

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

May 17, 2023, 6 pm Station 62 / Zoom

1. Call to Order MFD - Flag Salute

2. MFD Consent Agenda

- A. Excuse Boardmember Norton and Commissioner Christoffersen from tonight's meeting
- B. Approve minutes of the April 19, 2023, Regular Meeting
- C. Approve minutes of the May 2, 2023, Finance Committee Meeting
- D. Approve minutes of the May 3, 2023, Workshop
- E. Approve April 2023 Financial Statements
- F. Approval of May claims and Payroll:
 - i. MFD Expense Fund
Voucher Numbers - 230503001– thru-230503192 \$ 74,283.42
 - ii. Capital Fund
Voucher Numbers – 230502001-thru-230502003 \$ 44,653.81
 - iii. Apparatus Fund
Voucher Numbers – 230501001-thru-230501004 \$ 57,034.57
 - iv. MFD Payroll (excluding benefits)

3. Information Items

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

4. 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

5. Old Business

6. New Business

- A. Agenda Bill: 2022 Annual Financial Report
- B. Agenda Bill: Bid Award – Pumper Purchase

7. Call On Board Members

8. Adjournment

Join Zoom Meeting

<https://us02web.zoom.us/j/83871185240?pwd=eGVFdTVOV0ZWk3pRQ1pNVVrdWUtdz09>

Meeting ID: 838 7118 5240

Passcode: 499422

MARYSVILLE FIRE DISTRICT
BOARD OF DIRECTORS MEETING
April 19, 2023 – 6 pm
Station 62 / Virtual Via Zoom

CALL TO ORDER:

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

The following were in attendance:

Board of Directors:

Rick Ross
Steve Muller
Michael Stevens
Kamille Norton
Tom King

Staff Members:

Ned Vander Pol, Fire Chief
Jeff Cole, Deputy Chief
Chelsie McInnis, Finance Director
Steve Edin, Human Resource Director
Paula DeSanctis, Board Secretary

Guests:

Noel Treat, District Attorney

PUBLIC COMMENT

Chairperson Ross asked for public comment with none given.

MFD CONSENT AGENDA

- A. Approve minutes of the March 15, 2023, Regular Meeting
- B. Approve minutes of the April 5, 2023, Workshop
- C. Approve March 2023 Financial Statements
- D. Approval of April Claims and Payroll:
 - i. MFD Expense Fund
Voucher Numbers 230402001-thru-230402234 \$ 364,971.67
 - ii. MFD Capital Fund
Voucher numbers 230401001-thru-230401003 \$ 1,356.04
 - iii. MFD Payroll (excluding benefits) \$ 1,475,110.34

Motion: To approve the MFD Consent Agenda
Made By: Muller
Seconded By: Norton
Action: PASSED unanimously

INFORMATION ITEMS

Communications: Chief Vander Pol stated there is nothing to report.

COMMITTEE REPORTS

EMS Committee: Approval of April EMS account recommendations.

Month	Charity	Collections	Bankruptcy	Refunds
April	6,217.67	31,595.74	0.00	0.00

Motion: To approve the April ambulance account recommendations
Made By: Norton
Seconded By: Muller
Action: PASSED unanimously

Planning Committee: Nothing to report. Chief Vander Pol suggested that the Committee meet to discuss Station 61 remodel and the Risk Assessment/ Standards of Cover.

Personnel Committee: Nothing to report.

Finance Committee: There is a scheduled meeting for May 2, 2023.

STAFF BUSINESS

Fire Chief Report: Chief Vander Pol reported the following:

- Thanked BC Soper and Captain Green for the great training provided for all the crews at an abandoned building on the south side of the city.
- Applauded firefighters Cushing, Hallahan, and Griffith on their EMS report documentation.
- Attended an open house at the Muslim Association of Puget Sound in Lake Stevens welcoming people from the neighborhood.
- Attended the egg festival along with Engine 61. Captain Tucker and crew also gave kids tours of the engine.
- Share that he has been focusing on succession planning to help people grow within the organization.

Operations Report: Chief Cole reported the following:

- Per the Boards request, an additional past year has been added to the incident report for historical comparison of alarm counts.
- We continue to see a significant rise in calls.
- The Lexipol Policy project is underway. We anticipate the first batch of policies for Board review next month.
- Eight members started the Ladder Academy this week with Captain Huizenga and Captain Green.
- We have several attending swift water continuing education training to re-up their certifications.
- The Soper Hill Clinic is now open. We have had only two call thus far. There will be a slow transitional closing of the Lake Stevens location.

Overtime Report:

March 2023	Dollars	Total Hours	Sick Leave Used
Full-time	\$ 176,043.66	2,282.50	2,200.75
Part time	\$ -		0.00
Month Total	\$ 176,043.66		\$ 2,200.75
YTD Totals	\$ 595,317.36	\$ 5,588.33	\$ 6,567.75

Human Resources/Personnel Report: HRM Steve Edin reported the following:

- We had seven employees off on intermittent FMLA, two long-term disabilities, and three short-term disabilities.
- We are in the process of recruiting for the Deputy Chief position.
- Battalion Chief written testing was completed last week. The full assessment center will be next Monday to create a new list. Entry level testing will be in May. Captain promotion list will open up in June, and driver operator testing in July.
- We have four laterals in the process of completing paperwork to begin on May 1, 2023.
- Asked that the Board extend the Captains promotion list for one year.

Motion: To extend the Captains promotion list by one year
Made By: Muller
Seconded By: Norton
Action: PASSED unanimously

Fire Prevention Report: Deputy Chief Maloney stated he had nothing more to report.

Finance Report: Finance Director McInnis Reported the following:

- Internal review of the completed financial reports is underway; Finance Committee will review them on May 2, 2023.
- PCG is currently preparing our MGADC report, which will be filed with CMS by the end of May. They have had no issues with the data submitted and we don't anticipate any problems.

Legal Counsel Report: District Attorney Noel Treat stated there is nothing to report from Legal tonight.

Local 3219 Union Report: Local 3219 President Dean Shelton was absent from tonight's meeting.

OLD BUSINESS

Agenda Bill – MFD Resolution 2023-004 “EMS Levy Proposition No. 1”

Chief Vander Pol shared that Staff is looking for approval from the Board to move forward with getting this Levy on the August ballot.

There was a brief discussion on the ballot wording. After legal explained the verbiage choice, the Board agreed to the original wording as submitted.

Motion: To approve MFD Resolution 2023-004 and accompanying explanatory statement, authorizing a \$.50, 10 year EMS Levy proposition be submitted to the voters in an election to be held August 1, 2023.
Made By: Norton
Seconded By: Muller
Action: PASSED unanimously

2022 Annual District Report

Chief Vander Pol shared that the 2022 Annual Report was distributed to the Boardmembers last month for a thirty-day review. Chief asked if there were any suggested corrections or changes, with none, Board Chair Ross asked for a motion to approve.

Motion: To approve the 2022 Annual Department Report.
Made By: Norton

Seconded By: Muller
Action: PASSED unanimously

NEW BUSINESS

Agenda Bill – Updated Assistant Chief and Deputy Chief Job Descriptions

HRD Edin shared this is an update to the job descriptions and classifications as previously discussed.

Motion: To approve the new classification and job descriptions for Assistant Chief and Deputy Chief Job Descriptions as well as the resulting modifications to the Deputy Chief of Operations job description.

Made By: King
Seconded By: Norton
Action: PASSED unanimously

Agenda Bill – Resolution 2023-005 “Amendment of Series 2000 Personnel Policies”

HRD Edin reviewed the changes and updates to the Series 2000 Personnel Policies. The policies have moved through the six-month review process and are now ready for board approval.

Motion: To approve Resolution 2023-005 “Amendment of Series 2000 Personnel Policies”

Made By: Muller
Seconded By: King
Action: PASSED unanimously

Agenda Bill – Admin Building Lease Back Extension

Chief Vander Pol reported that the City Council has approved the leaseback extension of the Marysville Fire District Administration Building through October 31, 2023.

Motion: To approve the leaseback extension of the MFD Admin Building between the City of Marysville and the Marysville Fire District through October 31, 2023.

Made By: Norton
Seconded By: King
Action: PASSED unanimously

Agenda Bill – CRA/SOC Consultant

Chief Vander Pol stated that the District solicited for proposals to provide a Community Risk Assessment/Standards of Cover Analysis, which will formulate recommendations for appropriate staffing and deployment of firefighting and emergency medical service resources consistent with state and national best practices. Staff discussed each proposal and are recommending AP Triton be awarded the contract.

Motion: To approve and award contract for Standards of Cover and Community Risk Assessment to AP Triton

Made By: Norton
Seconded By: King
Action: PASSED unanimously

CALL ON BOARD

McInnis – Nothing more to report.

Vander Pol – Nothing more to report.

Edin – Nothing more to report.

Cole – Nothing more to report.

DeSanctis – Nothing more to report.

Treat – Nothing to report.

Norton – Excited to get moving on the Community Risk Assessment. The new Everett Clinic we be a benefit to our community.

King – Attended the Soper Hill Everett Clinic opening. Happy to hear we are now a full time department.

Muller – Thanked all who fire personnel who participated in the City Easter event. Looking forward to starting the Standards of Cover.

Ross – Thanked staff for all the work gone into preparing all thoughts business.

Stevens – Nothing to report.

EXECUTIVE SESSION

Chairperson Ross called for a fifteen-minute executive session at 6:53 pm to discuss the following:

- To review the performance of a public employee pursuant RCW 42.30.110(1)(g)
- Collective Bargaining Pursuant RCW 42.30.140(4)(a)

To return at 7:08 pm.

RECONVENE

The open public meeting reconvened at 7:09 pm.

ADJOURNMENT

Chairperson Ross called for a motion to adjourn.

Motion: To adjourn the April 19, 2023 Regular Meeting
Made By: Muller
Seconded By: King
Action: PASSED unanimously

With no further action required, the April 19, 2023 meeting adjourned at 7:11 pm.

Ned Vander Pol, Fire Chief

Date approved

MARYSVILLE FIRE DISTRICT
SPECIAL FINANCE COMMITTEE MEETING
May 2, 2023, 9 am
Marysville Fire Station 62

Finance Director Chelsie McInnis opened the meeting at 9 am.

The following were in attendance:

Board of Directors:

Steve Muller
Kamille Norton
Tonya Christoffersen

Staff Members:

Guests:

Chelsie McInnis, Finance Director
Ned Vander Pol, Chief
Paula DeSanctis, Admin Assistant

NEW BUSINESS

2022 SAO Annual Financial Report Review

Finance Director McInnis gave a comprehensive review of the draft 2022 Annual Financial Statement including all Schedules and notes to the financial statement.

Quarter 1 2023 Financial Trends Analysis

Ending Fund Balances:

1. Expense Fund had a 1.2% decrease over Q1 2022 or \$103,159
2. Capital Funds had a 31.4% increase over Q1 2022 or \$5,606,052. Balance allocations are as follows:
 - Capital 88% - \$20,552,329
 - Apparatus 11% - \$2,597,665
 - Equipment 1% - \$304,043

Revenues – All Sources

We have collected 9% or \$2.9M in Q1 2023 compared to \$2.7M in Q1 2022. This is a 5% increase in year to date total revenues compared to 2022.

Property Tax

We have a 26% increase in year to date total tax collections compared to for 2022. This increase is largely due to timing of City EMS Levy receipt.

Ambulance Transport Fees

We have collected 21% of our budgeted ambulance transport fees, which is 6% below 2022 Q1; with 70% BLS and 30% ALS.

Ambulance Transport Fees – GEMT

We have collected 16% of budgeted GEMT transport fees, which is a 24% decrease year to date in GEMT collections compared to 2022. We are anticipating at least a 50% reduction in program revenues due to CMS “Time On Task” calculation change.

Investment Interest – All Funds

We have collected 30% of all investment interest budget, which is a 97% increase year to date interest compared to 2022.

- LGIP – from 4.06% to 4.69%
- SCIP – from 2% to 2.07%

While SCIP investment rates are lower now, the new investments will be held long term at higher rates. Therefore, when LGIP begins to drop again SCIP will remain at a higher interest rate for longer duration.

Other Revenue Sources – All Funds

Q1 2023 shows a 34% year to date decrease in other revenues collected compared to 2022, this is largely attributed to a reduction in grant revenues.

