

PRELIMINARY AGENDA
SNOHOMISH COUNTY FIRE PROTECTION DISTRICT No. 12
Board of Commissioners Board Meeting
May 20, 2020 – 6 pm – *Virtual Via Zoom

1. **Call to Order**
2. ***Public Comment (see below)**
3. **SCFD #12 Consent Agenda**
 - A. Approve minutes of the December 18, 2019, regular meeting
 - B. Approve minutes of the January 15, 2020, regular meeting
 - C. Approve December 2019 Financial Statements
 - D. Approve January 2020 Financial Statements
 - E. Approve February 2020 Financial Statements
 - F. Approve March 2020 Financial Statements
 - G. Approve April 2020 Financial Statements
 - H. Approve May 2020 Financial Statements
4. **Information Items**
 - A. Communications:
 - I. Review the May 20, 2020 MFD/RFA Agenda
5. **Old Business**
6. **New Business**
 - A. 2019 Annual Financial Report Approval
7. **Call On Board Members**
8. **Adjournment**

****PLEASE NOTE:** Due to the Governor's 'Stay at Home' order the MARYSVILLE FIRE DISTRICT WILL NOT ACCEPT in-person, verbal citizen comments during the regular meeting of May 20, 2020. Alternatively, those wishing to provide public comment will have the opportunity to deliver citizen comment via the following:

1. Email: fire@marysvillewa.gov
2. Phone: 360-363-8500
3. Mail: Marysville Fire District 1094 Cedar Ave Marysville, WA 98270

All comments received will be distributed to the Board of Directors and will be addressed at the next regular meeting.

If you would like to listen to the Marysville Fire District Board Meeting via Zoom, please email fire@marysvillewa.gov by 11:00 a.m. on Wednesday May 20, 2020. You will then be provided with a link to join the Zoom meeting.

This process will be in place until further notice. For additional information, contact fire@marysvillewa.gov.

**SNOHOMISH COUNTY FIRE DISTRICT #12
BOARD OF COMMISSIONERS SPECIAL MEETING
December 18, 2019, 6 pm
Marysville Fire District Administration Office**

CALL TO ORDER

Chairperson Christoffersen called the meeting to order at 6:08 pm.

The following were in attendance:

Commissioners:

Tonya Christoffersen
Rick Ross
Pat Cook

Staff Members:

Martin McFalls, Chief
Jeff Cole, Deputy Chief
Paula DeSanctis, Board Secretary\

Guests:

Grant Weed, District Attorney

District Attorney Grant Weed sworn in Commissioner Rick Ross as Fire District 12 Commissioner Position 1 for a six year term.

SCFD #12 CONSENT AGENDA

- A. Approve minutes of the November 20, 2019, special meeting
- B. Approve minutes of the December 4, 2019, special meeting
- C. Approve November 2019 Financial Statements

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

INFORMATION ITEMS

Communications: The Commissioners reviewed the 11-20-19 MFD RFA Meeting Agenda. There was a lengthy discussion on the Agenda Bill listed for the suggested 2020 Administrative Leave Bank. Chief McFalls explained this personnel policy was amended to help satisfy the management letter received from the State Auditor's Office following the 2018 audit due to employee's vacation accruals exceeding caps set by District Policy. District Attorney Grant Weed suggested that they continue the conversation with the full MFD RFA Board.

OLD BUSINESS

None

NEW BUSINESS

None

CALL ON BOARD

Christoffersen – Nothing more.

Ross – Appreciates everyone.

Cook – Nothing more.

Chief McFalls – Nothing more.

ADJOURN

With no further business, the meeting adjourned at 6:48 pm.

District Secretary

Date Approved

**SNOHOMISH COUNTY FIRE DISTRICT #12
BOARD OF COMMISSIONERS SPECIAL MEETING
January 15, 2020, 6 pm
Marysville Fire District Administration Office**

CALL TO ORDER

Chief McFalls called the meeting to order at 6:00 pm.

The following were in attendance:

Commissioners: _____

Staff Members:

Guests: _____

Martin McFalls, Chief

Due to hazardous weather conditions the Fire District 12 Commissioners were unable to attend tonight's meeting.

ADJOURN

With no quorum of Commissioners, Chief McFalls closed the meeting adjourned at 6:00 pm.

District Secretary

Date Approved

**SNOHOMISH COUNTY FIRE DISTRICT #12
BOARD OF COMMISSIONERS SPECIAL MEETING
February 19, 2020, 6 pm
Marysville Fire District Administration Office**

CALL TO ORDER

Chief McFalls called the meeting to order at 6:00 pm.

The following were in attendance:

Commissioners: _____

Staff Members:

Guests: _____

Martin McFalls, Chief

No meeting due to lack of a quorum of Commissioners.

ADJOURN

With no quorum of Commissioners, Chief McFalls closed the meeting adjourned at 6:00 pm.

District Secretary

Date Approved

Snohomish County Fire Protection District No. 12
Fund Resources and Uses Arising From Cash Transactions
For the Month Ended January 31, 2020

		Current Expense 780-70
Beginning Cash and Investments		
30810	Reserved	-
30880	Unreserved	-
388/588	Prior Period Adjustments, Net	-
Revenues		
310	Taxes	8,384.39
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	-
Total Revenues:		8,384.39
Expenditures		
510	General Government	-
520	Public Safety	8,384.39
Total Expenditures:		8,384.39
Excess (Deficiency) Revenues over Expenditures:		-
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		-
Ending Cash and Investments		
50810	Reserved	-
50880	Unreserved	-
Total Ending Cash and Investments		-

CM



SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 01-01-2020 To 01-31-2020

District: FIRE DISTRICT 12

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
Fund: 780900 FIRE DIST 12 EXPENSE					
2019	7801702110	\$39,275.54	\$2.26	\$4,615.34	\$34,662.46
2018	7801702110	\$12,780.61	\$0.00	\$386.52	\$12,394.09
2017	7801702110	\$5,939.16	\$0.00	\$364.16	\$5,575.00
2016	7801702110	\$987.31	\$0.00	\$21.39	\$965.92
2015	7801702110	\$1,178.78	\$0.00	\$0.00	\$1,178.78
2014	7801702110	\$787.76	\$0.00	\$13.04	\$774.72
2013	7801702110	\$525.40	\$0.00	\$15.24	\$510.16
2012	7801702110	\$897.54	\$0.00	\$295.47	\$602.07
2011	7801702110	\$317.35	\$0.00	\$0.00	\$317.35
2010	7801702110	\$561.53	\$0.00	\$0.00	\$561.53
2009	7801702110	\$450.28	\$0.00	\$0.00	\$450.28
2008	7801702110	\$202.31	\$0.00	\$0.00	\$202.31
2007	7801702110	\$119.77	\$0.00	\$0.00	\$119.77
2006	7801702110	\$71.95	\$0.00	\$0.00	\$71.95
2005	7801702110	\$93.25	\$0.00	\$0.00	\$93.25
2004	7801702110	\$111.31	\$0.00	\$0.00	\$111.31
2003	7801702110	\$79.24	\$0.00	\$0.00	\$79.24
2002	7801702110	\$7.16	\$0.00	\$0.00	\$7.16
2000	7801702110	\$0.08	\$0.00	\$0.00	\$0.08
1999	7801702110	\$265.38	\$0.00	\$0.00	\$265.38
Fund Total:		\$64,651.71	\$2.26	\$5,711.16	\$58,942.81
Fund: 780925 FIRE DIST 12 EMS					
2020	7801709252110	\$0.00	\$1,158,765.75	\$13.51	\$1,158,752.24
2019	7801709252110	\$19,497.02	\$1.10	\$2,250.64	\$17,247.48
2018	7801709252110	\$5,812.92	\$0.00	\$174.51	\$5,638.41
2017	7801709252110	\$1,971.16	\$0.00	\$119.62	\$1,851.54
2016	7801709252110	\$324.59	\$0.00	\$7.03	\$317.56
2015	7801709252110	\$393.61	\$0.00	\$0.00	\$393.61
2014	7801709252110	\$262.82	\$0.00	\$4.35	\$258.47
2013	7801709252110	\$175.12	\$0.00	\$5.08	\$170.04
2012	7801709252110	\$299.10	\$0.00	\$98.49	\$200.61
2011	7801709252110	\$113.63	\$0.00	\$0.00	\$113.63
2010	7801709252110	\$227.15	\$0.00	\$0.00	\$227.15
2009	7801709252110	\$206.15	\$0.00	\$0.00	\$206.15
2008	7801709252110	\$72.39	\$0.00	\$0.00	\$72.39
2007	7801709252110	\$43.05	\$0.00	\$0.00	\$43.05
2006	7801709252110	\$40.75	\$0.00	\$0.00	\$40.75
2005	7801709252110	\$52.45	\$0.00	\$0.00	\$52.45
2004	7801709252110	\$48.68	\$0.00	\$0.00	\$48.68
2003	7801709252110	\$34.39	\$0.00	\$0.00	\$34.39
2002	7801709252110	\$3.01	\$0.00	\$0.00	\$3.01
2000	7801709252110	\$0.34	\$0.00	\$0.00	\$0.34
1999	7801709252110	\$45.32	\$0.00	\$0.00	\$45.32
Fund Total:		\$29,623.65	\$1,158,766.85	\$2,673.23	\$1,185,717.27
District Total:		\$94,275.36	\$1,158,769.11	\$8,384.39	\$1,244,660.08



SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 01-01-2020 To 01-31-2020

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	7881702110	(\$0.06)	\$0.00	\$0.00	(\$0.06)
2001	7881702110	\$0.10	\$0.00	\$0.00	\$0.10
2000	7881702110	\$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	7881709252110	\$0.13	\$0.00	\$0.00	\$0.13
1998	7881709252110	\$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

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FD 12 Expense YTD - Revenues

Marysville Fire District
 MCAG #: 0182

Time: 13:49:27 Date: 02/06/2020
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002 FD12 - Expense Fund 780-70

Revenues	Amt Budgeted	January	YTD	Remaining	
310					
311 10 00 0-02 Real And Personal Property Taxes - Regular Delinquent	0.00	5,711.16	5,711.16	(5,711.16)	0.0%
311 11 00 0-02 Real And Personal Property Taxes - EMS Delinquent	0.00	2,659.72	2,659.72	(2,659.72)	0.0%
311 12 00 0-02 Real And Personal Property Taxes - EMS Levy - Current	0.00	13.51	13.51	(13.51)	0.0%
310	0.00	8,384.39	8,384.39	(8,384.39)	0.0%
Fund Revenues:	0.00	8,384.39	8,384.39	(8,384.39)	0.0%
Fund Excess/(Deficit):	0.00	8,384.39	8,384.39		

FD 12 Expense YTD - Expenses

Marysville Fire District
MCAG #: 0182

Time: 13:49:13 Date: 02/06/2020
Page: 1

002 FD12 - Expense Fund 780-70

Expenditures	Amt Budgeted	January	YTD	Remaining	
520					
522 10 49 5-02 Refunded Property Taxes	0.00	0.00	0.00	0.00	0.0%
210	0.00	0.00	0.00	0.00	0.0%
522 20 45 0-02 MFD RFA Plan Financing - Regular Levy Funds - Delinquent	75,000.00	5,711.16	5,711.16	69,288.84	7.6%
220	75,000.00	5,711.16	5,711.16	69,288.84	7.6%
522 70 45 0-02 MFD RFA Plan Financing - EMS Levy Funds - Delinquent	75,000.00	2,659.72	2,659.72	72,340.28	3.5%
522 70 45 2-02 MFD RFA Plan Financing - EMS Levy Funds - Current	1,200,000.00	13.51	13.51	1,199,986.49	0.0%
270	1,275,000.00	2,673.23	2,673.23	1,272,326.77	0.2%
520	1,350,000.00	8,384.39	8,384.39	1,341,615.61	0.6%
Fund Expenditures:	1,350,000.00	8,384.39	8,384.39	1,341,615.61	0.6%
Fund Excess/(Deficit):	(1,350,000.00)	(8,384.39)	(8,384.39)		

Snohomish County Fire Protection District No. 12
Fund Resources and Uses Arising From Cash Transactions
For the Month Ended February 29, 2020

	Current Expense 780-70
Beginning Cash and Investments	
30810 Reserved	-
30880 Unreserved	-
388/588 Prior Period Adjustments, Net	-
Revenues	
310 Taxes	33,791.36
320 Licenses and Permits	-
330 Intergovernmental Revenues	-
340 Charges for Goods and Services	-
350 Fines and Penalties	-
360 Miscellaneous Revenues	-
Total Revenues:	33,791.36
Expenditures	
510 General Government	-
520 Public Safety	33,791.36
Total Expenditures:	33,791.36
Excess (Deficiency) Revenues over Expenditures:	-
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	-
Ending Cash and Investments	
50810 Reserved	-
50880 Unreserved	-
Total Ending Cash and Investments	-



Fund Revenue Distribution For Period
From 02-01-2020 To 02-29-2020

District	Fund	Account	Description	Year	Period Revenue
FIRE DISTRICT 12					
	780900	FIRE DIST 12 EXPENSE			
		7803701110	Real & Personal Prop	2019	\$5,804.36
				2018	\$1,063.45
				2017	\$536.16
				2016	\$3.37
				2015	\$100.62
				2014	\$174.14
				2013	\$213.26
				2012	\$4.76
				Fund Total:	\$7,900.12
	780925	FIRE DIST 12 EMS			
		7803709251110	Real/Pers Prop Tx	2020	\$22,175.20
				2019	\$2,893.47
				2018	\$480.71
				2017	\$176.36
				2016	\$1.11
				2015	\$33.60
				2014	\$58.11
				2013	\$71.09
				2012	\$1.59
				Fund Total:	\$25,891.24
				District Total:	\$33,791.36

Totals by Year:		
2020		\$22,175.20
2019		\$8,697.83
2018		\$1,544.16
2017		\$712.52
2016		\$4.48
2015		\$134.22
2014		\$232.25
2013		\$284.35
2012		\$6.35



SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 02-01-2020 To 02-29-2020

District: FIRE DISTRICT 12

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
Fund: 780900 FIRE DIST 12 EXPENSE					
2019	7801702110	\$34,662.46	\$75.29	\$5,804.36	\$28,933.39
2018	7801702110	\$12,394.09	\$216.28	\$1,063.45	\$11,546.92
2017	7801702110	\$5,575.00	(\$3.79)	\$536.16	\$5,035.05
2016	7801702110	\$965.92	\$0.00	\$3.37	\$962.55
2015	7801702110	\$1,178.78	\$0.00	\$100.62	\$1,078.16
2014	7801702110	\$774.72	\$0.00	\$174.14	\$600.58
2013	7801702110	\$510.16	\$0.00	\$213.26	\$296.90
2012	7801702110	\$602.07	\$0.00	\$4.76	\$597.31
2011	7801702110	\$317.35	(\$10.60)	\$0.00	\$306.75
2010	7801702110	\$561.53	\$0.00	\$0.00	\$561.53
2009	7801702110	\$450.28	\$0.00	\$0.00	\$450.28
2008	7801702110	\$202.31	\$0.00	\$0.00	\$202.31
2007	7801702110	\$119.77	\$0.00	\$0.00	\$119.77
2006	7801702110	\$71.95	\$0.00	\$0.00	\$71.95
2005	7801702110	\$93.25	\$0.00	\$0.00	\$93.25
2004	7801702110	\$111.31	\$0.00	\$0.00	\$111.31
2003	7801702110	\$79.24	\$0.00	\$0.00	\$79.24
2002	7801702110	\$7.16	\$0.00	\$0.00	\$7.16
2000	7801702110	\$0.08	\$0.00	\$0.00	\$0.08
1999	7801702110	\$265.38	\$0.00	\$0.00	\$265.38
Fund Total:		\$58,942.81	\$277.18	\$7,900.12	\$51,319.87
Fund: 780925 FIRE DIST 12 EMS					
2020	7801709252110	\$1,158,752.24	\$175.95	\$22,175.20	\$1,136,752.99
2019	7801709252110	\$17,247.48	\$36.78	\$2,893.47	\$14,390.79
2018	7801709252110	\$5,638.41	\$97.90	\$480.71	\$5,255.60
2017	7801709252110	\$1,851.54	(\$1.24)	\$176.36	\$1,673.94
2016	7801709252110	\$317.56	\$0.00	\$1.11	\$316.45
2015	7801709252110	\$393.61	\$0.00	\$33.60	\$360.01
2014	7801709252110	\$258.47	\$0.00	\$58.11	\$200.36
2013	7801709252110	\$170.04	\$0.00	\$71.09	\$98.95
2012	7801709252110	\$200.61	\$0.00	\$1.59	\$199.02
2011	7801709252110	\$113.63	(\$3.79)	\$0.00	\$109.84
2010	7801709252110	\$227.15	\$0.00	\$0.00	\$227.15
2009	7801709252110	\$206.15	\$0.00	\$0.00	\$206.15
2008	7801709252110	\$72.39	\$0.00	\$0.00	\$72.39
2007	7801709252110	\$43.05	\$0.00	\$0.00	\$43.05
2006	7801709252110	\$40.75	\$0.00	\$0.00	\$40.75
2005	7801709252110	\$52.45	\$0.00	\$0.00	\$52.45
2004	7801709252110	\$48.68	\$0.00	\$0.00	\$48.68
2003	7801709252110	\$34.39	\$0.00	\$0.00	\$34.39
2002	7801709252110	\$3.01	\$0.00	\$0.00	\$3.01
2000	7801709252110	\$0.34	\$0.00	\$0.00	\$0.34
1999	7801709252110	\$45.32	\$0.00	\$0.00	\$45.32
Fund Total:		\$1,185,717.27	\$305.60	\$25,891.24	\$1,160,131.63
District Total:		\$1,244,660.08	\$582.78	\$33,791.36	\$1,211,451.50



SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 02-01-2020 To 02-29-2020

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	7881702110	(\$0.06)	\$0.00	\$0.00	(\$0.06)
2001	7881702110	\$0.10	\$0.00	\$0.00	\$0.10
2000	7881702110	\$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	7881709252110	\$0.13	\$0.00	\$0.00	\$0.13
1998	7881709252110	\$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: 15:10:02 Date: 03/17/2020
Page: 1

002 FD12 - Expense Fund 780-70

Revenues	Amt Budgeted	February	YTD	Remaining	
310					
311 10 00 0-02 Real And Personal Property Taxes - Regular Delinquent	0.00	7,900.12	13,611.28	(13,611.28)	0.0%
311 11 00 0-02 Real And Personal Property Taxes - EMS Delinquent	0.00	3,716.04	6,375.76	(6,375.76)	0.0%
311 12 00 0-02 Real And Personal Property Taxes - EMS Levy - Current	0.00	22,175.20	22,188.71	(22,188.71)	0.0%
310	0.00	33,791.36	42,175.75	(42,175.75)	0.0%
Fund Revenues:	0.00	33,791.36	42,175.75	(42,175.75)	0.0%
Fund Excess/(Deficit):	0.00	33,791.36	42,175.75		

FD 12 Expense YTD - Revenues

Marysville Fire District
 MCAG #: 0182

Months: 01 To: 02

Time: 15:10:02 Date: 03/17/2020

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Fund	Revenue	February	Received		Expenditures	February	Spent	
002 FD12 - Expense Fund 780-70	0.00	33,791.36	42,175.75	0.0%	0.00	0.00	0.00	100.0%
	<u>0.00</u>	<u>33,791.36</u>	<u>42,175.75</u>	<u>0.0%</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.0%</u>

FD 12 Expense YTD - Expenses

Marysville Fire District
MCAG #: 0182

Time: 15:08:59 Date: 03/17/2020
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002 FD12 - Expense Fund 780-70

Expenditures	Amt Budgeted	February	YTD	Remaining	
520					
522 10 49 5-02 Refunded Property Taxes	0.00	0.00	0.00	0.00	100.0%
210	0.00	0.00	0.00	0.00	100.0%
522 20 45 0-02 MFD RFA Plan Financing - Regular Levy Funds - Delinquent	75,000.00	7,900.12	13,611.28	61,388.72	81.9%
220	75,000.00	7,900.12	13,611.28	61,388.72	81.9%
522 70 45 0-02 MFD RFA Plan Financing - EMS Levy Funds - Delinquent	75,000.00	3,716.04	6,375.76	68,624.24	91.5%
522 70 45 2-02 MFD RFA Plan Financing - EMS Levy Funds - Current	1,200,000.00	22,175.20	22,188.71	1,177,811.29	98.2%
270	1,275,000.00	25,891.24	28,564.47	1,246,435.53	97.8%
520	1,350,000.00	33,791.36	42,175.75	1,307,824.25	96.9%
Fund Expenditures:	1,350,000.00	33,791.36	42,175.75	1,307,824.25	96.9%
Fund Excess/(Deficit):	(1,350,000.00)	(33,791.36)	(42,175.75)		

FD 12 Expense YTD - Expenses

Marysville Fire District
MCAG #: 0182

Months: 01 To: 02

Time: 15:08:59 Date: 03/17/2020

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Fund	Revenue	February	Received		Expenditures	February	Spent	
002 FD12 - Expense Fund 780-70	0.00	0.00	0.00	100.0%	1,350,000.00	33,791.36	42,175.75	96.9%
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>100.0%</u>	<u>1,350,000.00</u>	<u>33,791.36</u>	<u>42,175.75</u>	<u>96.9%</u>

Snohomish County Fire Protection District No. 12
Fund Resources and Uses Arising From Cash Transactions
For the Month Ended March 31, 2020

		Current Expense 780-70
Beginning Cash and Investments		
30810	Reserved	-
30880	Unreserved	-
388/588	Prior Period Adjustments, Net	-
Revenues		
310	Taxes	49,911.00
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	-
Total Revenues:		49,911.00
Expenditures		
510	General Government	-
520	Public Safety	49,911.00
Total Expenditures:		49,911.00
Excess (Deficiency) Revenues over Expenditures: -		
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 -		
Ending Cash and Investments		
50810	Reserved	-
50880	Unreserved	-
Total Ending Cash and Investments		-

CM

FD 12 Expense YTD - Revenues

Marysville Fire District
 MCAG #: 0182

Time: 10:51:44 Date: 04/07/2020
 Page: 1

002 FD12 - Expense Fund 780-70

Revenues	Amt Budgeted	March	YTD	Remaining	
310					
311 10 00 0-02 Real And Personal Property Taxes - Regular Delinquent	0.00	4,410.39	18,021.67	(18,021.67)	0.0%
311 11 00 0-02 Real And Personal Property Taxes - EMS Delinquent	0.00	2,111.55	8,487.31	(8,487.31)	0.0%
311 12 00 0-02 Real And Personal Property Taxes - EMS Levy - Current	0.00	43,389.06	65,577.77	(65,577.77)	0.0%
310	0.00	49,911.00	92,086.75	(92,086.75)	0.0%
Fund Revenues:	0.00	49,911.00	92,086.75	(92,086.75)	0.0%
Fund Excess/(Deficit):	0.00	49,911.00	92,086.75		

CM

FD 12 Expense YTD - Expenses

Marysville Fire District
MCAG #: 0182

Time: 10:51:28 Date: 04/07/2020
Page: 1

002 FD12 - Expense Fund 780-70

Expenditures	Amt Budgeted	March	YTD	Remaining	
520					
522 10 49 5-02 Refunded Property Taxes	0.00	0.00	0.00	0.00	100.0%
210	0.00	0.00	0.00	0.00	100.0%
522 20 45 0-02 MFD RFA Plan Financing - Regular Levy Funds - Delinquent	75,000.00	4,410.39	18,021.67	56,978.33	76.0%
220	75,000.00	4,410.39	18,021.67	56,978.33	76.0%
522 70 45 0-02 MFD RFA Plan Financing - EMS Levy Funds - Delinquent	75,000.00	2,111.55	8,487.31	66,512.69	88.7%
522 70 45 2-02 MFD RFA Plan Financing - EMS Levy Funds - Current	1,200,000.00	43,389.06	65,577.77	1,134,422.23	94.5%
270	1,275,000.00	45,500.61	74,065.08	1,200,934.92	94.2%
520	1,350,000.00	49,911.00	92,086.75	1,257,913.25	93.2%
Fund Expenditures:	1,350,000.00	49,911.00	92,086.75	1,257,913.25	93.2%
Fund Excess/(Deficit):	(1,350,000.00)	(49,911.00)	(92,086.75)		

CM



SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 03-01-2020 To 03-31-2020

District: FIRE DISTRICT 12

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
Fund: 780900 FIRE DIST 12 EXPENSE					
2019	7801702110	\$28,933.39	(\$169.29)	\$3,307.56	\$25,456.54
2018	7801702110	\$11,546.92	(\$156.72)	\$841.61	\$10,548.59
2017	7801702110	\$5,035.05	\$0.00	\$83.09	\$4,951.96
2016	7801702110	\$962.55	\$0.00	\$76.03	\$886.52
2015	7801702110	\$1,078.16	\$0.00	\$92.97	\$985.19
2014	7801702110	\$600.58	\$0.00	\$0.00	\$600.58
2013	7801702110	\$296.90	\$0.00	\$0.00	\$296.90
2012	7801702110	\$597.31	\$0.00	\$0.00	\$597.31
2011	7801702110	\$306.75	\$0.00	\$0.00	\$306.75
2010	7801702110	\$561.53	\$0.00	\$0.00	\$561.53
2009	7801702110	\$450.28	\$0.00	\$0.00	\$450.28
2008	7801702110	\$202.31	\$0.00	\$8.90	\$193.41
2007	7801702110	\$119.77	\$0.00	\$0.00	\$119.77
2006	7801702110	\$71.95	\$0.00	\$0.00	\$71.95
2005	7801702110	\$93.25	\$0.00	\$0.00	\$93.25
2004	7801702110	\$111.31	\$0.00	\$0.00	\$111.31
2003	7801702110	\$79.24	\$0.00	\$0.23	\$79.01
2002	7801702110	\$7.16	\$0.00	\$0.00	\$7.16
2000	7801702110	\$0.08	\$0.00	\$0.00	\$0.08
1999	7801702110	\$265.38	\$0.00	\$0.00	\$265.38
Fund Total:		\$51,319.87	(\$326.01)	\$4,410.39	\$46,583.47
Fund: 780925 FIRE DIST 12 EMS					
2020	7801709252110	\$1,136,752.99	(\$968.10)	\$43,389.06	\$1,092,395.83
2019	7801709252110	\$14,390.79	(\$82.16)	\$1,621.81	\$12,686.82
2018	7801709252110	\$5,255.60	(\$70.76)	\$394.24	\$4,790.60
2017	7801709252110	\$1,673.94	\$0.00	\$36.18	\$1,637.76
2016	7801709252110	\$316.45	\$0.00	\$24.99	\$291.46
2015	7801709252110	\$360.01	\$0.00	\$31.04	\$328.97
2014	7801709252110	\$200.36	\$0.00	\$0.00	\$200.36
2013	7801709252110	\$98.95	\$0.00	\$0.00	\$98.95
2012	7801709252110	\$199.02	\$0.00	\$0.00	\$199.02
2011	7801709252110	\$109.84	\$0.00	\$0.00	\$109.84
2010	7801709252110	\$227.15	\$0.00	\$0.00	\$227.15
2009	7801709252110	\$206.15	\$0.00	\$0.00	\$206.15
2008	7801709252110	\$72.39	\$0.00	\$3.19	\$69.20
2007	7801709252110	\$43.05	\$0.00	\$0.00	\$43.05
2006	7801709252110	\$40.75	\$0.00	\$0.00	\$40.75
2005	7801709252110	\$52.45	\$0.00	\$0.00	\$52.45
2004	7801709252110	\$48.68	\$0.00	\$0.00	\$48.68
2003	7801709252110	\$34.39	\$0.00	\$0.10	\$34.29
2002	7801709252110	\$3.01	\$0.00	\$0.00	\$3.01
2000	7801709252110	\$0.34	\$0.00	\$0.00	\$0.34
1999	7801709252110	\$45.32	\$0.00	\$0.00	\$45.32
Fund Total:		\$1,160,131.63	(\$1,121.02)	\$45,500.61	\$1,113,510.00
District Total:		\$1,211,451.50	(\$1,447.03)	\$49,911.00	\$1,160,093.47

