,000. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 624 hours for shift employees and 400 hours for day employees; for the District's largest bargaining unit, and is payable upon separation or retirement. Most others have a maximum of 400 hours and are payable upon separation or retirement. Most employees may elect to cash out up to 100 hours of vacation hours on their November payroll as well.

Sick leave may accumulate up to 1276 hours for shift employees and 1040 for most day employees; hours in excess of those caps are cashed out at 25% of value on November payroll for most employees. Upon separation or retirement, most employees receive payment of 50% of accrued unused sick leave; other are at 25%. Payments are recognized as expenditures when paid. There are leave banks, such as shared leave, which don't have a value attributed to them, as it would vary based on either who donated the leave or who used the leave.

F. Long-Term Debt

See Note 5, Debt Service Requirements.

G. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is 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. When expenditures that meet restrictions are incurred, the District intends to use the most restricted resource first.

Restrictions and commitments of Ending Cash and Investments consist of \$3,045,516 at year-end. Specific uses for this amount are debt service for voter-approved bonds and the acquisition of apparatus and equipment from LOCAL Program funds.

NOTE 2- BUDGET COMPLIANCE

The District adopts annual appropriated budgets for all funds; General, Reserve, and GO Bond. 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 Expenditures	Variance
Legislative	56,993	28,822	28,171
Information Technology	1,731,728	1,667,300	64,428
Communications & Planning	611,607	621,701	(10,094)
Administration	3,607,183	3,405,935	201,248
Suppression	23,859,871	23,306,435	553,436
Prevention	2,034,071	2,236,832	(202,761)
Training	1,598,719	1,437,017	161,702
Logistics	1,533,964	1,543,213	(9,249)
Fleet Maintenance	1,329,446	1,337,553	(8,107)
Emergency Medical Services	10,552,828	9,980,894	571,934
Emergency Management	447,428	446,062	1,366
Fire Communications	648,840	661,957	(13,117)
Capital	3,674,842	3,594,633	80,209
Other Financing Uses	525,821	521,118	4,703
General Fund	52,213,341	50,789,472	1,423,869
 Reserve Fund	 323,645	 323,645	 0
 GOB Fund	 3,559,717	 2,920,928	 638,789

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

NOTE 3 – PROPERTY TAX

The county treasurer acts as an agent to collect property taxes 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 taxes are levied.

The District's regular levy for the year 2021 was \$1.464148814283 per \$1,000 on an assessed valuation of \$13,615,062,619 for a total regular levy of \$19,934,477.79. The County refund fund was \$0.00 for a total of \$0.00.

The District's EMS levy for the year 2021 was \$0.487741523181 per \$1,000 on an assessed valuation of \$13,615,062,619 for a total EMS levy of \$6,640,631.38. The County refund fund was \$0.00 for a total of \$0.00.

The District's excess levy for the year 2021 was \$1.038585123316 per \$1,000 on an assessed valuation of \$13,476,988,728 for a total excess levy of \$13,997,000. The County refund fund was \$0.00 for a total of \$0.00.

Previous District 2's Bond for the year 2021 was \$0.163207636916 per \$1,000 on an assessed valuation of \$8,363,579,216 for a total bond levy of \$1,365,000.00. The County refund fund was \$0.00 for a total of \$0.00.

NOTE 4 – DEPOSITS AND INVESTMENTS

Investments are reported at original cost. Investments by type at December 31, 2021 were as follows:

Type	District's Own	Investments held by Pierce County	Total
L.G.I.P.	\$20,995,786.77		\$20,995,786.77
Bank Deposits	\$2,547,025.23		\$2,547,025.23

The District's investments are held by Pierce County as its agent in the District's name. It is the District's policy to invest all temporary cash surpluses. The interest on these investments is retained in the fund earning the interest.

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.

The District maintains a transfer fund; any funds remaining at year-end are subsequently reported as revenue and recorded in January of the following year.

Custodial credit risk for deposits is the risk that, in the event of a failure of a depository financial institution, the District would not be able to recover deposits or would not be able to recover collateral securities that are in possession of an outside party. The District's deposits and certificates of deposit are mostly covered by the federal depository insurance (FDIC) or by the collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

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

NOTE 5 – LONG-TERM DEBT

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, 2021.

