Office of the Washington State Auditor
Pat McCarthy

Financial Statements Audit Report

Enumclaw Fire Department

For the period January 1, 2023 through December 31, 2024

Published September 25, 2025

Report No. 1037988

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Office of the Washington State Auditor
Pat McCarthy

September 25, 2025

Board of Commissioners
Enumclaw Fire Department
Enumclaw, Washington

Report on Financial Statements

Please find attached our report on Enumclaw Fire Department'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*

Enumclaw Fire Department
January 1, 2023 through December 31, 2024

Board of Commissioners
Enumclaw Fire Department
Enumclaw, 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 Enumclaw Fire Department, as of and for the years ended December 31, 2024 and 2023, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated September 17, 2025.

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.

Pat McCarthy, State Auditor

Olympia, WA

September 17, 2025

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

Enumclaw Fire Department
January 1, 2023 through December 31, 2024

Board of Commissioners
Enumclaw Fire Department
Enumclaw, Washington

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Unmodified and Adverse Opinions

We have audited the financial statements of Enumclaw Fire Department, as of and for the years ended December 31, 2024 and 2023, 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 Enumclaw Fire Department, and its changes in cash and investments, for the years ended December 31, 2024 and 2023, 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 Enumclaw Fire Department, as of December 31, 2024 and 2023, 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 Schedule 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 September 17, 2025 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.

Pat McCarthy

Pat McCarthy, State Auditor

Olympia, WA

September 17, 2025

FINANCIAL SECTION

Enumclaw Fire Department
January 1, 2023 through December 31, 2024

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2024
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SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2024
Schedule of Liabilities – 2023

Enumclaw Fire Department
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		Total for All Funds (Memo Only)	001 GENERAL OPERATING FUND 100280010	300 CAPITAL OUTLAY FUND 100283010
Beginning Cash and Investments				
308	Beginning Cash and Investments	10,006,500	4,184,893	5,821,607
388 / 588	Net Adjustments	3,881	3,886	(5)
Revenues				
310	Taxes	6,866,728	6,866,728	-
320	Licenses and Permits	5,665	5,665	-
330	Intergovernmental Revenues	631,921	541,589	90,332
340	Charges for Goods and Services	792,044	792,044	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	462,398	200,990	261,408
Total Revenues:		8,758,756	8,407,016	351,740
Expenditures				
510	General Government	-	-	-
520	Public Safety	7,286,423	7,272,872	13,551
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		7,286,423	7,272,872	13,551
Excess (Deficiency) Revenues over Expenditures:		1,472,333	1,134,144	338,189
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	761,950	11,909	750,041
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	11,869	-	11,869
Total Other Increases in Fund Resources:		773,819	11,909	761,910
Other Decreases in Fund Resources				
594-595	Capital Expenditures	189,226	-	189,226
591-593, 599	Debt Service	47,318	47,318	-
597	Transfers-Out	761,950	750,041	11,909
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	1,327	1,327	-
Total Other Decreases in Fund Resources:		999,821	798,686	201,135
Increase (Decrease) in Cash and Investments:		**1,246,331**	**347,367**	**898,964**
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	606,093	606,093	-
50851	Assigned	6,720,564	-	6,720,564
50891	Unassigned	3,930,050	3,930,050	-
Total Ending Cash and Investments		**11,256,707**	**4,536,143**	**6,720,564**

The accompanying notes are an integral part of this statement.

Enumclaw Fire Department
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		Total for All Funds (Memo Only)	001 GENERAL OPERATING FUND 100280010	300 CAPITAL OUTLAY FUND 100283010
Beginning Cash and Investments				
308	Beginning Cash and Investments	8,515,374	3,016,396	5,498,978
388 / 588	Net Adjustments	(4,979)	(4,979)	-
Revenues				
310	Taxes	7,398,455	7,398,455	-
320	Licenses and Permits	5,765	5,765	-
330	Intergovernmental Revenues	726,987	521,527	205,460
340	Charges for Goods and Services	687,543	687,543	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	281,905	118,372	163,533
Total Revenues:		9,100,655	8,731,662	368,993
Expenditures				
510	General Government	-	-	-
520	Public Safety	7,252,551	7,082,188	170,363
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		7,252,551	7,082,188	170,363
Excess (Deficiency) Revenues over Expenditures:		1,848,104	1,649,474	198,630
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	301,175	1,175	300,000
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	9,700	9,700	-
Total Other Increases in Fund Resources:		310,875	10,875	300,000
Other Decreases in Fund Resources				
594-595	Capital Expenditures	309,105	134,280	174,825
591-593, 599	Debt Service	45,942	45,942	-
597	Transfers-Out	301,175	300,000	1,175
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	6,657	6,657	-
Total Other Decreases in Fund Resources:		662,879	486,879	176,000
Increase (Decrease) in Cash and Investments:		**1,496,100**	**1,173,470**	**322,630**
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	631,471	631,471	-
50851	Assigned	5,821,607	-	5,821,607
50891	Unassigned	3,553,422	3,553,422	-
Total Ending Cash and Investments		**10,006,500**	**4,184,893**	**5,821,607**