CML



SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 03-01-2020 To 03-31-2020

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	7881702110	(\$0.06)	\$0.00	\$0.00	(\$0.06)
2001	7881702110	\$0.10	\$0.00	\$0.00	\$0.10
2000	7881702110	\$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	7881709252110	\$0.13	\$0.00	\$0.00	\$0.13
1998	7881709252110	\$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

CME

Snohomish County Fire Protection District No. 12
Fund Resources and Uses Arising From Cash Transactions
For the Month Ended April 30, 2020

		Current Expense
		780-70
		<hr/>
Beginning Cash and Investments		
30810	Reserved	-
30880	Unreserved	-
388/588	Prior Period Adjustments, Net	-
Revenues		
310	Taxes	410,529.08
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	-
Total Revenues:		<hr/> 410,529.08
Expenditures		
510	General Government	-
520	Public Safety	410,529.08
Total Expenditures:		<hr/> 410,529.08
Excess (Deficiency) Revenues over Expenditures:		-
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:		<hr/> -
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:		<hr/> -
Increase (Decrease) in Cash and Investments		-
Ending Cash and Investments		
50810	Reserved	-
50880	Unreserved	-
Total Ending Cash and Investments		<hr/> -

FD 12 Expense YTD - Revenues

Marysville Fire District
 MCAG #: 0182

Time: 14:07:09 Date: 05/07/2020
 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 Delinquent	0.00	4,518.33	22,540.00	(22,540.00)	0.0%
311 11 00 0-02 Real And Personal Property Taxes - EMS Delinquent	0.00	2,183.57	10,670.88	(10,670.88)	0.0%
311 12 00 0-02 Real And Personal Property Taxes - EMS Levy - Current	0.00	403,827.18	469,404.95	(469,404.95)	0.0%
310	0.00	410,529.08	502,615.83	(502,615.83)	0.0%
Fund Revenues:	0.00	410,529.08	502,615.83	(502,615.83)	0.0%
Fund Excess/(Deficit):	0.00	410,529.08	502,615.83		

FD 12 Expense YTD - Expenses

Marysville Fire District
MCAG #: 0182

Time: 14:07:24 Date: 05/07/2020

Page: 1

002 FD12 - Expense Fund 780-70

Expenditures	Amt Budgeted	April	YTD	Remaining	
520					
522 10 49 5-02 Refunded Property Taxes	0.00	0.00	0.00	0.00	100.0%
210	0.00	0.00	0.00	0.00	100.0%
522 20 45 0-02 MFD RFA Plan Financing - Regular Levy Funds - Delinquent	75,000.00	4,518.33	22,540.00	52,460.00	69.9%
220	75,000.00	4,518.33	22,540.00	52,460.00	69.9%
522 70 45 0-02 MFD RFA Plan Financing - EMS Levy Funds - Delinquent	75,000.00	2,183.57	10,670.88	64,329.12	85.8%
522 70 45 2-02 MFD RFA Plan Financing - EMS Levy Funds - Current	1,200,000.00	403,827.18	469,404.95	730,595.05	60.9%
270	1,275,000.00	406,010.75	480,075.83	794,924.17	62.3%
520	1,350,000.00	410,529.08	502,615.83	847,384.17	62.8%
Fund Expenditures:	1,350,000.00	410,529.08	502,615.83	847,384.17	62.8%
Fund Excess/(Deficit):	(1,350,000.00)	(410,529.08)	(502,615.83)		



SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 04-01-2020 To 04-30-2020

District: FIRE DISTRICT 12

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
Fund: 780900 FIRE DIST 12 EXPENSE					
2019	7801702110	\$25,456.54	(\$509.27)	\$3,104.23	\$21,843.04
2018	7801702110	\$10,548.59	(\$56.68)	\$727.47	\$9,764.44
2017	7801702110	\$4,951.96	(\$29.71)	\$683.32	\$4,238.93
2016	7801702110	\$886.52	\$0.00	\$3.31	\$883.21
2015	7801702110	\$985.19	\$0.00	\$0.00	\$985.19
2014	7801702110	\$600.58	\$0.00	\$0.00	\$600.58
2013	7801702110	\$296.90	\$0.00	\$0.00	\$296.90
2012	7801702110	\$597.31	\$0.00	\$0.00	\$597.31
2011	7801702110	\$306.75	\$0.00	\$0.00	\$306.75
2010	7801702110	\$561.53	\$0.00	\$0.00	\$561.53
2009	7801702110	\$450.28	\$0.00	\$0.00	\$450.28
2008	7801702110	\$193.41	\$0.00	\$0.00	\$193.41
2007	7801702110	\$119.77	\$0.00	\$0.00	\$119.77
2006	7801702110	\$71.95	\$0.00	\$0.00	\$71.95
2005	7801702110	\$93.25	\$0.00	\$0.00	\$93.25
2004	7801702110	\$111.31	\$0.00	\$0.00	\$111.31
2003	7801702110	\$79.01	\$0.00	\$0.00	\$79.01
2002	7801702110	\$7.16	\$0.00	\$0.00	\$7.16
2000	7801702110	\$0.08	\$0.00	\$0.00	\$0.08
1999	7801702110	\$265.38	\$0.00	\$0.00	\$265.38
Fund Total:		\$46,583.47	(\$595.66)	\$4,518.33	\$41,469.48
Fund: 780925 FIRE DIST 12 EMS					
2020	7801709252110	\$1,092,395.83	(\$617.57)	\$403,827.18	\$687,951.08
2019	7801709252110	\$12,686.82	(\$247.15)	\$1,618.50	\$10,821.17
2018	7801709252110	\$4,790.60	(\$25.59)	\$328.45	\$4,436.56
2017	7801709252110	\$1,637.76	(\$9.76)	\$235.53	\$1,392.47
2016	7801709252110	\$291.46	\$0.00	\$1.09	\$290.37
2015	7801709252110	\$328.97	\$0.00	\$0.00	\$328.97
2014	7801709252110	\$200.36	\$0.00	\$0.00	\$200.36
2013	7801709252110	\$98.95	\$0.00	\$0.00	\$98.95
2012	7801709252110	\$199.02	\$0.00	\$0.00	\$199.02
2011	7801709252110	\$109.84	\$0.00	\$0.00	\$109.84
2010	7801709252110	\$227.15	\$0.00	\$0.00	\$227.15
2009	7801709252110	\$206.15	\$0.00	\$0.00	\$206.15
2008	7801709252110	\$69.20	\$0.00	\$0.00	\$69.20
2007	7801709252110	\$43.05	\$0.00	\$0.00	\$43.05
2006	7801709252110	\$40.75	\$0.00	\$0.00	\$40.75
2005	7801709252110	\$52.45	\$0.00	\$0.00	\$52.45
2004	7801709252110	\$48.68	\$0.00	\$0.00	\$48.68
2003	7801709252110	\$34.29	\$0.00	\$0.00	\$34.29
2002	7801709252110	\$3.01	\$0.00	\$0.00	\$3.01
2000	7801709252110	\$0.34	\$0.00	\$0.00	\$0.34
1999	7801709252110	\$45.32	\$0.00	\$0.00	\$45.32
Fund Total:		\$1,113,510.00	(\$900.07)	\$406,010.75	\$706,599.18
District Total:		\$1,160,093.47	(\$1,495.73)	\$410,529.08	\$748,068.66



SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 04-01-2020 To 04-30-2020

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	7881702110	(\$0.06)	\$0.00	\$0.00	(\$0.06)
2001	7881702110	\$0.10	\$0.00	\$0.00	\$0.10
2000	7881702110	\$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	7881709252110	\$0.13	\$0.00	\$0.00	\$0.13
1998	7881709252110	\$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

**PRELIMINARY AGENDA
MARYSVILLE FIRE DISTRICT BOARD OF DIRECTORS
BOARD MEETING**

May 20, 2020 – 7 pm – *Virtual via Zoom

- 1. Call to Order/Flag Salute**
 - 2. *Public Comment (see below)**
 - 3. Proclamation Declaring May 17-23, 2020 Emergency Services Week**
 - 4. MFD Consent Agenda**
 - A. Approve minutes of the April 15, 2020, regular meeting
 - B. Approve April 2020 Financial Statements
 - C. Approval of May Claims and Payroll:
 - i. MFD Expense Fund
 - Voucher Numbers 200 - thru – 200 \$
 - MFD Capital Fund \$
 - Voucher Number 200
 - ii. MFD Payroll (excluding benefits) \$
- 5. Information Items**
 - A. Communications:
 - B. Committee Reports
 - i. EMS Committee: Approval of May EMS accounts recommendations
 - ii. Planning Committee:
 - iii. Personnel Committee:
- 6. Staff Business**
 - A. Fire Chief Report
 - B. Operations/Overtime Report
 - C. Human Resources/Personnel Report
 - D. Fire Prevention Report
 - E. Finance Report
 - F. Legal Counsel
 - G. Local 3219 Union
- 7. Old Business**
 - A. 2019 Annual Report
- 8. New Business**
 - A. 2019 MFD Annual Financial Report
 - B. Agenda Bill – Resolution 2020-004 Declaring Surplus Four Elliptical Trainers
- 9. Executive Session**
 - A. To discuss Collective Bargaining Negotiations Per RCW 42.30.140(a)

10. Call On Board Members

11. Adjournment

****PLEASE NOTE: Due to the Governor’s ‘Stay at Home’ order the MARYSVILLE FIRE DISTRICT WILL NOT ACCEPT in-person, verbal citizen comments during the regular meeting of May 20, 2020. Alternatively, those wishing to provide public comment will have the opportunity to deliver citizen comment via the following:**

- 1. Email: fire@marysvillewa.gov**
- 2. Phone: 360-363-8500**
- 3. Mail: Marysville Fire District 1094 Cedar Ave Marysville, WA 98270**

All comments received will be distributed to the Board of Directors and will be addressed at the next regular meeting.

If you would like to listen to the Marysville Fire District Board Meeting via Zoom, please email fire@marysvillewa.gov by 11:00 a.m. on Wednesday May 20, 2020. You will then be provided with a link to join the Zoom meeting.

This process will be in place until further notice. For additional information, contact fire@marysvillewa.gov.

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

Snohomish County Fire Protection District No. 12
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2019

		Total for All Funds (Memo Only)	001 General	101 Special Revenue	301 Capital
Beginning Cash and Investments					
30810	Reserved	12,471,996	61,420	10,246,259	2,164,317
30880	Unreserved	1,992,727	1,992,727	-	-
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	3,254,709	3,254,709	-	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	4,501,844	1,457	32,895	4,467,492
340	Charges for Goods and Services	13,785,456	-	13,765,696	19,760
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	245,067	29,327	174,039	41,701
Total Revenues:		21,787,076	3,285,493	13,972,630	4,528,953
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	18,796,029	3,910,362	14,854,895	30,772
Total Expenditures:		18,796,029	3,910,362	14,854,895	30,772
Excess (Deficiency) Revenues over Expenditures:		2,991,047	(624,869)	(882,265)	4,498,181
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	-	-	-	-
385	Special or Extraordinary Items	7	-	7	-
386 / 389	Custodial Activities	13,078	-	13,078	-
381, 382, 395, 398	Other Resources	72,374	-	72,374	-
Total Other Increases in Fund Resources:		85,459	-	85,459	-
Other Decreases in Fund Resources					
594-595	Capital Expenditures	1,067,303	-	100,079	967,224
591-593, 599	Debt Service	-	-	-	-
597	Transfers-Out	-	-	-	-
585	Special or Extraordinary Items	16,461,394	1,429,280	9,336,841	5,695,273
586 / 589	Custodial Activities	11,560	-	11,560	-
581, 582	Other Uses	971	-	971	-
Total Other Decreases in Fund Resources:		17,541,228	1,429,280	9,449,451	6,662,497
Increase (Decrease) in Cash and Investments:		(14,464,722)	(2,054,149)	(10,246,257)	(2,164,316)
Ending Cash and Investments					
5081000	Reserved	-	-	-	-
5088000	Unreserved	-	-	-	-
Total Ending Cash and Investments		-	-	-	-

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, 2019

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.

On the August 1, 2017 ballot, voters in the City of Marysville and Fire District 12 approved a Plan creating and funding a new regional fire authority (herein referred to as the “RFA”) named the Marysville Fire District. The RFA became effective October 1, 2019. Refer to Note 7 – *Other Disclosures, Government Combinations*.

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

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements. (see note to the financial statements)
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are 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. For reporting purposes, the district has consolidated its Fire District 12 General Expense and Fire District 12 Reserve Fund into the General Fund.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government. For reporting purposes, the district reports the Marysville Fire District (interlocal agency) Expense Fund in the Special Revenue Fund.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets. For reporting purposes, the district reports the Marysville Fire District (interlocal agency) Capital/Reserve Fund and Apparatus Replacement Fund in the Capital Projects Fund.

B. Basis of Accounting and Measurement Focus

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

C. Cash and Investments

See Note 5 - 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. Effective October 1, 2019, the district's estimated vacation pay liability of \$2,105,858 was assigned to the RFA. At December 31, 2019, the district's estimated liability for vacation pay was \$0.

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.

Effective October 1, 2019, the district’s estimated sick leave pay liability of \$693,109 was assigned to the RFA. At December 31, 2019, the district’s estimated liability for sick leave pay was \$0.

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. Effective October 1, 2019, the district’s estimated compensatory time off pay liability of \$1,085 was assigned to the RFA. At December 31, 2019, the district’s estimated liability for compensatory time off pay was \$0.

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

F. Long-Term Debt

See Note 4 - Debt Service Requirements.

Note 2 – Budget Compliance

A. Budgets

The district adopts annual appropriated budgets for five (5) 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:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
Fire District 12			
General Expense 001	\$ 3,333,330	\$ 3,910,222	(\$ 576,892)
Reserve 002	\$ 500	\$ 139	\$ 361
Marysville Fire District			
General Expense 101	\$ 21,171,150	\$ 14,967,505	\$ 6,203,645
Reserve/Capital 301	\$ 2,070,800	\$ 977,142	\$ 1,093,658
Apparatus Replacement 302	\$ 989,100	\$ 967,252	\$ 21,849

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.

Interfund activities eliminated for reporting purposes between consolidated managerial funds are included. Extraordinary Item outflows (585.00) occurring due to RFA creation are excluded.

Budget variance in excess of General Expense Fund 001 appropriations is due to district property tax collections remitted directly to the RFA Expense Fund. This automatic property tax transfer activity began October 1, 2019 and is authorized by the RFA Plan document and resolution of the district's legislative body.

It was necessary for the district to amend the Reserve/Capital Fund 301 budget one time during 2019 to fund intergovernmental transfer requirements of participation in the Ground Emergency Medical Transportation (GEMT) Program administered by the Washington State Healthcare Authority; original budget for this fund was increased by \$162,000 via resolution of the Board.

Note 3 – Component Unit(s), Joint Ventures, and Related Parties

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.

Information regarding the performance and activity of the ILA agency is reported under Special Revenue Fund 101 and Capital Fund 301. Contractual financial contribution for the ILA effective period ending September 30, 2019 is as follows:

<u>Agency</u>	<u>Contribution</u>
Snohomish County Fire District 12	\$ 2,431,274
City of Marysville	\$ 9,079,144
Total	<u><u>\$ 11,510,418</u></u>

On the August 1, 2017 ballot, voters in the City of Marysville and Fire District 12 approved a Plan creating and funding a new regional fire authority (RFA) named the Marysville Fire District. The new RFA became effective October 1, 2019 and the existing ILA was terminated as of September 30, 2019 at midnight. All jointly acquired assets of the former Marysville Fire District ILA agency transferred to the RFA on October 1, 2019.

Prior to ILA termination, the equity interest of all jointly owned and jointly purchased assets was apportioned utilizing the formula assigned by RCW 35A.14.380; the assessed value of real property within the District was 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 September 30, 2019, the contractual apportionment of assets was as follows:

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

Effective October 1, 2019 all jointly acquired cash and investments reported in Funds 101 and 301, totaling \$15,032,114, transferred to the RFA. The district's equity interest of the transferred assets was \$3,269,485.