Operating Expenses

We have an increase of 7% in operating expenses over Q1 2022, with 76% of the appropriated budget remaining.

Wage and Benefit Expenses

We have expended 23% in our Q1 2023 wage and benefits budget, this is a 4% increase over 2022. 2023 year to date Q1 overtime is \$549K, which is a 9% decrease over 2022 of \$597K.

M&O Expenses – Operating Fund

We saw a 27% increase in year to date M&O expenses over 2022, with 26% expended and 74% of the appropriated budget remaining.

Capital Fund Expenses

2023 Budgeted Procurements:

- Public Safety Building Final Payment
- Public Safety Building Remodel
- A&E Services
- Ladder Truck (will be received in 3rd quarter 2023, apparatus fund will see large reduction in cash balance once payment is made)
- 2 Staff Vehicles
- Ambulance Remounts (will not be expended until 2025 due to build timeline)

2022 AFR Report Review

Finance Director McInnis gave an overview of the AFR and all requirements (schedules and notes):

- Due to SAO May 30, 2023; RCW 43.09.230
- Significant Changes Applicable to MFD
 - Implement GASB 87 – Lease
 - Eliminate Schedule 19 – Labor Relations
 - Update Notes to Financial Statements
- All Cash Balances, Revenues and Expenses are Reconciled between Sno Co Treasurer and MFD Source Documents.
- Internal Control – 3 Step Review Process

Pending Items:

- Schedule 16 Note Disclosure
- Final Internal Review
- SAO Portal Submittal

DISCUSSION

Finance Director McInnis reviewed the Board Travel Policy and allocated funds. After a brief discussion on how those funds are distributed, it was agreed to revisit the topic at the 2024 budget workshop.

ADJOURNMENT

With no action required, the May 2, 2023 Finance Committee Meeting adjourned at 10:35 am.

Ned Vander Pol
District Secretary

Date approved

MARYSVILLE FIRE DISTRICT
BOARD OF DIRECTORS WORKSHOP
May 3, 2023 – 6 pm
Station 62/Virtual Via Zoom

Chairperson Ross opened the meeting and led the flag salute at 6 pm.

The following were in attendance:

Board of Directors:

Steve Muller
Kamille Norton
Tom king
Rick Ross

Staff Members:

Guests:

Ned Vander Pol, Chief
Jeff Cole, Deputy Chief
Tom Maloney, Deputy Chief
Chelsie McInnis, Finance Director
Josh Farnes, Fleet and Facilities Supervisor
Paula DeSanctis, Admin Assistant

Chairperson Ross called for a motion to excuse Boardmember Stevens and Commissioner Christoffersen from the May 3, 2023 Workshop.

Motion: To excuse Boardmember Stevens and Commissioner Christoffersen from the May 3, 2023 Workshop.
Made By: Muller
Seconded By: Norton
Action: PASSED unanimously

DISCUSSION ITEMS

Community Risk Assessment / Standards of Cover: Deputy Chief Maloney shared that District Staff met with AP Triton last Thursday discussing information needed and timelines for the SOC/CRA project, stating we can expect our first draft in about eight months. Chief Cole is working with the County on connecting with GIS, staff is gathering various data points requested, a site visit will be scheduled in the near future along with interviews of the board and division heads. Every department in the district will be analyzed. An in-depth question and answer session followed.

A separate comprehensive historical incident analysis report prepared Paul Rottenberg will be submitted to the board for draft review.

NEW BUSINESS

Bid Award - Station 61 Tenant Improvement: Deputy Chief Cole reported, working with TCA Architecture bids were published and advertised in accordance with Washington State Bid Laws and District Policy. The District received two proposals as a result of the bid process. After reviewing the proposals staff recommends that the District move forward with the renovation utilizing Janicki General Contracting LLC. At the base price including applicable alternates of \$748,825.00 for the process.

Estimated duration of the project is to begin construction mobilization and demolition as early as May 18, 2023 with final construction completion on October 6, 2023. Administration is anticipated to relocate from the current property and occupy Station 61 by October 31, 2023.

As the anticipated timeline for completion for this project is within 2023, the expenditure will be appropriated from the current year's budget that has an allocation of \$1,000,000.

Motion: To award the bid to Janicki General Contracting LLC. And authorization for the District Staff to enter into contract for the purpose of renovating Station 61.
Made By: Norton
Seconded By: King
Action: PASSED unanimously

Chairperson Ross called for any additional business or comments, with none, Ross called for a motion to adjourn.

ADJOURNMENT

Motion: To adjourn the May 3, 2023 Planning Workshop.
Made By: King
Seconded By: Muller
Action: PASSED unanimously

With no further business, the May 3, 2023, Workshop adjourned at 6:43 pm.

Ned Vander Pol
District Secretary

Date approved



Fire Prevention Report

Prepared by: Thomas Maloney, Deputy Chief/Fire Marshal
May 17, 2023

- The total fire loss for 2023:
We responded to 9 fire incidents that were investigated to date in 2023. The total estimated property pre-fire value is over \$11.2 million, with an estimated fire loss of over \$1.5 million.
- We did have three fires this month so far two resulting in significant damage and one arson with minor damage.
- Training for our pre-incident planning program First Due has been completed and we are now creating electronic pre-plans. As a reminder each shift will have a representative to assist crews in completing the assigned pre-plans. This is a new program and is computer based and will improve our current program. We had our new lateral firefighters help create some pre-plans as well as part of the on-boarding process. Some buildings have been pre-planned as we are now live.
- We help a Washington State Association of Fire Marshals board meeting at Station 62 this week (May 16-17).
- We are hosting a Fire Sprinkler Review Class May 24-26, through the Washington State Association of Fire Marshals and National Fire Sprinkler Association. Also, we are hosting a Quality Improvement for the Fire and Emergency Services Workshop, September 26-28, through the Center of Public Safety Excellence. Both will be held at Station 62.
- We are finishing the spring CERT training with the City's Emergency Management office later this month.
- We continue to provide items to AP Triton for the CRA/SOC. Director McInnis has created files (financial) and we have provided them with all of the GIS contacts. We continue to gather the response data for them which is extensive.
- Our Spring newsletter has been delivered to residents and we have received many compliments on it. I would like to thank PIO Veley for making this happen and making us look great!
- We have launched our EMS levy educational campaign. The initial news release has been shared, web page has been launched and an informational guide for firefighters and staff has been created for internal use.
- We are planning a Fire Station Open House Wednesday, June 14 from 4pm-7pm at Station 62. The Open House will feature a vehicle extrication demo, hands-only CPR training, fire extinguisher training, a teddy bear clinic, apparatus tours and more. All members of the public are invited.



- Chief Vander Pol and PIO Veley spoke to local high school students about careers in the fire service during a city event May 1. Chief Vander Pol was the featured speaker for the city's Coffee Chat with seniors at the Community Center May 8. PIO Veley assisted with a car seat check and giveaway event at Marysville Toyota April 21, sponsored by Safe Kids. We participated in the Linc NW Healthy Living Fair May 6 and will do a bike helmet giveaway at Cascade Elementary May 18.
- Our Facebook audience is up to 6,211 followers. Our Twitter audience is at 3,038 followers. We have 986 followers on Instagram. We currently reach 19,808 households on Nextdoor.

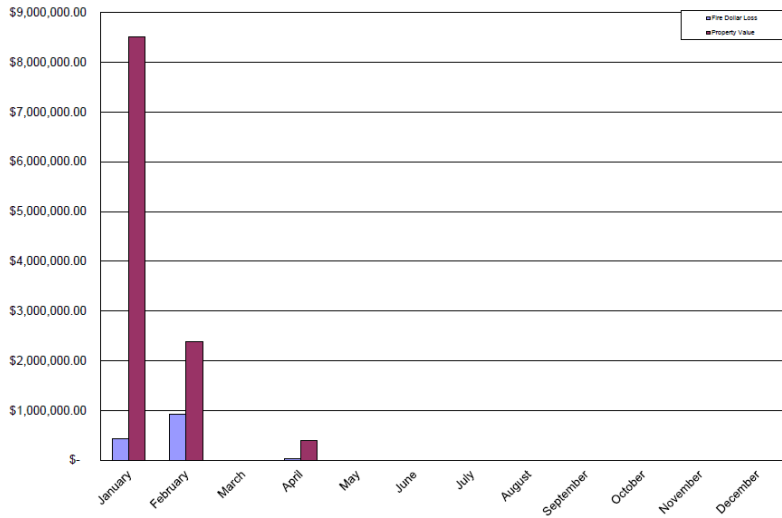
Estimated Number of Public Education Attendees

Program	Current Month	2023
Preschool Program	80	180
Elementary Age (K-5)	0	425
Middle/High School	40	290
Station Tours	15	15
Smoke Alarm Installations	3	18
Youth Fire-Setter Interventions	0	0
Helmet Fittings	0	50
Public Events	70	1270
Car Seat Installs	3	10
Older Adult Fire/Fall Prevention	20	20
Fire Extinguisher Training	22	22

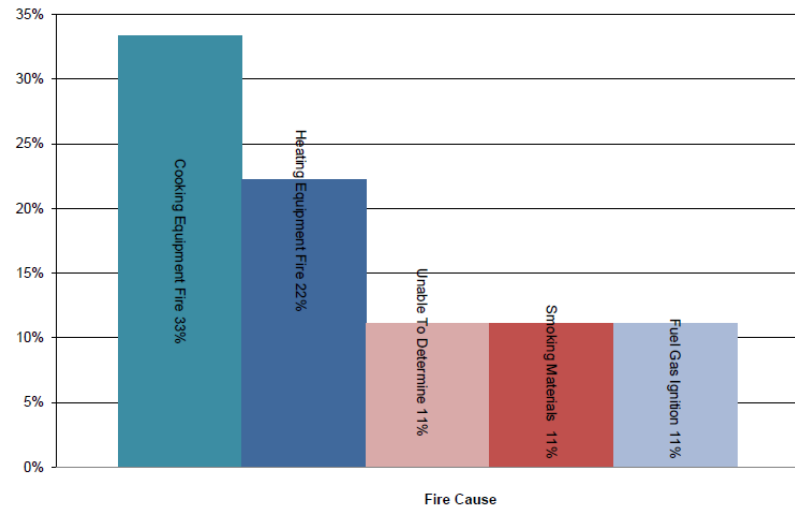
Marysville Fire District 2023 Fire Incident Totals

Month	Total Investigations	Accidental	Incendiary	Undetermined	Residential	Commercial	Vehicle	Other	Total Property Value	Total Fire Loss
January	4	4	0	0	3	0	1	0	\$ 8,514,357.00	\$ 434,408.00
February	4	4	0	0	4	0	0	0	\$ 2,389,829.00	\$ 931,549.00
March	0	0	0	0	0	0	0	0	\$0	\$0
April	1	1	0	0	1	0	0	0	\$ 395,794.00	\$ 31,098.00
May										
June										
July										
August										
September										
October										
November										
December										
Totals	9	9	0	0	8	0	1	0	\$ 11,299,980.00	\$ 1,397,055.00

Fire Dollar Loss



Marysville Fire District Fire Causes Ending April 30, 2023





**MARYSVILLE
FIRE DISTRICT
Incident Report
April - 2023**

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MARYSVILLE FIRE DISTRICT

Regional Fire Authority

April 2023

NOTES ON DATA VALIDATION

The data upon which the department relies for this report comes from the Department's records management system (RMS), its electronic patient care reports (ePCR) and the computer aided dispatch system (CAD) operated by a County joint powers entity.

For purposes of trending response times over time, response times of less than 15 seconds and response times above 17 minutes were not included in the response time analyses. The 17-minute threshold was established as the upper limit of a normal response under emergency response conditions for a first unit at-scene. Subsequent units may have higher upper thresholds.