The accompanying notes are an integral part of this statement.

Enumclaw Fire Department
Notes to the Financial Statements
For the year ended December 31, 2024

Note 1 - Summary of Significant Accounting Policies

The Enumclaw Fire Department was incorporated in 1946 and operates under the laws of the state of Washington applicable to a fire protection district. The district is a special purpose local government and provides fire protection and emergency services to the general public.

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

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

<u>A. Fund Accounting</u>
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:

<u>General Fund</u>
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.

<u>Capital Projects Funds</u>
These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets. Revenues are earned through contributions from the General Fund and Fire Impact Fees.

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 3 - *Deposits and Investments*

D. Capital Assets
Capital assets are assets with an initial individual cost of more than $5,000 and an estimated useful life 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 500 hours and is payable upon separation or retirement. The district's liability for vacation pay benefits on December 31, 2024, was $435,866.10. Payments are recognized as expenditures when paid.

Sick leave may be accumulated up to 1,352 hours for 24-hour shift employees and up to 1,056 hours for dayshift employees. Upon separation or retirement employees do receive payment for unused sick leave at the rate of $0.50 on the dollar; union employees must have eight (8) years of consecutive service at the time of separation to receive payment of unused sick leave. The district's liability for unused sick leave pay benefits on December 31, 2024, was $364,094.52. Payments are recognized as expenditures when paid.

Executive leave may be accumulated up one year's accrual for exempt employees and is payable upon separation or retirement. The district's liability for executive leave pay benefits on December 31, 2024, was $6,403.43. Payments are recognized as expenditures when paid.

Compensatory leave may be accumulated up to 90 hours for union employees and is payable upon separation or retirement. Unused compensatory hours are cashed out each November. The district had no liability for unused compensatory hours on December 31, 2024. Payments are recognized as expenditures when paid.

Personal holiday leave of two (2) days is used or cashed out for administrative employees annually and is payable upon separation or retirement. The district had no liability for unused personal holiday leave on December 31, 2024. Payments are recognized as expenditures when paid.

	Ending Liability
EXECUTIVE	$ 6,403.43
SICK	$ 364,094.52
VACATION	$ 435,866.10
	$ 806,364.04

F. Liabilities
See Note 5 – *Long-Term Liabilities*
See Note 6 – *Other Postemployment Benefits* (*OPEB*)
See Note 7 – *Pension Plans*

G. Leases and Subscription Based Information Technology Arrangements (SBITA)
See Note 4 – Leases

H. 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 district's Board of Commissioners. When expenditures that meet restrictions are incurred, the district intends to use the most restricted resources first.

Fund	Portion of Ending Balance Restricted	Portion of Ending Balance Committed	Combined	Description of Restriction or Commitment
002 General Fund		149,071	149,071	Unemployment Claims
003 General Fund		314,222	314,222	Compensated Absences
004 General Fund		142,800	142,800	Salary Savings Plan - Retiree Benefits
Totals	0	606,093	606,093	

Note 2 - Budget Compliance

The district adopts annual appropriated budgets for General Operating and Capital Outlay funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

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:

