

PRELIMINARY AGENDA
MARYSVILLE FIRE DISTRICT BOARD OF DIRECTORS REGULAR MEETING
May 15, 2019 – 6 pm – Marysville City Hall

1. Call to Order/Flag Salute

2. Audience Participation/Presentations

- A. Warner Edmonds & Laura Jones – Lucas Device Demonstration (Chest Compression)
- B. **JATC Recognitions:** Jacob McConkey, Luis Crus, Brenden Hancock, and Nicholas Meyer

3. MFD Consent Agenda

- A. Approve minutes of the April 17, 2019, regular meeting
- B. Approve April 2019 Financial Statements
- C. Approval of May Claims and Payroll:
 - i. MFD Expense Fund
Voucher Numbers 1- thru - 1 \$
 - ii. MFD Payroll (excluding benefits) \$
 - iii. MFD Apparatus Fund
Voucher Numbers 1 - thru - 1 \$

4. SCFD #12 Consent Agenda

- A. Approve April 2019 Financial Statements
- B. Approval of May Claims:
 - i. SCFD #12 Expense Fund
Voucher Numbers 1 - thru - 1 \$

5. Information Items

- A. Communications:
- B. Committee Reports
 - i. EMS Committee: Approval of May EMS accounts recommendations
 - ii. Planning Committee: Tabled
 - iii. Personnel Committee:

6. Staff Business

- A. Operations Report
- B. Personnel/Overtime Report
- C. Fire Prevention Report
- D. Finance
- E. Local 3219 Union

7. Old Business

- A. 2018 MFD Annual Report Approval
- B. 2018 Annual SAO Financial Report Approval

8. New Business

- A. 2019 MFD Capital/Reserve Fund Budget Amendment Resolution
- B. Ambulance Transport Rates

9. Call On Board Members

10. Adjournment

The Board of Directors may add and/or take action on other items not listed on the agenda.

MARYSVILLE FIRE DISTRICT
JOINT MEETING OF MARYSVILLE FIRE DISTRICT BOARD OF DIRECTORS AND
SNOHOMISH COUNTY FIRE PROTECTION DISTRICT No. 12
April 17, 2019 – 6 pm – Marysville City Hall

CALL TO ORDER/FLAG SALUTE

Chairperson Toyer called the meeting to order and led the flag salute at 6 pm.

The following were in attendance:

Board of Directors:

| | |
|-----------------|----------------------|
| Tom King | Rick Ross |
| Rob Toyer | Tonya Christoffersen |
| Steve Muller | Pat Cook |
| Michael Stevens | |

Staff Members:

Martin McFalls, Fire Chief
Jeff Cole, Deputy Chief
Tom Maloney, Deputy Chief
Darryl Neuhoﬀ, Deputy Chief
Chelsie McInnis, Finance Director
Paula DeSanctis, Board Secretary

Guests:

Grant Weed, District Attorney

AUDIENCE PARTICIPATION/PRESENTATIONS

Chief McFalls shared with the Board a letter received from the Center for Public Safety Excellence congratulating Deputy Chief/Fire Marshal Tom Maloney on receiving the Fire Marshal designation. He has demonstrated excellence through experience, education and community involvement signifying his commitment to his career in fire and emergency services.

Chairperson Toyer presented Maloney with a certificate congratulating him on this achievement.

Chief McFalls introduced guest Todd Fahlman, sharing that Fahlman will be running for Marysville City Council position 5.

MFD CONSENT AGENDA

- A. Approve minutes of the March 20, 2019, regular meeting
- B. Approval of April Claims and Payroll:
 - i. MFD Expense Fund
Voucher Numbers 190403001- thru – 190403081 \$ 280,820.19
 - ii. MFD Payroll (excluding benefits) \$ 1,027,775.66
 - iii. MFD Apparatus Fund
Voucher Numbers 190402001- thru - 190402006 \$ 75,436.36

Motion: To approve the MFD Consent Agenda
Made By: Christoffersen
Seconded By: Cook
Action: PASSED unanimously

SCFD # 12 Consent Agenda

A. Approval of April Claims:

i. SCFD #12 Expense Fund

Vouchers Numbers 190401001 - thru - 190401003 \$ 5,666.09

Motion: To approve the SCFD #12 Consent Agenda.
Made By: Ross
Seconded By: Cook
Action: PASSED unanimously

INFORMATION ITEMS

Communications: Chief McFalls shared an email from the Chair of our Pro Committee, also a retired fire service professional, Larry Pitzer. Pitzer expressed his appreciation for the fast response, care administered and personal interaction he received from our first responders. Chad Bonner and Chris Skagen on M63 along with Dylan Lowery, Tyler Hoglund, and Scott Minaker on A62; all performed outstanding patient care.

COMMITTEE REPORTS

EMS Committee: Approval of April EMS account recommendations.

| Month | Charity | Collections | Bankruptcy | Refunds |
|-------|----------|-------------|------------|----------|
| April | 5,196.98 | 20,525.25 | 0.00 | 1,687.13 |

Motion: To approve the April ambulance account recommendations.
Made By: Christoffersen
Seconded By: Cook
Action: PASSED unanimously

Planning Committee: Tabled.

Personnel Committee: Chief McFalls reported that the Personnel Committee met earlier this morning. An email went out to all personnel as well as Boardmembers announcing that Douglas Cassidy has been moved forward in the hiring process.

STAFF BUSINESS

Operations Report: Chief Cole reported on the following:

- We ended the month with 1299 calls, up about 55 calls over 2018.
- Our response times were in the normal range and our turn out times continue to improve. Our turn out time is currently at an average of 1 minute 26 seconds, significantly better than last year's average of 1 minute 37 seconds.
- We are revamping the employee performance evaluation process. We will be training all supervisors before implementing the new form to all employees.
- Training:
 - a. We are participating in the Tri County Complex Coordinated Terrorism Attack Program. All reports back have stated it has been excellent training.

- b. We participated in a Bugout Drill this morning. This was a simulation of Sno911 dispatch being taken off line and having to move to their South campus. Through this training we have found areas we need to continue to work on. Overall this was a great learning experience.
- Our recruits at the Snohomish County Fire Academy continue to excel receiving excellent reviews.

Overtime Report: Chief Cole reported we currently have three full-time employees off on limited or no work duty. All are expected back in the next couple of weeks. We have four lateral firefighter candidates in the background and medical evaluation process. We are down eleven part-time firefighters. We have seven new part-time firefighters in progress. Both the lateral and part-time firefighters will be included in a joint recruit academy that will start in June and end July 3rd. We will be sending additional people to the Snohomish County Fire academy in both June and September.

| March 2018 | Dollars | Total Hours | Sick Leave Used |
|--------------------|---------------------|--------------------|------------------------|
| Full-time | \$ 73,673.07 | 1,168.00 | 1,278.00 |
| Part time | \$ - | 0.00 | |
| Month Total | \$ 73,673.07 | 1,168.00 | 1,278.00 |
| YTD Totals | \$ 171,778.32 | 2,825.42 | 4,320.25 |

For March, the F/T overtime was \$ 73,673.07 and the P/T overtime was \$ 0.00.

Fire Prevention Report: DC Maloney shared that the RFA ballots were mailed out on April 4th. Both the City and the District have received several emails and calls mostly geared towards the financial aspects of the RFA. We had a conference today with the consultant to start drafting a thank you for the outcome. Maloney shared his appreciation to the Local, stating they have been a tremendous help.

First Quarter 2019 Financial Update: Finance Director Chelsie McInnis gave the 2019 financial update.

MFD: All revenue and expenditure budgets are running on track. For capital spending we have satisfied the purchase of the three ambulances, one staff vehicle, and the Ultra Sonic PPE washer. There are outstanding capital items to purchase, including two staff vehicles. We continue to collect revenues from the GEMT program, total amount collected to date is approximately \$1.3 million. The Washington State Health Care Authority notified us we will be receiving the large intergovernmental funds transfer (IGT) invoice in early May, with 30 days to remit payment. The District will receive the IGT funds back, along with the additional federal share of funds in late June or early July. Additional retroactive settlements are expected to be received towards the end of April 2019 through September 2019. As of March 31, the District has spent \$677,000 of fund balance, leaving the combined ending fund balance of MFD funds at \$11.7 million. The District has budgeted to spend approximately \$2.5 million of Expense Fund cash balance by year end.

FD12: District 12's primary revenue source is property taxes. As of March 31, we have received approximately 6% of those. First half property taxes are due by April 30, the district

will see a large collection percentage occur during April. Expenditures are on track with 25% expended leaving a combined ending fund balance in the District 12 funds of \$1.4 million.

Local 3219 Union Report: No Report.

OLD BUSINESS

No old business to discuss.

NEW BUSINESS

A. 2018 MFD Annual Report – Draft Review

Chief McFalls recognized and thanked Sandra Elvrom and all staff for their work on preparing the 2018 MFD Annual Report.

Finance Director McInnis shared that the 2018 MFD Annual Report is being provided to the Board for a one month review period. We will ask for official approval of the document at the May Board meeting.

B. Agenda Bill - 2018 Annual SAO Financial Report – Draft Review

Finance Director McInnis gave a detailed review of the report explaining that this financial report is required by RCW to be submitted 180 days after the end of the fiscal year, due May 30, 2019. This is being provided for one month Board review, with approval at the May Board meeting.

C. Agenda Bill – MFD Resolution 2019B-3 “Defibrillator – Sole Source and Surplus”

DC Neuhoﬀ explained that we are needing to replace and surplus three old defibrillators with newer models that are consistent with what is currently being used. As a result of that device being made by only one manufacturer and sold through only one vendor it qualifies as a sole source purchase. We must oﬃcially declare the purchase sole source, eliminating the competitive bidding requirements.

Motion: To approve MFD Resolution 2019B-3 “Defibrillator – Sole Source and Surplus”

Made By: Ross

Seconded By: King

Action: PASSED unanimously

D. Agenda Bill – MFD Resolution 2019B-4 “Chest Compression Device – Sole Source Declaration”

DC Neuhoﬀ shared that we have budgeted for the purchase of two chest compression devices, one will be funded through a federal grant award. Our Medical Advisor, Dr. Cooper, has instructed us that we are to purchase a specific device that is consistent with the others that are in the County. The device Dr. Cooper is requiring us to purchase is made by only one manufacturer and sold through only one vendor. This requires us to go through the process of declaring it a sole source purchase, eliminating the bidding process.

Motion: To approve MFD Resolution 2019B-4 "Chest Compression Device – Sole Source Declaration"
Made By: King
Seconded By: Christoffersen
Action: PASSED unanimously

CALL ON BOARD MEMBERS

King – Personnel Committee met this morning and all went well. Marysville hosted this month's Sno – Isle Commissioner meeting at Station 62 which was well attended. Thanked Paula and Chief McFalls for hosting. The guest speaker, Dr. Cooper, gave a great talk.

Toyer – Nothing more to report.

Ross – Congratulated DC Maloney on his achievement. Happy Easter.

Christoffersen – Thanked everyone for the opportunity to attend Fire Ops. Happy Easter.

Cook – Asked Neuhoﬀ to bring one of the chest compression units to the next meeting for the Board to view.

Maloney – Nothing more to report.

Neuhoﬀ – Informed the Board that the three new ambulances have arrived at the shop and are being outfitted.

Muller – Spoke about the preliminary long response times to the Notre Dame Cathedral Fire. Ross stated there was a first alarm about half hour before where responders found no fire and left the scene. This could be tied into the response times.

Stevens – Nothing more to report.

McInnis – Nothing more to report.

McFalls – Nothing more to report.

Cole – Nothing more to report.

Weed – Nothing more to report.

DeSanctis – Nothing more to report.

EXECUTIVE SESSION

Chairperson Toyer called for a ten minute executive session at 6:46 pm to consider the minimum price at which real estate will be offered for sale or lease pursuant RCW 42.30.110(1)(c) and to review the performance of a public employee pursuant RCW 42.30.110(1)(g) to return at 6:56 pm.

Chairperson Toyer called for a five minute extension to return at 7:01.

Chairperson Toyer called for a five minute extension to return at 7:06.

Chairperson Toyer called for a two minute extension to return at 7:08.

RECONVENE

The open public meeting reconvened at 7:10 pm

Motion: To approve the extension of the limited duty time for an employee as discussed in executive session, not to exceed one month unless the treating physician releases him by May 1, 2019.

Made By: Stevens

Seconded By: Ross

Action: PASSED unanimously

ADJOURNMENT

With no further action required, the meeting adjourned at 7:15 pm.

Motion: To adjourn the April 17, 2019 regular meeting

Made By: Christoffersen

Seconded By: Muller

Action: PASSED unanimously

Paula DeSanctis
Board Secretary

Date approved

Fire Prevention Report

Prepared by: Thomas Maloney, Deputy Chief/Fire Marshal
May 15, 2019

- The total fire loss for 2019:
 - There were 3 fire incidents investigated in April 2019. There have been a total of 8 fires investigated in 2019, with \$12.7 million in assessed value and over \$213,000 in fire loss.
- We concluded the last RFA conference call on May 8 and a closeout report is being developed.
- We had a special request from Layla to bring a friend to school and she invited FF Scott Cloudy.
- We also participated in YMCA Healthy Kids Day on April 27 we got see a lot of people and the crews were able to play dodge ball with the as well.
- On April 27, we partnered with the Red Cross and the City to install smoke alarms at our mobile home parks. We installed over 40 alarms and Chief McFalls lead the charge!
- Our Facebook audience increased 0.5% percent this month to 2,777 follows and 2,680 likes. Our Twitter audience is also up 18 to 1,565 followers.

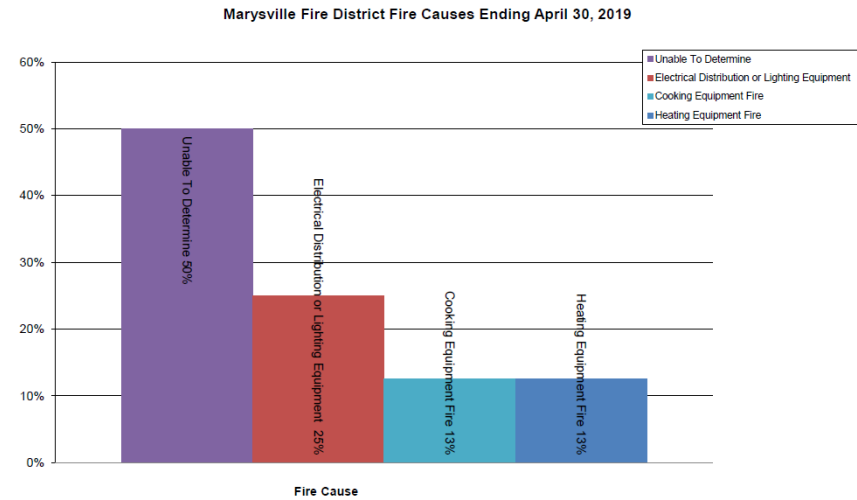
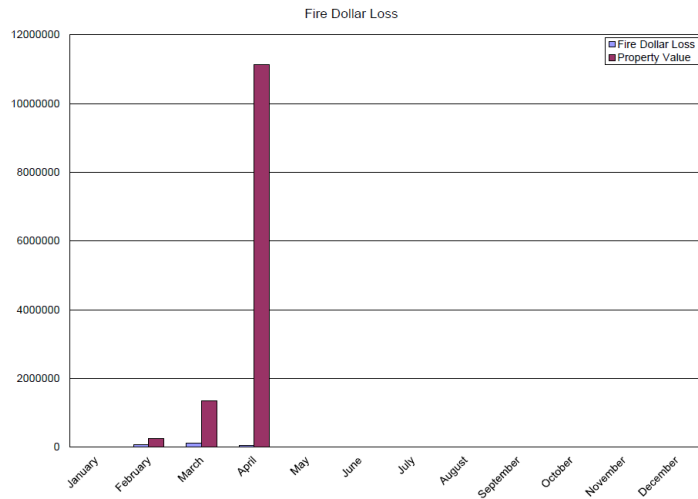
Public Education

Number of Public Education Attendees

| Program | Current Month | 2019 |
|----------------------------------|----------------------|-------------|
| Preschool Program | 2 | 266 |
| Elementary Age (K-5) | 0 | 95 |
| High School | 0 | 0 |
| Station Tours | 1 | 128 |
| Smoke Alarm Installations | 1 | 46 |
| Youth Fire-Setter Interventions | 0 | 0 |
| Helmet Fittings | 0 | 0 |
| Public Events | 1 | 200 |
| Car Seat Installs | 0 | 2 |
| Older Adult Fire/Fall Prevention | 0 | 0 |
| Parent Education | 0 | 30 |

Marysville Fire District 2019 Fire Incident Totals

| Month | Total Investigations | Accidental | Incendiary | Undetermined | Residential | Commercial | Vehicle | Other | Total Property Value | Total Fire Loss |
|---------------|----------------------|------------|------------|--------------|-------------|------------|----------|----------|-------------------------|----------------------|
| January | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | \$ 0 | \$ 0 |
| February | 3 | 2 | 0 | 1 | 1 | 0 | 0 | 2 | \$ 258,000.00 | \$ 62,500.00 |
| March | 2 | 1 | 0 | 1 | 1 | 1 | 0 | 0 | \$ 1,343,000.00 | \$ 105,000.00 |
| April | 3 | 2 | 0 | 1 | 0 | 1 | 0 | 1 | \$ 11,136,942.00 | \$ 46,454.00 |
| May | | | | | | | | | | |
| June | | | | | | | | | | |
| July | | | | | | | | | | |
| August | | | | | | | | | | |
| September | | | | | | | | | | |
| October | | | | | | | | | | |
| November | | | | | | | | | | |
| December | | | | | | | | | | |
| Totals | 8 | 5 | 0 | 3 | 2 | 2 | 0 | 3 | \$ 12,737,942.00 | \$ 213,954.00 |



Snohomish County Fire Protection District No. 12
Fund Resources and Uses Arising From Cash Transactions
For the Month Ended April 30, 2019

| | | Total for all Funds (Memo Only) | Current Expense 780-70 | Reserve/Capital 780-73 |
|--|--------------------------------|--|-----------------------------------|-----------------------------------|
| Beginning Cash and Investments | | | | |
| 30810 | Reserved | - | - | - |
| 30880 | Unreserved | 1,410,869.91 | 932,700.44 | 478,169.47 |
| 388/588 | Prior Period Adjustments, Net | - | - | - |
| Revenues | | | | |
| 310 | Taxes | 1,334,804.42 | 1,334,804.42 | - |
| 320 | Licenses and Permits | - | - | - |
| 330 | Intergovernmental Revenues | - | - | - |
| 340 | Charges for Goods and Services | - | - | - |
| 350 | Fines and Penalties | - | - | - |
| 360 | Miscellaneous Revenues | 3,677.27 | 2,628.25 | 1,049.02 |
| Total Revenues: | | 1,338,481.69 | 1,337,432.67 | 1,049.02 |
| Expenditures | | | | |
| 510 | General Government | - | - | - |
| 520 | Public Safety | 275,880.03 | 275,864.24 | 15.79 |
| Total Expenditures: | | 275,880.03 | 275,864.24 | 15.79 |
| Excess (Deficiency) Revenues over Expenditures: | | 1,062,601.66 | 1,061,568.43 | 1,033.23 |
| Other Increases in Fund Resources | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - |
| 397 | Transfers-In | - | - | - |
| 385 | Special or Extraordinary Items | - | - | - |
| 386 / 389 | Custodial Activities | - | - | - |
| 381, 395, 398 | Other Resources | - | - | - |
| Total Other Increases in Fund Resources: | | - | - | - |
| Other Decreases in Fund Resources | | | | |
| 594-595 | Capital Expenditures | - | - | - |
| 591-593, 599 | Debt Service | - | - | - |
| 597 | Transfers-Out | - | - | - |
| 585 | Special or Extraordinary Items | - | - | - |
| 586 / 589 | Custodial Activities | - | - | - |
| Total Other Decreases in Fund Resources: | | - | - | - |
| Increase (Decrease) in Cash and Investments | | 1,062,601.66 | 1,061,568.43 | 1,033.23 |
| Ending Cash and Investments | | | | |
| 50810 | Reserved | 203,522.20 | 203,522.20 | - |
| 50880 | Unreserved | 2,269,949.37 | 1,790,746.67 | 479,202.70 |
| Total Ending Cash and Investments | | 2,473,471.57 | 1,994,268.87 | 479,202.70 |

GL787

Summary Trial Balance M/E

Report Format 009

Period 4 ending April 30, 2019

Transaction status 2

Fnd 780 Fire Dist No 12

| | | Opening Balance | Current Debits | Current Credits | Ending Balance |
|-------------------------|---------------------------|--------------------|-------------------|--------------------|-------------------|
| Fire Dist No 12 Expense | | | | | |
| Assets | | | | | |
| 780 1701110 | Cash | 28,666.18 | 1,336,531.74 | 1,219,142.69- | 146,055.23 |
| 780 1701140 | Invested in County Pool | 795,000.00 | 0.00 | 0.00 | 795,000.00 |
| 780 1701800 | Investments | 109,034.26 | 944,223.82 | 44.44- | 1,053,213.64 |
| 780 1702110 | Taxes Receivable | 3,162,117.30 | 0.00 | 1,338,500.22- | 1,823,617.08 |
| 780 1702420 | Treasurer SCIP Interest R | 5,763.09 | 1,442.76 | 1,748.85- | 5,457.00 |
| Act 001 | Assets | 4,100,580.83 | 2,282,198.32 | 2,559,436.20- | 3,823,342.95 |
| Liabilities | | | | | |
| 780 2701340 | Vouchers Payable | 0.00 | 5,666.09 | 5,666.09- | 0.00 |
| 780 2702900 | Due To Other Governments | 1,583,450.20- | 0.00 | 0.00 | 1,583,450.20- |
| 780 2705700 | Deferred Revenue | 3,162,117.30- | 1,338,500.22 | 0.00 | 1,823,617.08- |
| Act 002 | Liabilities | 4,745,567.50- | 1,344,166.31 | 5,666.09- | 3,407,067.28- |
| Revenues | | | | | |
| 780 3701110 | Real & Personal Prop | 185,761.39- | 0.00 | 1,334,804.42- | 1,520,565.81- |
| 780 3701210 | Private Harvest | 130.38- | 0.00 | 0.00 | 130.38- |
| 780 3701720 | Leasehold Excise Tax | 227.76- | 0.00 | 0.00 | 227.76- |
| 780 3706111 | Investment Interest | 3,075.34- | 44.44 | 888.82- | 3,919.72- |
| 780 3706112 | County Pool Interest | 4,053.97- | 21.53 | 1,442.76- | 5,475.20- |
| Act 003 | Revenues | 193,248.84- | 65.97 | 1,337,136.00- | 1,530,318.87- |
| Expenses | | | | | |
| 780 5705597 | Operating Transfers-Out | 810,424.80 | 270,141.60 | 0.00 | 1,080,566.40 |
| 780 5708666 | Agency Issues | 12,452.80 | 49.45 | 0.00 | 12,502.25 |
| 780 5709907 | Non Employee Comp (1099) | 15,357.91 | 5,616.64 | 0.00 | 20,974.55 |
| Act 005 | Expenses | 838,235.51 | 275,807.69 | 0.00 | 1,114,043.20 |
| Sub 770 | Fire Dist No 12 Expense | 0.00 | 3,902,238.29 | 3,902,238.29- | 0.00 |

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GL787 Summary Trial Balance M/E Report Format 009
 Period 4 ending April 30, 2019 Transaction status 2

Fnd 780 Fire Dist No 12

| | | Opening Balance | Current Debits | Current Credits | Ending Balance |
|-------------------------|---------------------------|--------------------|-------------------|--------------------|-------------------|
| Fire Dist No 12 Reserve | | | | | |
| Assets | | | | | |
| 780 1731110 | Cash | 0.13 | 971.01 | 971.00- | 0.14 |
| 780 1731140 | Invested in County Pool | 447,000.00 | 0.00 | 0.00 | 447,000.00 |
| 780 1731800 | Investments | 31,169.34 | 1,036.50 | 3.28- | 32,202.56 |
| 780 1732420 | Treasurer SCIP Interest R | 3,239.71 | 811.21 | 983.12- | 3,067.80 |
| Act 001 | Assets | 481,409.18 | 2,818.72 | 1,957.40- | 482,270.50 |
| Liabilities | | | | | |
| 780 2732900 | Due To Other Governments | 478,953.26- | 0.00 | 0.00 | 478,953.26- |
| Act 002 | Liabilities | 478,953.26- | 0.00 | 0.00 | 478,953.26- |
| Revenues | | | | | |
| 780 3736111 | Investment Interest | 176.52- | 3.28 | 65.50- | 238.74- |
| 780 3736112 | County Pool Interest | 2,279.40- | 12.11 | 811.21- | 3,078.50- |
| Act 003 | Revenues | 2,455.92- | 15.39 | 876.71- | 3,317.24- |
| Sub 773 | Fire Dist No 12 Reserve | 0.00 | 2,834.11 | 2,834.11- | 0.00 |
| Fnd 780 | Fire Dist No 12 | 0.00 | 3,905,072.40 | 3,905,072.40- | 0.00 |