1. Annual View Monthly Incident Count vs Previous Year

Last 24 months

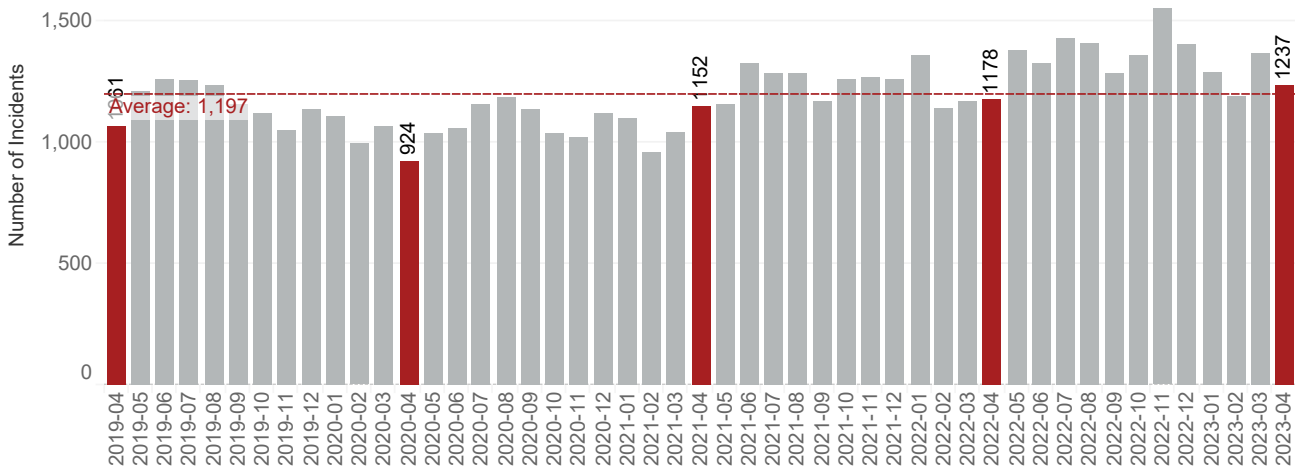
Total Incidents Involving Marysville Fire

Month	Most recent 12 months	Month	Previous 12 months	% Variance
May 2022	1,382	May 2021	1,154	19.6%
June 2022	1,323	June 2021	1,324	-0.1%
July 2022	1,432	July 2021	1,285	11.4%
August 2022	1,407	August 2021	1,280	9.9%
September 2022	1,281	September 2021	1,173	9.2%
October 2022	1,363	October 2021	1,264	7.8%
November 2022	1,550	November 2021	1,267	22.3%
December 2022	1,403	December 2021	1,259	11.4%
January 2023	1,289	January 2022	1,358	-5.1%
February 2023	1,189	February 2022	1,139	4.4%
March 2023	1,366	March 2022	1,168	17.0%
April 2023	1,237	April 2022	1,178	5.0%
Total	16,222	Total	14,849	9.2%

2. Count of Incidents by Month

Last 48 months + Current Month

Total Incidents Involving Marysville Fire



3. Annual View Monthly Incident Count vs Previous Year

Last 24 months

In-District and Outgoing Aid Incidents

In-District Incidents

Month	Most recent 12 months	Month	Previous 12 months	% Variance
May 2022	1,226	May 2021	1,023	19.8%
June 2022	1,182	June 2021	1,149	2.9%
July 2022	1,230	July 2021	1,138	8.1%
August 2022	1,219	August 2021	1,135	7.4%
September 2022	1,128	September 2021	1,019	10.7%
October 2022	1,220	October 2021	1,092	11.7%
November 2022	1,357	November 2021	1,138	19.2%
December 2022	1,234	December 2021	1,110	11.2%
January 2023	1,135	January 2022	1,220	-7.0%
February 2023	1,086	February 2022	1,020	6.5%
March 2023	1,260	March 2022	1,045	20.6%
April 2023	1,152	April 2022	1,025	12.4%
Total	14,429	Total	13,114	10.0%

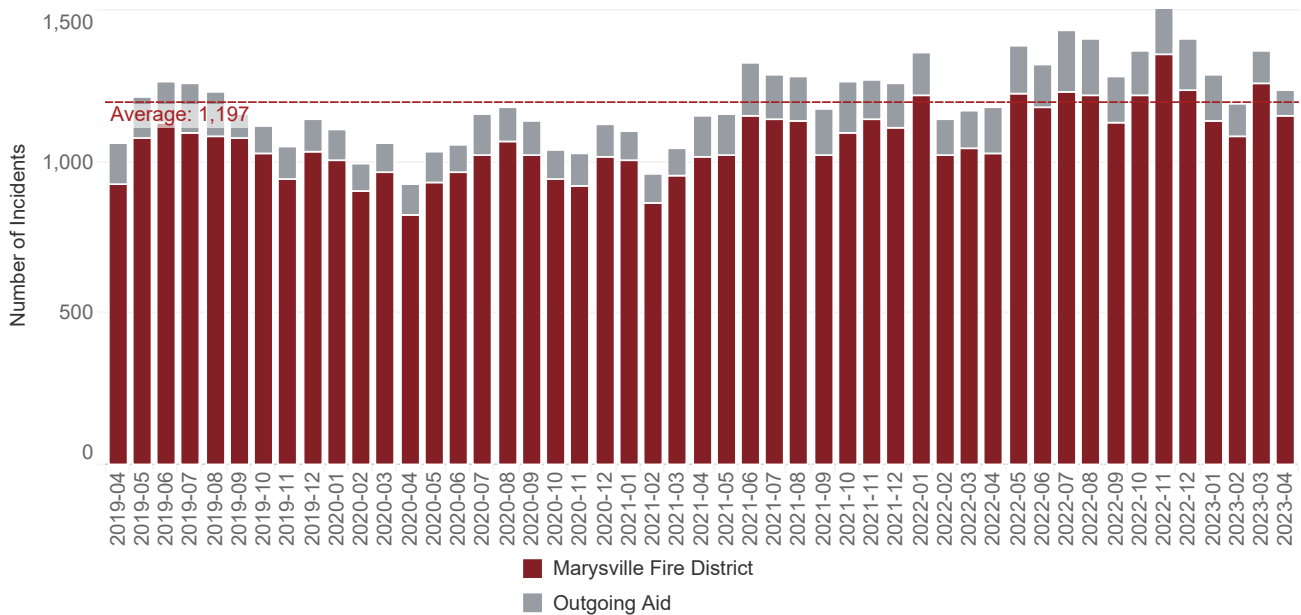
Outgoing Aid Incidents

Month	Most recent 12 months	Month	Previous 12 months	% Variance
May 2022	156	May 2021	131	19.1%
June 2022	141	June 2021	175	-19.4%
July 2022	202	July 2021	147	37.4%
August 2022	188	August 2021	145	29.7%
September 2022	153	September 2021	154	-0.6%
October 2022	143	October 2021	172	-16.9%
November 2022	193	November 2021	129	49.6%
December 2022	169	December 2021	149	13.4%
January 2023	154	January 2022	138	11.6%
February 2023	103	February 2022	119	-13.4%
March 2023	106	March 2022	123	-13.8%
April 2023	85	April 2022	153	-44.4%
Total	1,793	Total	1,735	3.3%

4. Count of Incidents by Month

Last 48 months + Current Month

In-District and Outgoing Aid Incidents



5. Incident Count and Response Times By Category Type -- Emergency Priority
 April 2023 (First Units, Urgent)

Call Group	Count	% of Total	Avg. Response	90th Percentile
Alarm	29	3.44%	00:07:15	00:09:13
Fire -- Other	17	2.02%	00:06:54	00:08:58
Fire -- Structure	4	0.48%	00:07:55	00:10:31
Fire -- Vegetation	3	0.36%	00:05:43	00:06:51
Hazmat	16	1.90%	00:06:34	00:09:22
Medical	749	88.95%	00:06:40	00:10:25
Other	1	0.12%	00:03:48	00:03:48
Technical Rescue	1	0.12%		
Vehicle Accident	22	2.61%	00:08:32	00:11:34
Total	842	100.00%	00:06:44	00:10:23

6. Incident Count and Response Times By Station -- Emergency Priority
 April 2023 (First Units, Urgent)

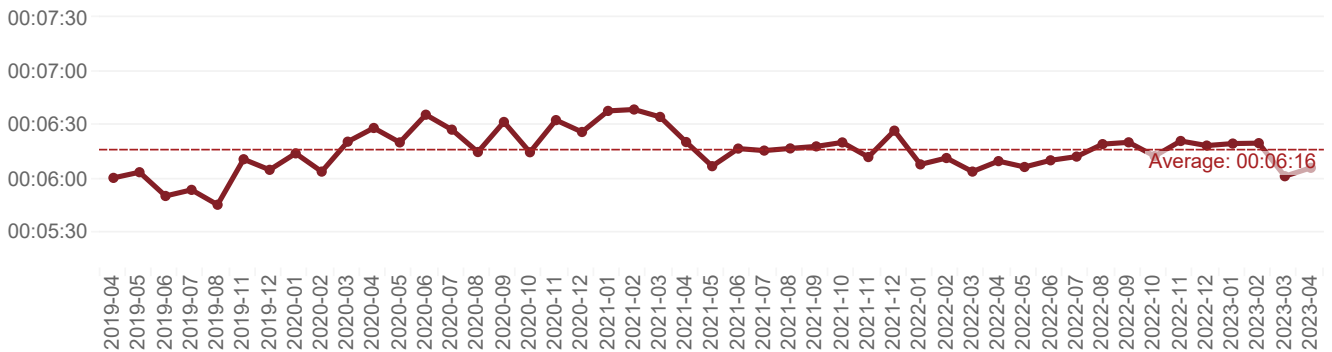
Station Area	Count	% of Total	Avg. Response	90th Percentile
STA 61	337	41.05%	00:05:40	00:08:59
STA 62	178	21.68%	00:06:30	00:09:23
STA 63	157	19.12%	00:07:28	00:10:34
STA 65	59	7.19%	00:10:15	00:14:42
STA 66	90	10.96%	00:07:47	00:10:47
Total	821	100.00%	00:06:43	00:10:16

7. Incident Count By Unit -- Emergency Priority
 April 2023

Unit	Count	% of Total
A61	208	12.75%
A62	185	11.34%
A65	68	4.17%
A66	87	5.33%
E61	230	14.10%
E63	144	8.83%
E65	31	1.90%
E66	59	3.62%
L62	183	11.22%
M61	262	16.06%
M63	173	10.61%
TR61	1	0.06%
Total	1,631	100.00%

8. Response Time by Month -- Emergency Priority
 Last 48 months + Current Month

Incidents in the District and to which District units responded



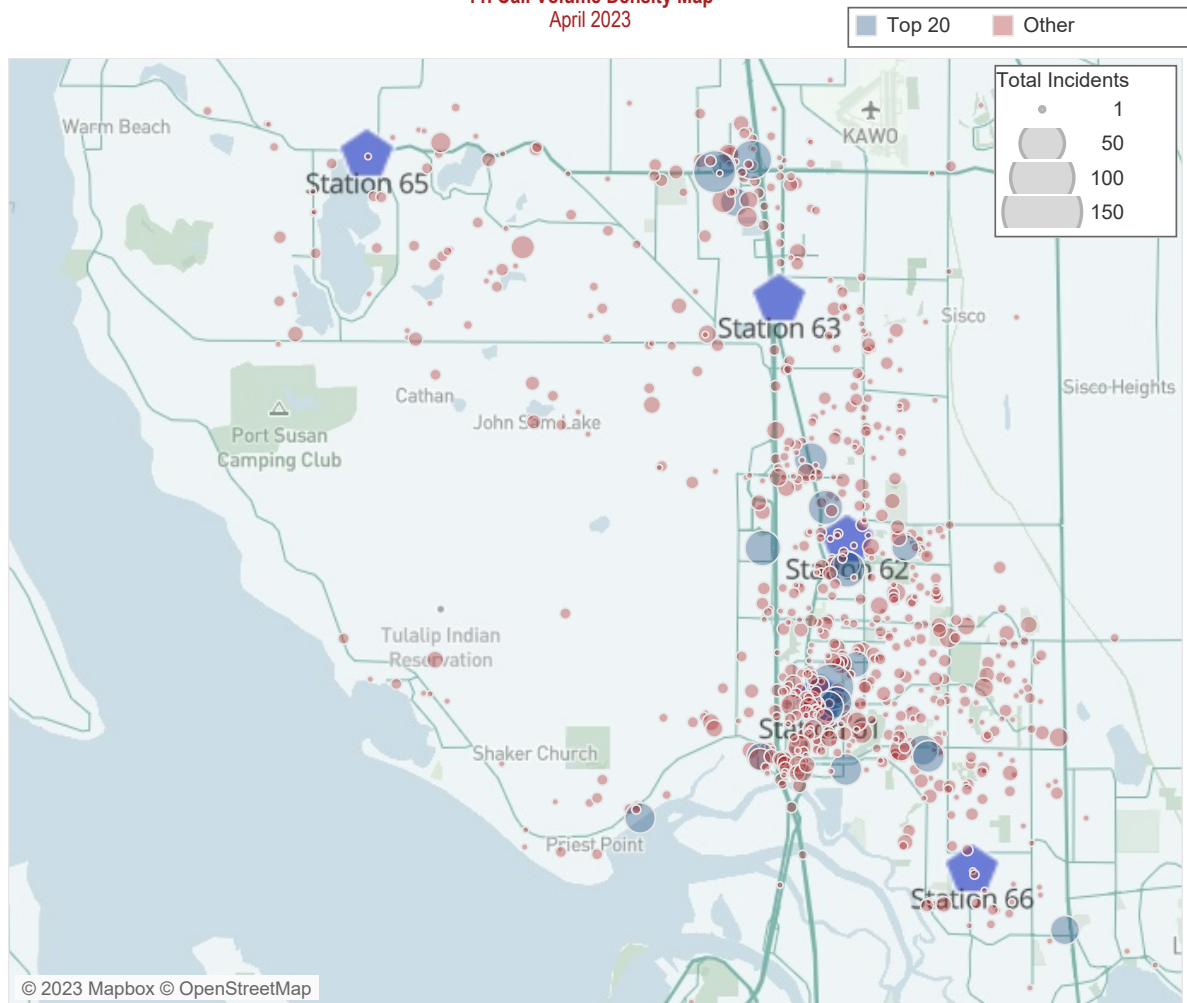
9. Mutual and Auto Aid Summary
April 2023