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 \$1,077,620 on December 31, 2019 and transferred to the RFA on October 1, 2019.

Snohomish County 911's 2019 operating budget was \$23,457,603, operating revenues received were \$24,057,771 and total operating expenditures were \$23,152,188. 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.

Note 4 – Debt Service Requirements

Debt Service

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the District and summarizes the District's debt transactions for year ended December 31, 2019. All of the district's liabilities were assigned to the RFA effective October 1, 2019.

Note 5 – Deposits and Investments

Effective 10/01/2019, all cash, deposits, and investments of the district transferred to the RFA.

Note 6 – OPEB Plans

LEOFF I

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, 2019, the plan had four (4) members, all retirees. As of December 31, 2019, the district's total OPEB liability was \$2,218,038, as

calculated using the alternative measurement method. For the period ended September 30, 2019, the district paid \$66,702 in benefits. Effective October 1, 2019 the LEOFF I Medical Liability was assigned to the RFA.

Note 7 - Other Disclosures

A. Contingencies and Litigations

As of December 31, 2019, there was one lawsuit pending against the district. Effective October 1, 2019 all claims and liabilities (including this action) were assigned and transferred by operation of law to a Regional Fire Authority (also named Marysville Fire District) pursuant to Chapter 52.26 RCW.

As of January 24, 2020, all claims against the District were dismissed except those relating to the Industrial Insurance Act and alleged unlawful withholding of wages. The remaining claims against the District do not have significant value and even if not covered by insurance, would not pose a high risk of financial loss. 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.

B. Government Combination

A RFA Planning Committee consisting of three (3) elected officials from the district and four (4) elected officials from the City of Marysville, supported by leadership and staff, was established in February 2018 to evaluate the feasibility of creating a new and separate regional fire authority to provide the fire protection and emergency services within the boundaries of the city and the district. After one year of review, analysis, outreach, and planning the Committee proposed a RFA Plan document providing for the governance, design, financing, and development of fire protection and emergency services. The Fire District Board and Marysville City Council passed resolutions in February 2019 to forward the RFA Plan to a public vote on the April 23, 2019. Voters in Marysville and Fire District 12 approved the Plan authorizing and creating the Marysville Fire District, a regional fire authority effective October 1, 2019.

The district and city adopted resolutions that provided for the transfer of property, funds, assets, records, receivables, liabilities, and transfer of revenue to the RFA. Funds of the district and former joint operation (Refer to Note 3 – *Component Unit(s), Joint Ventures, and Related Parties*), totaling \$16,461,394, transferred to the RFA on October 1, 2019 and are reported as Extraordinary Items on the Fund Resources and Uses Arising From Cash Transactions Statement.

The RFA will be governed by a Board of Directors consisting of five (5) voting members consisting of four (4) elected officials of the city council and (1) elected official from the district. There is an additional non-voting member who shall be (1) elected official from the district.

Until such time the RFA begins levying its own EMS levy, the district will continue to levy an EMS levy and remit those funds directly to the RFA.

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, when utilized, 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 September 30, 2019 was \$1,500, and transferred to the RFA on October 1, 2019. This amount has been accounted for in Special Revenue Fund 101 Extraordinary Items

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 September 30 2019, was \$2,674, and transferred to the RFA on October 1, 2019. This amount has been accounted for in Special Revenue Fund 101 Extraordinary Items.

Ambulance Billing Account

The district holds a Key Bank checking account for the timely 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 September 30, 2019 was \$3,600, and transferred to the RFA on October 1, 2019. This amount has been accounted for in Special Revenue Fund 101 Extraordinary Items.

D. Subsequent Event

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of a deadly new virus. In the weeks following the declaration, precautionary measures to slow the spread of the virus have been ordered. These measures include closing schools, colleges and universities, cancelling public events, prohibiting public and private gatherings, and requiring people to stay home unless they are leaving for an essential function.

All operational activities of the district transferred to the RFA effective October 1, 2109; therefore the financial impact of this pandemic on the district is limited to the potential delays in property tax collection and remittance to the RFA. All meetings of the district commissioners were moved to a virtual format.

The length of time these measures will be in place, and the full extent of the financial impact on the district is unknown at this time.

Note 8 – Pension Plans

A. State Sponsored Pension Plans

Substantially all 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, 2019 (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. Effective October 1, 2019, the district's proportionate share of the collective net pension liabilities was assigned to the RFA.

	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$55,365	0.007721%	\$296,900
PERS 2/3	\$81,403	0.009967%	\$96,813
LEOFF 1	\$0	0.010265%	(\$202,899)
LEOFF 2	\$558,217	0.302767%	(\$7,014,182)

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 9 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed 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 regular levy for the year 2019 was \$1.02 per \$1,000 on an assessed valuation of \$2,135,404,259 for a total regular levy of \$2,187,736.

The district EMS levy for the year 2019 was \$0.50 per \$1,000 on an assessed valuation of \$2,145,478,259 for a total EMS levy of \$1,066,709.

Effective October 1, 2019, all current and delinquent property tax collections of the district are transferred to the RFA.

Note 10 – 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. A total of three (3) claims were received and paid during the period ended September 30, 2019 totaling \$4,956. Unemployment claims are recorded in Special Revenue Fund 101. Effective October 1, 2019 all unemployment compensation risk transferred to the RFA.

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 163 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.

Snohomish County Fire Protection District No. 12
Schedule of Liabilities
For the Year Ended December 31, 2019

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
263.51	Capital Lease/Purchase - Stryker Medical Equipment	12/31/2021	-	115,512	38,504	77,008
	Total General Obligation Debt/Liabilities:		-	115,512	38,504	77,008
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		2,784,468	15,584	-	2,800,052
264.30	Pension Liability		534,548	-	140,835	393,713
264.40	OPEB LEOFF 1 Liability		-	2,218,038	-	2,218,038
	Total Revenue and Other (non G.O.) Debt/Liabilities:		3,319,016	2,233,622	140,835	5,411,803
	Total Liabilities:		3,319,016	2,349,134	179,339	5,488,811

Snohomish County Fire Protection District No. 12

Schedule 01

For the year ended December 31, 2019

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0182	001	General	3081000	Reserved Cash and Investments - Beginning	\$61,420
0182	001	General	3088000	Unreserved Cash and Investments - Beginning	\$1,992,727
0182	001	General	3111000	Property Tax	\$3,254,709
0182	001	General	3370000	Local Grants, Entitlements and Other Payments	\$1,457
0182	001	General	3611000	Investment Earnings	\$29,327
0182	101	Special Revenue	3081000	Reserved Cash and Investments - Beginning	\$10,246,259
0182	101	Special Revenue	3319700	Federal Direct Grant from Department of Homeland Security	\$21,000
0182	101	Special Revenue	3339700	Federal Indirect Grant from Department of Homeland Security	\$2,941
0182	101	Special Revenue	3340490	State Grant from Department of Health	\$1,266
0182	101	Special Revenue	3340690	State Grant from Other State Agencies	\$1,708
0182	101	Special Revenue	3370000	Local Grants, Entitlements and Other Payments	\$5,980
0182	101	Special Revenue	3417000	Sales of Merchandise	\$265
0182	101	Special Revenue	3422100	Fire Protection and Emergency Medical Services	\$11,837,412
0182	101	Special Revenue	3426000	Ambulance Services	\$1,928,019
0182	101	Special Revenue	3611000	Investment Earnings	\$140,124
0182	101	Special Revenue	3620000	Rents and Leases	\$21,232
0182	101	Special Revenue	3670000	Contributions and Donations from Nongovernmental Sources	\$10,423
0182	101	Special Revenue	3699100	Miscellaneous Other	\$2,260
0182	301	Capital	3081000	Reserved Cash and Investments - Beginning	\$2,164,317

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0182	301	Capital	3329340	Ground Emergency Medical Transportation (GEMT) Payment Program	\$4,467,492
0182	301	Capital	3426000	Ambulance Services	\$19,760
0182	301	Capital	3611000	Investment Earnings	\$41,701
0182	001	General	5221040	Administration	\$47,542
0182	001	General	5222040	Fire Suppression and Emergency Medical Services	\$2,683,321
0182	001	General	5227040	Ambulance Services	\$1,179,499
0182	001	General	5088000	Unreserved Cash and Investments - Ending	\$0
0182	101	Special Revenue	5221010	Administration	\$821,981
0182	101	Special Revenue	5221020	Administration	\$881,120
0182	101	Special Revenue	5221030	Administration	\$13,674
0182	101	Special Revenue	5221040	Administration	\$503,399
0182	101	Special Revenue	5222010	Fire Suppression and Emergency Medical Services	\$5,475,537
0182	101	Special Revenue	5222020	Fire Suppression and Emergency Medical Services	\$1,662,902
0182	101	Special Revenue	5222030	Fire Suppression and Emergency Medical Services	\$90,942
0182	101	Special Revenue	5222040	Fire Suppression and Emergency Medical Services	\$623,226
0182	101	Special Revenue	5223010	Fire Prevention and Investigation	\$365,746
0182	101	Special Revenue	5223020	Fire Prevention and Investigation	\$91,454
0182	101	Special Revenue	5223030	Fire Prevention and Investigation	\$6,532
0182	101	Special Revenue	5223040	Fire Prevention and Investigation	\$6,252
0182	101	Special Revenue	5224130	Training Provided to External Parties	\$20
0182	101	Special Revenue	5224510	Training Obtained by Employees	\$105,161
0182	101	Special Revenue	5224520	Training Obtained by Employees	\$84,734