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SNOHOMISH COUNTY

Fund Revenue Distribution For Period From 04-01-2019 To 04-30-2019

| District | Fund | Account | Description | Year | Period Revenue |
|-------------------------|---------------|-------------------------------------|-------------------------------|------------------------|-----------------------|
| FIRE DISTRICT 12 | | | | | |
| | 780900 | FIRE DIST 12 EXPENSE | | | |
| | | 7803701110 | Real & Personal Prop | 2019 | \$890,623.17 |
| | | | | 2018 | \$5,985.34 |
| | | | | 2017 | \$565.99 |
| | | | | 2016 | \$288.67 |
| | | | | 2015 | \$194.93 |
| | | | | 2012 | \$13.14 |
| | | | | 2011 | \$325.66 |
| | | | | 2010 | \$1.26 |
| | | | | Fund Total: | \$897,998.16 |
| | 780925 | FIRE DIST 12 EMS | | | |
| | | 7803709251110 | Real/Pers Prop Tx | 2019 | \$433,566.74 |
| | | | | 2018 | \$2,772.23 |
| | | | | 2017 | \$185.91 |
| | | | | 2016 | \$94.88 |
| | | | | 2015 | \$65.09 |
| | | | | 2012 | \$4.38 |
| | | | | 2011 | \$116.52 |
| | | | | 2010 | \$0.51 |
| | | | | Fund Total: | \$436,806.26 |
| | 781773 | MARYSVILLE FIRE DIST RESERVE | | | |
| | | 7813738600 | Reserve Fd-Marysville Deposit | 2019 | \$219,104.74 |
| | | | | Fund Total: | \$219,104.74 |
| | 781900 | MARYSVILLE FIRE DIST | | | |
| | | 7813708600 | Marysville Expense Deposit | 2019 | \$1,261,081.21 |
| | | | | Fund Total: | \$1,261,081.21 |
| | | | | District Total: | \$2,814,990.37 |



SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 04-01-2019 To 04-30-2019

District: FIRE DISTRICT 12

| Year | Account Number | Beginning Balance | Certification Adjustments | Receipts and Adjustments | Ending Balance |
|--|----------------|-----------------------|---------------------------|--------------------------|-----------------------|
| Fund: 780900 FIRE DIST 12 EXPENSE | | | | | |
| 2019 | 7801702110 | \$2,075,951.03 | (\$860.42) | \$890,623.17 | \$1,184,467.44 |
| 2018 | | \$29,961.01 | (\$948.06) | \$5,985.34 | \$23,027.61 |
| 2017 | | \$11,893.53 | (\$451.71) | \$565.99 | \$10,875.83 |
| 2016 | | \$3,857.94 | (\$332.36) | \$288.67 | \$3,236.91 |
| 2015 | | \$1,597.08 | \$0.00 | \$194.93 | \$1,402.15 |
| 2014 | | \$800.29 | \$0.00 | \$0.00 | \$800.29 |
| 2013 | | \$539.17 | \$0.00 | \$0.00 | \$539.17 |
| 2012 | | \$910.68 | \$0.00 | \$13.14 | \$897.54 |
| 2011 | | \$643.01 | \$0.00 | \$325.66 | \$317.35 |
| 2010 | | \$648.92 | \$0.00 | \$1.26 | \$647.66 |
| 2009 | | \$532.98 | \$0.00 | \$0.00 | \$532.98 |
| 2008 | | \$286.49 | \$0.00 | \$0.00 | \$286.49 |
| 2007 | | \$180.95 | \$0.00 | \$0.00 | \$180.95 |
| 2006 | | \$115.26 | \$0.00 | \$0.00 | \$115.26 |
| 2005 | | \$136.45 | \$0.00 | \$0.00 | \$136.45 |
| 2004 | | \$179.89 | \$0.00 | \$0.00 | \$179.89 |
| 2003 | | \$149.94 | \$0.00 | \$0.00 | \$149.94 |
| 2002 | | \$74.38 | \$0.00 | \$0.00 | \$74.38 |
| 2000 | | \$0.08 | \$0.00 | \$0.00 | \$0.08 |
| 1999 | | \$265.38 | \$0.00 | \$0.00 | \$265.38 |
| Fund Total: | | \$2,128,724.46 | (\$2,592.55) | \$897,998.16 | \$1,228,133.75 |
| Fund: 780925 FIRE DIST 12 EMS | | | | | |
| 2019 | 7801709252110 | \$1,011,673.53 | (\$417.57) | \$433,566.74 | \$577,689.22 |
| 2018 | | \$13,925.27 | (\$428.06) | \$2,772.23 | \$10,724.98 |
| 2017 | | \$3,974.88 | (\$148.38) | \$185.91 | \$3,640.59 |
| 2016 | | \$1,268.10 | (\$109.24) | \$94.88 | \$1,063.98 |
| 2015 | | \$533.28 | \$0.00 | \$65.09 | \$468.19 |
| 2014 | | \$267.00 | \$0.00 | \$0.00 | \$267.00 |
| 2013 | | \$179.71 | \$0.00 | \$0.00 | \$179.71 |
| 2012 | | \$303.48 | \$0.00 | \$4.38 | \$299.10 |
| 2011 | | \$230.15 | \$0.00 | \$116.52 | \$113.63 |
| 2010 | | \$262.46 | \$0.00 | \$0.51 | \$261.95 |
| 2009 | | \$244.00 | \$0.00 | \$0.00 | \$244.00 |
| 2008 | | \$102.51 | \$0.00 | \$0.00 | \$102.51 |
| 2007 | | \$64.98 | \$0.00 | \$0.00 | \$64.98 |
| 2006 | | \$65.31 | \$0.00 | \$0.00 | \$65.31 |
| 2005 | | \$76.83 | \$0.00 | \$0.00 | \$76.83 |
| 2004 | | \$78.47 | \$0.00 | \$0.00 | \$78.47 |
| 2003 | | \$65.07 | \$0.00 | \$0.00 | \$65.07 |
| 2002 | | \$31.93 | \$0.00 | \$0.00 | \$31.93 |
| 2000 | | \$0.34 | \$0.00 | \$0.00 | \$0.34 |
| 1999 | | \$45.32 | \$0.00 | \$0.00 | \$45.32 |
| Fund Total: | | \$1,033,392.62 | (\$1,103.25) | \$436,806.26 | \$595,483.11 |
| District Total: | | \$3,162,117.08 | (\$3,695.80) | \$1,334,804.42 | \$1,823,616.86 |



SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 04-01-2019 To 04-30-2019

District: FIRE DISTRICT 20

| Year | Account Number | Beginning Balance | Certification Adjustments | Receipts and Adjustments | Ending Balance |
|---|----------------|----------------------|------------------------------|-----------------------------|-------------------|
| Fund: 788900 FIRE DISTRICT NO.20 EXPENSE | | | | | |
| 2003 | 7881702110 | (\$0.05) | \$0.00 | \$0.00 | (\$0.05) |
| 2002 | | (\$0.06) | \$0.00 | \$0.00 | (\$0.06) |
| 2001 | | \$0.10 | \$0.00 | \$0.00 | \$0.10 |
| 2000 | | \$0.06 | \$0.00 | \$0.00 | \$0.06 |
| Fund Total: | | \$0.05 | \$0.00 | \$0.00 | \$0.05 |
| Fund: 788925 FIRE DISTRICT NO.20 E.M.S. | | | | | |
| 2003 | 7881709252110 | \$0.03 | \$0.00 | \$0.00 | \$0.03 |
| 2000 | | \$0.13 | \$0.00 | \$0.00 | \$0.13 |
| 1998 | | \$0.01 | \$0.00 | \$0.00 | \$0.01 |
| Fund Total: | | \$0.17 | \$0.00 | \$0.00 | \$0.17 |
| District Total: | | \$0.22 | \$0.00 | \$0.00 | \$0.22 |

FD 12 Expense YTD - Revenues

Marysville Fire District
MCAG #: 0182

Time: 15:03:38 Date: 05/07/2019
Page: 1

002 FD12 - Expense Fund 780-70

| Revenues | Amt Budgeted | April | YTD | Remaining | |
|--|--------------|---------------------|---------------------|-----------------------|-------------|
| 310 | | | | | |
| 311 10 00 0-02 Real and Personal Property Taxes - Regular Levy | 0.00 | 897,998.16 | 1,023,313.49 | (1,023,313.49) | 0.0% |
| 311 12 00 0-02 Real and Personal Property Taxes - EMS Levy | 0.00 | 436,806.26 | 497,950.98 | (497,950.98) | 0.0% |
| 310 | 0.00 | 1,334,804.42 | 1,521,264.47 | (1,521,264.47) | 0.0% |
| 330 | | | | | |
| 337 01 00 0-02 Leasehold Excise Tax Distributions | 0.00 | 0.00 | 227.76 | (227.76) | 0.0% |
| 337 02 00 0-02 Timber Excise Tax Distributions | 0.00 | 0.00 | 130.38 | (130.38) | 0.0% |
| 330 | 0.00 | 0.00 | 358.14 | (358.14) | 0.0% |
| 360 | | | | | |
| 361 11 00 0-02 LGIP Investment Interest | 0.00 | 888.82 | 4,094.41 | (4,094.41) | 0.0% |
| 361 12 00 0-02 SCIP Investment Interest | 0.00 | 1,739.43 | 5,379.98 | (5,379.98) | 0.0% |
| 369 91 00 0-02 Miscellaneous Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 360 | 0.00 | 2,628.25 | 9,474.39 | (9,474.39) | 0.0% |
| 390 | | | | | |
| 395 10 00 0-02 Sale of Capital Assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 390 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fund Revenues: | 0.00 | 1,337,432.67 | 1,531,097.00 | (1,531,097.00) | 0.0% |
| Fund Excess/(Deficit): | 0.00 | 1,337,432.67 | 1,531,097.00 | | |

FD 12 Reserve YTD - Revenues

Marysville Fire District
MCAG #: 0182

Time: 15:04:01 Date: 05/07/2019
Page: 1

003 FD12 - Reserve Fund 780-73

| Revenues | Amt Budgeted | April | YTD | Remaining | |
|---|--------------|-----------------|-----------------|-------------------|-------------|
| 360 | | | | | |
| 361 11 00 0-03 LGIP Investment Interest | 0.00 | 65.50 | 251.31 | (251.31) | 0.0% |
| 361 12 00 0-03 SCIP Investment Interest | 0.00 | 983.52 | 3,029.70 | (3,029.70) | 0.0% |
| 360 | 0.00 | 1,049.02 | 3,281.01 | (3,281.01) | 0.0% |
| Fund Revenues: | 0.00 | 1,049.02 | 3,281.01 | (3,281.01) | 0.0% |
| Fund Excess/(Deficit): | 0.00 | 1,049.02 | 3,281.01 | | |

FD 12 Expense YTD - Expenses

Marysville Fire District
MCAG #: 0182

Time: 15:03:50 Date: 05/07/2019

Page: 1

002 FD12 - Expense Fund 780-70

| Expenditures | Amt Budgeted | April | YTD | Remaining | |
|--|-----------------------|---------------------|-----------------------|---------------------|--------------|
| 520 | | | | | |
| 522 10 41 0-02 Snohomish County Financial Services | 250.00 | 0.00 | 46.92 | 203.08 | 18.8% |
| 522 10 41 5-02 State Audit | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0.0% |
| 522 10 45 0-02 Election Expenditures | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 0.0% |
| 522 10 45 3-02 Property Assessments - Surface Water Mgmt | 880.00 | 690.58 | 690.58 | 189.42 | 78.5% |
| 522 10 49 0-02 Unanticipated Legislative Expenditures | 5,000.00 | 49.45 | 84.39 | 4,915.61 | 1.7% |
| 522 10 49 3-02 Tax Refund Interest | 50.00 | 0.00 | 0.00 | 50.00 | 0.0% |
| 522 10 49 5-02 Refunded Property Taxes | 3,500.00 | 0.00 | 698.66 | 2,801.34 | 20.0% |
| 522 16 41 3-02 Legal & Professional Services | 50,000.00 | 4,926.06 | 32,654.91 | 17,345.09 | 65.3% |
| 522 16 41 9-02 Snohomish County - Investment Fees | 650.00 | 56.55 | 250.81 | 399.19 | 38.6% |
| 210 | 88,330.00 | 5,722.64 | 34,426.27 | 53,903.73 | 39.0% |
| 522 20 45 0-02 MFD Interlocal Agreement - Regular Levy Funds | 2,177,000.00 | 270,141.60 | 813,851.61 | 1,363,148.39 | 37.4% |
| 220 | 2,177,000.00 | 270,141.60 | 813,851.61 | 1,363,148.39 | 37.4% |
| 522 70 45 0-02 MFD Interlocal Agreement - EMS Levy Funds | 1,068,000.00 | 0.00 | 266,714.79 | 801,285.21 | 25.0% |
| 270 | 1,068,000.00 | 0.00 | 266,714.79 | 801,285.21 | 25.0% |
| 520 | 3,333,330.00 | 275,864.24 | 1,114,992.67 | 2,218,337.33 | 33.4% |
| Fund Expenditures: | 3,333,330.00 | 275,864.24 | 1,114,992.67 | 2,218,337.33 | 33.4% |
| Fund Excess/(Deficit): | (3,333,330.00) | (275,864.24) | (1,114,992.67) | | |

FD 12 Reserve YTD - Expenses

Marysville Fire District

Time: 15:04:17 Date: 05/07/2019

MCAG #: 0182

Page: 1

003 FD12 - Reserve Fund 780-73

| Expenditures | | Amt Budgeted | April | YTD | Remaining | |
|------------------------|------------------------------------|--------------|---------|---------|-----------|-------|
| 520 | | | | | | |
| 522 16 41 9-03 | Snohomish County - Investment Fees | 500.00 | 15.79 | 61.07 | 438.93 | 12.2% |
| 520 | | 500.00 | 15.79 | 61.07 | 438.93 | 12.2% |
| Fund Expenditures: | | 500.00 | 15.79 | 61.07 | 438.93 | 12.2% |
| Fund Excess/(Deficit): | | (500.00) | (15.79) | (61.07) | | |

Apr-19

FIRE DISTRICT 12 - EXPENSE FUND

FINANCIAL SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS

| | | |
|--|--|---------------------|
| Cash on hand at beginning of the month: | | \$932,700.44 |
|--|--|---------------------|

Income for the month:

| | | |
|------------------------------------|--------------|-----------------------|
| Regular Levy Property Taxes | \$897,998.16 | |
| EMS Levy Property Taxes | \$436,806.26 | |
| Private Harvest Taxes | \$0.00 | |
| Leasehold Excise Taxes | \$0.00 | |
| 04/30 Investment Interest | \$2,628.25 | |
| Total Income for the month: | | \$1,337,432.67 |

Expenditures for the month:

| | | |
|--|----------------|-----------------------|
| Interest on Refunded Taxes | \$0.00 | |
| Property Tax Refunds | \$0.00 | |
| 04/18 - A/P - Warrants Approved 04/17 | (\$5,666.09) | |
| 04/30 - Sno Co Investment Fees | (\$56.55) | |
| 04/29 - MFD Interlocal Payment | (\$270,141.60) | |
| Total Expenditures for the month: | | (\$275,864.24) |

Cash on hand as of 04/30/2019

\$1,994,268.87FIRE DISTRICT 12 - RESERVE FUND

FINANCIAL SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS

| | | |
|--|--|---------------------|
| Cash on hand at beginning of the month: | | \$478,169.47 |
|--|--|---------------------|

Income for the month:

| | | |
|------------------------------------|------------|-------------------|
| 04/30 Investment Interest | \$1,049.02 | |
| Total Income for the month: | | \$1,049.02 |

Expenditures for the month:

| | | |
|--|-----------|------------------|
| 04/30 - Sno Co Investment Fees | (\$15.79) | |
| Total Expenditures for the month: | | (\$15.79) |

Cash on hand as of 04/30/2019

\$479,202.70

| | |
|---|----------------|
| GRAND TOTAL CASH ON HAND - April 1, 2019 | \$1,410,869.91 |
| GRAND TOTAL CASH ON HAND - April 30, 2019 | \$2,473,471.57 |
| DIFFERENCE | \$1,062,601.66 |

YEAR-TO-DATE - 2019

[illegible]

YEAR-TO-DATE - 2019

[illegible]

MARYSVILLE FIRE DISTRICT - 2019 FINANCIAL SUMMARY

| MFD - EXPENSE FUND 781-70 | | | | | | | | | | | | | | |
|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|--------------|
| | Jan. | Feb. | Mar. | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec | 13th Month | YTD Totals |
| City of Marysville Contract | 1,008,716.42 | 1,008,716.42 | 1,008,716.42 | 1,008,716.42 | | | | | | | | | | 4,034,865.68 |
| Fire District #12 Contract | 270,141.60 | 270,141.60 | 270,141.60 | 270,141.60 | | | | | | | | | | 1,080,566.40 |
| Quilceda Village Contract | - | - | - | - | | | | | | | | | | - |
| Tulalip Tribes Contract | - | - | - | - | | | | | | | | | | - |
| Dist 15 ALS Svc Contract | - | 11,060.00 | - | 15,550.00 | | | | | | | | | | 26,610.00 |
| Public Schools | - | - | - | - | | | | | | | | | | - |
| Sno-Isle Library | - | 2,225.00 | - | - | | | | | | | | | | 2,225.00 |
| Grants - Federal & Local | - | - | 1,266.00 | - | | | | | | | | | | 1,266.00 |
| Rent - 65 House, Medic Apt | 2,945.88 | 2,945.88 | 2,992.70 | 4,936.04 | | | | | | | | | | 13,820.50 |
| Service Fees (Trng Room, Address Signs, Re | 60.00 | 30.00 | 95.00 | 50.00 | | | | | | | | | | 235.00 |
| Private Donations (Citizens) | 50.00 | 100.00 | 200.00 | - | | | | | | | | | | 350.00 |
| Miscellaneous | 1,451.27 | - | 6,443.57 | 751.37 | | | | | | | | | | 8,646.21 |
| Investment Interest | 22,404.44 | 10,300.89 | 15,563.18 | 23,199.93 | | | | | | | | | | 71,468.44 |
| Ambulance Transports | 137,916.44 | 279,840.89 | 148,843.85 | 230,663.42 | | | | | | | | | | 797,264.60 |
| Other Custodial Activities | 666.62 | 693.30 | 714.66 | 1,687.13 | | | | | | | | | | 3,761.71 |
| Total Rev & Non-Rev | 1,444,352.67 | 1,586,053.98 | 1,454,976.98 | 1,555,695.91 | - | - | - | - | - | - | - | - | - | 6,041,079.54 |
| Accounts Payable | 419,953.36 | 321,799.23 | 203,517.01 | 280,820.19 | | | | | | | | | | 1,226,089.79 |
| Investment Fees | 312.23 | 286.85 | 313.16 | 293.75 | | | | | | | | | | 1,205.99 |
| Payroll | 1,383,071.30 | 1,304,284.47 | 1,324,308.47 | 1,352,185.53 | | | | | | | | | | 5,363,849.77 |
| Subtotal | 1,803,336.89 | 1,626,370.55 | 1,528,138.64 | 1,633,299.47 | - | - | - | - | - | - | - | - | - | 6,591,145.55 |
| Custodial Activities - Amb Acct Refunds | 666.62 | 693.30 | 714.66 | 1,687.13 | | | | | | | | | | 3,761.71 |
| Eligible Reimbursements | - | - | - | (413.96) | | | | | | | | | | (413.96) |
| Pending Warrants/Voids/Reissues | - | - | - | - | | | | | | | | | | - |
| Total Exp & Non-Exp | 1,804,003.51 | 1,627,063.85 | 1,528,853.30 | 1,634,572.64 | - | - | - | - | - | - | - | - | - | 6,594,493.30 |
| Excess(Deficit) Revenue Over Expenses | (359,650.84) | (41,009.87) | (73,876.32) | (78,876.73) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (553,413.76) |
| FUND BALANCE - MFD EXPENSE | 9,877,672.57 | 9,836,662.70 | 9,762,786.38 | 9,683,909.65 | 9,683,909.65 | 9,683,909.65 | 9,683,909.65 | 9,683,909.65 | 9,683,909.65 | 9,683,909.65 | 9,683,909.65 | 9,683,909.65 | 9,683,909.65 | |
| Budget Report Monthly Total | 1,804,003.51 | 1,627,063.85 | 1,528,853.30 | 1,634,572.64 | - | - | - | - | - | - | - | - | - | |
| Budget Report YTD Total | 1,804,003.51 | 3,431,067.36 | 4,959,920.66 | 6,594,493.30 | 6,594,493.30 | 6,594,493.30 | 6,594,493.30 | 6,594,493.30 | 6,594,493.30 | 6,594,493.30 | 6,594,493.30 | 6,594,493.30 | 6,594,493.30 | |
| * Percentage of Budget Remaining | 91.48% | 83.79% | 76.57% | 68.85% | | | | | | | | | | |
| Target Percentage | 91.67% | 83.33% | 75.00% | 66.67% | 58.33% | 50.00% | 41.67% | 33.33% | 25.00% | 16.67% | 8.33% | 0.00% | 0.00% | |
| Under/(Over) Budget | (\$39,741.01) | \$97,457.64 | \$332,866.84 | \$462,556.70 | | | | | | | | | | |
| MFD - CAPITAL/RESERVE FUND - 781-73 | | | | | | | | | | | | | | |
| WCA Ambulance Collections | 2,474.80 | 1,574.70 | 2,592.72 | 1,746.00 | | | | | | | | | | 8,388.22 |
| GEMT Program Revenues | 105,798.16 | 294,132.93 | 146,633.29 | 217,358.74 | | | | | | | | | | 763,923.12 |
| Investment Interest | 4,553.39 | 3,169.96 | 4,046.30 | 4,194.31 | | | | | | | | | | 15,963.96 |
| Total Revenues | 112,826.35 | 298,877.59 | 153,272.31 | 223,299.05 | - | - | - | - | - | - | - | - | - | 788,275.30 |
| Investment Fees | 84.64 | 81.29 | 85.12 | 71.53 | | | | | | | | | | 322.58 |
| Transfer Out | - | - | 765,251.00 | 57,175.00 | | | | | | | | | | 822,426.00 |
| Accounts Payable | - | - | - | - | | | | | | | | | - | - |
| Total Expenses | 84.64 | 81.29 | 765,336.12 | 57,246.53 | - | - | - | - | - | - | - | - | - | 822,748.58 |
| FUND BALANCE - CAPITAL/RESERVE | 2,231,841.84 | 2,530,638.14 | 1,918,574.33 | 2,084,626.85 | 2,084,626.85 | 2,084,626.85 | 2,084,626.85 | 2,084,626.85 | 2,084,626.85 | 2,084,626.85 | 2,084,626.85 | 2,084,626.85 | 2,084,626.85 | |
| MFD - APPARATUS FUND - 781-72 | | | | | | | | | | | | | | |
| Investment Interest | 155.24 | 96.06 | 103.11 | 114.35 | | | | | | | | | | 468.76 |
| Transfers In | - | - | 765,251.00 | 57,175.00 | | | | | | | | | | 822,426.00 |
| Total Revenues | 155.24 | 96.06 | 765,354.11 | 57,289.35 | - | - | - | - | - | - | - | - | - | 822,894.76 |
| Investment Fees | 4.02 | 3.58 | 3.32 | 3.56 | | | | | | | | | | 14.48 |
| Accounts Payable | 846.46 | - | 784,902.55 | 75,365.36 | | | | | | | | | | 861,114.37 |
| Subtotal | 850.48 | 3.58 | 784,905.87 | 75,368.92 | - | - | - | - | - | - | - | - | - | 861,128.85 |
| Pending Warrants/Voids/Reissues | - | - | (18,199.91) | - | - | - | - | - | - | - | - | - | - | (18,199.91) |
| Total Exp & Non-Exp | 850.48 | 3.58 | 766,705.96 | 75,368.92 | - | - | - | - | - | - | - | - | - | 842,928.94 |
| FUND BALANCE - APPARATUS | 44,521.63 | 44,614.11 | 43,262.26 | 25,182.69 | 25,182.69 | 25,182.69 | 25,182.69 | 25,182.69 | 25,182.69 | 25,182.69 | 25,182.69 | 25,182.69 | 25,182.69 | |
| Net Change in Cash Position - All Funds | (247,604.37) | 257,878.91 | (687,291.98) | 69,096.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (607,921.22) |
| Combined Fund Balance | 12,154,036.04 | 12,411,914.95 | 11,724,622.97 | 11,793,719.19 | 11,793,719.19 | 11,793,719.19 | 11,793,719.19 | 11,793,719.19 | 11,793,719.19 | 11,793,719.19 | 11,793,719.19 | 11,793,719.19 | 11,793,719.19 | |