	Total number of hours	Count of Unit Commitments
Units Sent to Other Jurisdictions:	26:41:53	103
Units Received from Other Jurisdictions:	75:23:39	213

10. Ambulance Transport Summary
April 2023

	Count	Percentage
MFD Aid Units Dispatched on EMS Related Calls	782	63%
MFD Medic Units Dispatched on EMS Related Calls	453	37%
MFD Transport Units Dispatched on EMS Related Calls	1,235	100%
MFD Aid Units Arrived at Scene on EMS Related Calls	686	67%
MFD Medic Units Arrived at Scene on EMS Related Calls	331	33%
MFD Transport Units Arrived at Scene on EMS Related Calls	1,017	100%
MFD Aid Units Transported Patients	369	79%
MFD Medic Units Transported Patients	96	21%
MFD Transport Units Transported Patients	465	100%
	Arrived at Scene	Transported a Patient When Arrived
Aid Units	88%	54%
Medics	73%	29%
Total	82%	46%

11. Call Volume Density Map
April 2023



12. Top 20 Incident Locations
Year To Date - 2023

Address	Total Incidents	Total Commitments
4420 76TH ST NE	78	172
2203 172ND ST NE	75	161
2901 174TH ST NE	72	189
9912 48TH DR NE	71	107
10200 QUIL CEDA BLVD	70	150
12115 STATE AVE	50	95
11015 STATE AVE	45	75
5925 47TH AVE NE	44	102
1724 GROVE ST	38	67
1821 GROVE ST	37	94
16600 25TH AVE NE	37	66
5800 64TH ST NE	34	66
6110 64TH ST NE	33	71
5900 64TH ST NE	33	76
1216 GROVE ST	32	58
18111 25TH AVE NE	30	74
3955 156TH ST NE	29	77
9802 48TH DR NE	27	50
5711 100TH ST NE	27	59
12015 MARINE DR	13	50
Grand Total	875	1,859

MARYSVILLE FIRE DISTRICT RFA - 2023 FINANCIAL SUMMARY

MFD RFA - EXPENSE FUND 778-70					
	JAN	FEB	MAR	APR	YTD Totals
RFA Regular Levy Tax Collections	26,519.31	103,960.07	877,875.00	7,246,605.53	8,254,959.91
City of Marysville EMS Levy Contract Revenue	254,731.73	-	43,938.71	291,045.89	589,716.33
Fire District #12 EMS/Regular Levy Contract Revenue	2,678.95	13,447.74	97,719.91	618,711.73	732,558.33
Leasehold Excise/Timber Excise Tax Distribution	14.08	838.85	1.30	0.12	854.35
Quilceda Village Contract	-	-	-	-	-
Tulalip Tribes Contract -Nightclub/Liquor Store	-	-	-	-	-
District 15 ALS/BC/Mechanic Service Contract	-	26,841.14	-	2,555.02	29,396.16
OSPI Public Schools (Marysville, Lakewood)	-	-	-	-	-
Sno-Isle Library	-	-	5,963.20	-	5,963.20
Grants - Federal & Local	14,080.00	-	-	554.00	14,634.00
Rental Income	-	1,600.00	1,600.00	1,600.00	4,800.00
Service Fees (Non-Contract)	-	40.00	1,005.88	-	1,045.88
Private Donations	200.00	2.00	-	-	202.00
Miscellaneous (Includes Custodial Activities)	10,004.46	31,812.06	6,154.43	7,602.48	55,573.43
Investment Interest Income	35,966.25	27,154.38	21,938.96	24,315.37	109,374.96
GEMT Revenues	10,000.00	10,000.00	10,000.00	10,000.00	40,000.00
Ambulance Revenues	139,408.66	207,475.84	237,375.11	304,638.64	888,898.25
Total Rev & Non-Rev	493,603.44	423,172.08	1,303,572.50	8,507,628.78	10,727,976.80
Payroll (Salaries & Benefits)	1,841,089.82	1,893,300.30	1,826,271.28	1,855,136.12	7,415,797.52
Accounts Payable	671,613.31	192,969.03	372,849.13	364,851.67	1,602,283.14
Investment Fees	252.20	252.20	252.20	245.68	1,002.28
Sno Co Property Tax Refunds/Interest/Admin	87.26	308.11	-	72.90	468.27
Subtotal	2,513,042.59	2,086,829.64	2,199,372.61	2,220,306.37	9,019,551.21
Custodial Activities - Amb Acct Refunds	-	-	5,613.90	-	5,613.90
Annual Inter-Fund Transfers Out	300,000.00	-	-	-	300,000.00
Eligible Reimbursements	-	-	(11,048.61)	(30,324.81)	(41,373.42)
Current Pending Warrants/Voids/Reissues	-	-	-	(5,655.76)	(5,655.76)
Total Exp & Non-Exp	2,813,042.59	2,086,829.64	2,193,937.90	2,184,325.80	9,278,135.93
Excess(Deficit) Revenue Over Expenses	(2,319,439.15)	(1,663,657.56)	(890,365.40)	6,323,302.98	1,449,840.87
FUND BALANCE - EXPENSE	11,267,394.14	9,603,736.58	8,713,371.18	15,036,674.16	
Budget Report Monthly Total	2,813,042.59	2,086,829.64	2,193,937.90	2,184,325.80	
Budget Report YTD Total	2,813,042.59	4,899,872.23	7,093,810.13	9,278,135.93	
* Percentage of Operating Budget Remaining	90.45%	83.37%	75.93%	68.51%	
Target Operating Budget Percentage	91.67%	83.33%	75.00%	66.67%	
Under/(Over) Budget	(\$357,363.92)	\$11,485.10	\$273,225.87	\$544,578.74	
MFD RFA - APPARATUS FUND - 778-72					
Investment Interest	5,830.16	6,403.79	6,579.59	6,999.99	25,813.53
Transfers In	200,000.00	-	-	-	200,000.00
Total Revenues	205,830.16	6,403.79	6,579.59	6,999.99	225,813.53
Investment Fees	94.78	94.78	94.78	93.33	377.67
Accounts Payable	-	-	-	-	-
Total Exp & Non-Exp	94.78	94.78	94.78	93.33	377.67
FUND BALANCE - APPARATUS	2,584,871.47	2,591,180.48	2,597,665.29	2,604,571.95	
MFD RFA - CAPITAL/RESERVE FUND - 778-73					
GEMT Program Revenues	56,295.68	239,096.29	205,063.37	283,820.58	784,275.92
Investment Interest	48,395.26	47,926.74	49,400.60	53,499.40	199,222.00
Transfers In	-	-	-	-	-
Total Revenues	104,690.94	287,023.03	254,463.97	337,319.98	983,497.92
Investment Fees	430.61	430.61	430.61	418.33	1,710.16
Accounts Payable	21,708.61	-	59,879.71	1,356.04	82,944.36
Total Exp & Non-Exp	22,139.22	430.61	60,310.32	1,774.37	84,654.52
FUND BALANCE - CAPITAL/RESERVE	20,071,582.91	20,358,175.33	20,552,328.98	20,887,874.59	
MFD RFA - EQUIPMENT FUND - 778-74					
Investment Interest	382.65	728.05	739.35	791.26	2,641.31
Transfers In	100,000.00	-	-	-	100,000.00
Total Revenues	100,382.65	728.05	739.35	791.26	102,641.31
Investment Fees	6.64	23.76	26.50	26.52	83.42
Total Exp & Non-Exp	6.64	23.76	26.50	26.52	83.42
FUND BALANCE - APPARATUS	302,626.29	303,330.58	304,043.43	304,808.17	
Net Change in Cash Position - All Funds	(1,930,776.04)	(1,370,051.84)	(689,014.09)	6,666,519.99	
Combined Fund Balance	34,226,474.81	32,856,422.97	32,167,408.88	38,833,928.87	

Marysville Fire District, A Regional Fire Authority
Fund Resources and Uses Arising From Cash Transactions
For the Month Ended April 30, 2023

		Total for all Funds (Memo Only)	Current Expense 778-70	Apparatus 778-72	Capital/Reserve 778-73	Equipment 778-74
Beginning Cash and Investments						
308	Beginning Cash and Investments	31,863,365.45	8,713,371.18	2,597,665.29	20,552,328.98	304,043.43
388/588	Net Adjustments	-	-	-	-	-
Revenues						
310	Taxes	7,246,605.53	7,246,605.53	-	-	-
320	Licenses and Permits	-	-	-	-	-
330	Intergovernmental Revenues	294,521.08	10,700.50	-	283,820.58	-
340	Charges for Goods and Services	1,216,951.28	1,216,951.28	-	-	-
350	Fines and Penalties	-	-	-	-	-
360	Miscellaneous Revenues	94,480.06	33,189.41	6,999.99	53,499.40	791.26
Total Revenues:		8,852,557.95	8,507,446.72	6,999.99	337,319.98	791.26
Expenditures						
520	Public Safety	2,183,969.44	2,183,431.26	93.33	418.33	26.52
Total Expenditures:		2,183,969.44	2,183,431.26	93.33	418.33	26.52
Excess (Deficiency) Revenues over Expenditures:		6,668,588.51	6,324,015.46	6,906.66	336,901.65	764.74
Other Increases in Fund Resources						
391-393, 596	Debt Proceeds	-	-	-	-	-
397	Transfers-In	-	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-	-
381,382,389,395,398	Other Resources	182.06	182.06	-	-	-
Total Other Increases in Fund Resources:		182.06	182.06	-	-	-
Other Decreases in Fund Resources						
594-595	Capital Expenditures	1,356.04	-	-	1,356.04	-
591-593, 599	Debt Service	526.97	526.97	-	-	-
597	Transfers-Out	-	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-	-
581,582,589	Other Uses	367.57	367.57	-	-	-
Total Other Decreases in Fund Resources:		2,250.58	894.54	-	1,356.04	-
Increase (Decrease) in Cash and Investments		6,666,519.99	6,323,302.98	6,906.66	335,545.61	764.74
Ending Cash and Investments						
50851	Assigned	23,797,254.71	-	2,604,571.95	20,887,874.59	304,808.17
50891	Unassigned	15,036,674.16	15,036,674.16	-	-	-
Total Ending Cash and Investments		38,833,928.87	15,036,674.16	2,604,571.95	20,887,874.59	304,808.17

CASH/INVESTMENT BALANCES		INT. RATE	TOTAL INTEREST
CASH	\$ 1,390,759.66	0%	\$ -
LGIP	\$ 14,818,169.21	4.86%	\$ 43,822.50
SCIP	\$ 22,625,000.00	2.49%	\$ 41,783.52
TOTAL	\$ 38,833,928.87		\$ 85,606.02