Funds	Final Appropriated Amounts	Actual Expenses	Variance	Explanation of Variances
001 - GENERAL OPERATING FUND 100280010				
GENERAL OPERATING FUND 100280010	9,458,190	8,022,297	1,435,893	
GENERAL OPERATING FUND 100280010 - COMPENSATED ABSENCES	-	35,778	(35,778)	Unplanned retirement (1) and separation (1) in January 2024
GENERAL OPERATING FUND 102280010 - SALARY SAVINGS PLAN	9,600	9,600	-	
Total 001 - GENERAL OPERATING FUND 100280010	9,467,790	8,067,675	1,400,115	Budgeted for anticipated legal services and ballot measure unrealized in 2024. Eleven month vacancy of two (2) firefighter positions reduced expenses for budgeted wages and health insurance. Under budget on expected firefighter operational and training overtime. Under budget on Volunteer program disbanded in 2024. Under budget on training small tools & equipment and training conferences. Fleet repairs & maintenance under budgeted due to delay in invoicing from vendor, will incur charges in 2025. Multiple employees on approved medical leave creating reductions in wages expensed.
300 - CAPITAL OUTLAY FUND 100283010	4,367,400	214,693	4,152,707	Delayed apparatus purchases due to supply chain issues and manufacturer delays.

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.

One material budget amendment was made for the Capital Outlay fund to transfer $500,000 of additional funds from the General Operating fund to enhance the district's financial integrity and provide adequate funding for future capital outlays.

Disclosure	Details of Disclosure
Budget Amendment	$500,000 transfer from General Operating fund to Capital Outlay fund per Resolution #2024-04

Note 3 – Deposits and Investments

Deposit or Investment	(City/Town/District)'s own deposits & investments	Deposits & investments held by the (City,Town/District) as custodian for other local governments, individuals, or private organizations.	Combined
King County Treasurer	11,256,707		11,256,707
Totals	11,256,707	0	11,256,707

Investments
The King County Treasurer performs all investment activities for the district and holds all investment details. As of December 31, 2024, $11,256,706.57 is held by the King County Treasurer for the Enumclaw Fire Department.

Custodial Credit Risk
Custodial credit risk for deposits is the risk that, in 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 Federal Deposit Insurance Corporation (FDIC) or by collateral held in a multiple financial institution collateral pool administered by the Washington Public Deposit Protection Commission (PDPC).

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

Note 4 – Leases (Lessees)

On January 28, 2020, the district renewed an existing lease agreement for commercial space with the City of Enumclaw for a fire station. On January 28, 2020, the district entered into a fifty-year building lease agreement with the City of Enumclaw, the commencement date of the lease renewal is January 1, 2020.

On November 9, 2022, at a special public meeting, the Board of Fire Commissioners authorized to enter into a lease agreement for commercial space for administration. On December 7, 2022, the district entered into a five-year building lease agreement with 2884 Sapphire LLC, the commencement date of the lease is February 1, 2023.

As of December 31, 2024, the future minimum lease payments are as follows:

Year	Lease Payments
2025	48,734
2026	50,193
2027	51,696
2028	100
2029	100
2030-2034	500
2035-2039	500
2040-2044	500
2045-2049	500
2050-2054	500
2055-2059	500
2060-2064	500
2065-2069	500
Total	154,823

Note 5 – Long-Term Liabilities *(formerly Long-Term Debt)*

Compensated Absences

During the year ended December 31, 2024, the following changes occurred in compensated absences:

ID. No.	Description	Maturity/Payment Due Date 12/31/2024	Beginning Balance 01/01/2024	Additions	Reductions	Ending Balance 12/31/2024
259.12	Sick Leave	12/31/2024	301,029	74,039	10,973	364,095
259.12	Vacation Leave	12/31/2024	391,712	105,352	61,198	435,866
259.12	Executive Leave	12/31/2024	5,978	425	0	6,403

Note 6 – Other Postemployment Benefits (OPEB Plans)

The district's current collective bargaining agreement with the Enumclaw Firefighter's Union Local 3931, as well the Fire Chief's employment contract, and the Deputy Fire Chief's employment contract, include a supplemental appendix for a Salary Savings Plan for retirees. The plan provides OPEB benefits through an explicit subsidy for qualified retirees. The explicit subsidy is a set monthly dollar amount of $800 that lowers the monthly premium paid by non-Medicare eligible retirees. The district had one active plan member as of December 31, 2024. The district hired a consultant to value the plan. It was estimated that as of December 31, 2024, the District's total OPEB liability was $520,212 as calculated using the alternative measurement method. The district contributed $9,600 to the plan for the year ended December 31, 2024.

Note 7 – 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 LEOFF 2 & PERS2.