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0182	101	Special Revenue	5224530	Training Obtained by Employees	\$5,052
0182	101	Special Revenue	5224540	Training Obtained by Employees	\$89,861
0182	101	Special Revenue	5225030	Facilities	\$40,891
0182	101	Special Revenue	5225040	Facilities	\$323,438
0182	101	Special Revenue	5226010	Vehicles and Equipment Maintenance	\$138,730
0182	101	Special Revenue	5226020	Vehicles and Equipment Maintenance	\$54,905
0182	101	Special Revenue	5226030	Vehicles and Equipment Maintenance	\$85,394
0182	101	Special Revenue	5226040	Vehicles and Equipment Maintenance	\$56,331
0182	101	Special Revenue	5227010	Ambulance Services	\$2,342,949
0182	101	Special Revenue	5227020	Ambulance Services	\$575,051
0182	101	Special Revenue	5227030	Ambulance Services	\$232,918
0182	101	Special Revenue	5227040	Ambulance Services	\$176,695
0182	101	Special Revenue	5088000	Unreserved Cash and Investments - Ending	\$0
0182	301	Capital	5221040	Administration	\$30,772
0182	301	Capital	5088000	Unreserved Cash and Investments - Ending	\$0
0182	101	Special Revenue	3850000	Special or Extraordinary Items	\$7
0182	101	Special Revenue	3893000	Custodial Type Collections	\$707
0182	101	Special Revenue	3899000	Other Custodial Activities	\$12,371
0182	101	Special Revenue	3951000	Proceeds from Sales of Capital Assets	\$5,220
0182	101	Special Revenue	3952000	Compensation for Loss/Impairment of Capital Assets	\$67,154
0182	001	General	5850000	Special or Extraordinary Items	\$1,429,280
0182	101	Special Revenue	5821000	Refund of Deposits	\$971
0182	101	Special Revenue	5850000	Special or Extraordinary Items	\$9,336,841
0182	101	Special Revenue	5893000	Custodial Type Remittances	\$701

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0182	101	Special Revenue	5899000	Other Custodial Activities	\$10,859
0182	101	Special Revenue	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$61,575
0182	101	Special Revenue	5942270	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$38,504
0182	301	Capital	5850000	Special or Extraordinary Items	\$5,695,273
0182	301	Capital	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$967,224

Snohomish County Fire Protection District No. 12
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2019

Grantor	Program Title	Identificaton Number	Amount
State Grant from Other State Agencies			
	WA State Dept of Labor & Industries - Stay at Work Reimbursement Program	BE85539; BF44213	3,917
			Sub-total: 3,917
State Grant from Department of Health			
	SFY19 Prehospital Participation Grant	70.168	1,266
			Sub-total: 1,266
			Grand total: 5,183

**Snohomish County Fire Protection District No. 12
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2019**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF	Assistance to Firefighters Grant	97.044	EMW-2017-FO- 04485	-	21,000	21,000	-	2
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via City of Seattle)	Homeland Security Grant Program	97.067	N/A	16,826	-	16,826	-	3
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via City of Seattle)	Homeland Security Grant Program	97.067	EMW-2018-SS- 00088-S01	2,941	-	2,941	-	
			Total CFDA 97.067:	19,767	-	19,767	-	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via King County)	Preparing for Emerging Threats and Hazards	97.133	EMW-2016-GR- 00145-S01	3,257	-	3,257	-	
			Total Federal Awards Expended:	23,024	21,000	44,024	-	

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, 2019

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.

Note 2 – Program Costs

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

Note 3 – Noncash Awards – Equipment

The district received equipment and supplies that were purchased with federal Homeland Security funds by the City of Seattle. The amount reported on the Schedule is the value of the property on the date it was received by the district and priced by City of Seattle.

Note 4 – 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, 2019**

Has your government engaged labor relations consultants? Yes No

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

Name of firm:	Summit Law Group
Name of consultant(s):	Peter Altman, Otto Klein, Kristin Anger, Shannon Phillips
Business address:	315 5 th Ave South Suite 1000 Seattle, WA 98104-2682
Amount paid to consultant during fiscal year:	\$ 19,815
Terms and conditions, as applicable, including:	
Rates (e.g., hourly, etc.):	Range from: \$275/hr to \$340/hr
Maximum compensation allowed:	N/A
Duration of services:	12/2018-08/2019
Services provided	Collective Bargaining, General Labor Issues

**Snohomish County Fire Protection District No. 12
Local Government Risk Assumption
For the Year Ended December 31, 2019**

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. Formal or informal self-insurance program/activity for some or all perils/risks
 - b. **Belong to a public entity risk pool**
 - c. Purchase private insurance
 - d. Retain risk internally without formal or informal self-insurance program/activity
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

If the local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule.

If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government's self-insured risks and copy the table below as needed. Please use a separate column for each peril/risk.

	<u>Self-insurance program title or type of risk or peril covered by formal self-insurance:</u>				
	<i>Unemployment Compensation</i>	<i>Program/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</i>
Self-Insurance as a <i>formal</i> program?	<u>YES</u>				
If yes, do other governments participate?	<u>NO</u>				
If yes, please list participating governments.	<u>N/A</u>				
Self-Insure as part of a joint program?	<u>NO</u>				
Does a Third-Party Administer manage claims?	<u>NO</u>				
If no, does somebody reconcile claims payments to the information in the claims management software?	<u>YES</u>				
Has program had a claims audit in last three years?	<u>NO</u>				
Are program resources sufficient to cover expenses?	<u>N/A</u>				
Does an actuary estimate program liability?	<u>NO</u>				
Number of claims paid during the period?	<u>3</u>				
Total amount of paid claims during the period?	<u>\$4,956</u>				
Total amount of recoveries during the period?	<u>\$0</u>				

Snohomish County Fire Protection District No. 12
Schedule 22 - Audit Assessment Questionnaire (unaudited)
For Fiscal Year ended December 31, 2019

Reference	#	Question	Answer	Explanation
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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 AND OVERSIGHT

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.	Finance Director performs all reconciliations; Human Resource Manager reviews imprest account bank statement reconciliations; Accounting Technician reviews county treasurer funds to general ledger reconciliation
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Reference	#	Question	Answer	Explanation
	2	<p>Entries Process - Identify the personnel in charge of posting journal entries into the entity'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 entity does not use accounting software, please indicate NA</p>	<p>Payroll Technician posts payroll entries to GL, Accounting Technician posts AP entries and cash receipting entries to GL, Finance Director reviews all monthly journal entries and posts month-end county treasurer report entries (property taxes, tax refunds, investment interest, etc..). Finance Director posts all adjustments and BARS reclassification entries (if applicable). Finance Director posts all year end transactions (if applicable). All entries posted by Finance Director are reviewed by the Accounting Technician.</p>	

Reference	#	Question	Answer	Explanation
	3	Is a reconciliation of the entity's bank accounts (County Treasurer, transmittal, and imprest accounts) to the accounting records performed? This would include a reconciliation of both ending cash and investment balances as well as total activity in the bank accounts to the accounting records (for total revenues and expenditures). If yes, please provide an explanation of the process.	Yes	Finance Director prepares financial statements in C4 format to the Board of Directors on a monthly basis. This preparation includes a complete reconciliation of beginning/ending cash and investments, revenues and expenses between the County Trial Balance reports and BIAS general ledger. At year end the reconciled balance of imprest accounts is included in the beginning/ending cash balance of the district. All prepared reports and reconciliations are reviewed by the Accounting Technician.
	4	Does the entity deposit funds on a daily basis?	Yes	
	5	Does the entity reconcile its petty cash and change funds on a monthly basis? If yes, please attach the year end reconciliation.	Yes	Attachments 09_30_19 Union Bank Petty Cash.pdf
	6	Does the entity use their own bank accounts in lieu of the County Treasurer?	No	

Reference	#	Question	Answer	Explanation
	7	Does the Board receive and review monthly financial reports? Such as, cancelled checks, financial reports from the county, expenditure listings, bank accounts or petty cash activity. If yes, please describe what is reviewed and how often.	Yes	On a monthly basis our Board receives the following reports for review: Financial Statements prepared in Excel C4 format reconciled to County Treasurer Trial Balance Reports, County Treasurer summary level trial balance reports, budget reports from BIAS, property tax reports from treasurer, expenditure/voucher list from BIAS (certification sheet signed for approval), payroll report from BIAS (certification sheet signed for approval), and cancelled checks and/or refunds summary.
	8	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				
	10	Please indicate which of the following best describes the entity's own internal accounting system: A) It uses the BARS chart of accounts; B) It uses a chart of accounts that is compatible with BARS; C) It uses a chart of accounts that requires manual adjustments to file the Schedule 01; D) Not Applicable: the Entity does not use its own accounting software or system and uses the County Treasurer only.	(A)	
	11	Please check all boxes that occurred during the fiscal year:	Contracted functions of the government , Utilized a purchasing cooperative or state contract	