Marysville Fire District
Fund Resources and Uses Arising From Cash Transactions
For the Month Ended April 30, 2019

| | | <u>Total for all Funds (Memo Only)</u> | <u>Current Expense 781-70</u> | <u>App. Replace 781-72</u> | <u>Reserve/Capital 781-73</u> |
|--|--------------------------------|--|-----------------------------------|--------------------------------|-----------------------------------|
| Beginning Cash and Investments | | | | | |
| 30810 | Reserved | - | - | - | - |
| 30880 | Unreserved | 11,724,622.97 | 9,762,786.38 | 43,262.26 | 1,918,574.33 |
| 388/588 | Prior Period Adjustments, Net | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | - | - | - | - |
| 320 | Licenses and Permits | - | - | - | - |
| 330 | Intergovernmental Revenues | 218,110.11 | 751.37 | - | 217,358.74 |
| 340 | Charges for Goods and Services | 1,526,817.44 | 1,525,071.44 | - | 1,746.00 |
| 350 | Fines and Penalties | - | - | - | - |
| 360 | Miscellaneous Revenues | 32,380.84 | 28,072.18 | 114.35 | 4,194.31 |
| Total Revenues: | | 1,777,308.39 | 1,553,894.99 | 114.35 | 223,299.05 |
| Expenditures | | | | | |
| 510 | General Government | - | - | - | - |
| 520 | Public Safety | 1,614,118.50 | 1,614,043.41 | 3.56 | 71.53 |
| Total Expenditures: | | 1,614,118.50 | 1,614,043.41 | 3.56 | 71.53 |
| Excess (Deficiency) Revenues over Expenditures: | | 163,189.89 | (60,148.42) | 110.79 | 223,227.52 |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | 57,175.00 | - | 57,175.00 | - |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 386 / 389 | Custodial Activities | 1,800.92 | 1,800.92 | - | - |
| 381, 395, 398 | Other Resources | - | - | - | - |
| Total Other Increases in Fund Resources: | | 58,975.92 | 1,800.92 | 57,175.00 | - |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | 93,866.09 | 18,500.73 | 75,365.36 | - |
| 591-593, 599 | Debt Service | - | - | - | - |
| 597 | Transfers-Out | 57,175.00 | - | - | 57,175.00 |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 586 / 589 | Custodial Activities | 2,028.50 | 2,028.50 | - | - |
| Total Other Decreases in Fund Resources: | | 153,069.59 | 20,529.23 | 75,365.36 | 57,175.00 |
| Increase (Decrease) in Cash and Investments | | 69,096.22 | (78,876.73) | (18,079.57) | 166,052.52 |
| Ending Cash and Investments | | | | | |
| 50810 | Reserved | - | - | - | - |
| 50880 | Unreserved | 11,793,719.19 | 9,683,909.65 | 25,182.69 | 2,084,626.85 |
| Total Ending Cash and Investments | | 11,793,719.19 | 9,683,909.65 | 25,182.69 | 2,084,626.85 |

GL787 Summary Trial Balance M/E Report Format 009

Period 4 ending April 30, 2019 Transaction status 2

Fnd 781 Marysville Fire Dist

| | | Opening Balance | Current Debits | Current Credits | Ending Balance |
|-------------------------------|-------------------------------|--------------------|-------------------|--------------------|-------------------|
| Marysville Fire Dist Exp Fund | | | | | |
| Assets | | | | | |
| 781 1701110 | Cash | 1,961.72 | 2,672,248.46 | 2,633,854.72- | 40,355.46 |
| 781 1701140 | Invested in County Pool | 9,000,000.00 | 0.00 | 0.00 | 9,000,000.00 |
| 781 1701800 | Investments | 760,824.66 | 987,638.53 | 1,104,909.00- | 643,554.19 |
| 781 1702420 | Treasurer SCIP Interest R | 68,786.20 | 16,333.17 | 20,860.40- | 64,258.97 |
| Act 001 | Assets | 9,831,572.58 | 3,676,220.16 | 3,759,624.12- | 9,748,168.62 |
| Liabilities | | | | | |
| 781 2701340 | Vouchers Payable | 18.03- | 280,820.19 | 280,820.19- | 18.03- |
| 781 2702900 | Due To Other Governments | 10,300,657.39- | 0.00 | 0.00 | 10,300,657.39- |
| Act 002 | Liabilities | 10,300,675.42- | 280,820.19 | 280,820.19- | 10,300,675.42- |
| Revenues | | | | | |
| 781 3706111 | Investment Interest | 4,515.01- | 50.00 | 2,339.53- | 6,804.54- |
| 781 3706112 | County Pool Interest | 48,275.45- | 243.75 | 16,333.17- | 64,364.87- |
| 781 3708600 | Agency Deposits | 3,624,615.74- | 15,550.00 | 1,276,631.21- | 4,885,696.95- |
| 781 3709700 | Operating Transfers-In | 810,424.80- | 0.00 | 270,141.60- | 1,080,566.40- |
| Act 003 | Revenues | 4,487,831.00- | 15,843.75 | 1,565,445.51- | 6,037,432.76- |
| Expenses | | | | | |
| 781 5708611 | Agency Salaries | 3,068,436.29 | 1,027,940.66 | 0.00 | 4,096,376.95 |
| 781 5708613 | Agency Benefits | 943,227.95 | 324,244.87 | 0.00 | 1,267,472.82 |
| 781 5708666 | Agency Issues | 228,363.41 | 250,129.49 | 0.00 | 478,492.90 |
| 781 5709901 | Rent (1099) | 10,498.33 | 4,105.37 | 0.00 | 14,603.70 |
| 781 5709906 | Medical/Health Care Svcs (| 13,741.17 | 2,252.00 | 0.00 | 15,993.17 |
| 781 5709907 | Non Employee Comp (1099) | 692,666.69 | 24,333.33 | 0.00 | 717,000.02 |
| Act 005 | Expenses | 4,956,933.84 | 1,633,005.72 | 0.00 | 6,589,939.56 |
| Sub 770 | Marysville Fire Dist Exp Fund | 0.00 | 5,605,889.82 | 5,605,889.82- | 0.00 |

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9,748,168.62 +

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GL787 Summary Trial Balance M/E Report Format 009
 Period 4 ending April 30, 2019 Transaction status 2

Fnd 781 Marysville Fire Dist

| | | Opening Balance | Current Debits | Current Credits | Ending Balance |
|--------------------------------|--------------------------------|--------------------|-------------------|--------------------|-------------------|
| Marysville Fire Apparatus Fund | | | | | |
| Assets | | | | | |
| 781 1721110 | Cash | 18,200.01 | 75,630.86 | 93,759.78- | 71.09 |
| 781 1721800 | Investments | 25,062.25 | 18,315.16 | 18,265.81- | 25,111.60 |
| 781 1722420 | Treasurer SCIP Interest R | 144.10 | 0.00 | 43.19- | 100.91 |
| Act 001 | Assets | 43,406.36 | 93,946.02 | 112,068.78- | 25,283.60 |
| Liabilities | | | | | |
| 781 2721340 | Vouchers Payable | 0.00 | 75,586.78 | 75,586.78- | 0.00 |
| 781 2722900 | Due To Other Governments | 45,472.09- | 0.00 | 0.00 | 45,472.09- |
| Act 002 | Liabilities | 45,472.09- | 75,586.78 | 75,586.78- | 45,472.09- |
| Revenues | | | | | |
| 781 3726111 | Investment Interest | 196.53- | 3.56 | 71.16- | 264.13- |
| 781 3726112 | County Pool Interest | 35.84- | 0.00 | 0.00 | 35.84- |
| 781 3729700 | Operating Transfers-In | 765,251.00- | 0.00 | 57,175.00- | 822,426.00- |
| Act 003 | Revenues | 765,483.37- | 3.56 | 57,246.16- | 822,725.97- |
| Expenses | | | | | |
| 781 5728666 | Agency Issues | 767,549.10 | 75,436.36 | 71.00- | 842,914.46 |
| Act 005 | Expenses | 767,549.10 | 75,436.36 | 71.00- | 842,914.46 |
| Sub 772 | Marysville Fire Apparatus Fund | 0.00 | 244,972.72 | 244,972.72- | 0.00 |

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GL787 Summary Trial Balance M/E Report Format 009

Period 4 ending April 30, 2019 Transaction status 2

Fnd 781 Marysville Fire Dist

| | | Opening Balance | Current Debits | Current Credits | Ending Balance |
|--------------------------------|--------------------------------|--------------------|-------------------|--------------------|-------------------|
| Marysville Fire Dist Resrve Fd | | | | | |
| Assets | | | | | |
| 781 1731110 | Cash | 0.61 | 279,005.96 | 279,006.00- | 0.57 |
| 781 1731140 | Invested in County Pool | 1,255,000.00 | 0.00 | 0.00 | 1,255,000.00 |
| 781 1731800 | Investments | 663,573.72 | 223,277.56 | 57,225.00- | 829,626.28 |
| 781 1732420 | Treasurer SCIP Interest R | 9,095.86 | 2,277.57 | 2,760.21- | 8,613.22 |
| Act 001 | Assets | 1,927,670.19 | 504,561.09 | 338,991.21- | 2,093,240.07 |
| Liabilities | | | | | |
| 781 2732900 | Due To Other Governments | 2,127,440.15- | 0.00 | 0.00 | 2,127,440.15- |
| Act 002 | Liabilities | 2,127,440.15- | 0.00 | 0.00 | 2,127,440.15- |
| Revenues | | | | | |
| 781 3736111 | Investment Interest | 5,874.78- | 50.00 | 1,446.56- | 7,271.34- |
| 781 3736112 | County Pool Interest | 6,399.66- | 33.99 | 2,277.57- | 8,643.24- |
| 781 3738600 | Agency Deposits | 553,206.60- | 0.00 | 219,104.74- | 772,311.34- |
| Act 003 | Revenues | 565,481.04- | 83.99 | 222,828.87- | 788,225.92- |
| Expenses | | | | | |
| 781 5735597 | Operating Transfers-Out | 765,251.00 | 57,175.00 | 0.00 | 822,426.00 |
| Act 005 | Expenses | 765,251.00 | 57,175.00 | 0.00 | 822,426.00 |
| Sub 773 | Marysville Fire Dist Resrve Fd | 0.00 | 561,820.08 | 561,820.08- | 0.00 |

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2,093,240.07 +

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MFD Expense YTD - Revenues

Marysville Fire District
MCAG #: 0182

Time: 14:45:33 Date: 05/07/2019
Page: 1

001 MFD - Expense Fund 781-70

| Revenues | Amt Budgeted | April | YTD | Remaining | |
|---|--------------|---------------------|---------------------|-----------------------|-------------|
| 330 | | | | | |
| 331 97 00 0-00 Direct DHS FEMA AFG Grant - Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 333 16 32 0-00 Department Of Justice - Pass Through | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 333 97 06 0-00 Homeland Security Grants - Pass Through | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 334 01 30 0-00 WA State Patrol Grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 334 04 90 0-00 State Grant - Department of Health | 0.00 | 0.00 | 1,266.00 | (1,266.00) | 0.0% |
| 334 06 90 0-00 WA State Dept of L&I - Stay at Work Program | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 334 06 92 0-00 WA State Board for Volunteer FF & Reserve Officers | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 337 01 00 0-00 DOL State Fuel Tax Refunds | 0.00 | 751.37 | 2,625.79 | (2,625.79) | 0.0% |
| 337 07 00 0-00 Local Grants, Entitlements, Other Payments | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 330 | 0.00 | 751.37 | 3,891.79 | (3,891.79) | 0.0% |
| 340 | | | | | |
| 341 70 00 0-00 Sales Of Merchandise | 0.00 | 0.00 | 91.59 | (91.59) | 0.0% |
| 342 21 00 0-00 Fire Protection and Emergency Medical Services | 0.00 | 1,294,408.02 | 5,144,267.08 | (5,144,267.08) | 0.0% |
| 342 60 00 0-00 Ambulance Transport Services | 0.00 | 230,663.42 | 797,264.60 | (797,264.60) | 0.0% |
| 340 | 0.00 | 1,525,071.44 | 5,941,623.27 | (5,941,623.27) | 0.0% |
| 360 | | | | | |
| 361 11 00 0-00 LGIP Investment Interest | 0.00 | 2,339.53 | 7,004.54 | (7,004.54) | 0.0% |
| 361 12 00 0-00 SCIP Investment Interest | 0.00 | 20,860.40 | 64,463.90 | (64,463.90) | 0.0% |
| 362 40 00 0-00 Training Room Rental | 0.00 | * 50.00 | 120.00 | (120.00) | 0.0% |
| 362 50 00 0-00 Monthly Rent - St. 65 House / Medic Apartment | 0.00 | * 2,876.36 | 14,251.55 | (14,251.55) | 0.0% |
| 367 00 00 0-00 Contributions - Nongovernmental Sources | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 367 11 00 0-00 Private Source Donations - Unrestricted | 0.00 | 0.00 | 350.00 | (350.00) | 0.0% |
| 367 12 00 0-00 Private Source Donation - Restricted | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 369 10 00 0-00 Sales Of Scrap | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 369 40 00 0-00 Judgements and Settlements | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 369 91 00 0-00 Miscellaneous Revenues | 0.00 | * (400.00) | 187.83 | (187.83) | 0.0% |
| 360 | 0.00 | 25,726.29 | 86,377.82 | (86,377.82) | 0.0% |
| 380 | | | | | |
| 389 10 00 0-00 Rental House Damage Deposit | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 389 31 00 0-00 Leasehold Excise Tax Collection | 0.00 | 113.79 | 568.95 | (568.95) | 0.0% |
| 389 32 00 0-00 Sales Tax Collection | 0.00 | 0.00 | 8.41 | (8.41) | 0.0% |
| 389 90 00 0-00 Other Custodial Activities | 0.00 | 1,687.13 | 3,761.71 | (3,761.71) | 0.0% |

MFD Expense YTD - Revenues

Marysville Fire District
MCAG #: 0182

Time: 14:45:33 Date: 05/07/2019
Page: 2

001 MFD - Expense Fund 781-70

| Revenues | Amt Budgeted | April | YTD | Remaining | |
|--|--------------|---------------------|---------------------|-----------------------|-------------|
| 380 | | | | | |
| 380 | 0.00 | 1,800.92 | 4,339.07 | (4,339.07) | 0.0% |
| 390 | | | | | |
| 395 10 00 0-00 Sale of Capital Assets Proceeds | 0.00 | 0.00 | 5,219.83 | (5,219.83) | 0.0% |
| 395 20 00 0-00 Capital Asset Insurance/Loss Recovery | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 398 10 00 0-00 Insurance Recoveries | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 390 | 0.00 | 0.00 | 5,219.83 | (5,219.83) | 0.0% |
| Fund Revenues: | 0.00 | 1,553,350.02 | 6,041,451.78 | (6,041,451.78) | 0.0% |
| Fund Excess/(Deficit): | 0.00 | 1,553,350.02 | 6,041,451.78 | | |

APRIL REVENUE CODE RECONCILIATIONS

| Code | APR - BIAS | Apr Post from Mar Deposit | May Post from Apr Deposit | Apr Report (Reconciled) |
|--------------|-------------|---------------------------|---------------------------|-------------------------|
| 362.40 | \$ 50.00 | \$ 10.00 | \$ (10.00) | \$ 50.00 |
| 362.50 | \$ 2,876.36 | \$ 2,832.10 | \$ (886.21) | \$ 4,822.25 |
| 369.91 | \$ (400.00) | \$ 400.00 | \$ - | \$ - |
| 389.31 | \$ 113.79 | \$ 113.79 | \$ (113.79) | \$ 113.79 |
| Total | | \$ 3,355.89 | \$ (1,010.00) | |

0.00

1,553,350.02 +

3,355.89 +

1,010.00 -

001

1,556,695.91

MFD Apparatus YTD - Revenues

Marysville Fire District

Time: 15:02:37 Date: 05/07/2019

MCAG #: 0182

Page: 1

302 MFD - Apparatus Replacement Fund 781-72

| Revenues | Amt Budgeted | April | YTD | Remaining | |
|---|--------------|------------------|-------------------|---------------------|-------------|
| 360 | | | | | |
| 361 11 00 0-07 LGIP - Investment Interest | 0.00 | 71.16 | 278.04 | (278.04) | 0.0% |
| 361 12 00 0-07 SCIP Investment Interest | 0.00 | 43.19 | 190.72 | (190.72) | 0.0% |
| 360 | 0.00 | 114.35 | 468.76 | (468.76) | 0.0% |
| 390 | | | | | |
| 397 00 00 1-07 Transfer In / MFD Reserve/Capital Fund | 0.00 | 57,175.00 | 822,426.00 | (822,426.00) | 0.0% |
| 397 00 00 2-07 Transfer In / MFD Expense Fund | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 390 | 0.00 | 57,175.00 | 822,426.00 | (822,426.00) | 0.0% |
| Fund Revenues: | 0.00 | 57,289.35 | 822,894.76 | (822,894.76) | 0.0% |
| Fund Excess/(Deficit): | 0.00 | 57,289.35 | 822,894.76 | | |

MFD Reserve/Capital YTD - Revenues

Marysville Fire District
MCAG #: 0182

Time: 15:03:08 Date: 05/07/2019

Page: 1

301 MFD - Reserve/Capital Fund 781-73

| Revenues | Amt Budgeted | April | YTD | Remaining | |
|---|--------------|-------------------|-------------------|---------------------|-------------|
| 330 | | | | | |
| 332 93 40 0-06 U.S. Dept Of Health - GEMT Program | 0.00 | 217,358.74 | 763,923.12 | (763,923.12) | 0.0% |
| 330 | 0.00 | 217,358.74 | 763,923.12 | (763,923.12) | 0.0% |
| 340 | | | | | |
| 342 60 00 0-06 Ambulance Billing - Collection Accts Receivables | 0.00 | 1,746.00 | 8,388.22 | (8,388.22) | 0.0% |
| 342 65 00 0-06 GEMT - IGT Payment Reimbursement | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 340 | 0.00 | 1,746.00 | 8,388.22 | (8,388.22) | 0.0% |
| 360 | | | | | |
| 361 11 00 0-06 LGIP Investment Interest | 0.00 | 1,446.56 | 7,471.34 | (7,471.34) | 0.0% |
| 361 12 00 0-06 SCIP Investment Interest | 0.00 | 2,747.75 | 8,492.62 | (8,492.62) | 0.0% |
| 369 91 00 0-06 Miscellaneous Revenues | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 360 | 0.00 | 4,194.31 | 15,963.96 | (15,963.96) | 0.0% |
| Fund Revenues: | 0.00 | 223,299.05 | 788,275.30 | (788,275.30) | 0.0% |
| Fund Excess/(Deficit): | 0.00 | 223,299.05 | 788,275.30 | | |

MFD Expense YTD - Expenses

Marysville Fire District

Time: 15:01:38 Date: 05/07/2019

MCAG #: 0182

Page: 1

001 MFD - Expense Fund 781-70

| Expenditures | Amt Budgeted | April | YTD | Remaining | |
|---|--------------|-----------|------------|------------|--------|
| 520 | | | | | |
| 522 10 45 0-00 RFA Election Costs - FD12 & City | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 522 10 49 5-00 Boardmember Dues & Memberships | 3,000.00 | 0.00 | 2,650.00 | 350.00 | 88.3% |
| 522 10 49 9-00 Miscellaneous Government Services | 2,700.00 | 94.96 | 99.45 | 2,600.55 | 3.7% |
| 210 | 5,700.00 | 94.96 | 2,749.45 | 2,950.55 | 48.2% |
| 522 16 22 9-00 Employee Service Recognition | 1,500.00 | 0.00 | 327.60 | 1,172.40 | 21.8% |
| 522 16 29 0-00 College Tuition Reimbursement | 15,000.00 | 0.00 | 2,010.00 | 12,990.00 | 13.4% |
| 522 16 31 0-00 Office Supplies | 14,000.00 | 763.31 | 1,910.01 | 12,089.99 | 13.6% |
| 522 16 41 0-00 State Audit | 11,500.00 | 0.00 | 0.00 | 11,500.00 | 0.0% |
| 522 16 41 2-00 Snohomish County - Investment Fees | 5,000.00 | 293.75 | 1,205.99 | 3,794.01 | 24.1% |
| 522 16 41 3-00 Legal & Other Professional Services | 45,000.00 | 3,939.00 | 12,180.50 | 32,819.50 | 27.1% |
| 522 16 41 5-00 Document Shredding Services | 2,000.00 | 161.90 | 407.62 | 1,592.38 | 20.4% |
| 522 16 41 7-00 Snohomish County Financial Services | 5,000.00 | 0.00 | 1,078.36 | 3,921.64 | 21.6% |
| 522 16 41 8-00 Human Resources Expense | 50,000.00 | 2,151.00 | 15,024.52 | 34,975.48 | 30.0% |
| 522 16 41 9-00 Advertising Expenses | 1,500.00 | 0.00 | 84.00 | 1,416.00 | 5.6% |
| 522 16 42 0-00 Postage & Shipping Costs | 4,250.00 | 296.27 | 877.85 | 3,372.15 | 20.7% |
| 522 16 45 0-00 Property Tax - Surface Water Mgmt | 6,500.00 | 696.94 | 1,781.16 | 4,718.84 | 27.4% |
| 522 16 46 0-00 Liability/Auto/Property Insurance Premiums | 86,000.00 | 497.54 | 89,533.54 | (3,533.54) | 104.1% |
| 522 16 49 0-00 Administrative Dues & Memberships | 6,750.00 | 25.00 | 5,049.08 | 1,700.92 | 74.8% |
| 522 16 49 5-00 Chaplain Support | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.0% |
| 522 16 49 9-00 Miscellaneous Administrative Expenses | 4,500.00 | 62.14 | 1,165.42 | 3,334.58 | 25.9% |
| 216 | 259,500.00 | 8,886.85 | 132,635.65 | 126,864.35 | 51.1% |
| 522 20 25 0-00 Vaccines, Respiratory/Hearing Testing | 4,250.00 | 0.00 | 108.00 | 4,142.00 | 2.5% |
| 220 | 4,250.00 | 0.00 | 108.00 | 4,142.00 | 2.5% |
| 522 45 43 0-00 Travel Expenses - ADMIN | 6,000.00 | 284.40 | 1,651.80 | 4,348.20 | 27.5% |
| 522 45 43 1-00 Travel Expenses - BOARD | 6,500.00 | 1,880.70 | 2,579.94 | 3,920.06 | 39.7% |
| 522 45 49 0-00 Registration Fees - ADMIN | 6,000.00 | 200.00 | 1,495.00 | 4,505.00 | 24.9% |
| 522 45 49 1-00 Registration Fees - BOARD | 3,500.00 | 750.00 | 1,815.00 | 1,685.00 | 51.9% |
| 245 | 22,000.00 | 3,115.10 | 7,541.74 | 14,458.26 | 34.3% |
| 520 | 291,450.00 | 12,096.91 | 143,034.84 | 148,415.16 | 49.1% |

580

| | | | | | |
|---|-----------|----------|----------|----------|-------|
| 589 31 00 0-00 Leasehold Excise Tax/Sales Tax Remit | 1,500.00 | 341.37 | 346.41 | 1,153.59 | 23.1% |
| 589 90 00 0-00 Other Custodial Activities | 10,000.00 | 1,687.13 | 3,761.71 | 6,238.29 | 37.6% |

MFD Expense YTD - Expenses

Marysville Fire District

Time: 15:01:38 Date: 05/07/2019

MCAG #: 0182

Page: 2

001 MFD - Expense Fund 781-70

| Expenditures | Amt Budgeted | April | YTD | Remaining | |
|--------------|--------------|----------|----------|-----------|-------|
| 580 | | | | | |
| 580 | 11,500.00 | 2,028.50 | 4,108.12 | 7,391.88 | 35.7% |

800 BC Droke

| | | | | | |
|----------------|--|-----------|------|-----------|-----------------|
| 520 | | | | | |
| 522 20 31 5-00 | Health & Safety - Operating Supplies | 7,000.00 | 0.00 | 0.00 | 7,000.00 0.0% |
| 522 20 35 4-00 | Exercise Equipment | 8,000.00 | 0.00 | 7,050.17 | 949.83 88.1% |
| 522 20 48 5-00 | Exercise Equipment - Maintenance & Repair | 3,500.00 | 0.00 | 475.02 | 3,024.98 13.6% |
| 522 20 49 0-00 | Health & Safety - Dues & Memberships | 1,000.00 | 0.00 | 0.00 | 1,000.00 0.0% |
| 220 | | 19,500.00 | 0.00 | 7,525.19 | 11,974.81 38.6% |
| 522 45 49 4-00 | Incident Management Training Program (Blue Card) | 15,000.00 | 0.00 | 4,990.04 | 10,009.96 33.3% |
| 245 | | 15,000.00 | 0.00 | 4,990.04 | 10,009.96 33.3% |
| 520 | | 34,500.00 | 0.00 | 12,515.23 | 21,984.77 36.3% |
| 800 BC Droke | | 34,500.00 | 0.00 | 12,515.23 | 21,984.77 36.3% |