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

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

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

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, 2024 (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	Employer Contributions	Allocation Percentage	Plan Liability / Asset	NPL	NPA
PERS 1 UAAL	9932	0.00165900%	1,776,838,000	29,478	
PERS 2/3	21403	0.00217400%	(3,296,573,000)		(71,667)
LEOFF 2	207763	0.08480000%	(1,872,745,000)		(1,588,088)
VFFRPF	120	0.070000%	(11,330,000)		(8,078)
		Totals		$ 29,478	$ (1,667,834)

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 8 – Other Disclosures

On December 15, 2023, year-end Accounts Payable transactions were processed, and warrants were issued by King County on behalf of the district. In error, the warrants to be issued to the Washington State Department of Revenue for 2023 Use Tax from the General Operating fund and Capital Outlay fund were not generated; two separate warrants should have been issued, $1,698.79 from the General Operating fund and $5.46 from the Capital Outlay fund. The error was identified and corrected after 2023 fund adjustments could be processed with King County. These were recorded as prior year adjustments on January 17, 2024.

Payroll corrections were identified and processed associated with six (6) employee overpayments from the December 29, 2023, pay cycle. In order to report earnings accurately to the Department of Retirement Systems (DRS), the adjustments were recorded in the applicable month the earnings were recorded through the payroll system. These were recorded as prior year adjustments in the amount of ($5,296.72) on February 29, 2024, and ($288.02) on March 29, 2024, in the General Operating fund.

Note 8 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed throughout 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 2024 was $1.50 per $1,000 on an assessed valuation of $4,297,466,744 for a total regular levy of $6,446,200.

Levy	Per $1000	Assessed Valuation	Amount
Property Tax	1.50	4,297,466,744	6,446,200

Note 9 – Risk Management

The Enumclaw Fire Department is a member of Cities Insurance Association of Washington (CIAW). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a program or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The program was formed on September 1, 1988, when 34 cities in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of November 30, 2024, membership includes 194 members in the program.

The program provides the following forms of joint self-insurance and reinsurance coverage for its members: Property, including Automobile Comprehensive and Collision, Equipment Breakdown, Crime Protection and Liability, including General, Automobile, Wrongful Acts, and Cyber, which are included to fit the member's various needs.

The program acquires reinsurance through their administrator, Clear Risk Solutions. Liability coverage is purchased to a group aggregate limit of $50,000,000 with a self-insured retention (SIR) of $750,000. Members are responsible for a $1,000 to $50,000 deductible for each claim (can vary by member), while the program is responsible for the $750,000 SIR. Since the program is a cooperative program, there is joint liability among the participating members toward the sharing of the $750,000 SIR, in addition to the deductible. The program also purchases a Stop Loss Policy as another layer of protection to its membership, with an attachment point of $8,297,362, which is fully funded in its annual budget.

Property insurance is subject to a per occurrence SIR of $750,000. Members are responsible for a $1,000 deductible for each claim (some member deductibles vary). The program bears the $750,000 SIR, in addition to the deductible.

Crime insurance is subject to a per occurrence SIR of $25,000. Members are responsible for a $1,000 deductible for each claim (some member deductibles vary). The program bears the $25,000 SIR, in addition to the deductible.

Equipment Breakdown insurance is subject to a per occurrence deductible of $2,500 (cities and special districts) and $500 (fire districts), which may vary per member, with the exception of Pumps & Motors, which is $10,000. Members are responsible for the deductible amount of each claim. There is no program SIR on this coverage, with the exception of Pumps & Motors, which is $15,000 and is covered by CIAW.

Cyber liability insurance is subject to a per-occurrence SIR of $50,000. Members are responsible for a $10,000 deductible for each claim, while the program is responsible for the remaining $40,000 SIR.

Members contract to remain in the program for a minimum of one year and must give notice before December 1 to terminate participation the following December 1. The Interlocal Agreement is renewed automatically each year. In the event of termination, a member is still responsible for contributions to the program for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

The program has no employees. Claims are filed by members/brokers with Clear Risk Solutions, who has been contracted to perform program administration, underwriting, claims adjustment, and loss prevention for the program. Fees paid to the third-party administrator under this arrangement for the year ending December 1, 2024, were $3,307,706.

A board of ten members is selected by the membership from three geographic areas of the state on a staggered-term basis and the Board is responsible for conducting the business affairs of the program.

See Schedule 21 for additional self-insured information.

Enumclaw Fire Department

Notes to the Financial Statements

For the year ended December 31, 2023

Note 1 - Summary of Significant Accounting Policies

The Enumclaw Fire Department was incorporated in 1946 and operates under the laws of the state of Washington applicable to a fire protection district. The district is a special purpose local government and provides fire protection and emergency services to the general public.