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Summary Trial Balance M/E

Report Format 009

Period 4 ending April 30, 2023

Transaction status 2

Fnd 778 Marysville Fire District RF

		Opening Balance	Current Debits	Current Credits	Ending Balance
MFD RFA Expense Fund					
Assets					
778 1701110	Cash	216,392.13	8,526,905.57	7,352,539.93-	1,390,757.77
778 1701140	Invested in County Pool	7,225,000.00	0.00	0.00	7,225,000.00
778 1701800	Investments	1,271,979.05	5,148,987.34	50.00-	6,420,916.39
778 1702110	Taxes Receivable	18,174,563.02	0.00	7,841,705.50-	10,332,857.52
778 1702420	Treasurers SCIP Interest	13,181.19	15,007.53	13,343.03-	14,845.69
Act 001 Assets		26,901,115.39	13,690,900.44	15,207,638.46-	25,384,377.37
Liabilities					
778 2701340	Vouchers Payable	0.00	359,435.91	359,435.91-	0.00
778 2702900	Due To Other Governments	13,606,193.02-	0.00	0.00	13,606,193.02-
778 2705700	Deferred Revenue	18,174,563.02-	7,841,705.50	0.00	10,332,857.52-
Act 002 Liabilities		31,780,756.04-	8,201,141.41	359,435.91-	23,939,050.54-
Revenues					
778 3701110	Real & Personal Prop	1,121,892.87-	72.90	7,865,317.26-	8,987,137.23-
778 3701210	Private Harvest	141.31-	0.00	0.00	141.31-
778 3701720	Leasehold Excise Tax	712.92-	0.00	0.12-	713.04-
778 3706111	Investment Interest	47,042.42-	50.00	10,972.34-	57,964.76-
778 3706112	County Pool Interest	37,037.24-	195.68	15,007.53-	51,849.09-
778 3708600	Agency Deposits	1,017,667.93-	0.00	648,320.84-	1,665,988.77-
Act 003 Revenues		2,224,494.69-	318.58	8,539,618.09-	10,763,794.20-
Expenses					
778 5705597	Operating Transfers-Out	300,000.00	0.00	0.00	300,000.00
778 5708611	Agency Salaries	4,406,368.96	1,475,323.16	0.00	5,881,692.12
778 5708613	Agency Benefits	1,154,292.44	379,812.96	0.00	1,534,105.40
778 5708666	Agency Issues	347,636.44	198,227.90	769.70-	545,094.64
778 5709901	Rent (1099)	22,201.09	4,404.38	0.00	26,605.47
778 5709906	Medical/Health Care Svcs(16,565.65	7,432.00	0.00	23,997.65
778 5709907	Non Employee Comp(1099)	857,070.76	150,021.33	120.00-	1,006,972.09
Act 005 Expenses		7,104,135.34	2,215,221.73	889.70-	9,318,467.37
Sub 770	MFD RFA Expense Fund	0.00	24,107,582.16	24,107,582.16-	0.00

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Summary Trial Balance M/E

Report Format 009

Period 4 ending April 30, 2023

Transaction status 2

Fnd 778 Marysville Fire District RF

		Opening Balance	Current Debits	Current Credits	Ending Balance
MFD RFA Apparatus Fund					
Assets					
778 1721110	Cash	0.79	2,911.53	2,912.00-	0.32
778 1721140	Invested in County Pool	1,600,000.00	0.00	0.00	1,600,000.00
778 1721800	Investments	997,664.50	6,957.13	50.00-	1,004,571.63
778 1722420	Treasurers SCIP Interest	2,919.02	3,323.47	2,954.86-	3,287.63
Act 001 Assets		2,600,584.31	13,192.13	5,916.86-	2,607,859.58
Liabilities					
778 2722900	Due To Other Governments	2,382,104.57-	0.00	0.00	2,382,104.57-
Act 002 Liabilities		2,382,104.57-	0.00	0.00	2,382,104.57-
Revenues					
778 3726111	Investment Interest	10,277.72-	50.00	4,045.13-	14,272.85-
778 3726112	County Pool Interest	8,202.02-	43.33	3,323.47-	11,482.16-
778 3729700	Operating Transfers-In	200,000.00-	0.00	0.00	200,000.00-
Act 003 Revenues		218,479.74-	93.33	7,368.60-	225,755.01-
Sub 772	MFD RFA Apparatus Fund	0.00	13,285.46	13,285.46-	0.00

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Summary Trial Balance M/E

Report Format 009

Period 4 ending April 30, 2023

Transaction status 2

Fnd 778 Marysville Fire District RF

		Opening Balance	Current Debits	Current Credits	Ending Balance
MFD RFA Capital Reserve Fund					
Assets					
778 1731110	Cash	0.22	308,568.52	308,568.04-	0.70
778 1731140	Invested in County Pool	13,600,000.00	0.00	0.00	13,600,000.00
778 1731800	Investments	6,952,328.76	335,595.13	50.00-	7,287,873.89
778 1732420	Treasurers SCIP Interest	24,811.65	28,249.46	25,116.27-	27,944.84
Act 001	Assets	20,577,140.63	672,413.11	333,734.31-	20,915,819.43
Liabilities					
778 2731340	Vouchers Payable	0.00	1,356.04	1,356.04-	0.00
778 2732900	Due To Other Governments	20,014,263.22-	0.00	0.00	20,014,263.22-
Act 002	Liabilities	20,014,263.22-	1,356.04	1,356.04-	20,014,263.22-
Revenues					
778 3736111	Investment Interest	74,293.23-	50.00	28,383.13-	102,626.36-
778 3736112	County Pool Interest	69,717.16-	368.33	28,249.46-	97,598.29-
778 3738600	Agency Deposits	500,455.34-	0.00	283,820.58-	784,275.92-
Act 003	Revenues	644,465.73-	418.33	340,453.17-	984,500.57-
Expenses					
778 5738666	Agency Issues	8,823.11	250.00	0.00	9,073.11
778 5739907	Non Employee Comp(1099)	72,765.21	1,106.04	0.00	73,871.25
Act 005	Expenses	81,588.32	1,356.04	0.00	82,944.36
Sub 773	MFD RFA Capital Reserve Fund	0.00	675,543.52	675,543.52-	0.00

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Summary Trial Balance M/E

Report Format 009

Period 4 ending April 30, 2023

Transaction status 2

Fnd 778 Marysville Fire District RF

		Opening Balance	Current Debits	Current Credits	Ending Balance
MFD RFA Equipment Fund					
Assets					
778 1741110	Cash	0.93	363.94	364.00-	0.87
778 1741140	Invested in County Pool	200,000.00	0.00	0.00	200,000.00
778 1741800	Investments	104,042.50	785.90	21.10-	104,807.30
778 1742420	Treasurers SCIP Interest	364.88	415.43	369.36-	410.95
Act 001	Assets	304,408.31	1,565.27	754.46-	305,219.12
Liabilities					
778 2742900	Due To Other Governments	202,621.34-	0.00	0.00	202,621.34-
Act 002	Liabilities	202,621.34-	0.00	0.00	202,621.34-
Revenues					
778 3746111	Investment Interest	761.73-	21.10	421.90-	1,162.53-
778 3746112	County Pool Interest	1,025.24-	5.42	415.43-	1,435.25-
778 3749700	Operating Transfers-In	100,000.00-	0.00	0.00	100,000.00-
Act 003	Revenues	101,786.97-	26.52	837.33-	102,597.78-
Sub 774	MFD RFA Equipment Fund	0.00	1,591.79	1,591.79-	0.00
Fnd 778	Marysville Fire District RFA	0.00	24,798,002.93	24,798,002.93-	0.00

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SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 04-01-2023 To 04-30-2023

District: MARYSVILLE FIRE DISTRICT RFA

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
Fund:	778900 MARYSVILLE REGNL FIRE EXP				
2023	7781702110	\$16,515,468.74	\$25,447.67	\$7,222,322.71	\$9,318,593.70
2022	7781702110	\$118,155.25	(\$435.20)	\$18,617.55	\$99,102.50
2021	7781702110	\$36,108.84	(\$195.65)	\$2,589.22	\$33,323.97
2020	7781702110	\$20,640.48	(\$396.11)	\$3,003.15	\$17,241.22
	Fund Total:	\$16,690,373.31	\$24,420.71	\$7,246,532.63	\$9,468,261.39
	District Total:	\$16,690,373.31	\$24,420.71	\$7,246,532.63	\$9,468,261.39

MFD RFA Expense YTD - Revenues

Marysville Fire District

Time: 09:44:44 Date: 05/09/2023

Page: 1

004 MFD RFA - Expense Fund 778-70

Revenues	Amt Budgeted	April	YTD	Remaining	
310					
311 10 00 0-04 Real And Personal Property Taxes - Regular Levy	17,450,000.00	7,246,605.53	8,254,959.91	9,195,040.09	47.3%
310	17,450,000.00	7,246,605.53	8,254,959.91	9,195,040.09	47.3%
330					
332 93 40 3-04 U.S. Dept Of Health - GEMT Program	180,000.00	10,000.00	40,000.00	140,000.00	22.2%
333 97 06 0-04 Homeland Security Grants - Pass Through	0.00	0.00	14,080.00	(14,080.00)	0.0%
334 01 30 0-04 WA State Patrol Grants	0.00	0.00	0.00	0.00	0.0%
334 04 90 0-04 State Grant - Department of Health	1,250.00	0.00	0.00	1,250.00	0.0%
334 06 90 0-04 WA State Dept of L&I - Stay at Work Program	0.00	554.00	554.00	(554.00)	0.0%
334 06 92 0-04 WA State Board for Volunteer FF & Reserve Officers	0.00	0.00	0.00	0.00	0.0%
337 01 00 0-04 DOL State Fuel Tax Refunds	1,800.00	146.38	596.93	1,203.07	33.2%
337 02 00 0-04 Private Harvest Distributions	700.00	0.00	141.31	558.69	20.2%
337 03 00 0-04 Leasehold Excise Tax Distributions	4,300.00	0.12	713.04	3,586.96	16.6%
330	188,050.00	10,700.50	56,085.28	131,964.72	29.8%
340					
341 70 00 0-04 Sales Of Merchandise	175.00	0.00	36.56	138.44	20.9%
342 21 00 0-04 Fire Protection and Emergency Medical Services	8,433,336.00	909,757.62	1,354,731.26	7,078,604.74	16.1%
342 60 00 0-04 Ambulance Transport Services	2,780,000.00	302,428.31	877,052.72	1,902,947.28	31.5%
342 61 00 0-04 Ambulance Billing - Collection Accts Receivables	20,000.00	2,210.33	11,845.53	8,154.47	59.2%
344 30 00 0-04 Repair Services	5,000.00	1,250.00	2,375.00	2,625.00	47.5%
344 40 00 0-04 Sales of Parts	5,000.00	1,305.02	1,533.64	3,466.36	30.7%
340	11,243,511.00	1,216,951.28	2,247,574.71	8,995,936.29	20.0%
360					
361 11 00 0-04 LGIP Investment Interest	135,000.00	10,972.34	58,164.76	76,835.24	43.1%
361 12 00 0-04 SCIP Investment Interest	90,000.00	13,343.03	51,210.20	38,789.80	56.9%
362 50 00 0-04 Monthly Rent - St. 65 House	15,000.00	1,417.94	4,253.82	10,746.18	28.4%
367 00 00 0-04 Contributions - Nongovernmental Sources	0.00	0.00	0.00	0.00	0.0%
367 11 00 0-04 Private Source Donations - Unrestricted	500.00	0.00	202.00	298.00	40.4%
367 12 00 0-04 Private Source Donation - Restricted	0.00	0.00	0.00	0.00	0.0%
369 10 00 0-04 Sales Of Surplus - Non-Capital	1,000.00	489.38	1,661.31	(661.31)	166.1%
369 91 00 0-04 Miscellaneous Revenues	45,770.00	6,966.72	46,701.29	(931.29)	102.0%
369 92 00 0-04 Qualifying Reimbursements	0.00	0.00	0.00	0.00	0.0%
360	287,270.00	33,189.41	162,193.38	125,076.62	56.5%

MFD RFA Expense YTD - Revenues

Marysville Fire District

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004 MFD RFA - Expense Fund 778-70