805 MSA Matsumura

| | | | | | |
|----------------|--|------------|-----------|-----------|------------------|
| 520 | | | | | |
| 522 41 31 0-00 | CPR/First Aid Class Supplies | 1,500.00 | 0.00 | 0.00 | 1,500.00 0.0% |
| 241 | | 1,500.00 | 0.00 | 0.00 | 1,500.00 0.0% |
| 522 45 25 5-00 | Medic School Expenses | 32,000.00 | 2,554.50 | 10,277.01 | 21,722.99 32.1% |
| 522 45 43 6-00 | Travel Expense - EMS | 5,200.00 | 1,706.10 | 2,816.40 | 2,383.60 54.2% |
| 522 45 49 6-00 | Registration - EMS | 13,620.00 | 356.30 | 11,757.19 | 1,862.81 86.3% |
| 522 45 49 8-00 | Online CBT - User Fees | 6,100.00 | 0.00 | 0.00 | 6,100.00 0.0% |
| 245 | | 56,920.00 | 4,616.90 | 24,850.60 | 32,069.40 43.7% |
| 522 70 31 0-00 | Medical Supplies | 194,500.00 | 13,390.22 | 57,433.29 | 137,066.71 29.5% |
| 522 70 35 0-00 | Dept of Health Grant Purchase | 1,200.00 | 0.00 | 0.00 | 1,200.00 0.0% |
| 522 70 35 5-00 | Medical Equipment | 11,200.00 | 0.00 | 3,433.68 | 7,766.32 30.7% |
| 522 70 41 0-00 | Ambulance Billing Services | 145,000.00 | 0.00 | 32,430.00 | 112,570.00 22.4% |
| 522 70 41 3-00 | Medical Program Director/EMT Assessments | 33,700.00 | 0.00 | 33,705.44 | (5.44) 100.0% |
| 522 70 41 7-00 | Physician Advisor Services | 27,020.00 | 2,252.00 | 9,008.00 | 18,012.00 33.3% |
| 522 70 47 0-00 | Medical Waste Disposal | 2,500.00 | 121.52 | 467.02 | 2,032.98 18.7% |
| 522 70 48 0-00 | Defib./Cot Maintenance Agreement | 22,000.00 | 0.00 | 7,373.15 | 14,626.85 33.5% |
| 522 70 49 0-00 | SNOCO 911 - ESO EPCR User Fees | 16,000.00 | 977.70 | 3,042.81 | 12,957.19 19.0% |
| 522 70 49 5-00 | EMS Printing Services | 1,000.00 | 0.00 | 0.00 | 1,000.00 0.0% |
| 522 70 49 9-00 | EMS - Miscellaneous | 1,500.00 | 0.00 | 0.00 | 1,500.00 0.0% |

MFD Expense YTD - Expenses

Marysville Fire District
MCAG #: 0182

Time: 15:01:38 Date: 05/07/2019
Page: 3

001 MFD - Expense Fund 781-70

| Expenditures | Amt Budgeted | April | YTD | Remaining | |
|--|-------------------|------------------|-------------------|-------------------|--------------|
| 520 | | | | | |
| 270 | 455,620.00 | 16,741.44 | 146,893.39 | 308,726.61 | 32.2% |
| 520 | 514,040.00 | 21,358.34 | 171,743.99 | 342,296.01 | 33.4% |
| 590 | | | | | |
| 594 22 62 0-00 Automatic CPR Compressor (FEMA Grant) | 23,100.00 | 0.00 | 0.00 | 23,100.00 | 0.0% |
| 594 22 62 1-00 Cardiac Monitors/Automatic CPR Compressor - Lease Purchase Installments | 40,000.00 | 0.00 | 0.00 | 40,000.00 | 0.0% |
| 590 | 63,100.00 | 0.00 | 0.00 | 63,100.00 | 0.0% |
| 805 MSA Matsumura | 577,140.00 | 21,358.34 | 171,743.99 | 405,396.01 | 29.8% |

810 Wages/Benefits

| | | | | | |
|---|--------------|------------|------------|--------------|-------|
| 520 | | | | | |
| 522 10 10 0-00 Boardmember Compensation | 25,000.00 | 1,408.00 | 5,920.00 | 19,080.00 | 23.7% |
| 210 | 25,000.00 | 1,408.00 | 5,920.00 | 19,080.00 | 23.7% |
| 522 14 21 0-00 Leoff I Uninsured Claims | 15,000.00 | 0.00 | 0.00 | 15,000.00 | 0.0% |
| 522 14 21 5-00 Leoff I Retired/Insurance | 86,000.00 | 4,600.04 | 18,400.16 | 67,599.84 | 21.4% |
| 214 | 101,000.00 | 4,600.04 | 18,400.16 | 82,599.84 | 18.2% |
| 522 16 10 0-00 Administrative Salaries | 867,000.00 | 67,080.28 | 357,909.30 | 509,090.70 | 41.3% |
| 522 16 10 5-00 Administrative Overtime | 2,500.00 | 0.00 | 0.00 | 2,500.00 | 0.0% |
| 522 16 20 0-00 Administrative Matching Deferred Comp | 8,500.00 | 621.82 | 2,487.28 | 6,012.72 | 29.3% |
| 522 16 21 0-10 Administrative Medical/Dental | 165,000.00 | 12,203.38 | 47,452.32 | 117,547.68 | 28.8% |
| 522 16 22 0-02 Administrative Retirement / LEOFF II | 22,000.00 | 1,508.62 | 6,034.48 | 15,965.52 | 27.4% |
| 522 16 22 5-00 Administrative Retirement / PERS | 59,000.00 | 5,041.85 | 20,474.27 | 38,525.73 | 34.7% |
| 522 16 23 0-00 Medicare/Social Security - All Employees | 175,000.00 | 14,878.04 | 59,044.68 | 115,955.32 | 33.7% |
| 522 16 24 0-00 Unemployment Taxes - All Employees | 5,000.00 | 0.00 | 1,515.14 | 3,484.86 | 30.3% |
| 522 16 25 0-00 Labor & Industries - All Employees | 490,000.00 | 38,727.33 | 152,881.77 | 337,118.23 | 31.2% |
| 522 16 25 5-00 WA Paid Family Medical Leave - ESD | 10,000.00 | 216.57 | 1,013.90 | 8,986.10 | 10.1% |
| 522 16 26 0-00 EAP - All Employees | 3,000.00 | 0.00 | 658.17 | 2,341.83 | 21.9% |
| 522 16 27 0-00 Life Insurance - All Employees | 12,500.00 | 2,101.12 | 4,005.26 | 8,494.74 | 32.0% |
| 522 16 28 0-00 HRA Account Contribution | 116,000.00 | 0.00 | 108,086.77 | 7,913.23 | 93.2% |
| 522 16 29 9-00 Payroll Clearing Account | 0.00 | 0.00 | (0.71) | 0.71 | 0.0% |
| 216 | 1,935,500.00 | 142,379.01 | 761,562.63 | 1,173,937.37 | 39.3% |
| 522 18 10 0-00 SSD - Salaries - Deputy Chief | 153,500.00 | 12,787.03 | 51,148.12 | 102,351.88 | 33.3% |

MFD Expense YTD - Expenses

Marysville Fire District
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001 MFD - Expense Fund 781-70

| Expenditures | Amt Budgeted | April | YTD | Remaining | |
|---|---------------|------------|--------------|--------------|-------|
| 520 | | | | | |
| 522 18 21 0-10 SSD - Medical/Dental - Deputy Chief | 25,730.00 | 1,387.43 | 5,549.72 | 20,180.28 | 21.6% |
| 522 18 22 0-02 SSD - Retirement / LEOFF II | 9,300.00 | 694.34 | 2,777.36 | 6,522.64 | 29.9% |
| 218 | 188,530.00 | 14,868.80 | 59,475.20 | 129,054.80 | 31.5% |
| 522 20 10 0-00 FS - Full Time Salaries | 6,710,000.00 | 481,300.20 | 2,075,504.12 | 4,634,495.88 | 30.9% |
| 522 20 10 5-00 FS - Overtime | 678,360.00 | 0.00 | 0.00 | 678,360.00 | 0.0% |
| 522 20 10 5-01 FS - Overtime - PT Generated | 0.00 | 0.00 | 10,353.19 | (10,353.19) | 0.0% |
| 522 20 10 5-02 FS - Overtime - Paramedic CE | 0.00 | (801.53) | 2,241.97 | (2,241.97) | 0.0% |
| 522 20 10 5-03 FS - Overtime - Training | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 522 20 10 5-04 FS - Overtime - Rescue | 0.00 | 726.53 | 4,981.94 | (4,981.94) | 0.0% |
| 522 20 10 5-05 FS - Overtime - Sick Coverage | 0.00 | 3,341.83 | 45,561.82 | (45,561.82) | 0.0% |
| 522 20 10 5-06 FS - Overtime - Hazmat CE | 0.00 | 3,507.22 | 4,565.68 | (4,565.68) | 0.0% |
| 522 20 10 5-07 FS - Overtime - Other | 0.00 | 13,802.12 | 52,187.65 | (52,187.65) | 0.0% |
| 522 20 10 5-08 FS - Overtime - OT Mandatory | 0.00 | (706.20) | 8,132.11 | (8,132.11) | 0.0% |
| 522 20 10 5-09 FS - Overtime - SCFTA | 0.00 | 5,940.51 | 8,226.83 | (8,226.83) | 0.0% |
| 522 20 10 7-00 FS - Acting Pay | 16,000.00 | 763.12 | 3,410.58 | 12,589.42 | 21.3% |
| 522 20 10 9-00 FS - Part Time Salaries | 453,900.00 | 31,073.70 | 134,234.40 | 319,665.60 | 29.6% |
| 522 20 20 0-00 FS - Matching Deferred Compensation | 210,000.00 | 12,171.83 | 55,081.00 | 154,919.00 | 26.2% |
| 522 20 21 0-10 FS - Medical/Dental | 1,669,600.00 | 98,821.83 | 428,062.40 | 1,241,537.60 | 25.6% |
| 522 20 21 5-00 FS - MERP | 57,600.00 | 3,600.00 | 14,400.00 | 43,200.00 | 25.0% |
| 522 20 22 0-02 FS - Retirement / LEOFF II | 402,000.00 | 27,293.07 | 119,952.73 | 282,047.27 | 29.8% |
| 522 20 22 5-00 FS - Retirement / PERS II & III | 60,000.00 | 3,986.74 | 17,222.24 | 42,777.76 | 28.7% |
| 522 20 23 0-00 Part-Time FF Appropriations | 1,600.00 | 0.00 | 0.00 | 1,600.00 | 0.0% |
| 220 | 10,259,060.00 | 684,820.97 | 2,984,118.66 | 7,274,941.34 | 29.1% |
| 522 30 10 0-00 FP - Salaries | 487,000.00 | 40,168.55 | 160,674.20 | 326,325.80 | 33.0% |
| 522 30 10 5-00 FP - Overtime | 5,000.00 | 0.00 | 595.50 | 4,404.50 | 11.9% |
| 522 30 10 5-08 FP - OT Mandatory | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 522 30 20 0-00 FP - Matching Deferred Compensation | 3,600.00 | 286.53 | 1,146.12 | 2,453.88 | 31.8% |
| 522 30 21 0-10 FP - Medical / Dental | 83,000.00 | 6,848.78 | 27,395.12 | 55,604.88 | 33.0% |
| 522 30 21 5-00 FP - MERP | 3,600.00 | 300.00 | 1,200.00 | 2,400.00 | 33.3% |
| 522 30 22 0-02 FP - Retirement / LEOFF II | 25,000.00 | 1,792.19 | 7,201.10 | 17,798.90 | 28.8% |
| 522 30 22 5-00 FP - Retirement / PERS | 12,000.00 | 919.05 | 3,676.20 | 8,323.80 | 30.6% |
| 230 | 619,200.00 | 50,315.10 | 201,888.24 | 417,311.76 | 32.6% |
| 522 45 10 0-00 TRNG --Salaries | 262,000.00 | 11,138.29 | 44,553.16 | 217,446.84 | 17.0% |
| 522 45 10 5-00 TRNG - Overtime | 14,000.00 | 481.95 | 481.95 | 13,518.05 | 3.4% |
| 522 45 10 5-08 TRNG - OT Mandatory | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 522 45 10 5-09 TRNG - SCFTA | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 522 45 21 0-10 TRNG - Medical/Dental | 52,000.00 | 2,143.46 | 8,573.84 | 43,426.16 | 16.5% |
| 522 45 21 5-00 TRNG - MERP | 3,600.00 | 150.00 | 600.00 | 3,000.00 | 16.7% |
| 522 45 22 0-02 TRNG - Retirement / LEOFF II | 16,500.00 | 630.98 | 2,445.41 | 14,054.59 | 14.8% |
| 245 | 348,100.00 | 14,544.68 | 56,654.36 | 291,445.64 | 16.3% |
| 522 60 10 0-00 SSD - Salaries - Mechanics | 185,000.00 | 14,995.84 | 59,983.36 | 125,016.64 | 32.4% |
| 522 60 10 5-00 SSD - Overtime - Mechanics | 4,000.00 | 334.48 | 1,651.04 | 2,348.96 | 41.3% |
| 522 60 20 0-00 SSD - Matching Deferred Comp - Mechanics | 3,000.00 | 126.71 | 506.84 | 2,493.16 | 16.9% |

MFD Expense YTD - Expenses

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001 MFD - Expense Fund 781-70

| Expenditures | Amt Budgeted | April | YTD | Remaining | |
|---|---------------|--------------|--------------|---------------|-------|
| 520 | | | | | |
| 522 60 21 0-10 SSD - Medical / Dental - Mechanics | 52,000.00 | 3,994.70 | 15,978.80 | 36,021.20 | 30.7% |
| 522 60 22 5-00 SSD - Retirement / PERS | 25,000.00 | 1,966.88 | 7,907.68 | 17,092.32 | 31.6% |
| 260 | 269,000.00 | 21,418.61 | 86,027.72 | 182,972.28 | 32.0% |
| 522 70 10 0-00 EMS - Salaries | 2,765,000.00 | 293,536.56 | 960,404.88 | 1,804,595.12 | 34.7% |
| 522 70 10 5-00 EMS - Overtime | 238,350.00 | 0.00 | 0.00 | 238,350.00 | 0.0% |
| 522 70 10 5-01 EMS - Overtime - PT Generated | 0.00 | 0.00 | 1,086.63 | (1,086.63) | 0.0% |
| 522 70 10 5-02 EMS - Overtime - Paramedic CE | 0.00 | 15,679.36 | 27,707.85 | (27,707.85) | 0.0% |
| 522 70 10 5-03 EMS - Overtime - Training | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 522 70 10 5-04 EMS - Overtime - Rescue | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 522 70 10 5-05 EMS - Overtime - Sick Coverage | 0.00 | 23,109.31 | 53,712.71 | (53,712.71) | 0.0% |
| 522 70 10 5-06 EMS - Overtime - Hazmat CE | 0.00 | 715.35 | 715.35 | (715.35) | 0.0% |
| 522 70 10 5-07 EMS - Overtime - Other | 0.00 | 6,851.96 | 18,956.58 | (18,956.58) | 0.0% |
| 522 70 10 5-08 EMS - Overtime - OT Mandatory | 0.00 | 706.20 | 1,532.04 | (1,532.04) | 0.0% |
| 522 70 10 5-09 EMS - Overtime - SCFTA | 0.00 | 0.00 | 799.59 | (799.59) | 0.0% |
| 522 70 10 7-00 EMS - Acting Pay | 2,000.00 | 0.00 | 0.00 | 2,000.00 | 0.0% |
| 522 70 20 0-00 EMS - Matching Deferred Compensation | 77,000.00 | 7,775.58 | 22,552.68 | 54,447.32 | 29.3% |
| 522 70 21 0-10 EMS - Medical/Dental | 600,000.00 | 56,028.13 | 173,290.50 | 426,709.50 | 28.9% |
| 522 70 21 5-00 EMS - MERP | 12,600.00 | 1,350.00 | 3,600.00 | 9,000.00 | 28.6% |
| 522 70 22 0-02 EMS - Retirement / LEOFF II | 165,000.00 | 18,779.03 | 58,109.49 | 106,890.51 | 35.2% |
| 270 | 3,859,950.00 | 424,531.48 | 1,322,468.30 | 2,537,481.70 | 34.3% |
| 520 | 17,605,340.00 | 1,358,886.69 | 5,496,515.27 | 12,108,824.73 | 31.2% |
| 810 Wages/Benefits | 17,605,340.00 | 1,358,886.69 | 5,496,515.27 | 12,108,824.73 | 31.2% |

815 BC Furness

| | | | | | |
|--|------------|----------|-----------|------------|-------|
| 520 | | | | | |
| 522 45 25 0-00 Apprenticeship Training | 120,200.00 | 0.00 | 25,597.63 | 94,602.37 | 21.3% |
| 522 45 31 0-00 TRNG - Operating Supplies | 7,500.00 | 0.00 | 93.20 | 7,406.80 | 1.2% |
| 522 45 31 5-00 Training Props | 12,000.00 | 1,174.65 | 1,783.76 | 10,216.24 | 14.9% |
| 522 45 41 0-00 Contracted Instructors / Evaluators | 7,500.00 | 0.00 | 0.00 | 7,500.00 | 0.0% |
| 522 45 42 0-00 Training Consortium Program (Equip/Trng) | 20,000.00 | 0.00 | 0.00 | 20,000.00 | 0.0% |
| 522 45 43 5-00 Travel Expense - FS | 13,100.00 | 1,120.00 | 4,548.21 | 8,551.79 | 34.7% |
| 522 45 45 0-00 Live Fire Training - Facility Rental Site Use & Prep Fees | 13,200.00 | 0.00 | 1,559.05 | 11,640.95 | 11.8% |
| 522 45 49 5-00 Registration - FS | 21,500.00 | 0.00 | 6,352.80 | 15,147.20 | 29.5% |
| 522 45 49 9-00 TRNG Miscellaneous | 2,000.00 | 0.00 | 246.83 | 1,753.17 | 12.3% |
| 520 | 217,000.00 | 2,294.65 | 40,181.48 | 176,818.52 | 18.5% |
| 815 BC Furness | 217,000.00 | 2,294.65 | 40,181.48 | 176,818.52 | 18.5% |

820 BC Soper

MFD Expense YTD - Expenses

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001 MFD - Expense Fund 781-70

| Expenditures | Amt Budgeted | April | YTD | Remaining | |
|---|------------------|------------------|------------------|------------------|--------------|
| 520 | | | | | |
| 522 20 24 0-00 Uniforms - All Employees | 78,950.00 | 23,863.60 | 33,085.39 | 45,864.61 | 41.9% |
| 522 20 31 7-00 Honor Guard Supplies | 500.00 | 0.00 | 0.00 | 500.00 | 0.0% |
| 520 | 79,450.00 | 23,863.60 | 33,085.39 | 46,364.61 | 41.6% |
| 820 BC Soper | 79,450.00 | 23,863.60 | 33,085.39 | 46,364.61 | 41.6% |

830 DC Cole

| | | | | | |
|--|-------------------|-------------|-----------------|-------------------|-------------|
| 520 | | | | | |
| 522 20 35 2-00 Hose Nozzle Replacement | 51,000.00 | 0.00 | 0.00 | 51,000.00 | 0.0% |
| 522 20 36 0-00 E61A Small Equipment & Tools | 12,850.00 | 0.00 | 0.00 | 12,850.00 | 0.0% |
| 522 20 36 1-00 Ballistic Vests | 80,000.00 | 0.00 | 0.00 | 80,000.00 | 0.0% |
| 522 20 49 5-00 Peer Support Program | 10,650.00 | 0.00 | 1,477.89 | 9,172.11 | 13.9% |
| 220 | 154,500.00 | 0.00 | 1,477.89 | 153,022.11 | 1.0% |
| 522 70 35 7-00 Medic Unit Extinguishers | 1,600.00 | 0.00 | 0.00 | 1,600.00 | 0.0% |
| 270 | 1,600.00 | 0.00 | 0.00 | 1,600.00 | 0.0% |
| 520 | 156,100.00 | 0.00 | 1,477.89 | 154,622.11 | 0.9% |
| 590 | | | | | |
| 594 22 62 6-00 E61A Equipment - Thermal Imaging Camera | 8,000.00 | 0.00 | 0.00 | 8,000.00 | 0.0% |
| 590 | 8,000.00 | 0.00 | 0.00 | 8,000.00 | 0.0% |
| 830 DC Cole | 164,100.00 | 0.00 | 1,477.89 | 162,622.11 | 0.9% |

835 FM Maloney

| | | | | | |
|--|------------|-----------|-----------|------------|-------|
| 520 | | | | | |
| 522 20 24 5-00 Protective Gear & Equipment | 125,000.00 | 54,262.03 | 70,954.83 | 54,045.17 | 56.8% |
| 522 20 24 7-00 PPE - Hood Replacements | 16,500.00 | 0.00 | 0.00 | 16,500.00 | 0.0% |
| 522 20 35 1-00 SCBA Annual Mask Replacement | 6,000.00 | 0.00 | 0.00 | 6,000.00 | 0.0% |
| 522 20 35 9-00 Respirator Fit Test Maint/Supplies | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.0% |
| 522 20 41 0-00 PPE - Inspections/Repairs | 25,000.00 | 0.00 | 3,016.89 | 21,983.11 | 12.1% |
| 522 20 48 7-00 SCBA Contracted Maintenance Services | 18,000.00 | 656.29 | 3,290.63 | 14,709.37 | 18.3% |
| 220 | 192,000.00 | 54,918.32 | 77,262.35 | 114,737.65 | 40.2% |
| 522 30 31 0-00 FP - Operating Supplies | 7,000.00 | 52.95 | 265.85 | 6,734.15 | 3.8% |
| 522 30 31 3-00 FP - Public Education Supplies | 10,000.00 | 0.00 | 645.55 | 9,354.45 | 6.5% |
| 522 30 31 7-00 CERT Class Supplies | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.0% |
| 522 30 45 0-00 FP - Contracted Services - Sno Co FM Investigations | 8,500.00 | 0.00 | 363.75 | 8,136.25 | 4.3% |

MFD Expense YTD - Expenses

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001 MFD - Expense Fund 781-70

| Expenditures | Amt Budgeted | April | YTD | Remaining | |
|---|--------------|-----------|-----------|------------|-------|
| 520 | | | | | |
| 522 30 49 0-00 FP Memberships, Dues, Subscriptions | 4,000.00 | 0.00 | 2,560.00 | 1,440.00 | 64.0% |
| 522 30 49 5-00 Newsletters & Communtiy Publications | 20,000.00 | 0.00 | 0.00 | 20,000.00 | 0.0% |
| 522 30 49 9-00 FP Miscellaneous | 800.00 | 112.27 | 204.02 | 595.98 | 25.5% |
| 230 | 51,800.00 | 165.22 | 4,039.17 | 47,760.83 | 7.8% |
| 522 45 43 3-00 Travel Expenses - FP | 4,500.00 | 637.28 | 1,542.48 | 2,957.52 | 34.3% |
| 522 45 49 3-00 Registration - FP | 5,000.00 | 599.87 | 1,254.87 | 3,745.13 | 25.1% |
| 245 | 9,500.00 | 1,237.15 | 2,797.35 | 6,702.65 | 29.4% |
| 520 | 253,300.00 | 56,320.69 | 84,098.87 | 169,201.13 | 33.2% |

590

| | | | | | |
|--|-------------------|------------------|-------------------|-------------------|--------------|
| 594 22 62 3-00 Ultra-Sonic PPE Washer | 18,700.00 | 18,500.73 | 18,500.73 | 199.27 | 98.9% |
| 594 22 62 4-00 Respirator Fit Test Machine | 20,000.00 | 0.00 | 0.00 | 20,000.00 | 0.0% |
| 590 | 38,700.00 | 18,500.73 | 18,500.73 | 20,199.27 | 47.8% |
| 835 FM Maloney | 292,000.00 | 74,821.42 | 102,599.60 | 189,400.40 | 35.1% |