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

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

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

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.

Enumclaw Fire Department
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.

In accordance with state law the district also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments

See Note 4 - *Deposits and Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than $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 500 hours and is payable upon separation or retirement. The District's liability for vacation pay benefits on December 31, 2023 was $391,711.93. Payments are recognized as expenditures when paid.

Sick leave may be accumulated up to 1,352 hours for 24-hour shift employees and up to 1,056 hours for dayshift employees. Upon separation or retirement employees receive payment for unused sick leave at the rate of $0.50 on the dollar; union employees must have eight (8) years of consecutive service at the time of separation to receive payout of accrued sick leave. The District's liability for unused sick leave on December 31, 2023 was $301,028.98. Payments are recognized as expenditures when paid.

Compensatory leave may be accumulated up to 90 hours for union employees. Compensatory leave is payable upon separation or retirement. Unused compensatory hours are cashed out each November. The District had no liability for unused compensatory hours on December 31, 2023. Payments are recognized as expenditures when paid.

Executive leave may be accumulated up to one year's accrual for exempt employees. Executive leave is payable upon separation or retirement. The District's liability for unused executive leave on December 31, 2023 was $5,978.24. Payments are recognized as expenditures when paid.

Personal holiday leave of two days is used or cashed out for administrative employees annually. Personal holiday leave is payable upon separation or retirement. The District had no liability for unused compensatory hours on December 31, 2023. Payments are recognized as expenditures when paid.

	Ending Liability
EXECUTIVE	$ 5,978.24
SICK	$ 301,028.98
VAC	$ 391,711.93
	$ 698,719.15

F. 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 District's 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 $350,000 for compensated absence liabilities, $149,071 for unemployment claims, and $132,400 for retiree medical benefits.

Fund Name	Portion of Ending Balance Restricted	Portion of Ending Balance Committed	Combined	Reason for Restriction or Commitment
General Operating Fund		631,471	631,471	Compensated Absences, Unemployment Claims, Retiree Benefits
Totals	0	631,471	631,471	

Note 2 - Budget Compliance

The district adopts annual appropriated budgets for the General Operating and Capital Outlay funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

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	Explanation of Variances
001 - GENERAL OPERATING FUND 100280010				
GENERAL OPERATING FUND 100280010	$ 8,716,700.00	$ 7,564,440.23	$ 1,152,259.77	
GENERAL OPERATING FUND 102280010 - SALARY SAVINGS PLAN	$ -	$ 9,600.00	$ (9,600.00)	
Total 001 - GENERAL OPERATING FUND 100280010	$ 8,716,700.00	$ 7,574,040.23	$ 1,142,659.77	Twelve month vacancy of Support Services position. Under budget on volunteer program due to lower number of personnel in program. Under budget on administration professional services due to budgeted expenses for SAO audit. Under budget on administrative professional services due to budgeted expenses for staffing & station analysis consultant. Under budget on administrative professional services due to budgeted expenses for Battalion Chief promotional process. Under budget on election expenses. Under budget on training and conferences for internal personnel employees due to budgeted expenses for tuition reimbursement. Under budget on training and conferences for internal personnel employees due to budgeted expenses for Battalion Chief promotion. Under budget on leasehold improvement projects.
300 - CAPITAL OUTLAY FUND 100283010	$ 1,665,600.00	$ 346,364.09	$ 1,319,235.91	Delayed purchases associated with new vehicle and apparatus due to supply chain issues and manufacturer delays.

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.

One material budget amendment was made for the General Operating Fund budget in the amount of $50,000. This was for anticipated overages of $10,000 to cover additional hours of legal services and $40,000 due to increased insurance premium expenditures. One material budget amendment was made for the Capital Outlay Fund budget. This was to transfer $125,000 of additional funds from the General Operating Fund to enhance the District's financial integrity and provide adequate funding for future capital outlays.

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.

King County Public Health and King County EMS put several COVID-19 protocols in place that will have direct and indirect financials impact to the Enumclaw Fire Department. This included but is not limited to:

- Increased usage of personal protective equipment (N95 masks, gowns and eye protection).
- Increased cost of personal protective equipment due to shortages.
- Overtime coverage for Firefighter/EMT's placed into quarantine/isolation due to a documented COVID-19 exposure.
- Purchasing of cleaning and disinfectant supplies.

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

The King County Treasurer performs all investment activities for the District and holds all investment details. As of December 31, 2023, $10,006,499.78 is held by the King County Treasurer for the Enumclaw Fire Department.