Revenues	Amt Budgeted	April	YTD	Remaining	
380					
382 10 00 0-04 Refundable Damage Deposit - St. 65 Rental House	0.00	0.00	1,000.00	(1,000.00)	0.0%
382 90 00 0-04 Leasehold Excise Tax Collection	2,185.00	182.06	546.18	1,638.82	25.0%
382 91 00 0-04 Sales Tax Collection	20.00	0.00	3.44	16.56	17.2%
389 90 00 0-04 Other Custodial Activities - Acct Overpayments	20,000.00	0.00	5,613.90	14,386.10	28.1%
380	22,205.00	182.06	7,163.52	15,041.48	32.3%
390					
395 10 00 0-04 Proceeds From Sale of Capital Assets	0.00	0.00	0.00	0.00	0.0%
395 20 00 0-04 Capital Asset Insurance/Loss Recovery	10,000.00	0.00	0.00	10,000.00	0.0%
390	10,000.00	0.00	0.00	10,000.00	0.0%
Fund Revenues:	29,201,036.00	8,507,628.78	10,727,976.80	18,473,059.20	36.7%
Fund Excess/(Deficit):	29,201,036.00	8,507,628.78	10,727,976.80		

MFD RFA Apparatus YTD - Revenues

Marysville Fire District

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304 MFD RFA - Apparatus Fund 778-72

Revenues	Amt Budgeted	April	YTD	Remaining	
360					
361 11 00 3-09 LGIP - Investment Interest	14,000.00	4,045.13	14,472.85	(472.85)	103.4%
361 12 00 3-09 SCIP - Investment Interest	26,000.00	2,954.86	11,340.68	14,659.32	43.6%
360	40,000.00	6,999.99	25,813.53	14,186.47	64.5%
390					
397 01 00 0-09 Transfer In - Expense Fund	200,000.00	0.00	200,000.00	0.00	100.0%
390	200,000.00	0.00	200,000.00	0.00	100.0%
Fund Revenues:	240,000.00	6,999.99	225,813.53	14,186.47	94.1%
Fund Excess/(Deficit):	240,000.00	6,999.99	225,813.53		

MFD RFA Reserve/Capital YTD - Revenues

Marysville Fire District

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303 MFD RFA - Capital/Reserve Fund 778-73

Revenues	Amt Budgeted	April	YTD	Remaining	
330					
332 93 40 3-08 U.S. Dept Of Health - GEMT Program	3,100,000.00	283,820.58	784,275.92	2,315,724.08	25.3%
330	3,100,000.00	283,820.58	784,275.92	2,315,724.08	25.3%
360					
361 11 00 3-08 LGIP Investment Interest	131,250.00	28,383.13	102,826.36	28,423.64	78.3%
361 12 00 3-08 SCIP Investment Interest	243,750.00	25,116.27	96,395.64	147,354.36	39.5%
360	375,000.00	53,499.40	199,222.00	175,778.00	53.1%
390					
397 02 00 0-08 Transfer In - Expense Fund	0.00	0.00	0.00	0.00	0.0%
390	0.00	0.00	0.00	0.00	0.0%
Fund Revenues:	3,475,000.00	337,319.98	983,497.92	2,491,502.08	28.3%
Fund Excess/(Deficit):	3,475,000.00	337,319.98	983,497.92		

MFD RFA Equipment YTD - Revenues

Marysville Fire District

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305 MFD RFA - Equipment Fund 778-74

Revenues	Amt Budgeted	April	YTD	Remaining	
360					
361 11 00 0-10 LGIP - Investement Interest	2,100.00	421.90	1,223.73	876.27	58.3%
361 12 00 0-10 SCIP - Investment Interest	3,900.00	369.36	1,417.58	2,482.42	36.3%
360	6,000.00	791.26	2,641.31	3,358.69	44.0%
390					
397 03 00 0-10 Transfer In - Expense Fund	100,000.00	0.00	100,000.00	0.00	100.0%
390	100,000.00	0.00	100,000.00	0.00	100.0%
Fund Revenues:	106,000.00	791.26	102,641.31	3,358.69	96.8%
Fund Excess/(Deficit):	106,000.00	791.26	102,641.31		

MFD RFA Expense YTD - Expenses

Marysville Fire District

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004 MFD RFA - Expense Fund 778-70

Expenditures	Amt Budgeted	April	YTD	Remaining	
100 General Admin					
520					
522 10 49 5-04 Boardmember Dues & Memberships	6,000.00	0.00	5,660.00	340.00	94.3%
522 10 49 9-04 Miscellaneous - Government Services	1,500.00	0.00	438.22	1,061.78	29.2%
210	7,500.00	0.00	6,098.22	1,401.78	81.3%
522 16 22 9-04 Employee Service Recognition/Awards Banquet	25,000.00	148.46	172.05	24,827.95	0.7%
522 16 29 0-04 College Tuition Reimbursement	15,000.00	4,981.05	8,197.10	6,802.90	54.6%
522 16 31 0-04 Office Supplies	14,000.00	790.09	3,410.69	10,589.31	24.4%
522 16 41 0-04 State Audit	60,000.00	0.00	0.00	60,000.00	0.0%
522 16 41 2-04 Snohomish County Investment Fees	5,000.00	245.68	1,002.28	3,997.72	20.0%
522 16 41 3-04 Legal & Other Professional Services	85,000.00	9,276.56	35,297.06	49,702.94	41.5%
522 16 41 4-04 Organizational Consulting Services	63,000.00	0.00	0.00	63,000.00	0.0%
522 16 41 5-04 Document Shredding Services	2,500.00	0.00	301.98	2,198.02	12.1%
522 16 41 7-04 Snohomish County Financial Services	5,200.00	0.00	1,692.08	3,507.92	32.5%
522 16 41 8-04 Human Resources Expense	60,000.00	1,664.61	15,322.19	44,677.81	25.5%
522 16 41 9-04 Advertising Expense	1,500.00	70.56	111.72	1,388.28	7.4%
522 16 42 0-04 Postage & Shipping Costs	5,000.00	256.77	1,563.17	3,436.83	31.3%
522 16 45 0-04 Property Tax - Surface Water Mgmt	9,350.00	818.46	3,076.56	6,273.44	32.9%
522 16 45 5-04 Property Tax - Refunds/Interest	8,650.00	72.90	381.01	8,268.99	4.4%
522 16 45 7-04 Election Costs	100,000.00	0.00	0.00	100,000.00	0.0%
522 16 46 0-04 Liability/Auto/Property Insurance Premiums	205,000.00	0.00	192,999.02	12,000.98	94.1%
522 16 49 0-04 Administrative Dues & Memberships	8,000.00	(70.00)	5,050.00	2,950.00	63.1%
522 16 49 9-04 Miscellaneous - Administrative Expenses	6,500.00	114.56	317.93	6,182.07	4.9%
216	678,700.00	18,369.70	268,894.84	409,805.16	39.6%
522 20 25 0-04 Vaccines, Respiratory/Hearing Testing	8,000.00	4,364.00	5,705.00	2,295.00	71.3%
522 20 49 7-04 Health & Safety - Professional Services	26,564.00	0.00	6,806.88	19,757.12	25.6%
220	34,564.00	4,364.00	12,511.88	22,052.12	36.2%
522 45 43 0-04 Travel Expenses - ADMIN	7,500.00	27.90	27.90	7,472.10	0.4%
522 45 43 1-04 Travel Expenses - BOARD	13,500.00	0.00	9,158.40	4,341.60	67.8%
522 45 49 0-04 Registration Fees - ADMIN	6,500.00	1,375.00	1,425.00	5,075.00	21.9%
522 45 49 1-04 Registration Fees - BOARD	4,675.00	0.00	3,550.00	1,125.00	75.9%
245	32,175.00	1,402.90	14,161.30	18,013.70	44.0%

MFD RFA Expense YTD - Expenses

Marysville Fire District

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004 MFD RFA - Expense Fund 778-70

Expenditures	Amt Budgeted	April	YTD	Remaining	
520					
520	752,939.00	24,136.60	301,666.24	451,272.76	40.1%
580					
582 90 00 0-04	Leasehold Excise Tax/Sales Tax Remit	1,750.00	367.57	655.48	1,094.52 37.5%
589 90 00 0-04	Other Custodial Activities - Acct Overpayment Refunds	20,000.00	0.00	5,613.90	14,386.10 28.1%
580	21,750.00	367.57	6,269.38	15,480.62	28.8%
100 General Admin	774,689.00	24,504.17	307,935.62	466,753.38	39.7%

105 Transfers

590					
597 01 00 0-04	Transfer Out - Apparatus Fund	200,000.00	0.00	200,000.00	0.00 100.0%
597 02 00 0-04	Transfer Out - Capital/Reserve Fund	0.00	0.00	0.00	0.00 0.0%
597 03 00 0-04	Transfer Out - Equipment Fund	100,000.00	0.00	100,000.00	0.00 100.0%
590	300,000.00	0.00	300,000.00	0.00	100.0%
105 Transfers	300,000.00	0.00	300,000.00	0.00	100.0%

805 MSA Shelton

520					
522 45 25 5-04	Medic School Expenses	40,000.00	0.00	0.00	40,000.00 0.0%
522 45 43 6-04	Travel Expenses - EMS	12,150.00	1,480.48	1,480.48	10,669.52 12.2%
522 45 49 6-04	Registration - EMS	24,130.00	5,593.31	6,537.31	17,592.69 27.1%
245	76,280.00	7,073.79	8,017.79	68,262.21	10.5%
522 70 31 0-04	Medical Supplies	278,300.00	17,786.97	57,528.81	220,771.19 20.7%
522 70 35 5-04	Medical Equipment	3,700.00	0.00	0.00	3,700.00 0.0%
522 70 41 0-04	Ambulance Billing Services	155,000.00	23,520.00	59,375.50	95,624.50 38.3%
522 70 41 1-04	GEMT Program/MGADC Consultant Fees	60,000.00	0.00	0.00	60,000.00 0.0%
522 70 41 3-04	Medical Program Director/EMT Assessments	33,745.00	0.00	0.00	33,745.00 0.0%
522 70 41 7-04	Physician Advisor Services	30,432.00	2,536.00	10,144.00	20,288.00 33.3%
522 70 47 0-04	Medical Waste Disposal	3,500.00	102.57	661.42	2,838.58 18.9%
522 70 48 0-04	LUCAS/Defib/Cot Service Agreement	37,860.00	10,952.76	19,483.33	18,376.67 51.5%
522 70 49 0-04	SNOCO 911 - ESO EPCR User Fees	22,900.00	4,486.21	13,083.76	9,816.24 57.1%
522 70 49 9-04	Miscellaneous - EMS	5,200.00	0.00	0.00	5,200.00 0.0%
270	630,637.00	59,384.51	160,276.82	470,360.18	25.4%

MFD RFA Expense YTD - Expenses

Marysville Fire District

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004 MFD RFA - Expense Fund 778-70

Expenditures	Amt Budgeted	April	YTD	Remaining	
<hr/>					
520					
520	706,917.00	66,458.30	168,294.61	538,622.39	23.8%
<hr/>					
590					
594 22 62 1-04	EMS Training Mannequin	22,000.00	0.00	0.00	22,000.00 0.0%
594 22 70 0-04	Stryker Medical Equipment	63,800.00	0.00	63,791.35	8.65 100.0%
	Installment Purchase				
594 22 70 2-04	Life Pack 15 Installment Purchase	20,025.00	0.00	20,022.58	2.42 100.0%
	(2022-2024)				
590	105,825.00	0.00	83,813.93	22,011.07	79.2%
<hr/>					
805 MSA Shelton	812,742.00	66,458.30	252,108.54	560,633.46	31.0%