The debt service requirements for general obligation bonds (non-voter and voter approved) and LOCAL Program, including interest, are as follows:

<u>District 3</u>	<u>LOCAL Program - Engines</u>		
<u>Year</u>	<u>Principle</u>	<u>Interest</u>	<u>Total</u>
2022	207,426	5,186	212,611
Total	207,426	5,186	212,611

<u>District 3</u>	<u>LOCAL Program- Station Alerting</u>		
<u>Year</u>	<u>Principle</u>	<u>Interest</u>	<u>Total</u>
2022	91,920	9,428	101,347
2023	96,633	4,832	101,465
Total	188,553	14,260	202,812

<u>District 3</u>	<u>LOCAL Program- Apparatus & Equipment</u>		
<u>Year</u>	<u>Principle</u>	<u>Interest</u>	<u>Total</u>
2021		92,128	92,128
2022	631,734	159,688	791,422
2023	667,707	127,202	794,909
2024	701,093	92,982	794,075
2025	736,147	57,051	793,198
2026	772,955	19,324	792,279
Total	3,509,636	548,375	4,058,011

NOTE 6 - PENSION PLANS

A. State Sponsored Pension Plans

Substantially all the District full-time and qualifying part-time employees participate in either the Public Employees Retirement System (PERS) or under the Law Enforcement Officers and Fire Fighters (LEOFF) pension plans administered by the Washington State Department of Retirement Systems (DRS), 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 Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for each plan. The DRS ACFR may be obtained by writing to:

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

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

At June 30, 2021, the District's proportionate share of the collective net pension liabilities, as reported on Schedule of Liabilities, was as follows:

	<i>Employer Contributions</i>	<i>Allocation %</i>	<i>Liability (Asset)</i>
PERS 1	163,891	0.022002%	268,696
PERS 2	267,893	0.028280%	(2,817,143)
LEOFF 1		0.109783%	(3,760,685)
LEOFF 2	1,445,705.17	0.725231%	(42,124,419)

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.

B. Defined Contribution Pension Plans

457(b) Plans; Various Collective Bargaining Agreements and Personal Services agreements define the amount contributed on behalf of the District and if there are any matching funds (employee contributions) required. In 2021, the maximum monthly contribution for most employees was \$800. For fiscal year ending December 31, 2021, the District contributed a total of \$516,253.23.

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NOTE 7 – OPEB PLANS

The District has a commitment to pay for post-employment benefits that belong to LEOFF 1 (medical, dental, prescriptions, and long-term care), a defined benefit plan.

The LEOFF 1 Retiree Medical Plan is a closed, single-employer, defined benefit OPEB plan administered by the District as required by RCW 41.26. The plan pays 100% of eligible retirees' healthcare costs on a pay-as-you-go base. As of December 31, 2021, the plan had 31 members, all retirees. As of December 31, 2021, the District's total OPEB was \$17,913,741 as calculated using the alternative measurement method. For year ended December 31, 2021, the District paid \$267,247.92 in benefits.

The District administers a PERS 2 / LEOFF 2 Retiree Medical Program to make an annual contribution to a HRA/VEBA for qualifying retirees.

The District pays an annual lump sum as defined in a District Resolution, which is tied to a single employee medical premium amount and is capped at a maximum 7.5% increase annually; it ceases at the age of 65. As of December 31, 2021, the plan had 38 PERS 2/LEOFF 2 retired/qualified members and 197 active employees; the District contributed \$451,682.74. The total OPEB liability was \$7,264,553 at December 31, 2021.

NOTE 8 – 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.

The Elected Officials of the District subsequently declared state of emergency. Immediate Operational Directives were put in place and strategies implemented relative to continuance and continuity of operations. The District stood up its Department Operations Center in 2020 and tracked costs; the District pursued financial resources at the County, State, and Federal level for recovery of those expenses. During 2021, the impact of COVID-19 moved into the normal course of operations.

NOTE 9 – COMPONENT UNITS, JOINT VENTURES AND RELATED PARTIES

The District has a related party relationship with South Sound 911. District 3 maintains a seat on the Board of Directors for this organization, which is filled by one of the elected members of the Board of Fire Commissioners for the District.

On December 22, 2019, South Sound 911 transitioned from an interlocal administrative agency to a Public Development Authority (PDA) in accordance with RCW 35.21.730-755 (Resolution 2019-13). The former governing bodies, the Policy Board and Operations Board, were dissolved and the 11-member Board of Directors became the sole governing body to which the South Sound 911 executive director reports.

All local government agencies contracting for the agency's services are represented on the board, either directly or indirectly. A separate Public Safety Communications Operations Committee of police and fire chiefs advise the Board of Directors and executive director on any matters related to South Sound 911 operations.

Board members are elected officials with representation that is reflective of the agency's customer base. Seats on the board are allocated among South Sound 911's member agencies based on the relative size of the most recently approved annual Communications Assessments payable by member agencies. Terms are three (years) and there are no term limits.

In 2021, the District 3 paid South Sound 911 \$648,840 for emergency dispatching services.