840 DC Neuhooff

520

| | | | | | |
|---|------------|-----------|------------|------------|-------|
| 522 18 35 0-00 Computer Software/Parts | 20,000.00 | 0.00 | 260.96 | 19,739.04 | 1.3% |
| 522 18 35 7-00 Computer Hardware | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 0.0% |
| 522 18 42 0-00 Telephone - All Stations | 28,000.00 | 2,289.36 | 9,025.93 | 18,974.07 | 32.2% |
| 522 18 42 3-00 Cellular Phone Service | 26,000.00 | 2,035.58 | 4,112.63 | 21,887.37 | 15.8% |
| 522 18 42 7-00 Network Lines & Maintenance | 89,000.00 | 17,481.17 | 36,261.09 | 52,738.91 | 40.7% |
| 522 18 45 0-00 Office Equipment | 14,000.00 | 1,068.75 | 2,959.00 | 11,041.00 | 21.1% |
| Leases/Repairs/Maint. | | | | | |
| 522 18 49 0-00 Computer Licensing/Support | 84,500.00 | 89.97 | 31,804.52 | 52,695.48 | 37.6% |
| 522 18 49 9-00 CTS Miscellaneous | 500.00 | 0.00 | 0.00 | 500.00 | 0.0% |
| 218 | 287,000.00 | 22,964.83 | 84,424.13 | 202,575.87 | 29.4% |
| 522 20 32 0-00 FS Vehicles - Fuel/Lubricants/Antifreeze | 50,000.00 | 4,741.09 | 12,574.97 | 37,425.03 | 25.1% |
| 522 20 35 5-00 Communications Equipment & Maintenance | 10,000.00 | 0.00 | 77.58 | 9,922.42 | 0.8% |
| 522 20 41 7-00 GIS - Contracted Services & Mapping Misc. | 500.00 | 0.00 | 0.00 | 500.00 | 0.0% |
| 522 20 45 0-00 SNOCO 911 - Managed Laptop Program | 22,000.00 | 1,334.48 | 4,003.44 | 17,996.56 | 18.2% |
| 522 20 45 2-00 SNOCO 911 - Dispatch Services | 649,500.00 | 54,115.14 | 216,460.56 | 433,039.44 | 33.3% |
| 522 20 45 4-00 SNOCO 911 - Locution System | 34,020.00 | 0.00 | 25,519.68 | 8,500.32 | 75.0% |
| Install Pymt & Annual Licensing | | | | | |
| 522 20 45 6-00 Snohomish County - 800 Mhz O&M Fees | 50,000.00 | 0.00 | 44,577.60 | 5,422.40 | 89.2% |
| 522 20 48 0-00 SCBA - Compressor Repairs & Air Sample Testing | 3,700.00 | 176.14 | 439.69 | 3,260.31 | 11.9% |

MFD Expense YTD - Expenses

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001 MFD - Expense Fund 781-70

| Expenditures | Amt Budgeted | April | YTD | Remaining | |
|---|---------------------|-------------------|-------------------|---------------------|--------------|
| 520 | | | | | |
| 522 20 48 3-00 Communications Equipment Repair | 9,000.00 | 242.12 | 5,001.52 | 3,998.48 | 55.6% |
| 220 | 828,720.00 | 60,608.97 | 308,655.04 | 520,064.96 | 37.2% |
| 522 45 43 2-00 Travel Expenses - SSD | 2,500.00 | 0.00 | 621.20 | 1,878.80 | 24.8% |
| 522 45 49 2-00 Registration Fees - SSD | 3,000.00 | 10.00 | 430.00 | 2,570.00 | 14.3% |
| 245 | 5,500.00 | 10.00 | 1,051.20 | 4,448.80 | 19.1% |
| 522 50 31 0-00 Facilities - Operating Supplies | 35,000.00 | 3,355.06 | 8,306.17 | 26,693.83 | 23.7% |
| 522 50 35 0-00 Facilities - Furniture, Equipment, Appliances | 17,000.00 | 1,258.95 | 7,328.66 | 9,671.34 | 43.1% |
| 522 50 41 0-00 Facilities - Landscaping & Janitorial Service | 50,000.00 | 375.00 | 4,645.89 | 45,354.11 | 9.3% |
| 522 50 45 0-00 Equipment & Other Rentals | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.0% |
| 522 50 47 0-00 Water / Sewer / Garbage | 33,000.00 | 5,094.38 | 9,916.14 | 23,083.86 | 30.0% |
| 522 50 47 5-00 Electricity / Natural Gas | 100,000.00 | 11,586.41 | 31,413.95 | 68,586.05 | 31.4% |
| 522 50 48 0-00 Facilities - Contracted Repair | 75,000.00 | 3,510.23 | 30,670.46 | 44,329.54 | 40.9% |
| 522 50 48 5-00 St 61 Facility Use Allocation - Maint & Repair | 40,000.00 | 8,482.50 | 8,482.50 | 31,517.50 | 21.2% |
| 522 50 49 9-00 Miscellaneous Facilities/Vehicles/Equip | 1,500.00 | 0.00 | 122.77 | 1,377.23 | 8.2% |
| 250 | 352,500.00 | 33,662.53 | 100,886.54 | 251,613.46 | 28.6% |
| 522 60 31 0-00 Vehicle / Shop - Operating Supplies | 110,000.00 | 10,073.38 | 43,019.62 | 66,980.38 | 39.1% |
| 522 60 35 0-00 Vehicle / Shop - Tools & Equipment | 7,500.00 | 87.26 | 156.02 | 7,343.98 | 2.1% |
| 522 60 48 0-00 Vehicles - Contracted Repair | 45,000.00 | 4,956.74 | 23,178.54 | 21,821.46 | 51.5% |
| 522 60 48 2-00 Vehicles - Cleaning Services | 1,500.00 | 54.00 | 138.00 | 1,362.00 | 9.2% |
| 522 60 48 5-00 Equipment - Contracted Repair/Testing | 15,000.00 | 0.00 | 233.69 | 14,766.31 | 1.6% |
| 260 | 179,000.00 | 15,171.38 | 66,725.87 | 112,274.13 | 37.3% |
| 522 70 32 0-00 EMS Vehicles - Fuel/Lubricants/Antifreeze | 60,000.00 | 4,607.99 | 13,927.42 | 46,072.58 | 23.2% |
| 270 | 60,000.00 | 4,607.99 | 13,927.42 | 46,072.58 | 23.2% |
| 520 | 1,712,720.00 | 137,025.70 | 575,670.20 | 1,137,049.80 | 33.6% |
| 590 | | | | | |
| 594 22 62 2-00 SCBA Compressor | 60,000.00 | 0.00 | 0.00 | 60,000.00 | 0.0% |
| 594 22 62 5-00 ESO Computers | 40,000.00 | 0.00 | 0.00 | 40,000.00 | 0.0% |
| 590 | 100,000.00 | 0.00 | 0.00 | 100,000.00 | 0.0% |
| 840 DC Neuhoff | 1,812,720.00 | 137,025.70 | 575,670.20 | 1,237,049.80 | 31.8% |

845 BC Taylor

MFD Expense YTD - Expenses

Marysville Fire District
MCAG #: 0182

Time: 15:01:38 Date: 05/07/2019
Page: 9

001 MFD - Expense Fund 781-70

| Expenditures | Amt Budgeted | April | YTD | Remaining | |
|---|-----------------|----------------|----------------|---------------|-------|
| 520 | | | | | |
| 522 20 25 5-00 Haz/Mat Physicals | 3,000.00 | 0.00 | 340.00 | 2,660.00 | 11.3% |
| 522 20 35 3-00 Hazmat Equipment | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 0.0% |
| 522 20 35 6-00 Water/Swimmer Program - Equipment | 4,600.00 | 95.38 | 95.38 | 4,504.62 | 2.1% |
| 522 20 35 7-00 Tech Rescue Equipment | 6,300.00 | 1,024.04 | 1,024.04 | 5,275.96 | 16.3% |
| 522 20 35 8-00 Hazmat CGI/PID Detectors | 8,150.00 | 0.00 | 0.00 | 8,150.00 | 0.0% |
| 522 20 45 5-00 SCSOJB - Special Operations Assessment | 9,500.00 | 0.00 | 9,474.71 | 25.29 | 99.7% |
| 220 | 36,550.00 | 1,119.42 | 10,934.13 | 25,615.87 | 29.9% |
| 522 45 43 7-00 Travel Expense - Special Operations | 5,400.00 | 0.00 | 0.00 | 5,400.00 | 0.0% |
| 522 45 48 0-00 Water/Swimmer Program - Certification | 5,000.00 | 0.00 | 0.00 | 5,000.00 | 0.0% |
| 522 45 49 7-00 Registration - Special Operations | 4,500.00 | 0.00 | 0.00 | 4,500.00 | 0.0% |
| 245 | 14,900.00 | 0.00 | 0.00 | 14,900.00 | 0.0% |
| 520 | 51,450.00 | 1,119.42 | 10,934.13 | 40,515.87 | 21.3% |
| 845 BC Taylor | 51,450.00 | 1,119.42 | 10,934.13 | 40,515.87 | 21.3% |
| 850 BC Jesus | | | | | |
| 520 | | | | | |
| 522 20 31 0-00 FS - Operating Supplies (Consumables) | 14,000.00 | 1,031.13 | 1,591.82 | 12,408.18 | 11.4% |
| 522 20 35 0-00 FS - Operating Equipment & Tools | 19,000.00 | 0.00 | 723.06 | 18,276.94 | 3.8% |
| 522 20 49 9-00 FS - Miscellaneous | 1,500.00 | 46.28 | 312.28 | 1,187.72 | 20.8% |
| 520 | 34,500.00 | 1,077.41 | 2,627.16 | 31,872.84 | 7.6% |
| 850 BC Jesus | 34,500.00 | 1,077.41 | 2,627.16 | 31,872.84 | 7.6% |
| Fund Expenditures: | 21,171,150.00 | 1,634,572.64 | 6,594,493.30 | 14,576,656.70 | 31.1% |
| Fund Excess/(Deficit): | (21,171,150.00) | (1,634,572.64) | (6,594,493.30) | | |

MFD Apparatus YTD - Expenses

Marysville Fire District
MCAG #: 0182

Time: 15:02:53 Date: 05/07/2019
Page: 1

302 MFD - Apparatus Replacement Fund 781-72

| Expenditures | Amt Budgeted | April | YTD | Remaining | |
|---|--------------|-------|-------|-----------|-------|
| 520 | | | | | |
| 522 16 41 9-07 Snohomish County - Investment Fees | 100.00 | 3.56 | 14.48 | 85.52 | 14.5% |
| 520 | 100.00 | 3.56 | 14.48 | 85.52 | 14.5% |

840 DC Neuhoff

| | | | | | |
|---|--------------|-------------|--------------|------------|-------|
| 590 | | | | | |
| 594 22 64 0-07 Staff Vehicle - Training Division | 57,000.00 | 0.00 | 0.00 | 57,000.00 | 0.0% |
| 594 22 64 3-07 Staff Vehicle - Fire Prevention Division | 40,000.00 | 99.87 | 36,632.64 | 3,367.36 | 91.6% |
| 594 22 64 5-07 Ambulance (3) | 840,000.00 | 75,265.49 | 806,281.82 | 33,718.18 | 96.0% |
| 594 22 64 7-07 Staff Vehicle - EMS Division | 52,000.00 | 0.00 | 0.00 | 52,000.00 | 0.0% |
| 590 | 989,000.00 | 75,365.36 | 842,914.46 | 146,085.54 | 85.2% |
| 840 DC Neuhoff | 989,000.00 | 75,365.36 | 842,914.46 | 146,085.54 | 85.2% |
| Fund Expenditures: | 989,100.00 | 75,368.92 | 842,928.94 | 146,171.06 | 85.2% |
| Fund Excess/(Deficit): | (989,100.00) | (75,368.92) | (842,928.94) | | |

MFD Reserve/Capital YTD - Expenses

Marysville Fire District
MCAG #: 0182

Time: 15:03:21 Date: 05/07/2019

Page: 1

301 MFD - Reserve/Capital Fund 781-73

| Expenditures | Amt Budgeted | April | YTD | Remaining | |
|---|--------------|-------|--------|------------|-------|
| 520 | | | | | |
| 522 16 41 8-06 GEMT Cost Report Consultant Fees | 60,000.00 | 0.00 | 0.00 | 60,000.00 | 0.0% |
| 522 16 41 9-06 Snohomish County - Investment Fees | 1,300.00 | 71.53 | 322.58 | 977.42 | 24.8% |
| 522 70 41 0-06 GEMT Settlement Funds - Reimbursable IGT | 725,000.00 | 0.00 | 0.00 | 725,000.00 | 0.0% |
| 520 | 786,300.00 | 71.53 | 322.58 | 785,977.42 | 0.0% |

590

| | | | | | |
|--|------------|-----------|------------|------------|-------|
| 597 00 00 1-06 Transfer Out - MFD Apparatus Fund | 967,500.00 | 57,175.00 | 822,426.00 | 145,074.00 | 85.0% |
| 590 | 967,500.00 | 57,175.00 | 822,426.00 | 145,074.00 | 85.0% |

840 DC Neuhoff

590

| | | | | | |
|---|------------|------|------|------------|------|
| 594 22 62 0-06 Shop - Exhaust Extraction System | 25,000.00 | 0.00 | 0.00 | 25,000.00 | 0.0% |
| 594 22 62 6-06 Station 63 Generator | 60,000.00 | 0.00 | 0.00 | 60,000.00 | 0.0% |
| 594 22 62 8-06 Station 65 Generator | 70,000.00 | 0.00 | 0.00 | 70,000.00 | 0.0% |
| 590 | 155,000.00 | 0.00 | 0.00 | 155,000.00 | 0.0% |
| 840 DC Neuhoff | 155,000.00 | 0.00 | 0.00 | 155,000.00 | 0.0% |

| | | | | | |
|-------------------------------|-----------------------|--------------------|---------------------|---------------------|--------------|
| Fund Expenditures: | 1,908,800.00 | 57,246.53 | 822,748.58 | 1,086,051.42 | 43.1% |
| Fund Excess/(Deficit): | (1,908,800.00) | (57,246.53) | (822,748.58) | | |

MARYSVILLE FIRE DISTRICT - EXPENSE FUND
FINANCIAL SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS

Cash on hand at beginning of the month: **\$9,762,786.38**

Income for the month:

| | |
|-----------------------------------|----------------|
| 04/01 - Cash Deposit | \$1,955.89 |
| 04/02 - Cash Deposit | \$1,400.00 |
| 04/08 - Cash Deposit | \$20.00 |
| 04/10 - Cash Deposit | \$1,008,740.38 |
| 04/15 - Cash Deposit | \$751.37 |
| 04/19 - Cash Deposit | \$230,673.42 |
| 04/25 - Cash Deposit | \$1,990.15 |
| 04/29 - Cash Deposit | \$15,550.00 |
| 04/29 - FD 12 Expense Transfer In | \$270,141.60 |
| 04/30 - Investment Interest | \$23,199.93 |

Total Income for the month: **\$1,554,422.74**

Expenditures for the month:

| | |
|---------------------------------------|------------------|
| 04/19 - A/P - Warrants Approved 04/17 | (\$280,820.19) |
| 04/30 - Sno Co Investment Fees | (\$293.75) |
| 04/30 - Payroll - Approved 04/17 | (\$1,352,185.53) |

Total Expenditures for the month: **(\$1,633,299.47)**

Cash on hand as of 04/30/2019 **\$9,683,909.65**

MARYSVILLE FIRE DISTRICT - RESERVE FUND
FINANCIAL SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS

Cash on hand at beginning of the month: **\$1,918,574.33**

Income for the month:

| | |
|-----------------------------|--------------|
| 04/15 - Cash Deposit | \$1,746.00 |
| 04/19 - Cash Deposit | \$217,358.74 |
| 04/30 - Investment Interest | \$4,194.31 |

Total Income for the month: **\$223,299.05**

Expenditures for the month:

| | |
|---------------------------------------|---------------|
| 04/17 - Transfer Out / Apparatus Fund | (\$57,175.00) |
| 04/30 - Sno Co Investment Fees | (\$71.53) |

Total Expenditures for the month: **(\$57,246.53)**

Cash on hand as of 04/30/2019 **\$2,084,626.85**

MARYSVILLE FIRE DISTRICT - APPARATUS REPLACEMENT FUND
FINANCIAL SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS

Cash on hand at beginning of the month: **\$43,262.26**

Income for the month:

| | | |
|--|-------------|--------------------|
| 04/17 - Transfer In - Reserve/Capital Fund | \$57,175.00 | |
| 04/30 - Investment Interest | \$114.35 | |
| Total Income for the month: | | \$57,289.35 |

Expenditures for the month:

| | | |
|--|---------------|----------------------|
| 04/19 - A/P - Warrants Approved 04/17 | (\$75,365.36) | |
| 04/30 - Sno Co Investment Fees | (\$3.56) | |
| Total Expenditures for the month: | | (\$75,368.92) |

Cash on hand as of 04/30/2019

\$25,182.69

| | |
|---|------------------------|
| <i>GRAND TOTAL CASH ON HAND - April 1, 2019</i> | <i>\$11,724,622.97</i> |
|---|------------------------|

| | |
|--|------------------------|
| <i>GRAND TOTAL CASH ON HAND - April 30, 2019</i> | <i>\$11,793,719.19</i> |
|--|------------------------|

| | |
|-------------------|--------------------|
| <i>DIFFERENCE</i> | <i>\$69,096.22</i> |
|-------------------|--------------------|

YEAR-TO-DATE - 2019

[illegible]

Statement C-4
YEAR-TO-DATE - 2019

[illegible]

TOTAL MONTHLY INCIDENTS

| | 2019 | 2018 | Diff |
|-------|-------|--------|-------|
| Jan | 1,110 | 1,202 | (92) |
| Feb | 1,083 | 1,106 | (23) |
| Mar | 1,299 | 1,247 | 52 |
| Apr | 1,064 | 1,129 | (65) |
| May | | 1,158 | |
| Jun | | 1,226 | |
| Jul | | 1,264 | |
| Aug | | 1,246 | |
| Sep | | 1,126 | |
| Oct | | 1,127 | |
| Nov | | 1,145 | |
| Dec | | 1,208 | |
| Total | 4,556 | 14,184 | (128) |

➤ Incidents Over 2018 (128)

Annual Averages

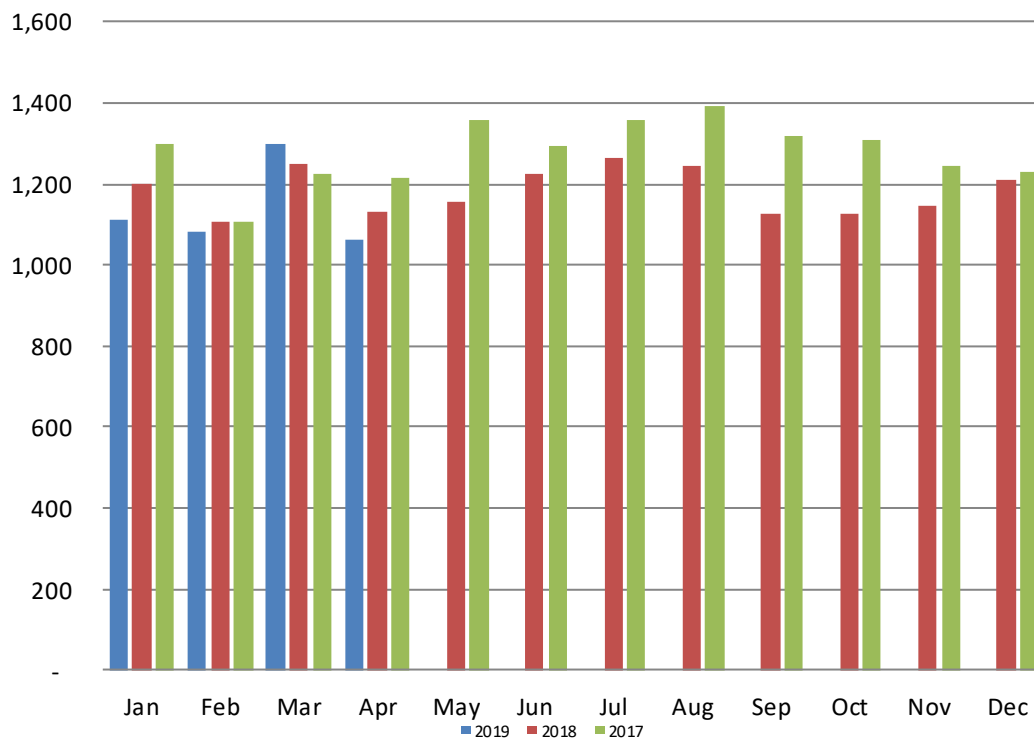
➤ Daily Alarms 38

➤ Monthly Alarms 1,139

➤ Response Time 06:53

➤ Monthly Transports 495

➤ Response % – EMS vs. Fire 89%/11%



Call counts reported in previous months may have been updated to reflect most current and accurate data; this can occur due to corrections in dispatch error or other findings that were subsequently corrected.

MARYSVILLE FIRE DISTRICT
MONTHLY INCIDENT REPORT

APRIL 2019

INCIDENT COUNT BY ALARM TYPE

| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|--------------|-------|-------|-------|-------|-----|-----|-----|-----|-----|-----|-----|-----|-------|
| EMS | | | | | | | | | | | | | |
| AID | - | - | 7 | - | | | | | | | | | 7 |
| BLS | 308 | 308 | 366 | 345 | | | | | | | | | 1,327 |
| BLSN | 210 | 226 | 251 | 208 | | | | | | | | | 895 |
| MED | 379 | 342 | 431 | 333 | | | | | | | | | 1,485 |
| MEDX | 28 | 20 | 30 | 16 | | | | | | | | | 94 |
| MVC | 25 | 18 | 20 | 22 | | | | | | | | | 85 |
| MVCE | 1 | 4 | 7 | 1 | | | | | | | | | 13 |
| MVCM | 4 | 9 | 10 | 6 | | | | | | | | | 29 |
| MVCN | 17 | 29 | 24 | 18 | | | | | | | | | 88 |
| MVCP | 3 | 3 | 1 | 6 | | | | | | | | | 13 |
| SUBTOTAL | 975 | 959 | 1,147 | 955 | - | - | - | - | - | - | - | - | 4,036 |
| FIRE | | | | | | | | | | | | | |
| FAC | 16 | 13 | 14 | 15 | | | | | | | | | 58 |
| FAR | 8 | 20 | 16 | 10 | | | | | | | | | 54 |
| FAS | 4 | 10 | 1 | 2 | | | | | | | | | 17 |
| FB | - | 2 | 5 | - | | | | | | | | | 7 |
| FC | 6 | 3 | 4 | 3 | | | | | | | | | 16 |
| FCC | - | - | - | 2 | | | | | | | | | 2 |
| FIRE | 3 | 1 | 7 | 4 | | | | | | | | | 15 |
| FR | 15 | 5 | 9 | 9 | | | | | | | | | 38 |
| FRC | - | - | - | 4 | | | | | | | | | 4 |
| FS | 23 | 21 | 29 | 24 | | | | | | | | | 97 |
| FTU | 4 | 1 | 1 | 2 | | | | | | | | | 8 |
| MVCF | 1 | - | - | - | | | | | | | | | 1 |
| SUBTOTAL | 80 | 76 | 86 | 75 | - | - | - | - | - | - | - | - | 317 |
| OTHER | | | | | | | | | | | | | |
| COA | 4 | 6 | 5 | 5 | | | | | | | | | 20 |
| GLI | 4 | 4 | 4 | 1 | | | | | | | | | 13 |
| GLO | 8 | 3 | 1 | 1 | | | | | | | | | 13 |
| HZ | 1 | 2 | - | 1 | | | | | | | | | 4 |
| MU | - | - | 1 | - | | | | | | | | | 1 |
| SC | 37 | 33 | 54 | 26 | | | | | | | | | 150 |
| RESSW | - | - | 1 | - | | | | | | | | | 1 |
| RESWA | 1 | - | - | - | | | | | | | | | 1 |
| SUBTOTAL | 55 | 48 | 66 | 34 | - | - | - | - | - | - | - | - | 203 |
| TOTAL | 1,110 | 1,083 | 1,299 | 1,064 | - | - | - | - | - | - | - | - | 4,556 |