810 Wages/Benefits

<hr/>					
520					
522 10 10 0-04	Boardmember Compensation	33,000.00	2,176.00	10,112.00	22,888.00 30.6%
210		33,000.00	2,176.00	10,112.00	22,888.00 30.6%
522 14 21 0-04	Leoff I Uninsured Claims	40,000.00	0.00	8,300.00	31,700.00 20.8%
522 14 21 5-04	Leoff I Retired / Insurance	59,000.00	2,419.80	9,679.20	49,320.80 16.4%
214		99,000.00	2,419.80	17,979.20	81,020.80 18.2%
522 16 10 0-04	Administrative Salaries	952,200.00	79,126.86	291,568.63	660,631.37 30.6%
522 16 10 5-04	Administrative Overtime	2,500.00	0.00	0.00	2,500.00 0.0%
522 16 20 0-04	Administrative Matching Deferred Comp	12,510.00	256.47	1,025.88	11,484.12 8.2%
522 16 21 0-04	Administrative Medical/Dental	142,500.00	10,875.88	44,438.17	98,061.83 31.2%
522 16 22 0-04	Administrative Retirement / LEOFF II	21,000.00	1,701.58	5,484.57	15,515.43 26.1%
522 16 22 5-04	Administrative Retirement / PERS	60,300.00	4,885.54	19,542.16	40,757.84 32.4%
522 16 23 0-04	Medicare/Social Security - All Employees	275,000.00	20,959.08	84,232.88	190,767.12 30.6%
522 16 24 0-04	Unemployment Taxes - All Employees	10,000.00	0.00	0.00	10,000.00 0.0%
522 16 25 0-04	Labor & Industries - All Employees	458,400.00	37,832.56	152,919.64	305,480.36 33.4%
522 16 25 5-04	WA Paid Family & Medical Leave - ESD	41,200.00	3,214.75	12,816.32	28,383.68 31.1%
522 16 26 0-04	EAP - All Employees	3,300.00	0.00	3,500.00	(200.00) 106.1%
522 16 27 0-04	Life Insurance - All Employees	14,465.00	1,134.98	4,605.58	9,859.42 31.8%
522 16 28 0-04	HRA Account Contribution	162,500.00	0.00	154,695.81	7,804.19 95.2%
522 16 29 9-04	Payroll Clearing Account	0.00	0.00	(4.67)	4.67 0.0%
216		2,155,875.00	159,987.70	774,824.97	1,381,050.03 35.9%
522 18 10 0-04	SSD - Salaries - Deputy Chief/IT Manager	334,325.00	68,873.96	152,358.41	181,966.59 45.6%
522 18 20 0-04	SSD - Matching Deferred Comp - IT Manager	5,350.00	445.83	1,783.32	3,566.68 33.3%

MFD RFA Expense YTD - Expenses

Marysville Fire District

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004 MFD RFA - Expense Fund 778-70

Expenditures	Amt Budgeted	April	YTD	Remaining		
520						
522 18 21 0-04	SSD - Medical/Dental - Deputy Chief/IT Manager	34,100.00	1,419.89	9,939.23	24,160.77	29.1%
522 18 22 0-04	SSD - Retirement / LEOFF II - Deputy Chief	11,035.00	884.16	3,536.64	7,498.36	32.0%
522 18 22 5-04	SSD - Retirement / PERS - IT Manager	14,170.00	1,158.05	4,632.20	9,537.80	32.7%
218		398,980.00	72,781.89	172,249.80	226,730.20	43.2%
522 20 10 0-04	FS - Full Time Salaries	9,519,310.00	721,432.01	2,977,511.72	6,541,798.28	31.3%
522 20 10 5-10	FS - Overtime	1,958,000.00	0.00	0.00	1,958,000.00	0.0%
522 20 10 5-11	FS - Overtime - PT Generated	0.00	0.00	2,451.42	(2,451.42)	0.0%
522 20 10 5-12	FS - Overtime - Paramedic CE	0.00	240.13	2,055.15	(2,055.15)	0.0%
522 20 10 5-13	FS - Overtime - Training	0.00	0.00	0.00	0.00	0.0%
522 20 10 5-14	FS - Overtime - Rescue	0.00	7,333.68	13,468.40	(13,468.40)	0.0%
522 20 10 5-15	FS - Overtime - Sick Coverage	0.00	69,494.95	274,577.50	(274,577.50)	0.0%
522 20 10 5-16	FS - Overtime - Hazmat CE	0.00	3,842.45	4,234.91	(4,234.91)	0.0%
522 20 10 5-17	FS - Overtime - Other	0.00	23,804.41	154,144.53	(154,144.53)	0.0%
522 20 10 5-18	FS - Overtime - OT Mandatory	0.00	5,662.56	26,508.08	(26,508.08)	0.0%
522 20 10 5-19	FS - Overtime - SCFTA	0.00	2,186.72	8,812.21	(8,812.21)	0.0%
522 20 10 7-04	FS - Acting Pay	40,000.00	7,371.77	12,716.22	27,283.78	31.8%
522 20 10 9-04	FS - Part Time Salaries	40,600.00	1,829.00	12,439.25	28,160.75	30.6%
522 20 20 0-04	FS - Matching Deferred Compensation	305,800.00	21,872.72	85,974.36	219,825.64	28.1%
522 20 21 0-04	FS - Medical/Dental	1,690,500.00	123,170.37	501,063.66	1,189,436.34	29.6%
522 20 21 5-04	FS - MERP	97,200.00	6,300.00	25,350.00	71,850.00	26.1%
522 20 22 0-04	FS - Retirement / LEOFF II	622,500.00	45,144.09	182,815.94	439,684.06	29.4%
522 20 22 5-04	FS - Retirement / PERS II & III	4,300.00	190.03	1,292.44	3,007.56	30.1%
220		14,278,210.00	1,039,874.89	4,285,415.79	9,992,794.21	30.0%
522 30 10 0-04	FP - Salaries	729,000.00	59,345.70	239,222.50	489,777.50	32.8%
522 30 10 5-04	FP - Overtime	7,000.00	191.46	452.72	6,547.28	6.5%
522 30 10 5-18	FP - Overtime - OT Mandatory	0.00	0.00	0.00	0.00	0.0%
522 30 20 0-04	FP - Matching Deferred Compensation	14,875.00	1,231.66	4,931.60	9,943.40	33.2%
522 30 21 0-04	FP - Medical / Dental	98,000.00	8,162.59	32,650.34	65,349.66	33.3%
522 30 21 5-04	FP - MERP	3,600.00	450.00	2,400.00	1,200.00	66.7%
522 30 22 0-04	FP - Retirement / LEOFF II	34,000.00	2,696.08	10,783.32	23,216.68	31.7%
522 30 22 5-04	FP - Retirement / PERS	11,000.00	900.59	3,584.70	7,415.30	32.6%
230		897,475.00	72,978.08	294,025.18	603,449.82	32.8%
522 45 10 0-04	TRNG - Salaries	325,350.00	26,623.00	112,341.63	213,008.37	34.5%
522 45 10 5-04	TRNG - Overtime	14,000.00	0.00	0.00	14,000.00	0.0%
522 45 10 5-11	TRNG - Overtime - PT Generated	0.00	0.00	0.00	0.00	0.0%
522 45 10 5-12	TRNG - Overtime - Paramedic CE	0.00	0.00	0.00	0.00	0.0%
522 45 10 5-14	TRNG - Overtime - Rescue	0.00	0.00	0.00	0.00	0.0%
522 45 10 5-15	TRNG - Overtime - Sick Coverage	0.00	2,632.32	18,699.60	(18,699.60)	0.0%
522 45 10 5-16	TRNG - Overtime - Hazmat CE	0.00	0.00	0.00	0.00	0.0%
522 45 10 5-17	TRNG - Overtime - Other	0.00	833.83	4,872.12	(4,872.12)	0.0%
522 45 10 5-18	TRNG - Overtime - OT Mandatory	0.00	0.00	0.00	0.00	0.0%
522 45 10 5-19	TRNG - Overtime - SCFTA	0.00	0.00	0.00	0.00	0.0%

MFD RFA Expense YTD - Expenses

Marysville Fire District

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004 MFD RFA - Expense Fund 778-70

Expenditures	Amt Budgeted	April	YTD	Remaining	
520					
522 45 21 0-04 TRNG - Medical/Dental	48,900.00	4,074.88	16,299.51	32,600.49	33.3%
522 45 21 5-04 TRNG - MERP	3,600.00	300.00	1,200.00	2,400.00	33.3%
522 45 22 0-04 TRNG - Retirement / LEOFF II	18,500.00	1,594.72	6,893.37	11,606.63	37.3%
245	410,350.00	36,058.75	160,306.23	250,043.77	39.1%
522 50 10 0-04 SSD - Salaries - Facilities	101,460.00	8,454.55	33,818.20	67,641.80	33.3%
522 50 10 5-04 SSD - Overtime - Facilities	2,500.00	146.34	146.34	2,353.66	5.9%
522 50 20 0-04 SSD - Matching Deferred Comp - Facilities	4,060.00	338.18	1,352.72	2,707.28	33.3%
522 50 21 0-04 SSD - Medical/Dental - Facilities	26,400.00	2,199.09	8,796.36	17,603.64	33.3%
522 50 22 5-04 SSD - Retirement / PERS - Facilities	11,010.00	893.63	3,528.92	7,481.08	32.1%
250	145,430.00	12,031.79	47,642.54	97,787.46	32.8%
522 60 10 0-04 SSD - Salaries - Fleet	228,950.00	18,726.75	74,706.85	154,243.15	32.6%
522 60 10 5-04 SSD - Overtime - Fleet	10,000.00	638.49	1,281.17	8,718.83	12.8%
522 60 20 0-04 SSD - Matching Deferred Comp - Fleet	3,840.00	312.67	1,250.68	2,589.32	32.6%
522 60 21 0-04 SSD - Medical / Dental - Fleet	52,800.00	3,618.98	14,475.92	38,324.08	27.4%
522 60 22 5-04 SSD - Retirement / PERS - Fleet	24,800.00	2,012.05	7,895.18	16,904.82	31.8%
260	320,390.00	25,308.94	99,609.80	220,780.20	31.1%
522 70 10 0-04 EMS - Salaries	3,814,000.00	274,393.92	1,195,365.30	2,618,634.70	31.3%
522 70 10 5-10 EMS - Overtime	761,500.00	0.00	0.00	761,500.00	0.0%
522 70 10 5-11 EMS - Overtime - PT Generated	0.00	0.00	0.00	0.00	0.0%
522 70 10 5-12 EMS - Overtime - Paramedic CE	0.00	6,332.57	20,328.59	(20,328.59)	0.0%
522 70 10 5-13 EMS - Overtime - Training	0.00	0.00	0.00	0.00	0.0%
522 70 10 5-14 EMS - Overtime - Rescue	0.00	441.55	552.84	(552.84)	0.0%
522 70 10 5-15 EMS - Overtime - Sick Coverage	0.00	40,580.07	147,330.93	(147,330.93)	0.0%
522 70 10 5-16 EMS - Overtime - Hazmat CE	0.00	791.35	791.35	(791.35)	0.0%
522 70 10 5-17 EMS - Overtime - Other	0.00	5,345.71	29,254.62	(29,254.62)	0.0%
522 70 10 5-18 EMS - Overtime - OT Mandatory	0.00	5,366.88	14,397.55	(14,397.55)	0.0%
522 70 10 5-19 EMS - Overtime - SCFTA	0.00	0.00	304.32	(304.32)	0.0%
522 70 10 7-04 EMS - Acting Pay	15,000.00	1,120.43	4,804.07	10,195.93	32.0%
522 70 20 0-04 EMS - Matching Deferred Compensation	102,400.00	7,227.59	29,437.86	72,962.14	28.7%
522 70 21 0-04 EMS - Medical/Dental	649,200.00	43,666.42	173,166.45	476,033.55	26.7%
522 70 21 5-04 EMS - MERP	25,200.00	750.00	3,000.00	22,200.00	11.9%
522 70 22 0-04 EMS - Retirement / LEOFF II	250,000.00	18,731.76	74,305.30	175,694.70	29.7%
270	5,617,300.00	404,748.25	1,693,039.18	3,924,260.82	30.1%
520	24,356,010.00	1,828,366.09	7,555,204.69	16,800,805.31	31.0%
810 Wages/Benefits	24,356,010.00	1,828,366.09	7,555,204.69	16,800,805.31	31.0%

815 BC Furness

520

MFD RFA Expense YTD - Expenses

Marysville Fire District

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004 MFD RFA - Expense Fund 778-70

Expenditures	Amt Budgeted	April	YTD	Remaining		
520						
522 20 25 5-04	HazMat Physicals	5,500.00	0.00	0.00	5,500.00	0.0%
522 20 35 3-04	HazMat Equipment	6,000.00	0.00	0.00	6,000.00	0.0%
522 20 35 6-04	Water/Swimmer Program - Equipment	34,000.00	16,562.68	20,531.68	13,468.32	60.4%
522 20 35 7-04	Tech Rescue Equipment	10,000.00	0.00	772.62	9,227.38	7.7%
522 20 45 5-04	SOPB - Special Operations Assessment	13,715.00	0.00	13,712.51	2.49	100.0%
220		69,215.00	16,562.68	35,016.81	34,198.19	50.6%
522 45 43 7-04	Travel Expenses - Special Operations	1,500.00	0.00	0.00	1,500.00	0.0%
522 45 49 7-04	Registration - Special Operations	11,000.00	0.00	1,104.40	9,895.60	10.0%
245		12,500.00	0.00	1,104.40	11,395.60	8.8%
520		81,715.00	16,562.68	36,121.21	45,593.79	44.2%
815 BC Furness		81,715.00	16,562.68	36,121.21	45,593.79	44.2%