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

Note 5 – OPEB Plans

The District's current collective bargaining agreement with the Enumclaw Firefighter's Union Local 3931, as well the Fire Chief's employment contract, and the Deputy Fire Chief's employment contract, include a supplemental appendix for a Salary Savings Plan for retirees. The plan provides OPEB benefits through an explicit subsidy for qualified retirees. The explicit subsidy is a set monthly dollar amount of $800 that lowers the monthly premium paid by non-Medicare eligible retirees. The District had one active plan member as of December 31, 2023. The District hired a consultant to value the plan. It was estimated that as of December 31, 2023, the District's total OPEB liability was $463,509 as calculated using the alternative measurement method. The District contributed $9,600 to the plan for the year ended December 31, 2023.

Note 6 – Pension Plans

A. State Sponsored Pension Plans

Substantially all the district's full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans LEOFF 2 & PERS 2.

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

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available 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, 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	10351.74	0.00151900%	2,282,732,000	34,675	
PERS 2/3	17175.06	0.00195300%	(4,098,683,000)		(80,047)
LEOFF 2	178157.87	0.07893000%	(2,398,598,000)		(1,893,213)
VFFRPF	240	0.140000%	(19,931,000)		(27,467)
		Totals		$ 34,675	$ (2,000,728)

LEOFF Plan 2
The district also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

Note 7 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed throughout 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 $1.50 per $1,000 on an assessed valuation of $4,672,995,714 for a total regular levy of $7,009,494.

Note 8 – Risk Management

The Enumclaw Fire Department is a member of Cities Insurance Association of Washington (CIAW). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a program or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The program was formed on September 1, 1988, when 34 cities in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of November 30, 2023, membership includes 196 members in the program.

The program provides the following forms of joint self-insurance and reinsurance coverage for its members: Property, including Automobile Comprehensive and Collision, Equipment Breakdown, Crime Protection and Liability, including General, Automobile, Wrongful Acts, and Cyber, which are included to fit the member's various needs.

The program acquires reinsurance through their administrator, Clear Risk Solutions. Liability coverage is purchased to a group aggregate limit of $50,000,000 with a self-insured retention (SIR) of $750,000. Members are responsible for a $1,000 to $50,000 deductible for each claim (can vary by member), while the program is responsible for the $750,000 SIR. Since the program is a cooperative program, there is joint liability among the participating members toward the sharing of the $750,000 SIR, in addition to the deductible. The program also purchases a Stop Loss Policy as another layer of protection to its membership, with an attachment point of $8,347,047, which is fully funded in its annual budget.

Property insurance is subject to a per occurrence SIR of $750,000. Members are responsible for a $1,000 deductible for each claim (some member deductibles vary). The program bears the $750,000 SIR, in addition to the deductible.

Crime insurance is subject to a per occurrence SIR of $25,000. Members are responsible for a $1,000 deductible for each claim (some member deductibles vary). The program bears the $25,000 SIR, in addition to the deductible.

Equipment Breakdown insurance is subject to a per occurrence deductible of $2,500 (cities and special districts) and $500 (fire districts), which may vary per member, with the exception of Pumps & Motors, which is $10,000. Members are responsible for the deductible amount of each claim. There is no program SIR on this coverage, with the exception of Pumps & Motors, which is $15,000 and is covered by CIAW.

Cyber liability insurance is subject to a per-occurrence SIR of $50,000. Members are responsible for a $10,000 deductible for each claim, while the program is responsible for the remaining $40,000 SIR.

Members contract to remain in the program for a minimum of one year and must give notice before December 1 to terminate participation the following December 1. The Interlocal Agreement is renewed automatically each year. In the event of termination, a member is still responsible for contributions to the program for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

The program has no employees. Claims are filed by members/brokers with Clear Risk Solutions, who has been contracted to perform program administration, underwriting, claims adjustment, and loss prevention for the program. Fees paid to the third-party administrator under this arrangement for the year ending December 1, 2023, were $3,172,936.78.

A board of ten members is selected by the membership from three geographic areas of the state on a staggered term basis and is responsible for conducting the business affairs of the program.

See Schedule 21 for additional self-insured information.

Note 9 – Leases

On January 28, 2020, Chief Fehr renewed an existing lease agreement for commercial space with the City of Enumclaw for a fire station. On January 28, 2020, Chief Fehr entered into a fifty-year building lease agreement with the City of Enumclaw, the commencement date of the lease renewal is January 1, 2020.