There is a 501©3, West Pierce CARES, which does work in support of the community. This non-profit is mainly funded via payroll deduction from District employees. It is administered by a Board and maintains established by-laws. The Board is comprised of active and retired District employees.

NOTE 10 – RISK MANAGEMENT

The District is a member of an insurance group, which includes District 3, 5, and 6. Coverage is inclusive of commercial property and general liability. The District meets annual with the group to discuss coverages and address risk. In 2021, the provider was McNeil & Company, Inc.

The District is self-insured for unemployment claims (reimbursable employer through the State of Washington Employment Security Department) and life insurance. In 2021, the District paid out a total of \$7,958.09 in unemployment claims and no life insurance claims.

NOTE 11 - OTHER DISCLOSURES

In November 2010, the voters of Fire District 2 approved the merger of Fire District 2 into Fire District 3. The merge become effective March 1, 2011. Fire District 3 is the remaining legal entity; and it is doing business as West Pierce Fire & Rescue. All assets and liabilities of District 2 became those of District 3 with the exception of the debt listed under Note 5 and Schedule 9 - it remained with the voters who approved it in 2001, within the boundary of Fire District 2.

Pierce County Fire Protection District No. 3
Schedule of Liabilities
For the Year Ended December 31, 2021

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	Refunded Non-voter Approved GOB	12/1/2021	115,000	-	115,000	-
251.12	Voter Approved GOB	12/1/2021	1,380,000	-	1,380,000	-
263.96	LOCAL Program - Engines	6/1/2022	404,974	-	197,548	207,426
263.96	Local Program - Station Alerting	12/1/2023	275,988	-	87,436	188,552
263.96	LOCAL Program - Apparatus & Equipment	6/1/2026	-	4,000,000	-	4,000,000
Total General Obligation Debt/Liabilities:			2,175,962	4,000,000	1,779,984	4,395,978
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absenses		5,023,309	6,674,018	4,261,359	7,435,968
264.30	Pension Liability		1,048,981	-	780,285	268,696
264.40	Retiree Medical		6,869,578	394,975	-	7,264,553
264.40	LEOFF 1 Healthcare		18,811,710	-	897,969	17,913,741
Total Revenue and Other (non G.O.) Debt/Liabilities:			31,753,578	7,068,993	5,939,613	32,882,958
Total Liabilities:			33,929,540	11,068,993	7,719,597	37,278,936

Pierce County Fire Protection District No. 3
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF	COVID 19 - Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	Provider Relief Fund	-	62,237	62,237	-	4
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Pierce County Department of Emergency Management)	National Urban Search and Rescue (US&R) Response System	97.025	WA-TF1	5,012	-	5,012	-	3
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington State Department of Emergency Management)	COVID 19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PW 248 & PW167	298,192	-	298,192	-	3
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington Military Department/City of Lakewood)	Emergency Management Performance Grants	97.042	E21-110 & E22- 164	50,845	-	50,845	-	3
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington Military Department/City of Lakewood)	COVID 19 - Emergency Management Performance Grants	97.042	E20-230 & E22- 245	11,355	-	11,355	-	3
Total CFDA 97.042:				62,200	-	62,200	-	

The accompanying notes are an integral part of this schedule.

**Pierce County Fire Protection District No. 3
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF	Assistance to Firefighters Grant	97.044	EMW-2019-FG- 02399	-	343,650	343,650	-	3
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF	Assistance to Firefighters Grant	97.044	EMW-2019-FG- 02397	-	293,904	293,904	-	3
Total CFDA 97.044:				-	637,554	637,554	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Washington Military Department/City of Seattle)	Homeland Security Grant Program	97.067	UASI20 SC Training	11,835	-	11,835	-	3
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF	Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2016-FH- 00152	-	1,629	1,629	-	3
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF	Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2018-FH- 00538	-	443,297	443,297	-	3
Total CFDA 97.083:				-	444,926	444,926	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via King County Department of Emergency Management)	Preparing for Emerging Threats and Hazards	97.133	EMW-2016-GR- 00145-S01	726	-	726	-	3
Total Federal Awards Expended:				377,965	1,144,717	1,522,682	-	

The accompanying notes are an integral part of this schedule.



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Pierce County Fire District No. 3
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2021

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the District's financial statements. The District uses the Cash Basis of accounting.

Note 2 – Federal De Minimis Indirect Cost Rate

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

Note 3 – Program Costs

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

Note 4 – Other Notes

The District incurred eligible COVID-19 related expenses in 2021. Their PW for \$94,380.00 were approved for payment through the COVID-19 Disaster Relief Fund in 2022. This amount will be included on the District's 2022 SEFA.

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.

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