Reference	#	Question	Answer	Explanation
	11	Please check all boxes that occurred during the fiscal year:	Utilized a purchasing cooperative or state contract , Significant events (i.e. new debt, major construction)	
	11	Please check all boxes that occurred during the fiscal year:	Significant events (i.e. new debt, major construction) , Utilized a purchasing cooperative or state contract	
	13	Please explain the significant events that occurred during the year (i.e. new debt, major construction, change in key positions, etc.)	New HR Manager 01/31/2019; Termination of ILA with City of Marysville 09/30/2019; Formation of new RFA (named Marysville Fire District) with City of Marysville 10/01/2019	
	14	Please provide an explanation of the purchasing cooperative or state contract used during the fiscal year to procure goods and services.	Washington State Contract (DES)	

Reference	#	Question	Answer	Explanation
	15	Please provide an explanation of what function of the entity the entity used a service organization to perform. 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 or use of the County Treasurer to process transactions).	Snohomish County Treasurer AP & Payroll Warrant Issues and Reporting Services, Property Tax Receipts; Systems Design - Ambulance Transport Billing; PCG - GEMT Cost Report Preparation	
	16	Did the entity make any significant updates to administrative, personnel, or financial policies? If yes, please attach the newest policy.	Yes	Updated Policy #6055 Purchasing: Bids and Contracts to incorporate July 2019 RWC changes to bid thresholds and public works requirements Attachments 6055 - Purchasing_Bids and Contracts.pdf

Reference	#	Question	Answer	Explanation
	17	Did the entity enter into, or modify any existing, interlocal agreements? If yes, please attach.	Yes	Attachments 2019 Arlington EMS-BC Services.pdf 2019 Facility Landscaping Maintenance ILA.pdf 2019 Fourth Amendment to City of Marysville ILA.pdf 2019 SCFD 15 EMS-BC Services ILA.pdf 2019 Third Amendment To Quil Ceda Village ILA.pdf Fifth Amendment to the City ILA.pdf First Amendment Dist 15 Agreement Emergency MedicalLife Support Services.pdf Sno-Isle Library Fire Protection and EMS Services ILA.pdf 2019 Purchasing Agreement SCFD 17.pdf

MATERIAL COMPLIANCE REQUIREMENT

	18	Did the Entity receive any non-SAO audits during the year (including the work of internal auditors)?	No	
	19	Is the entity currently involved in any lawsuits? We may be requesting an update on the status of legal matters during the audit.	Yes	As of December 31, 2019, there was one lawsuit pending against the district. Kevin and Kimberly Johnson v. Marysville Fire District (former ILA Agency), et. al., King County Superior Court Cause No. 18-2-08907-31. As of October 1, 2019 all claims and liabilities (including this action) were assigned and transferred by operation of law to a Regional Fire Authority (also named Marysville Fire District) pursuant to Chapter 52.26 RCW. Based

Reference	#	Question	Answer	Explanation
				upon cross motions for summary judgement heard by the Court on November 22, 2019 and decided on January 24, 2020, all claims against the District were dismissed except those relating to the Industrial Insurance Act and alleged unlawful withholding of wages. As a result of the success in the District's motion for summary judgement, the District Attorney is of the opinion that the probability of significant financial loss to the District is low. The remaining claims against the District do not have significant value and even if not covered by insurance, would not pose a high risk of financial loss. 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.
	20	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? Examples may include Department of Health; FEMA. If so, please list the agency that could impose them.	No	

REVENUES AND EXPENDITURES

Reference	#	Question	Answer	Explanation
	21	Please describe any new sources of revenues or expenditure streams (new activities, special levies, state or federal grants, leases, etc.), or state that there were none.	None	
	22	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	
	23	Please list the locations where revenues are receipted.	Combination of Local (Admin Building, 1094 Cedar Ave, Marysville, WA 98270) and Third Party billing/receipting (Systems Design, Silverdale WA); local receipting and billing for all other charges (service contracts, rents, etc...) besides ambulance transports	
	24	Does the entity have any petty cash, change funds, revolving accounts, travel or imprest accounts?	Yes	

Reference	#	Question	Answer	Explanation
	25	Please list the authorized balances for each fund or account.	<p>Imprest Accounts authorized balances as follows. No petty cash or change funds on site.</p> <p>1. Deposit In Transit Checking Account - \$1,500 2. Petty Cash Checking Account - \$1,500 3. Travel Checking Account - \$2,500 4. Ambulance Billing - \$3,600</p>	
	26	Please attach bank statements for the year for any petty cash, imprest, revolving accounts, or travel accounts held at a bank, or mark 'NA' if the entity only utilizes cash or change funds.	Attach Bank Statements	<p>Attachments</p> <p>09_30_19 Key Bank Ambulance Billing.pdf 09_30_19 Union Bank Deposit In Transit.pdf 09_30_19 Union Bank Petty Cash.pdf 09_30_19 Union Bank Travel.pdf</p>

SAFEGUARDING OF ASSETS

	27	Please mark all that apply to the entity: Fuel Card; Credit Card; Open Accounts with Businesses.	Open Store Accounts , Fuel Card (s)	
	27	Please mark all that apply to the entity: Fuel Card; Credit Card; Open Accounts with Businesses.	Credit Card(s) , Open Store Accounts	
	27	Please mark all that apply to the entity: Fuel Card; Credit Card; Open Accounts with Businesses.	Fuel Card(s) , Open Store Accounts	
	28	How many physical credit cards does the entity have?	11	

Reference	#	Question	Answer	Explanation
	29	How many physical fuel cards does the entity have?	51	
	31	How many open accounts does the entity have?	85	
	32	Does the entity have a system or process to record information about its capital assets, including buildings, equipment, etc.?	Yes	
FIRE/EMS SPECIFIC QUESTIONS				
<i>Informational</i>	38	Indicate services offered by the district (or department).	Facility Rentals , Trainings (CPR/First Aid)	
<i>Informational</i>	38	Indicate services offered by the district (or department).	Trainings (CPR/First Aid) , Facility Rentals	
<i>Informational</i>	38	Indicate services offered by the district (or department).	BLS Transports , Trainings (CPR/First Aid)	
<i>Informational</i>	38	Indicate services offered by the district (or department).	ALS Transports , Trainings (CPR/First Aid)	
<i>Informational</i>	39	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	
	40	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	Added performance of Battalion Chief Services to City of Arlington and SCFD #15; Termination of interlocal agency between City of Marysville and FD12 09/30/2019 and formation of Regional Fire Authority between same agencies 10/01/2019

Reference	#	Question	Answer	Explanation
	41	How many volunteers does the district (or department) have, approximately?	0	
	42	How many career firefighters does the district (or department) have, approximately?	102	
	43	Does the district (or department) have any closely related associations or foundations? If so, please list.	No	
<i>Informational</i>	44	How many stations does the district (or department) have?	5	

REQUIRED ATTACHMENTS (see instructions for required details)

<i>Informational</i>	79	Meeting Minutes - Attach the meeting minutes and resolutions for all governing body meetings held during the last year.	See Web Page	Meeting minutes can be found at www.marysvillefiredistrict.org
<i>Informational</i>	80	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 Sep 2019 FD12 Summary TB.pdf Sep 2019 MSVFIRE Summary TB.pdf
<i>Informational</i>	81	Cash Balances Summary - Attach a copy of the year-end County Treasurer's report that show the year end cash balances. If the County does not act as your Treasurer, please upload bank statements for the beginning and end of year to show the entity's cash balances.	Attached	Attachments Oct 2019 MSVFIRE Summary TB.pdf Oct 2019 FD12 Summary TB.pdf
<i>Informational</i>	82	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 01_2019_thru_09_2019_Expenditures.xls 10_2019_thru_12_2019_FD12_Only_Expenditures.xls

Reference	#	Question	Answer	Explanation
<i>Informational</i>	83	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 6070 - Cash Receipting and Bank Accounts.pdf 6030 - Gifts - Oct 2013 Revised Adoption.pdf 2019 INVOICING PROCEDURE.docx 2019 CASH DEPOSIT PROCEDURE.docx
<i>Informational</i>	84	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 FD12 Board of Commissioners 2019.docx MFD Board of Directors 2019.docx
<i>Informational</i>	85	Rates and Fees - Attach rate and fee schedule in effect during the fiscal year and any related billing or fee policy.	Attached	Attachments 2019B-6-Marysville Fire District Ambulance Transport Billing Resolution.pdf 6067 - Ambulance Billing.pdf
<i>Preparer</i>	86	Local Government Contact Information for Preparer: Name: Telephone number: E-mail address:	Chelsie McInnis 360-363-8509 cmcinnis@marysville wa.gov	