As of December 31, 2023, the future minimum lease payments are as follows:

Year	Lease Payments
2024	100
2025	100
2026	100
2027	100
2028	100
2029	100
2030	100
2031	100
2032	100
2033	100
2034	100
2035	100
2036	100
2037	100
2038	100
2039	100
2040	100
2041	100
2042	100
2043	100
2044	100
2045	100
2046	100
2047	100
2048	100
2049	100
2050	100
2051	100
2052	100
2053	100
2054	100
2055	100
2056	100
2057	100
2058	100
2059	100
2060	100
2061	100
2062	100
2063	100
2064	100
2065	100
2066	100
2067	100
2068	100
2069	100
Total	4,600

On November 9, 2022, at a special public meeting the Board of Fire Commissioners authorized Chief Fehr to enter into a lease agreement for commercial space for administration. On December 7, 2022, Chief Fehr entered into a five-year building lease agreement with 2884 Sapphire LLC, the commencement date of the lease is February 1, 2023.

As of December 31, 2023, the future minimum lease payments are as follows:

Year	Lease Payments
2024	47,218
2025	48,634
2026	50,093
2027	51,596
Total	197,541

Note 10 – Other Disclosures

On December 19, 2022, year-end Accounts Payable transactions were processed, and warrants and electronic payments were issued by King County on behalf of the District. In error, a single electronic payment automatic withdrawal request in the amount of $2,605.27 was issued to King County for the 2022 Use Tax payable to the Washington State Department of Revenue with a payment settlement date of December 28, 2022, from the General Operating Fund. The electronic payment automatic withdrawal request should have reflected $1,430.10 from the General Operating Fund and $1,175.17 from the Capital Outlay Fund. Due to the clerical error, King County deducted the amount of $2,605.27 from the General Operating Fund. The error was identified and corrected after 2022 fund adjustments could be processed with King County. This created a discrepancy of $1,175.17 between the previously stated General Operating Fund and the Capital Outlay Fund 2022 ending year balances and the 2023 beginning year balances.

Enumclaw Fire Department
Schedule of Liabilities
For the Year Ended December 31, 2024

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.56	Administration Building Lease	1/31/2024	197,541	-	47,218	150,323
263.56	Station Lease	1/31/2024	4,600	-	100	4,500
	Total General Obligation Debt/Liabilities:		**202,141**	**-**	**47,318**	**154,823**
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Sick Leave	12/31/2024	301,029	74,039	10,973	364,095
259.12	Vacation Leave	12/31/2024	391,712	105,352	61,198	435,866
259.12	Executive Leave	12/31/2024	5,978	425	-	6,403
264.40	Employer subsidy for retiree healthcare coverage		463,509	56,703	-	520,212
264.30	Pension Liability		34,675	-	5,197	29,478
	Total Revenue and Other (non G.O.) Debt/Liabilities:		**1,196,903**	**236,519**	**77,368**	**1,356,054**
		Total Liabilities:	**1,399,044**	**236,519**	**124,686**	**1,510,877**

Enumclaw Fire Department
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						
263.56	Administration Building Lease	1/31/2023	243,383	-	45,842	197,541
263.56	Station Lease	1/31/2023	4,700	-	100	4,600
	Total General Obligation Debt/Liabilities:		**248,083**	**-**	**45,942**	**202,141**
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Sick Leave	12/31/2023	297,797	31,125	27,893	301,029
259.12	Vacation Leave	12/31/2023	354,571	50,429	13,288	391,712
259.12	Executive Leave	12/31/2023	5,693	285	-	5,978
259.12	Personal Holiday	12/31/2023	-	-	-	-
264.40	Employer subsidy for retiree healthcare coverage		543,784	-	80,275	463,509
264.30	Pension Liability		31,380	3,295	-	34,675
	Total Revenue and Other (non G.O.) Debt/Liabilities:		**1,233,225**	**85,134**	**121,456**	**1,196,903**
		Total Liabilities:	**1,481,308**	**85,134**	**167,398**	**1,399,044**

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.

Stay connected at sao.wa.gov

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- Request public records
- Search BARS Manuals (GAAP and cash), and find reporting templates
- Learn about our training workshops and on-demand videos
- Discover which governments serve you — enter an address on our map
- Explore public financial data with the Financial Intelligence Tool

Other ways to stay in touch

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