1. Includes all dispatched alarms

MARYSVILLE FIRE DISTRICT
MONTHLY INCIDENT REPORT

APRIL 2019

AVERAGE RESPONSE TIME BY ALARM TYPE

| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|-----------------|---------|---------|---------|---------|-----|-----|-----|-----|-----|-----|-----|-----|---------|
| EMS | | | | | | | | | | | | | |
| BLS | 0:06:03 | 0:06:40 | 0:06:39 | 0:06:29 | | | | | | | | | 0:06:28 |
| BLSN | 0:07:25 | 0:08:22 | 0:07:46 | 0:07:52 | | | | | | | | | 0:07:51 |
| MED | 0:06:01 | 0:06:48 | 0:06:05 | 0:06:22 | | | | | | | | | 0:06:18 |
| MEDX | 0:07:09 | 0:07:19 | 0:05:04 | 0:06:00 | | | | | | | | | 0:06:23 |
| MVC | 0:07:29 | 0:08:10 | 0:06:54 | 0:07:05 | | | | | | | | | 0:07:19 |
| MVCE | | 0:10:53 | 0:05:07 | 0:04:47 | | | | | | | | | 0:06:49 |
| MVCM | | 0:05:34 | 0:07:47 | 0:07:20 | | | | | | | | | 0:06:42 |
| MVCN | 0:07:32 | | 0:07:52 | 0:09:34 | | | | | | | | | 0:08:25 |
| MVCP | 0:05:47 | 0:04:20 | 0:01:53 | 0:04:07 | | | | | | | | | 0:04:16 |
| SUBTOTAL | 0:06:47 | 0:07:16 | 0:06:07 | 0:06:37 | | | | | | | | | 0:06:43 |
| FIRE | | | | | | | | | | | | | |
| FAC | 0:07:00 | 0:07:53 | 0:06:21 | 0:06:53 | | | | | | | | | 0:06:59 |
| FAR | 0:07:44 | 0:08:21 | 0:09:08 | 0:07:20 | | | | | | | | | 0:08:17 |
| FAS | 0:07:06 | 0:06:31 | 0:07:44 | 0:05:18 | | | | | | | | | 0:06:31 |
| FB | | | 0:11:52 | | | | | | | | | | 0:11:52 |
| FC | 0:06:27 | 0:08:37 | 0:03:32 | 0:05:19 | | | | | | | | | 0:06:00 |
| FIRE | | 0:11:57 | 0:05:03 | | | | | | | | | | 0:07:21 |
| FR | 0:08:44 | 0:08:12 | 0:06:11 | 0:05:19 | | | | | | | | | 0:07:26 |
| FS | 0:07:52 | 0:07:52 | 0:08:44 | 0:07:23 | | | | | | | | | 0:08:01 |
| FTU | 0:07:07 | 0:07:19 | | 0:06:31 | | | | | | | | | 0:06:57 |
| MVCF | | | | | | | | | | | | | |
| SUBTOTAL | 0:07:26 | 0:08:20 | 0:07:19 | 0:06:18 | | | | | | | | | 0:07:43 |
| OTHER | | | | | | | | | | | | | |
| COA | 0:07:48 | 0:09:48 | 0:07:07 | 0:06:40 | | | | | | | | | 0:08:10 |
| COAM | | | | | | | | | | | | | |
| GLO | 0:05:12 | 0:07:14 | 0:04:10 | 0:08:50 | | | | | | | | | 0:05:57 |
| GLI | 0:07:48 | 0:07:00 | 0:07:33 | 0:06:20 | | | | | | | | | 0:07:16 |
| HZ | 0:04:53 | 0:08:08 | | | | | | | | | | | 0:06:30 |
| SC | 0:08:51 | 0:07:51 | 0:08:27 | 0:08:37 | | | | | | | | | 0:08:29 |
| SUBTOTAL | 0:06:54 | 0:08:00 | 0:06:49 | 0:07:37 | | | | | | | | | 0:07:16 |
| TOTAL AVG | 0:06:35 | 0:07:16 | 0:06:50 | 0:06:51 | | | | | | | | | 0:06:53 |
| 90th Percentile | 0:09:58 | 0:11:24 | 0:10:33 | 0:10:46 | | | | | | | | | 0:10:33 |

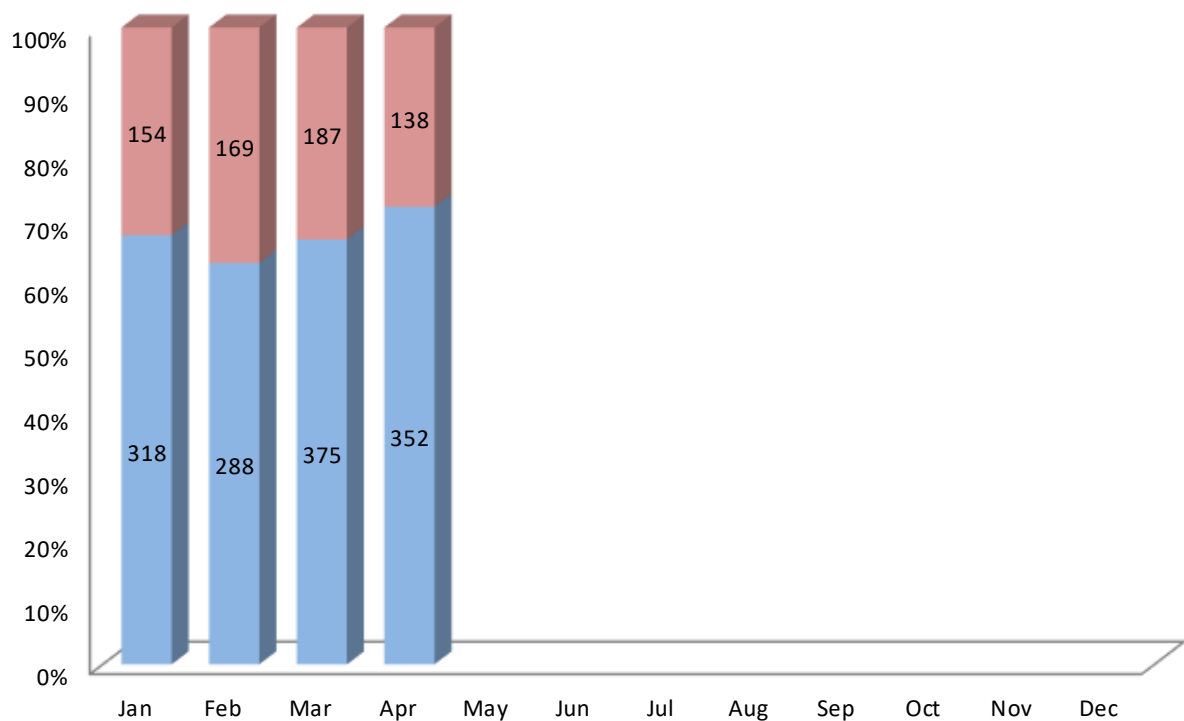
1. Excludes dispatched and cancelled alarms, mutual aid given alarms, "zero" response times, and those on-scene times resulting in response times in excess of 15 minutes due to a staging (standby) event where our actual unit on-scene time is earlier than reported by dispatch.
2. Subtotal averages are approximate.
3. 90th Percentile time is relative to all calls (emergent and non-emergent), excluding those noted above.
4. 90th Percentile Translation – "90% of the time, Marysville Fire District arrived at a dispatched alarm within the time noted."
5. Response times reported in previous months may have been updated to reflect most current data.

ALS/BLS TRANSPORTS

| | 2019 | | | 2018 | + / (-) |
|--------------|------------|-------------|-------------|-------------|---------------|
| | ALS | BLS | TOTAL | TOTAL | |
| Jan | 154 | 318 | 472 | 550 | (78) |
| Feb | 169 | 288 | 457 | 454 | 3 |
| Mar | 187 | 375 | 562 | 537 | 25 |
| Apr | 138 | 352 | 490 | 501 | (11) |
| May | | | 0 | 473 | (473) |
| Jun | | | 0 | 492 | (492) |
| Jul | | | 0 | 508 | (508) |
| Aug | | | 0 | 522 | (522) |
| Sep | | | 0 | 497 | (497) |
| Oct | | | 0 | 465 | (465) |
| Nov | | | 0 | 490 | (490) |
| Dec | | | 0 | 482 | (482) |
| Total | 648 | 1333 | 1981 | 5971 | (3990) |

PATIENT DESTINATION

| | |
|----------------|--------|
| Providence | 96.31% |
| Cascade Valley | 3.58% |
| Other Facility | 0.10% |



MARYSVILLE FIRE DISTRICT
MONTHLY INCIDENT REPORT

APRIL 2019

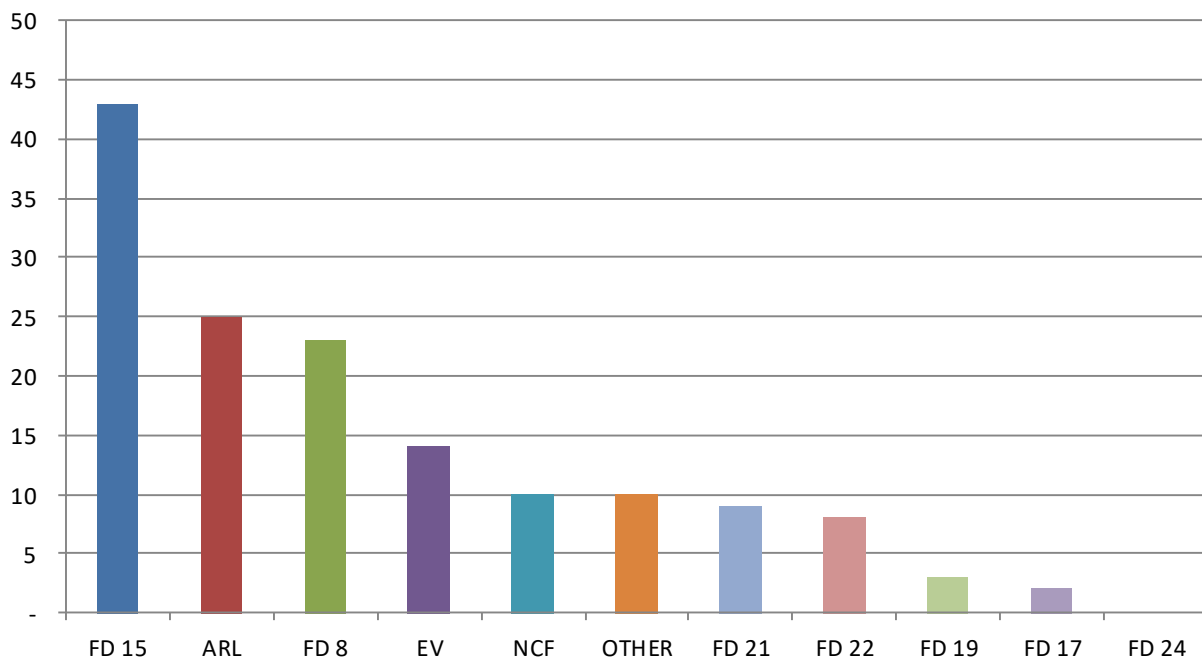
MUTUAL AID GIVEN

ARRIVED ON SCENE

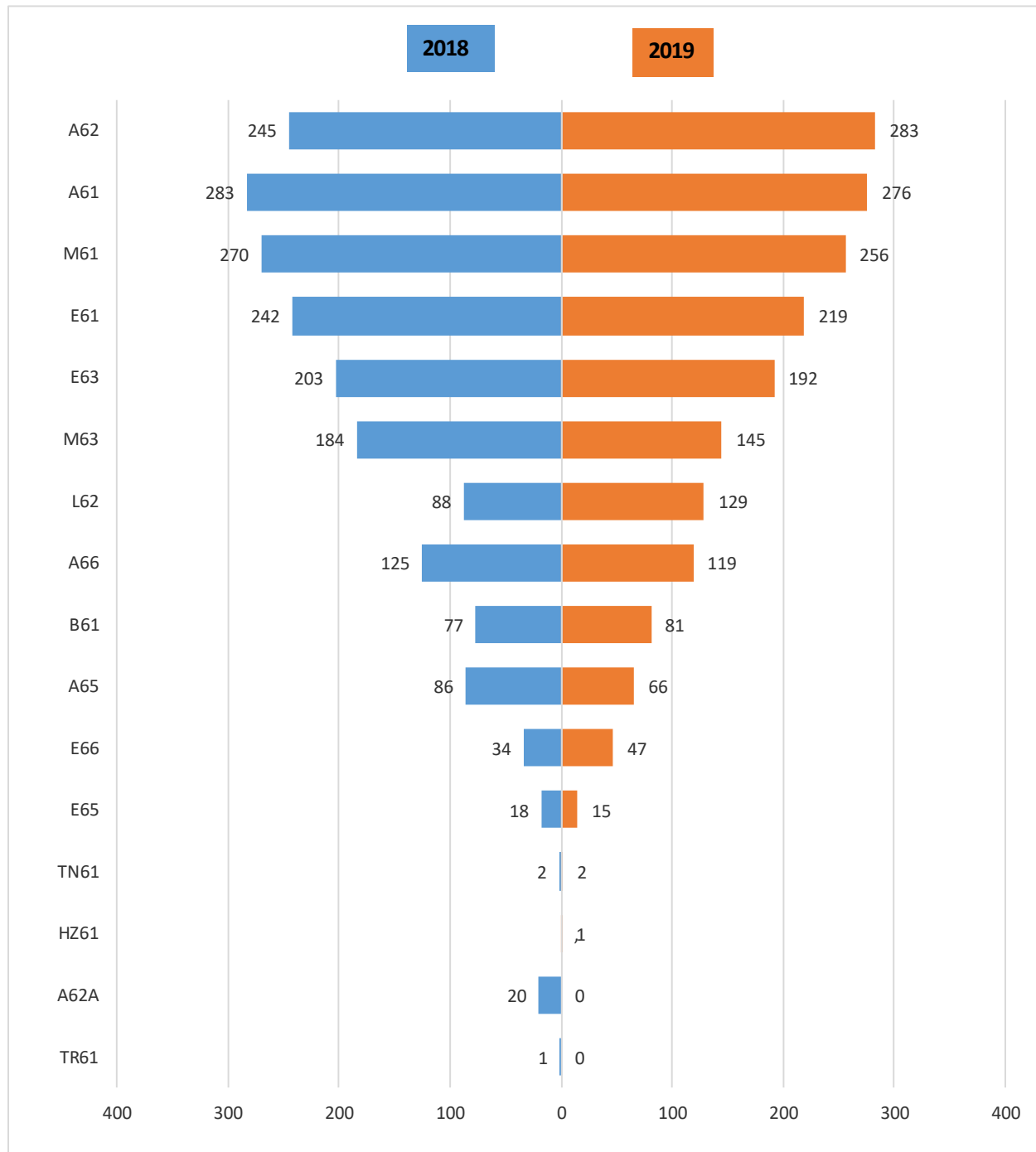
| | JAN | FEB | MAR | APR | MAY | JUN | JUL | AUG | SEP | OCT | NOV | DEC | TOTAL |
|--------------|-----------|-----------|-----------|-----------|----------|----------|----------|----------|----------|----------|----------|----------|------------|
| ARL | 8 | 4 | 6 | 7 | | | | | | | | | 25 |
| EV | 2 | 3 | 5 | 4 | | | | | | | | | 14 |
| FD 15 | 13 | 9 | 13 | 8 | | | | | | | | | 43 |
| FD 17 | - | 1 | - | 1 | | | | | | | | | 2 |
| FD 19 | 2 | 1 | - | - | | | | | | | | | 3 |
| FD 21 | - | 2 | 5 | 2 | | | | | | | | | 9 |
| FD 22 | 2 | - | 4 | 2 | | | | | | | | | 8 |
| FD 24 | - | - | - | - | | | | | | | | | - |
| FD 8 | 7 | 1 | 8 | 7 | | | | | | | | | 23 |
| NCF | 5 | - | 3 | 2 | | | | | | | | | 10 |
| OTHER | 3 | 2 | 2 | 3 | | | | | | | | | 10 |
| TOTAL | 42 | 23 | 46 | 36 | - | - | - | - | - | - | - | - | 147 |

TOTAL MUTUAL AID GIVEN BY MFD

| | | | | | | | | | | | | | |
|--------------|------------|-----------|------------|------------|----------|----------|----------|----------|----------|----------|----------|----------|------------|
| Arrived | 42 | 23 | 46 | 36 | | | | | | | | | 147 |
| Cancelled | 72 | 46 | 62 | 67 | | | | | | | | | 247 |
| TOTAL | 114 | 69 | 108 | 103 | - | - | - | - | - | - | - | - | 394 |

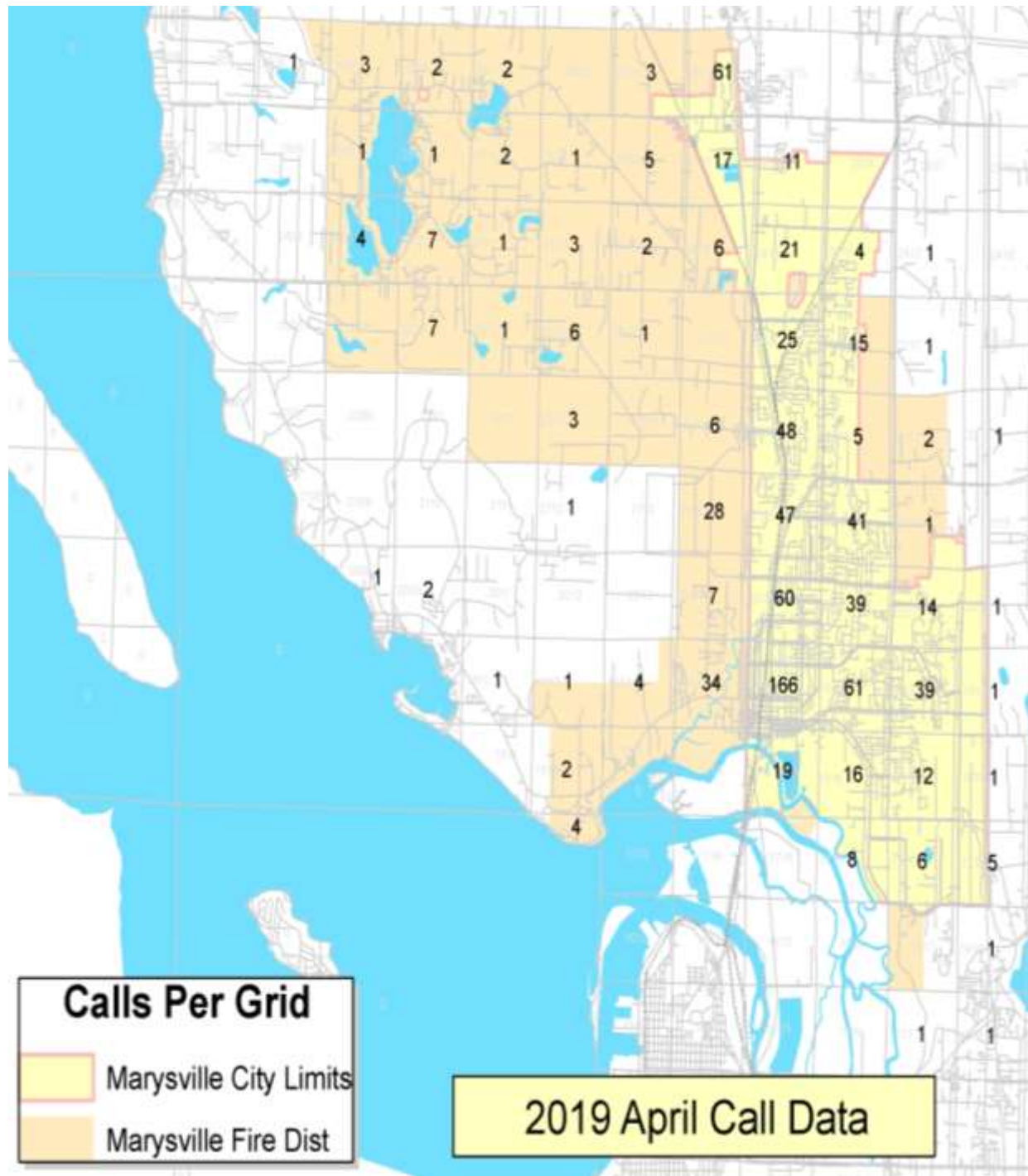


APPARATUS RESPONSE TOTALS



1. Includes all dispatched alarms

CALL COUNT BY GRID – ARRIVED AT SCENE



1. Excludes dispatched and cancelled alarms

INCIDENT TYPE CODES

| ABBREVIATION | DESCRIPTION | ABBREVIATION | DESCRIPTION |
|--------------|---------------------------|--------------|--------------------------------------|
| BLS | BLS Response | MED | Medic Response/ALS |
| BLSN | BLS Non-code Response | MEDX | Medic Upgraded Response |
| COA | Carbon Monoxide Alarm | MU | Move Up |
| COAM | Carbon Monoxide Medic | MVC | Motor Vehicle Collision—Code |
| FAC | Fire Alarm Commercial | MVCE | Motor Vehicle Collision—Entrap |
| FAR | Fire Alarm Residential | MVCF | Motor Vehicle Collision—Fire |
| FAS | Fire Alarm—Sprinkler Flow | MVCM | Motor Vehicle Collision—Medic |
| FB | Fire—Brush Response | MVCP | Motor Vehicle Collision—Pedestrian |
| FC | Fire Commercial Response | RESA | Rescue—Aircraft |
| FIRE | Fire Call | RESWA | Rescue—Water |
| FR | Fire—Residential | SC | Service-Call |
| FS | Fire—Single | TRA | Technical Rescue High/Low Angle |
| FTU | Fire—Type Unknown | TRWR | Technical Rescue Water—River |
| GLI | Gas Leak Inside Structure | TRWS | Technical Rescue Water/Surface Water |
| GLO | Gas Leak Outside | | |
| HZ | Hazmat Response | | |
| MAF | Mutual Aid Fire | | |

Snohomish County Fire Protection District No. 12
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

| | | Total for All Funds (Memo Only) | 001 General | 101 Special Revenue | 301 Capital |
|---|--------------------------------|--|--------------------|--------------------------------|--------------------|
| Beginning Cash and Investments | | | | | |
| 30810 | Reserved | 12,434,950 | 59,027 | 10,354,613 | 2,021,310 |
| 30880 | Unreserved | 1,930,450 | 1,930,450 | - | - |
| 388 / 588 | Prior Period Adjustments, Net | - | - | - | - |
| Revenues | | | | | |
| 310 | Taxes | 3,148,745 | 3,148,745 | - | - |
| 320 | Licenses and Permits | - | - | - | - |
| 330 | Intergovernmental Revenues | 864,614 | 1,495 | 36,988 | 826,130 |
| 340 | Charges for Goods and Services | 17,454,439 | - | 17,427,495 | 26,944 |
| 350 | Fines and Penalties | - | - | - | - |
| 360 | Miscellaneous Revenues | 267,538 | 33,844 | 203,473 | 30,220 |
| Total Revenues: | | 21,735,336 | 3,184,085 | 17,667,957 | 883,294 |
| Expenditures | | | | | |
| 510 | General Government | - | - | - | - |
| 520 | Public Safety | 20,921,330 | 3,119,414 | 17,781,063 | 20,853 |
| Total Expenditures: | | 20,921,330 | 3,119,414 | 17,781,063 | 20,853 |
| Excess (Deficiency) Revenues over Expenditures: | | 814,006 | 64,670 | (113,107) | 862,441 |
| Other Increases in Fund Resources | | | | | |
| 391-393, 596 | Debt Proceeds | - | - | - | - |
| 397 | Transfers-In | - | - | - | - |
| 385 | Special or Extraordinary Items | - | - | - | - |
| 386 / 389 | Custodial Activities | 11,990 | - | 11,990 | - |
| 381, 395, 398 | Other Resources | 61,172 | - | 61,172 | - |
| Total Other Increases in Fund Resources: | | 73,162 | - | 73,162 | - |
| Other Decreases in Fund Resources | | | | | |
| 594-595 | Capital Expenditures | 777,280 | - | 57,845 | 719,435 |
| 591-593, 599 | Debt Service | - | - | - | - |
| 597 | Transfers-Out | - | - | - | - |
| 585 | Special or Extraordinary Items | - | - | - | - |
| 586 / 589 | Custodial Activities | 10,565 | - | 10,565 | - |
| Total Other Decreases in Fund Resources: | | 787,845 | - | 68,410 | 719,435 |
| Increase (Decrease) in Cash and Investments: | | 99,323 | 64,670 | (108,355) | 143,006 |
| Ending Cash and Investments | | | | | |
| 5081000 | Reserved | 12,471,996 | 61,420 | 10,246,259 | 2,164,317 |
| 5088000 | Unreserved | 1,992,727 | 1,992,727 | - | - |
| Total Ending Cash and Investments | | 14,464,723 | 2,054,147 | 10,246,259 | 2,164,317 |

The accompanying notes are an integral part of this statement.

Snohomish County Fire Protection District No. 12
Notes to the Financial Statements
For the Year Ended December 31, 2018

Note 1 - Summary of Significant Accounting Policies

The Snohomish County Fire Protection District 12 was incorporated in 1952 and operates under the laws of the state of Washington applicable to a fire district. The district is a special purpose local government and provides fire protection and emergency medical services.

All fire protection and emergency medical service functions of the district are transferred to Marysville Fire District, an interlocal agency formed through a contractual agreement between Snohomish County Fire District 12 and the City of Marysville. Marysville Fire District provides fire protection and emergency medical services to the general public and is supported primarily through intergovernmental service revenues. The interlocal agency was ratified on January 1, 1992, and operates under Chapter 52 RCW and other laws of the state of Washington applicable to fire districts.

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 not presented using the classifications defined 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.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures

for specified purposes of the government.

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.

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 and as allowed by the county treasurer, the district also recognizes expenditures paid for a period not to exceed thirty days after the close of the fiscal year for claims incurred during the previous period.

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 accumulate up to 500 hours for represented employees and 400 hours for non-represented employees; any vacation earned which exceeds the maximum accumulation allowable shall be scheduled by the district (represented employee) or the employee (non-represented employee), subject to the operating efficiency of the district. Accumulated vacation is payable upon separation or retirement. At December 31, 2018, the district's estimated liability for vacation pay was \$2,112,558.

Sick leave may accumulate up to 1040 hours for 40-hour per week employees, and 1440 hours for 24-hour shift employees. At retirement or separation from service, each employee with ten or more years of fulltime service with the district shall be entitled to have his/her accumulated and unused sick leave cashed out at his/her current rate of pay in accordance with the schedule below:

| <u>Years of Service</u> | <u>Cash Out</u> |
|-------------------------|-----------------|
| 10-19 years | 15% |
| 20-24 years | 20% |
| 25+ years | 30% |

Exception: (1) Any employee who passes away shall qualify for sick leave cash out at thirty percent (30%) of the total sick leave bank accumulated regardless of years of service and the said funds shall be distributed to the employee's beneficiary; (2) Employees that are terminated for cause shall not be entitled to the sick leave cash out benefit.

At December 31, 2018, the district's estimated liability for sick leave pay was \$668,530.

In lieu of overtime, compensatory time off may be earned by non-represented, non-exempt fulltime

employees at the rate of one and one-half hours for each hour worked in excess of their regularly scheduled work hours. Generally, compensatory time off must be used within the period earned. At December 31, 2018, the district's estimated liability for compensatory time off was \$3,380.

Payments for all compensated absences are recognized as expenditures when paid.

F. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by resolution of the district's legislative body. When expenditures that meet restrictions are incurred, the district intends to use reserved resources first before using unreserved amounts.

Reservations of Beginning and Ending Cash and Investments for 001 Current Expense Fund consist of restricted revenues derived from the district's property tax levy for EMS services. Reservations of Beginning and Ending Cash Investments for 101 Special Revenue Fund and 301 Capital Projects Fund are externally restricted for the exclusive operation of the Marysville Fire District, a joint venture formed through interlocal agreement between Fire District 12 and the City of Marysville. Ending reservations of each fund as of December 31, 2018 are as follows: Current Expense 001 - \$61,420, Special Revenue 101 - \$10,246,259, and Capital Projects 301 - \$2,164,317.

Note 2 – Budget Compliance

The district adopts annual appropriated budgets for five governmental funds: Fire District 12 Current Expense 001 and Reserve 002 (reported in Current Expense 001) funds and Marysville Fire District General Expense 001 (reported as Special Revenue 101), Reserve/Capital 301, and Apparatus Replacement 302 (reported in Capital 301). 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, and include interfund activities eliminated between consolidated managerial funds for reporting purposes:

| Fund | Final Appropriated Amounts | Actual Expenditures | Variance |
|---------------------------------|----------------------------|---------------------|--------------|
| SCFD #12 | | | |
| General Expense 001 | \$ 3,179,960 | \$ 3,119,245 | \$ 60,715 |
| Reserve 002 | \$ 500 | \$ 169 | \$ 331 |
| | | | |
| Marysville Fire District | | | |
| General Expense 101 | \$ 19,209,265 | \$ 17,849,473 | \$ 1,359,792 |
| Reserve/Capital 301 | \$ 518,600 | \$ 83,527 | \$ 435,073 |
| Apparatus Replacement 302 | \$ 950,935 | \$ 656,760 | \$ 294,175 |

Budgeted amounts are authorized to be adjusted between the departments within any fund or object classes within a department; 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 – Deposits and Investments

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

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

Investments are reported at original cost. Investments by type at December 31, 2018 are as follows:

| <u>Type of Investment</u> | District's own Investments | Investments held by district as an agent for other local governments, individuals or private organizations | Total |
|---|---|---|----------------------|
| SCFD #12 | | | |
| L.G.I.P. | \$ 805,607 | - | \$ 805,607 |
| S.C.I.P. (Snohomish County Investment Pool) | 1,242,000 | - | 1,242,000 |
| Marysville Fire District | | | |
| L.G.I.P. | 1,636,640 | - | 1,636,640 |
| S.C.I.P. (Snohomish County Investment Pool) | 10,765,000 | - | 10,765,000 |
| Total | <u>\$ 14,449,247</u> | <u>-</u> | <u>\$ 14,449,247</u> |

Note 4 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed during the month as they are received and reported after the end of each month.

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

The district's regular levy for the year 2018 was \$1.11 per \$1,000 on an assessed valuation of \$1,941,754,494 for a total regular levy of \$2,150,269.

The district's EMS levy for the year 2018 was \$0.50 per \$1,000 on an assessed valuation of \$1,951,378,494 for a total additional levy of \$975,689.

As of December 31, 2018, the outstanding property taxes receivable was \$95,593.

Note 5 – OPEB Plans

LEOFF 1

The LEOFF I 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 for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. These benefits include insurance premiums and uninsured claim liabilities for medical, dental, vision, and long term (nursing) care. As of December 31, 2018, the plan had four members, all retirees. For the year ended December 31, 2018, the district paid \$ 86,644 in benefits.

Medical Expense Reimbursement Plan (MERP)

All represented employees of the district are eligible to participate in the union sponsored Washington State Council of Firefighters (WSCFF) Medical Expense Reimbursement Plan (MERP). MERP is a tax sheltered defined benefit health plan in which employer and employee pre-tax contributions are pooled and invested in a tax free fund. Post retirement, members receive a tax-free, lifetime benefit for the reimbursement of qualifying medical expenses. This plan is sponsored by the union, district involvement is limited to its contributions. For the year ended December 31, 2018, the district contributed \$85,950 for 53 active qualifying members.

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

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

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available 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.

At June 30, 2018 (the measurement date of the plans), the district's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

| | Employer Contributions | Allocation % | Liability (Asset) |
|----------|------------------------|--------------|-------------------|
| PERS 1 | \$ 53,682 | 0.008031% | \$ 358,667 |
| PERS 2/3 | \$ 79,486 | 0.010301% | \$ 175,880 |
| LEOFF 1 | \$ 0 | 0.010085% | (\$ 183,093) |
| LEOFF 2 | \$ 531,945 | 0.306757% | (\$ 6,227,836) |

LEOFF Plan 1

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

LEOFF Plan 2

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

Note 7 – Risk Management

Self Insurance

The district self-insures as an individual program for unemployment compensation risk. Claims for unemployment are administered by the Washington State Employment Security Department and invoices are submitted to the district on a quarterly basis, if applicable. Total claims received and paid during the year ended December 31, 2018 was \$ 376. Unemployment claims are recorded in the Special Revenue Fund 101.

Washington Cities Insurance Authority (WCIA)

The district is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. WCIA has a total of 160 members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, errors or omissions, stop gap, employment practices and employee benefits liability. Limits are \$4 million per occurrence in the self-insured layer, and \$16 million in limits above the self-insured layer is provided by reinsurance. Total limits are \$20 million per occurrence subject to aggregates and sublimits. The Board of Directors determines the limits and terms of coverage annually.

Insurance for property, automobile physical damage, fidelity, inland marine, and boiler and machinery coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to \$750,000, for all perils other than flood and earthquake, and insured above that to \$300 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to \$250,000 and insured above that to \$100 million per occurrence subject to aggregates and sublimits.

In-house services include risk management consultation, loss control field services, and claims and litigation administration. WCIA contracts for certain claims investigations, consultants for personnel and land use issues, insurance brokerage, actuarial, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, reinsurance and other administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy

direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

Washington Fire Commissioners Association (WFCA)

The district participates, along with other member fire service organizations, in a health care program sponsored and managed by the Washington Fire Commissioners Association (WFCA). All participating members' medical, dental and life insurance premiums are deposited in the Association's Health Care Fund and actual program expenses (self-funded medical claims, insured premiums and administrative) are paid from the Fund. The WFCA Health Care Program carries stop loss insurance administered by the program's Third-Party-Administrator. Stop loss insurance limits any financial liability attributable to extraordinary medical or other self-funded claims expenses. Member organization financial exposure is limited to premiums paid to participate in the program. Financial statements for WFCA may be obtained at www.wfcabenefits.com.

Note 8 - Other Disclosures

A. Joint Ventures and Jointly Governed Organizations

City of Marysville

Effective January 1, 1992, Snohomish County Fire District 12 entered into an interlocal agreement with the City of Marysville to create the Marysville Fire District, an interlocal agency which operates under Chapter 52 RCW and other laws of the state of Washington applicable to fire districts. Marysville Fire District is governed by a seven member Board of Directors consisting of three District 12 Commissioners and four appointed City of Marysville Council members. All property taxes levied and budgeted for contractual payment by District 12 are disbursed to Marysville Fire District in equal monthly installments. Contractual financial contribution by the City of Marysville is negotiated and defined on an annual basis and disbursed to Marysville Fire District in equal monthly installments. District 12 is the legal employer of all personnel and assigns all authority over such personnel to the joint operation Board of Directors. The current ILA is set to terminate on December 31, 2019.

Contractual financial contribution for year ended December 31, 2018 is as follows:

| <u>Agency</u> | <u>Contribution</u> |
|-----------------------------------|----------------------|
| Snohomish County Fire District 12 | \$ 3,086,693 |
| City of Marysville | \$ 11,338,836 |
| Total | <u>\$ 14,425,529</u> |

Upon ILA termination, division of all jointly owned and jointly purchased assets shall be apportioned utilizing the formula assigned by RCW 35A.14.380; the assessed value of real property within the District shall be divided by the sum of the combined assessed values of both the District and the City (i.e. the area currently encompassed within the Marysville Fire District). As of December 31, 2018, the contractual apportionment of assets is as follows:

| <u>Agency</u> | <u>Share</u> |
|-----------------------------------|--------------|
| Snohomish County Fire District 12 | 21.75% |
| City of Marysville | 78.25% |

The district's equity interest of Marysville Fire District's ending net cash and investments for year ended

December 31, 2018 was \$2,699,300.

Snohomish County 911

The district and other Police and Fire entities jointly operate SNOHOMISH COUNTY 911. SNOHOMISH COUNTY 911, a cash basis, special purpose district, was created under the Interlocal Cooperation Act, as codified in RCW 39.34. This established the statutory authority necessary for Snohomish County, the cities, towns, fire districts, police districts and other service districts to enter into a contract and agreement to jointly establish, maintain and operate a support communications center. Control of SNOHOMISH COUNTY 911 is with a 16 member Board of Directors which is specified in the Interlocal Agreement. SNOHOMISH COUNTY 911 takes 911 calls, and performs emergency dispatch services for local governmental agencies including police, fire and medical aid.

In the event of the dissolution of SNOHOMISH COUNTY 911, any money in the possession of SNOHOMISH COUNTY 911 or the Board of Directors after payment of all costs, expenses and charges validly incurred under this Agreement shall be returned to the parties to this Agreement in proportion to their contribution during the fiscal year of dissolution. Before deducting the payment of all costs, expenses and charges validly incurred, the district's share was \$ 967,951 on December 31, 2018.

Complete financial statements for SNOHOMISH COUNTY 911 can be obtained from SNOHOMISH COUNTY 911's administrative office at 1121 SE Everett Mall Way, Suite 200, Everett, WA 98208.

B. Contingencies and Litigations

As of December 31, 2018, there was one lawsuit pending against the district. At this early stage of the litigation, the District Attorney is unable to determine the probability of the outcome in this case. The majority of alleged claims and causes of action are covered by insurance and are most probably within the coverage limits of the district's insurance policy. Therefore, management believes, and the District Attorney concurs, that the potential risk of financial loss (if any) to the District is low and would not materially affect the financial condition of the District.

C. Additional Bank Accounts

Deposit In Transit Account

The district holds a Union Bank checking account to facilitate timely deposits in accordance with RCW 43.09.240. All deposits into this account are transferred to the Snohomish County Treasurer within 24 hours of the deposit (or the next business day for holidays and weekends) and appropriated into the respective district funds. A balance of approximately \$1,500 is maintained to accommodate account fees and supply charges. The reconciled balance of this account as of December 31, 2018 is \$1,486. This amount has been accounted for in Special Revenue Fund 101.

Petty Cash and Travel Accounts

The district holds two separate Union Bank checking accounts for Petty Cash and Travel purposes with a combined maximum balance of \$4,000. The reconciled balance of both accounts as of December 31, 2018, is \$3,879. This amount has been accounted for in Special Revenue Fund 101.

Ambulance Billing Account

The district holds a Key Bank checking account for the weekly deposit of ambulance billing revenues collected by our contracted medical billing agency, Systems Design West, LLC. This agency is only granted depository authority to the above noted account. Each month the district withdraws all funds in excess of \$3,600 and deposits them into Special Revenue Fund 101. The reconciled balance of this account as of December 31, 2018, is \$3,600. This amount has been accounted for in Special Revenue Fund 101.

D. Subsequent Events

The District Board of Commissioners and the Marysville City Council authorized a joint resolution submitting a proposition to the voters at the April 23, 2019 special election requesting adoption of the Plan creating a regional fire authority to be named the Marysville Fire District. The proposition was approved by 50.39% affirmative simple majority vote. The Marysville Fire District regional fire authority creation will be effective October 1, 2019 and the current Marysville Fire District interlocal agency formed via interlocal agreement between the district and City of Marysville will terminate. All assets of the district and those jointly acquired by the existing interlocal agency will be transferred to the newly created regional fire authority.

Snohomish County Fire Protection District No. 12

Schedule 01

For the year ended December 31, 2018

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-----------------|--------------|---|--------------|
| 0182 | 001 | General | 3081000 | Reserved Cash and Investments - Beginning | \$59,027 |
| 0182 | 001 | General | 3088000 | Unreserved Cash and Investments - Beginning | \$1,930,450 |
| 0182 | 001 | General | 3111000 | Property Tax | \$3,148,745 |
| 0182 | 001 | General | 3370000 | Local Grants, Entitlements and Other Payments | \$1,495 |
| 0182 | 001 | General | 3611000 | Investment Earnings | \$33,844 |
| 0182 | 101 | Special Revenue | 3081000 | Reserved Cash and Investments - Beginning | \$10,354,613 |
| 0182 | 101 | Special Revenue | 3339700 | Federal Indirect Grant from Department of Homeland Security | \$5,830 |
| 0182 | 101 | Special Revenue | 3340130 | State Grant from State Patrol | \$6,000 |
| 0182 | 101 | Special Revenue | 3340490 | State Grant from Department of Health | \$1,222 |
| 0182 | 101 | Special Revenue | 3340690 | State Grant from Other State Agencies | \$8,802 |
| 0182 | 101 | Special Revenue | 3370000 | Local Grants, Entitlements and Other Payments | \$15,135 |
| 0182 | 101 | Special Revenue | 3417000 | Sales of Merchandise | \$298 |
| 0182 | 101 | Special Revenue | 3422100 | Fire Protection and Emergency Medical Services | \$15,039,867 |
| 0182 | 101 | Special Revenue | 3426000 | Ambulance Services | \$2,387,330 |
| 0182 | 101 | Special Revenue | 3611000 | Investment Earnings | \$176,266 |
| 0182 | 101 | Special Revenue | 3620000 | Rents and Leases | \$23,134 |
| 0182 | 101 | Special Revenue | 3670000 | Contributions and Donations from Nongovernmental Sources | \$702 |
| 0182 | 101 | Special Revenue | 3699100 | Miscellaneous Other | \$3,371 |
| 0182 | 301 | Capital | 3081000 | Reserved Cash and Investments - Beginning | \$2,021,310 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-----------------|--------------|--|-------------|
| 0182 | 301 | Capital | 3329340 | Ground Emergency Medical Transportation (GEMT) Payment Program | \$826,130 |
| 0182 | 301 | Capital | 3426000 | Ambulance Services | \$26,944 |
| 0182 | 301 | Capital | 3611000 | Investment Earnings | \$30,220 |
| 0182 | 001 | General | 5221040 | Administration | \$32,721 |
| 0182 | 001 | General | 5222040 | Fire Suppression and Emergency Medical Services | \$2,111,004 |
| 0182 | 001 | General | 5227040 | Ambulance Services | \$975,689 |
| 0182 | 001 | General | 5081000 | Reserved Cash and Investments - Ending | \$61,420 |
| 0182 | 001 | General | 5088000 | Unreserved Cash and Investments - Ending | \$1,992,727 |
| 0182 | 101 | Special Revenue | 5221010 | Administration | \$907,650 |
| 0182 | 101 | Special Revenue | 5221020 | Administration | \$997,231 |
| 0182 | 101 | Special Revenue | 5221030 | Administration | \$30,926 |
| 0182 | 101 | Special Revenue | 5221040 | Administration | \$413,587 |
| 0182 | 101 | Special Revenue | 5222010 | Fire Suppression and Emergency Medical Services | \$6,915,370 |
| 0182 | 101 | Special Revenue | 5222020 | Fire Suppression and Emergency Medical Services | \$1,904,749 |
| 0182 | 101 | Special Revenue | 5222030 | Fire Suppression and Emergency Medical Services | \$208,451 |
| 0182 | 101 | Special Revenue | 5222040 | Fire Suppression and Emergency Medical Services | \$750,003 |
| 0182 | 101 | Special Revenue | 5223010 | Fire Prevention and Investigation | \$470,477 |
| 0182 | 101 | Special Revenue | 5223020 | Fire Prevention and Investigation | \$106,778 |
| 0182 | 101 | Special Revenue | 5223030 | Fire Prevention and Investigation | \$18,587 |
| 0182 | 101 | Special Revenue | 5223040 | Fire Prevention and Investigation | \$9,460 |
| 0182 | 101 | Special Revenue | 5224130 | Training Provided to External Parties | \$291 |
| 0182 | 101 | Special Revenue | 5224510 | Training Obtained by Employees | \$135,054 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-----------------|--------------|---|--------------|
| 0182 | 101 | Special Revenue | 5224520 | Training Obtained by Employees | \$86,895 |
| 0182 | 101 | Special Revenue | 5224530 | Training Obtained by Employees | \$24,137 |
| 0182 | 101 | Special Revenue | 5224540 | Training Obtained by Employees | \$105,997 |
| 0182 | 101 | Special Revenue | 5225030 | Facilities | \$46,242 |
| 0182 | 101 | Special Revenue | 5225040 | Facilities | \$235,066 |
| 0182 | 101 | Special Revenue | 5226010 | Vehicles and Equipment Maintenance | \$171,813 |
| 0182 | 101 | Special Revenue | 5226020 | Vehicles and Equipment Maintenance | \$68,068 |
| 0182 | 101 | Special Revenue | 5226030 | Vehicles and Equipment Maintenance | \$113,930 |
| 0182 | 101 | Special Revenue | 5226040 | Vehicles and Equipment Maintenance | \$32,020 |
| 0182 | 101 | Special Revenue | 5227010 | Ambulance Services | \$2,876,406 |
| 0182 | 101 | Special Revenue | 5227020 | Ambulance Services | \$674,202 |
| 0182 | 101 | Special Revenue | 5227030 | Ambulance Services | \$259,752 |
| 0182 | 101 | Special Revenue | 5227040 | Ambulance Services | \$217,921 |
| 0182 | 101 | Special Revenue | 5081000 | Reserved Cash and Investments - Ending | \$10,246,259 |
| 0182 | 301 | Capital | 5221040 | Administration | \$680 |
| 0182 | 301 | Capital | 5225040 | Facilities | \$20,173 |
| 0182 | 301 | Capital | 5081000 | Reserved Cash and Investments - Ending | \$2,164,317 |
| 0182 | 101 | Special Revenue | 3893000 | Agency Type Collections | \$842 |
| 0182 | 101 | Special Revenue | 3899000 | Other Custodial Activities | \$11,148 |
| 0182 | 101 | Special Revenue | 3952000 | Compensation for Loss/Impairment of Capital Assets | \$37,194 |
| 0182 | 101 | Special Revenue | 3981000 | Insurance Recoveries | \$23,978 |
| 0182 | 101 | Special Revenue | 58930 | Agency Type Remittances | \$842 |
| 0182 | 101 | Special Revenue | 58990 | Other Custodial Activities | \$9,723 |
| 0182 | 101 | Special Revenue | 59422 | Capital Expenditures/Expenses - Fire Suppression and EMS Services | \$57,845 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|-----------|--------------|--|-----------|
| 0182 | 301 | Capital | 59422 | Capital Expenditures/Expenses - Fire Suppression and EMS Services | \$719,435 |

Snohomish County Fire Protection District No. 12
Schedule of Liabilities
For the Year Ended December 31, 2018

| <u>ID. No.</u> | <u>Description</u> | <u>Due Date</u> | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---|----------------------|-----------------|------------------------------|------------------|-------------------|-----------------------|
| Revenue and Other (non G.O.) Debt/Liabilities | | | | | | |
| 259.12 | Compensated Absences | | 2,491,091 | 293,377 | - | 2,784,468 |
| 264.30 | Pension Liability | | 716,862 | - | 182,314 | 534,548 |
| Total Revenue and Other (non G.O.) Debt/Liabilities: | | | 3,207,953 | 293,377 | 182,314 | 3,319,016 |
| Total Liabilities: | | | 3,207,953 | 293,377 | 182,314 | 3,319,016 |

Snohomish County Fire Protection District No. 12
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2018

| Grantor | Program Title | Identificaton Number | Amount |
|---------------------------------------|---|---------------------------------|---------------|
| State Grant from Department of Health | SFY18 Prehospital Participation Grant | 70.168 | 1,222 |
| | Sub-total: | | 1,222 |
| | | | |
| State Grant from State Patrol | Fire Service Training Account - JATC Program | OFM Fund 086 | 9,050 |
| | Sub-total: | | 9,050 |
| | Grand total: | | 10,272 |

Snohomish County Fire Protection District No. 12
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

| Federal Agency (Pass-Through Agency) | Federal Program | Expenditures | | | | | Passed through to Subrecipients | Note |
|---|------------------------------------|----------------|---------------------------|---------------------------------|-----------------------|--------------|---------------------------------------|------|
| | | CFDA Number | Other Award Number | From Pass- Through Awards | From Direct Awards | Total | | |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via Seattle Fire Department) | Homeland Security Grant Program | 97.067 | EMW-2017-SS- 00101-S01 | 5,830 | - | 5,830 | - | |
| Total Federal Awards Expended: | | | | 5,830 | - | 5,830 | - | |

The accompanying notes are an integral part of this schedule.

Snohomish County Fire Protection District No. 12
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

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 and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid. In accordance with state law and as allowed by the County Treasurer, the district also recognizes expenditures paid for a period not to exceed thirty days after the close of the fiscal year for claims incurred during the previous period.

NOTE 2 – INDIRECT COST RATE

The district claimed no indirect cost recovery on any of the federal funds expended and has not elected any form of an indirect cost rate.

**Snohomish County Fire Protection District No. 12
Labor Relations Consultant(S)
For the Year Ended December 31, 2018**

Has your government engaged labor relations consultants? X Yes No

If yes, please provide the following information for each consultant:

| | |
|---|---|
| Name of firm: | Summit Law Group |
| Name of consultant(s): | Peter Altman, Michael Bolasina, Kristin Anger, Sarah Hale |
| Business address: | 315 5 th Ave South Suite 1000 Seattle, WA 98104-2682 |
| Amount paid to consultant during fiscal year: | \$ 38,169 |
| Terms and conditions, as applicable, including: | |
| Rates (e.g., hourly, etc.): | Range from: \$265/hr to \$305/hr |
| Maximum compensation allowed: | N/A |
| Duration of services: | 12/2017-11/2018 |
| Services provided | General Labor Issues |

**Snohomish County Fire Protection District No. 12
Local Government Risk Assumption
For the Year Ended December 31, 2018**

1. Self-Insurance Program Manager: Steve Edin, Human Resource Manager
2. Manager Phone: 360-363-8510
3. Manager Email: sedin@marysvillewa.gov
4. How do you insure property and liability risks, if at all?
 - a. Self-insure some or all risks
 - b. Belong to a public entity risk pool
 - c. Purchase private insurance
 - d. No insurance
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. Self-insure some or all benefits
 - b. Belong to a public entity risk pool
 - c. All benefits provided by health insurance company or HMO
 - d. Not applicable - no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
 - a. Self-insured ("Reimbursable")
 - b. Belong to a public entity risk pool
 - c. Pay taxes to the Department of Employment Security ("Taxable")
 - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
 - a. Self-insured ("Reimbursable")
 - b. Belong to a public entity risk pool
 - c. Pay premiums to the Department of Labor and Industries
 - d. Not applicable – no employees
8. How do you insure other risks and obligations, if any?
 - a. Self-insure some or all other risks
 - b. Belong to a public entity risk pool
 - c. Purchase private insurance
 - d. Not applicable – have no other insurable risks

If the answer to any of the above questions is (a), then answer the rest of the form in relation to the government's self-insured risks.

If NOT, STOP, the local government does not need to complete the rest of this Schedule.

9. Does the local government self-insure any risks as an individual program? **YES**
- i. If answered YES, does the local government allow another separate legal entity into its self-insurance program(s)? **NO** For example, employees of a different organization participate in a health and welfare program of a city.
- If so, list the other entity or entities: **N/A**
10. Does the local government self-insure any risks as a joint program? **NO**
- i. If answered YES, list the other member(s): **N/A**
11. Are any claims administered by contract with a third-party administrator? **NO**
12. Did the local government (or its third party administrator, if applicable) receive a claims audit within the last three years? **NO**
13. Were the program's revenues sufficient to cover the program's expenses? **N/A**
14. Did the program use an actuary to determine its liabilities? **NO**
15. For each type of self-insured risk, describe the risk, the number of claims received during the period, the number of claims paid during the period and the amount of claims paid in the following table:

| Description of Risk Type | Number of claims received during the period | Number of claims paid during the period | Total amount of claims paid during the period |
|---------------------------|---|---|---|
| Unemployment Compensation | 2 | 2 | \$376 |

Snohomish County Fire Protection District No. 12
Schedule 22 - Audit Assessment Questionnaire (unaudited)
For Fiscal Year ended December 31, 2018

| Reference | # | Question | Answer | Explanation |
|--|---|----------|--------|-------------|
| INSTRUCTIONS FOR PREPARER | | | | |
| The term "entity" as used in this Schedule 22 refers to the local government completing this Schedule 22. The term "governing body" is used in this Schedule 22 to describe the elected or appointed governing board of your entity. If the government preparing this questionnaire did not have any revenue activity during the year, please click the "Help" button to request more information about completing this Schedule 22. | | | | |
| For guidance to these questions, please refer to the document at, http://www.sao.wa.gov . | | | | |
| Please click, " Next ," to begin the Schedule 22. You may use the numbers above circled in blue to quickly navigate to a specific section of the Schedule 22. As with the rest of the Annual Report submission, it does not need to be completed all at once; you may leave and return to the Schedule 22 as needed. | | | | |
| FINANCIAL ACTIVITY MONITORING | | | | |

| Reference | # | Question | Answer | Explanation |
|-----------------|---|---|--|-------------|
| | 1 | Bank Reconciliation - Identify the personnel in charge of the following: 1) performing the reconciliation between bank accounts/county treasurer to the general ledger or books, 2) person in charge of reviewing the reconciliation. Note: The job position/title will be sufficient for the identification purpose. | Monthly County Treasurer Reconciliation performed by Finance Director, reviewed by Accounting Technician. Monthly Bank Account Statement Reconciliation performed by Finance Director, reviewed by Medical Services Administrator. | |
| | 2 | Entries Process - Identify the personnel in charge of posting journal entries into the government's general ledger and, if applicable, the personnel in charge of reviewing and monitoring the journal entries being posted, both during the year and at year-end. Note: The job position/title will be sufficient for the identification purpose. If the government does not use accounting software, please indicate NA | Finance Director (Posting to GL); Accounting Technician (Review) | |
| | 3 | Preparation of Financial Reports - Has there been any change in the process or procedure for the preparation of financial statements (including the Schedule 01), including posting year-end journal entries? If yes, please identify the significant changes that occurred (for example, turnover). | No | |
| PERMANENT FILES | | | | |

| Reference | # | Question | Answer | Explanation |
|-----------|---|---|--------|--|
| | 5 | <p>Please indicate which of the following best describes the entity's own internal accounting system:</p> <p>A) It uses the BARS chart of accounts;</p> <p>B) It uses a chart of accounts that is compatible with BARS;</p> <p>C) It uses a chart of accounts that requires manual adjustments to file the Schedule 01;</p> <p>D) Not Applicable: the Entity does not use its own accounting software or system and uses the County Treasurer only.</p> | (A) | |
| | 6 | Is this the most current BARS chart of accounts? | Yes | |
| | 7 | Entity - Has there been any additions or changes in software applications used in the entity's operations from the previous year? For example, significant updates, changes in providers, new software for a certain function or activity, etc. | Yes | Addition of PSTrax (by Station Automation) - Narcotics Inventory Control Module |
| | 8 | Entity - Were there any events which you consider significant during the year, for example new debt, major construction, new software, change in key positions? | Yes | Human Resource Manager Joyce Savage retired 01/31/2019; new HR manager Steve Edin hired 01/2019. Re-organized administration moving payroll and admin assistant/board secretary under direct supervision of the finance director (retitled from finance manager). Began participation in the Ground Emergency Medical Transportation (GEMT) program through WA State Health Care Authority. Effective January 1, 2019 - Board meeting location change (moved to Marysville City Hall) and (1) additional City Council member added to Board. Subsequent Event - Regional Fire Authority Effective 10/01/2019 The District Board of Commissioners and the Marysville City Council authorized a joint resolution |

| Reference | # | Question | Answer | Explanation |
|-----------|----|---|--------|--|
| | | | | submitting a proposition to the voters at the April 23, 2019 special election requesting adoption of the Plan creating a regional fire authority to be named the Marysville Fire District. The proposition was approved by 50.39% affirmative simple majority vote. The Marysville Fire District regional fire authority creation will be effective October 1, 2019 and the current Marysville Fire District interlocal agency formed via interlocal agreement between the district and City of Marysville will terminate. All assets of the district and those jointly acquired by the existing interlocal agency will be transferred to the newly created regional fire authority. |
| | 9 | Entity - Were any new significant contracts entered into during the year? | Yes | WA State HCA GEMT Program Participation Agreement; WA State HCA IGT Contract |
| | 10 | Entity - Does the government utilize a purchasing cooperative to procure goods or services? | No | |

| Reference | # | Question | Answer | Explanation |
|-----------|----|---|--------|---|
| | 11 | Entity - Did the government make any significant updates to administrative, personnel, or financial policies? If so, please attach the newest policy. | Yes | <p>Updated purchasing policies to include more detailed guidance on specific procurement procedure, incorporate updated RCW's, and incorporate new federal grant uniform guidance policy requirements. Updated both exempt and non-exempt administrative personnel policies (2400 & 2401). Updated series 1000 (Board of Directors), 3000 (Community Relations) and personnel 2021 policies (workplace violence).</p> <p>Attachments</p> <p><u>6055 - Purchasing Bids and Contracts - June 2018 Revised Adoption.pdf</u></p> <p><u>6095 - Grant Funding Authorization & Cash Management June 2018 Revision.pdf</u></p> <p><u>2018 Administrative Staff Benefit Policies.pdf</u></p> <p><u>Agenda Bill - 1000, 3000, 2021 Policy and Procedures.pdf</u></p> <p>Attachments</p> <p><u>2019 Sno-Isle Library ILA.pdf</u></p> <p><u>2019 Third Amendment To Quil Ceda Village ILA.pdf</u></p> <p><u>2019 Fourth Amendment to City of Marysville ILA.pdf</u></p> <p><u>2019 Facility Landscaping Maintenance ILA.pdf</u></p> <p><u>2018 Amended County Wide Mutual Aid ILA.pdf</u></p> |
| | 12 | Entity - Did the entity enter into, or modify any existing, interlocal agreements? If so, please attach. | Yes | |

| Reference | # | Question | Answer | Explanation |
|-----------|----|---|--------|--|
| | 13 | Entity - Does the government use a service organization to perform any function of the government? Note: Service organizations are separate entities or organizations that provide services to the government that include performance of a key process (for example, payroll, billing, or receipting)? | Yes | GEMT Cost Report Preparation - PCG (Public Consulting Group); Ambulance Billing - Systems Design |

MATERIAL COMPLIANCE REQUIREMENT

| | | | | |
|--|----|---|-----|--|
| | 14 | Did the Entity receive any non-SAO audits during the year (including the work of internal auditors)? | No | |
| | 15 | Is the government currently involved in any lawsuits? We may be requesting an update on the status of legal matters during the audit. | Yes | <p>The Marysville Fire District, a current employee, and former employee are named in a lawsuit captioned "KEVIN JOHNSON and KIMBERLY JOHNSON, and their marital community, Plaintiffs, v. MARYSVILLE FIRE DISTRICT, MARTIN McFALLS, and JOYCE SAVAGE, Defendants,". The lawsuit involves Mr. Johnson's use of sick leave benefits pending the adjudication of his L&I claim for a heart attack he suffered and the District's recovery of time loss payments from Johnson's L&I settlement to replenish his sick leave bank. The lawsuit pleadings can be found under Snohomish County Cause No. 18-2-08907-31. The lawsuit Complaint for Damages alleges violation of Title 51 RCW - the Industrial Insurance Act, Discrimination under Chapter 49.60 RCW, Unlawful Withholding of Wages, Hostile Workplace and Unfair Debt Collection. Some of the claims</p> |

| Reference | # | Question | Answer | Explanation |
|-----------|---|----------|--------|---|
| | | | | <p>are covered through District's insurance and some are not. The District's insurance is defending under a reservation of rights. The District has filed a Third Party Complaint against Ron Meyers PLLC ("Ron Meyers") who represented Mr. Johnson against the Washington State Department of Labor & Industries ("L&I") on the worker's compensation claim he filed. The lawsuit is in the discovery stage and it would be premature to estimate the potential range of loss (if any) to the District. Dispositive motions are pending. When such motions are heard the ability to evaluate risk of loss (if any) may be possible.</p> |

| Reference | # | Question | Answer | Explanation |
|-----------|----|--|--------|--|
| | 16 | Are there any licensing, regulatory, contracting, or granting agencies with the ability to impose material penalties that would play a role in the entity's ability to continue? If so, please list the agency that could impose them. | Yes | City of Marysville - District 12 is part of an interlocal agreement with the City of Marysville, which creates the joint operation known as the Marysville Fire District. This joint operation functions as a consolidated fire department and provides all fire and emergency medical protection services to both agencies. District 12 transfers all operational capabilities to Marysville Fire District which is governed separately under a joint board. District 12 holds a 21.75% equity interest in the venture and is subject to other separate asset distribution terms in the event of ILA termination. |

REVENUES AND EXPENDITURES

| | | |
|----|---|---|
| 17 | Please describe any new sources of revenues or expenditure streams (new activities, special levies, etc.), or state that there were none. | GEMT Revenues; \$0.50 EMS Levy Lid Lift (contributed by both City of Marysville and Fire District 12 via the MFD ILA) |
| 18 | Does the entity receipt cash locally (using its own staff, issuing receipts) or use a third party vendor to bill or receipt payments? | Receipts Locally |

| Reference | # | Question | Answer | Explanation |
|-----------|----|---|--|---|
| | 19 | Cash Receipting - Please list the locations where revenues are receipted. | Both local and third party receipting as follows: Fire District Administration Building; Systems Design Ambulance Billing Headquarters | |
| | 20 | Does the entity have any petty cash, change funds, travel or imprest accounts? | Yes | |
| | 21 | Please list the authorized balances for each fund or account. | (4) Imprest Accounts; authorized balances as follows: Ambulance Billing - \$3,600; Deposit In Transit - \$1,500; Petty Cash - \$1,500; Travel - \$2,500; No change or cash funds | Attachments 2018 Union Bank Travel Statements.pdf 2018 Key Bank Ambulance Billing Statements.pdf 2018 Union Bank Petty Cash Statements.pdf 2018 Union Bank Deposit In Transit Statements.pdf |
| | 22 | Please attach bank statements for the year for any petty cash, imprest, or travel accounts held at a bank, or mark 'NA' if the entity only utilizes cash or change funds. | Attach Bank Statements | |
| | 23 | Please mark all that apply to the entity: Fuel Card; Credit Card; Open Accounts with Businesses. | Open Store Accounts , Fuel Card (s) | |
| | 23 | Please mark all that apply to the entity: Fuel Card; Credit Card; Open Accounts with Businesses. | Credit Card(s) , Open Store Accounts | |

| Reference | # | Question | Answer | Explanation |
|-------------------------------|----|--|------------------------------------|-------------|
| | 23 | Please mark all that apply to the entity: Fuel Card; Credit Card; Open Accounts with Businesses. | Fuel Card(s) , Open Store Accounts | |
| | 24 | How many physical credit cards does the government have? | 10 | |
| | 25 | How many physical fuel cards does the government have? | 41 | |
| | 26 | How many open accounts does the government have? | 260 | |
| SAFEGUARDING OF ASSETS | | | | |

Yes

27 Does the government have a system or process to record information about its capital assets, including buildings, equipment, etc.?

FIRE/EMS SPECIFIC QUESTIONS

| | | | |
|----------------------|----|--|--|
| <i>Informational</i> | 33 | Indicate services offered by the district (or department). | Facility Rentals , Trainings (CPR/First Aid) |
| <i>Informational</i> | 33 | Indicate services offered by the district (or department). | Trainings (CPR/First Aid) , Facility Rentals |
| <i>Informational</i> | 33 | Indicate services offered by the district (or department). | BLS Transports , Trainings (CPR/First Aid) |
| <i>Informational</i> | 33 | Indicate services offered by the district (or department). | ALS Transports , Trainings (CPR/First Aid) |
| <i>Informational</i> | 34 | Does the district (or department) prepare or contract for transport billing? If transport services are billed, attach a copy of the written transport billing policy and transport fee schedule on the last step of the Schedule 22 (Attachments Section). | Contract for billing |

| Reference | # | Question | Answer | Explanation |
|----------------------|----|---|--------|---|
| | 35 | Has there been any changes to agreements for which the district (or department) 1) performs fire protection services/EMS for another local government (city, fire district), or 2) another local government provides fire protection services/EMS for the district? This does not include mutual aid agreements. If there were changes to any agreements, please explain. | Yes | Interlocal Agreements amended for Fire/EMS services provided to the following agencies: 1. MFD ILA Fire/EMS Services (between District & City of Marysville) - Updated term, contract value, board member count, board meeting powers, and board meeting location. 2. Quil Ceda Village ILA Fire/EMS Services: Updated term and contract value. 3. Sno-Isle Library Fire/EMS Services: Put existing agreement into writing (per exit item recommendation from 2017 audit) and updated contract value. |
| | 36 | How many volunteers does the district (or department) have, approximately? | 0 | |
| | 37 | How many career firefighters does the district (or department) have, approximately? | 99 | |
| | 38 | Does the district (or department) have any closely related associations or foundations? If so, please list. | No | |
| <i>Informational</i> | 39 | How many stations does the district (or department) operate out of? | 5 | |

REQUIRED ATTACHMENTS (see instructions for required details)

| | | | | |
|----------------------|----|--|--------------|--|
| <i>Informational</i> | 72 | Meeting Minutes - Attach the meeting minutes and resolutions for all governing body meetings held during the last year. | See Web Page | www.marysvillefiredistrict.org |
|----------------------|----|--|--------------|--|

| Reference | # | Question | Answer | Explanation |
|----------------------|----|---|----------|---|
| <i>Informational</i> | 73 | Revenue Summary - Attach a copy of the year-end County Treasurer's report that show the total receipts for the year by revenue source. If the County does not act as your Treasurer, please upload bank statements for the year that comprise the entity's financial statements. | Attached | Attachments SNOCO JAN DEC 2018 FD 12 SUMMARY TB.pdf SNOCO JAN DEC 2018 MSVL FIRE SUMMARY TB.pdf |
| <i>Informational</i> | 74 | Detailed Expenditure List - Attach warrant registers, payroll registers, check registers and/or petty cash log detailing all expenditures made during the year. This includes those expenditures paid by the County on a government's behalf due to Treasurer responsibilities. | Attached | Attachments 2018 BIAS GL Expenditure List.xlsx |
| <i>Informational</i> | 75 | Cash Receipting Policy - Attach a detailed description of the entity's invoicing, cash and check receiving and deposit process. The description should include name of positions completing tasks in the process and all reconciliations and reviews performed. Include a copy of your written Cash and Check Receipting Policy or procedure if you have one. This request applies to all districts that invoice for a service (including third party billing services) or receive funds other than at the county treasurer (including charges for services or goods, fees, donations, grants, etc.). | Attached | Attachments 2018 CASH DEPOSIT PROCEDURE.docx 2018 INVOICING PROCEDURE.docx 6030 - Gifts - Oct 2013 Revised Adoption.pdf 6070 - Cash Receipting and Bank Accounts.pdf |
| <i>Informational</i> | 76 | Elected Official List - Attach a listing of the names of all governing body members present during the year, and include any business interest a governing body member or his/her household members hold. Please avoid sending Board-member/employees/volunteers SSI numbers or other personal information such as addresses, date of birth, etc. | Attached | Attachments 2018 2019 - Board Member List.pdf |
| <i>Informational</i> | 77 | Rates and Fees - Attach rate and fee schedule in effect during the fiscal year and any related billing or fee policy. | Attached | Attachments 06 2017 Thru Current Resolution 2017B-1-Ambulance Transport Billing.pdf 6067 - Ambulance Billing.pdf |

| Reference | # | Question | Answer | Explanation |
|-----------------|----|--|--|-------------|
| <i>Preparer</i> | 78 | Local Government Contact Information for Preparer: Name: Telephone number: E-mail address: | Chelsie McInnis / Finance Director 360-363-8509 cmcinnis@marysville wa.gov | |

MARYSVILLE FIRE DISTRICT

AGENDA BILL

BOARD MEETING DATE: May 15, 2019

| | |
|---|--|
| AGENDA ITEMS: 2019 MFD Capital/Reserve Fund Budget Amendment Resolution | AGENDA SECTIONS: New Business |
| PREPARED BY: Chelsie McInnis, Finance Director | AGENDA NUMBER: N/A |
| ATTACHMENTS: MFD-2019B-5 "A Resolution Amending the 2019 Operating Budget" WA State Health Care Authority Intergovernmental Transfer Invoice/Letter | |
| BUDGET CODE: 522.70.410 (MFD Capital/Reserve Fund) | AMOUNT: \$162,000 (Amendment Request) |
| <p>SUMMARY:</p> <p>The District has received the invoice for the GEMT Intergovernmental Transfer required to draw down the federal share of calendar year 2017 GEMT settlement funds. The District budgeted an amount of \$725,000 based off of best estimates available from our GEMT consulting firm at the time of budget adoption. After HCA reconciled all qualified payments with actual claims, payment, and cost data, we were given a final value of \$886,139.52 (invoice/letter included in this packet).</p> <p>To ensure that the fund appropriation level is not exceeded it is necessary to amend the 2019 MFD Capital/Reserve Budget from \$1,908,800 to \$2,070,800.</p> | |

| |
|--|
| RECOMMENDED ACTION: Approval of Resolution No. MFD-2019B-5, "A Resolution Amending the 2019 Operating Budget" |
| BOARD ACTION: |

**MARYSVILLE FIRE DISTRICT
RESOLUTION 2019B-5**

A RESOLUTION AMENDING THE 2019 OPERATING BUDGET

Section 1. Resolution No. 2018B-6, Sections 1 and 2 are hereby amended to read as follows:

“Section 1. The budget for Marysville Fire District, for the year 2019, is hereby adopted by this reference at fund level, in the aggregate amount of \$24,231,050, as set forth in the document entitled “Marysville Fire District, 2019 Annual Budget” of which is on file in the Finance Department.

Section 2. The totals of estimated revenues and appropriations for each separate Fund and the aggregate total for all such Funds combined of Marysville Fire District, for the year 2019, are set forth in summary form as follows:”

| Fund | Name | Estimated Beginning Fund Balance & 2019 Revenue | Appropriations & Transfers | Ending Fund Balance |
|------------------------|---------------------------------------|--|---|--------------------------------|
| 001 | MFD Expense Fund 781-70 | 28,322,475 | 21,171,150 | 7,151,325 |
| 301 | MFD Reserve/Capital Fund 781-73 | 5,060,477 | 2,070,800 | 2,989,677 |
| 302 | MFD Apparatus Replacement Fund 781-72 | 1,014,199 | 989,100 | 25,099 |
| TOTAL ALL FUNDS | | \$ 34,397,151 | \$ 24,231,050 | \$ 10,166,101 |

Section 2. The 2019 Operating Budget described in Sections 1 and 2 of Resolution No. 2018B-6 is hereby modified to reflect the changes as set forth in Section 1 above.

ADOPTED at the regular meeting of the Board of Directors of Marysville Fire District this 15th day of May 2019.

Chairperson

Boardmember

Boardmember

Boardmember

Boardmember

Boardmember

Boardmember

ATTEST:

Martin McFalls, District Secretary



STATE OF WASHINGTON
HEALTH CARE AUTHORITY
626 8th Avenue, S.E. • P.O. Box 45500
Olympia, Washington 98504-5500

MARYSVILLE FIRE DISTRICT
Attn: Billing Administrator
1094 Cedar Ave
Marysville, WA 98270

| | |
|--------------|--------------|
| Invoice Date | 5/3/2019 |
| IGT Share | \$886,139.52 |

Dear Billing Administrator,

The Washington State Health Care Authority (HCA) has computed the supplemental GEMT payment for calendar year (CY) 2017 managed care claims for **MARYSVILLE FIRE DISTRICT** (NPI - **1326291071**) under the Ground Emergency Medical Transportation (GEMT) Program.

In accordance with section F, subsection 3, of the [GEMT State Plan](#) HCA has reconciled qualified payments with actual claims, payment and cost data from the GEMT participating provider's final CMS-approved Cost Reports for CY2017. This analysis compared the number of qualifying transports performed under each managed care organization, total dollars your organization received for ground emergency transportation claims and any third party liability payments to what was paid under GEMT. The results showed that **\$3,224,526.57** is due to your organization. Of this amount, **\$886,139.52** is due from your organization for the intergovernmental transfer (IGT).

HCA requests the IGT be performed within **30 calendar days** of the receipt of this letter.

Payment via Electronic Funds Transfer (EFT) is preferred with a reference to "**CY 2017 GEMT IGT**". For assistance with setting up an EFT, please contact Terenna Eggebroten, Financial Services-Accounting, 360-725-1974 or terenna.eggebroten@hca.wa.gov.

If remitting payment by check, please send to the following address with a copy of this letter, or the following description noted on the check "**CY 2017 GEMT IGT**". Please mail a check made out to:

Health Care Authority
Office of Accounting Services
PO Box 42691
Olympia, WA 98504-2691

The payments due to your organization will be sent from each of the managed care organizations.

GEMT Payment Amount and IGT Share by MCO

| MCO NAME | Transports | Total Transport Cost | GEMT Payment | Fed SHARE | IGT SHARE |
|-------------------------------------|-------------|-----------------------|-----------------------|-----------------------|-------------------|
| Amerigroup Washington Inc | 127 | \$333,201.00 | \$310,710.77 | \$250,067.80 | \$60,642.97 |
| Community Health Plan of Washington | 243 | \$634,948.00 | \$595,331.49 | \$424,373.45 | \$170,958.04 |
| Coordinated Care of Washington | 187 | \$490,133.00 | \$456,666.70 | \$328,763.99 | \$127,902.71 |
| Molina Healthcare of Washington Inc | 333 | \$866,731.00 | \$810,427.85 | \$578,337.70 | \$232,090.15 |
| United Health Care Community Plan | 444 | \$1,157,489.00 | \$1,051,389.76 | \$756,844.11 | \$294,545.65 |
| Totals: | 1334 | \$3,482,502.00 | \$3,224,526.57 | \$2,338,387.05 | 886,139.52 |

Ericka Campbell
 GEMT Program Specialist 3
 (Ground Emergency Medical Transportation)
 Hospital Finance & Drug Rebate Section
 Washington State Health Care Authority
 Email: HCAGEMTAdmin@hca.wa.gov



MARYSVILLE FIRE DISTRICT

Ambulance Transport Rate Review

Meeting Date: May 15, 2019

2019 - SNOHOMISH COUNTY AMBULANCE TRANSPORT RATE COMPARISON

Current MFD Transport Rates Adopted 06/01/2017

| | LEVEL OF SERVICE BILLING RATE | | | Mileage |
|--------------------------|-------------------------------|----------|----------|---------|
| | BLS | ALS 1 | ALS 2 | |
| Highest Rate | 995.00 | 1,476.00 | 1,573.00 | 26.00 |
| Lowest Rate | 538.51 | 750.00 | 800.00 | 14.00 |
| Average Rate | 669.11 | 967.46 | 1,062.89 | 18.39 |
| Marysville Fire District | 650.00 | 825.00 | 900.00 | 16.00 |
| MFD Variance w/ Avg | (19.11) | (142.46) | (162.89) | (2.39) |
| | -3% | -15% | -15% | -13% |

Total rate billed = level of service charge + rate of mileage per mile of transport

Example of 8 mile BLS transport: $\$650 + (\$16 \times 8) = \$778.00$

**Rates compiled from 17 neighboring fire agencies within Snohomish County*

June 2019



| Sun | Mon | Tue | Wed | Thu | Fri | Sat |
|-----|----------------------|--|--|----------------------------------|--|-----|
| | | | | | | 1 |
| 2 | 3 | 4 | 5 <i>Union Meeting 7:30 am</i> | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 <i>Packets Distributed</i> | 14 | 15 |
| 16 | 17 | 18 <i>EMS Committee Meeting 4:30 pm</i> | 19 <i>Board Meeting 6:00 pm City Hall</i> | 20 | 21 <i>Sno-Isle Commissioners Lk. Roesiger BBQ</i> | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | <i>Happy Summer!</i> | | | | | |