820 BC Soper

520						
522 20 31 5-04	Health & Safety - Operating Supplies	5,000.00	0.00	252.55	4,747.45	5.1%
522 20 35 4-04	Exercise Equipment	17,050.00	15,980.06	15,980.06	1,069.94	93.7%
522 20 48 5-04	Exercise Equipment - Maintenance & Repair	1,000.00	0.00	181.43	818.57	18.1%
220		23,050.00	15,980.06	16,414.04	6,635.96	71.2%
522 45 25 0-04	Apprenticeship Training	5,820.00	334.45	730.29	5,089.71	12.5%
522 45 31 0-04	Training Operating Supplies	7,500.00	0.00	354.41	7,145.59	4.7%
522 45 31 5-04	Training Props	15,600.00	66.42	2,153.33	13,446.67	13.8%
522 45 41 0-04	Contracted Instructors / Evaluators	12,000.00	0.00	0.00	12,000.00	0.0%
522 45 42 0-04	Training Consortium Program (Equip/Trng)	100,000.00	0.00	8,997.17	91,002.83	9.0%
522 45 43 5-04	Travel Expenses - FS	16,900.00	0.00	675.39	16,224.61	4.0%
522 45 45 0-04	Live Fire Training - Facility Rental Site Use & Prep Fees	22,800.00	0.00	0.00	22,800.00	0.0%
522 45 49 4-04	Incident Mgmt Training Program (Blue Card)	22,500.00	120.00	6,267.00	16,233.00	27.9%
522 45 49 5-04	Registration - FS	15,675.00	0.00	2,303.06	13,371.94	14.7%
522 45 49 9-04	Miscellaneous - Training	2,000.00	0.00	344.36	1,655.64	17.2%
245		220,795.00	520.87	21,825.01	198,969.99	9.9%
520		243,845.00	16,500.93	38,239.05	205,605.95	15.7%
820 BC Soper		243,845.00	16,500.93	38,239.05	205,605.95	15.7%

MFD RFA Expense YTD - Expenses

Marysville Fire District

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004 MFD RFA - Expense Fund 778-70

Expenditures	Amt Budgeted	April	YTD	Remaining	
830 AC Cole					
520					
522 16 41 6-04 Lexipol Policy Services	36,468.00	0.00	37,682.62	(1,214.62)	103.3%
216	36,468.00	0.00	37,682.62	(1,214.62)	103.3%
522 18 35 5-04 Network Switches	50,000.00	0.00	0.00	50,000.00	0.0%
522 18 35 7-04 Computer Hardware/Parts	26,500.00	211.98	2,196.90	24,303.10	8.3%
522 18 42 0-04 Telephone - All Stations	34,000.00	2,484.49	9,989.41	24,010.59	29.4%
522 18 42 3-04 Cellular Phone Services	32,000.00	3,047.08	9,817.98	22,182.02	30.7%
522 18 42 7-04 Network Lines & Maintenance	93,925.00	1,033.65	4,213.16	89,711.84	4.5%
522 18 45 0-04 Office Equipment	8,850.00	377.09	1,593.85	7,256.15	18.0%
				Images/Repairs/Maintenance	
522 18 49 0-04 Computer Licensing/Support	127,500.00	12,663.29	50,872.20	76,627.80	39.9%
522 18 49 2-04 Office 365 Conversion - Phase 2	25,000.00	0.00	0.00	25,000.00	0.0%
522 18 49 9-04 Miscellaneous - Communications	500.00	0.00	75.00	425.00	15.0%
218	398,275.00	19,817.58	78,758.50	319,516.50	19.8%
522 20 32 0-04 FS Vehicles -	98,000.00	8,048.78	29,374.43	68,625.57	30.0%
				Fuel/Lubricants/Antifreeze	
522 20 35 5-04 Communications Equipment &	10,000.00	0.00	0.00	10,000.00	0.0%
				Maintenance	
522 20 41 7-04 GIS Contracted Services &	1,000.00	0.00	0.00	1,000.00	0.0%
				Mapping Misc.	
522 20 45 0-04 SNOCO 911 - Managed Laptop	51,000.00	3,307.99	13,126.45	37,873.55	25.7%
				Program	
522 20 45 2-04 SNOCO 911 - Dispatch Services	711,500.00	59,291.25	237,165.00	474,335.00	33.3%
522 20 48 0-04 SCBA - Compressor Repairs & Air	4,500.00	134.80	404.79	4,095.21	9.0%
				Sample Testing	
522 20 48 3-04 Communications Equipment	5,000.00	0.00	43.21	4,956.79	0.9%
				Repairs	
522 20 49 5-04 Peer Support Program -	18,200.00	0.00	0.00	18,200.00	0.0%
				Services/Supplies	
220	899,200.00	70,782.82	280,113.88	619,086.12	31.2%
522 45 43 2-04 Travel Expenses - SSD	2,500.00	0.00	0.00	2,500.00	0.0%
522 45 49 2-04 Registration Fees - SSD	5,000.00	850.00	850.00	4,150.00	17.0%
245	7,500.00	850.00	850.00	6,650.00	11.3%
522 50 31 0-04 Facilities - Operating Supplies	45,000.00	3,170.83 ✕	13,836.31	31,163.69	30.7%
522 50 35 0-04 Facilities - Furniture, Equipment,	45,000.00	1,016.23	3,425.00	41,575.00	7.6%
				Appliances	
522 50 35 2-04 Facility Electronic Security - Door	45,000.00	0.00	0.00	45,000.00	0.0%
				Locks	
522 50 35 4-04 Facility Security Cameras	25,000.00	0.00	0.00	25,000.00	0.0%
522 50 41 0-04 Facilities - Landscaping &	52,000.00	6,231.42	15,074.69	36,925.31	29.0%
				Janitorial Service	
522 50 45 0-04 Equipment & Other Rentals	1,000.00	0.00	0.00	1,000.00	0.0%
522 50 47 0-04 Water / Sewer / Garbage	38,000.00	2,878.86	13,022.29	24,977.71	34.3%
522 50 47 5-04 Electricity / Natural Gas	135,000.00	12,992.62	58,459.13	76,540.87	43.3%
522 50 48 0-04 Facilities - Contacted Repair	140,000.00	1,245.58	30,609.18	109,390.82	21.9%

MFD RFA Expense YTD - Expenses

Marysville Fire District

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004 MFD RFA - Expense Fund 778-70

Expenditures	Amt Budgeted	April	YTD	Remaining		
520						
522 50 49 9-04	Miscellaneous - Facilities/Vehicles/Equipt	1,000.00	0.00	0.00	1,000.00	0.0%
250		527,000.00	27,535.54	134,426.60	392,573.40	25.5%
522 60 31 0-04	Vehicle / Shop - Operating Supplies	130,000.00	11,698.35	39,396.50	90,603.50	30.3%
522 60 35 0-04	Vehicle / Shop - Tools & Equipment	8,000.00	290.93	1,044.54	6,955.46	13.1%
522 60 39 0-04	SCFD#15 Service Contract Supplies/Parts	10,000.00	1,555.31	2,472.96	7,527.04	24.7%
522 60 48 0-04	Vehicles - Contracted Repair	85,000.00	17.44	7,942.77	77,057.23	9.3%
522 60 48 5-04	Equipment - Contracted Repair/Testing	18,500.00	0.00	0.00	18,500.00	0.0%
260		251,500.00	13,562.03	50,856.77	200,643.23	20.2%
522 70 32 0-04	EMS Vehicles - Fuel/Lubricants/Antifreeze	100,000.00	6,380.02	25,739.07	74,260.93	25.7%
270		100,000.00	6,380.02	25,739.07	74,260.93	25.7%
520		2,219,943.00	138,927.99	608,427.44	1,611,515.56	27.4%
590						
591 22 70 0-04	Capital Lease - Copy Machine	4,300.00	325.76	1,303.04	2,996.96	30.3%
591 22 70 5-00	Capital Lease - Postage Meter	900.00	201.21	402.42	497.58	44.7%
594 22 62 3-04	Telephone System Upgrade	35,000.00	0.00	0.00	35,000.00	0.0%
594 22 62 4-04	WiFi System Upgrade	60,000.00	0.00	0.00	60,000.00	0.0%
590		100,200.00	526.97	1,705.46	98,494.54	1.7%
830 AC Cole		2,320,143.00	139,454.96	610,132.90	1,710,010.10	26.3%

835 AC Maloney

520						
522 20 24 5-04	Protective Gear & Equipment	215,000.00	60,586.09	82,140.34	132,859.66	38.2%
522 20 35 1-04	SCBA - Mask/Harness Replacements	8,000.00	0.00	0.00	8,000.00	0.0%
522 20 35 9-04	Respirator Fit Test Maint/Supplies	1,500.00	0.00	0.00	1,500.00	0.0%
522 20 41 0-04	PPE - Inspections/Repairs	30,000.00	2,658.53	6,228.25	23,771.75	20.8%
522 20 48 7-04	SCBA - Contracted Maint Services/Cylinder Hydros	36,000.00	0.00	4,211.15	31,788.85	11.7%
220		290,500.00	63,244.62	92,579.74	197,920.26	31.9%
522 30 31 0-04	FP - Operating Supplies	9,000.00	62.11	67.56	8,932.44	0.8%
522 30 31 3-04	FP - Public Education Supplies	12,000.00	1,078.68	1,078.68	10,921.32	9.0%
522 30 31 7-04	CERT Class Supplies	1,500.00	1,234.85	1,234.85	265.15	82.3%
522 30 45 0-04	FP - Contracted Services - Sno Co FM Investigations	11,200.00	0.00	0.00	11,200.00	0.0%

MFD RFA Expense YTD - Expenses

Marysville Fire District

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004 MFD RFA - Expense Fund 778-70

Expenditures	Amt Budgeted	April	YTD	Remaining	
520					
522 30 49 0-04 FP Memberships, Dues, Subscriptions	10,000.00	340.00	2,065.00	7,935.00	20.7%
522 30 49 5-04 Newsletters & Community Publications	40,000.00	7,108.20	7,108.20	32,891.80	17.8%
522 30 49 9-04 Miscellaneous - Fire Prevention	800.00	50.00	100.00	700.00	12.5%
230	84,500.00	9,873.84	11,654.29	72,845.71	13.8%
522 45 43 3-04 Travel Expenses - FP	7,000.00	148.48	1,432.81	5,567.19	20.5%
522 45 49 3-04 Registration Fees - FP	8,000.00	225.00	900.97	7,099.03	11.3%
245	15,000.00	373.48	2,333.78	12,666.22	15.6%
520	390,000.00	73,491.94	106,567.81	283,432.19	27.3%
590					
594 22 62 0-04 PPE Gear Dryer	13,000.00	0.00	0.00	13,000.00	0.0%
590	13,000.00	0.00	0.00	13,000.00	0.0%
835 AC Maloney	403,000.00	73,491.94	106,567.81	296,432.19	26.4%
845 BC Taylor					
520					
522 20 24 0-04 Uniforms - All Employees	112,500.00	7,285.14	44,205.63	68,294.37	39.3%
520	112,500.00	7,285.14	44,205.63	68,294.37	39.3%
845 BC Taylor	112,500.00	7,285.14	44,205.63	68,294.37	39.3%
850 BC Jesus					
520					
522 20 31 0-04 FS - Operating Supplies (Consumables)	25,000.00	99.45	4,194.98	20,805.02	16.8%
522 20 35 0-04 FS - Operating Equipment & Tools	37,000.00	17,257.90	29,081.26	7,918.74	78.6%
522 20 49 9-04 Miscellaneous - Fire Suppression	1,500.00	0.00	0.00	1,500.00	0.0%
520	63,500.00	17,357.35	33,276.24	30,223.76	52.4%
850 BC Jesus	63,500.00	17,357.35	33,276.24	30,223.76	52.4%
Fund Expenditures:	29,468,144.00	2,189,981.56	9,283,791.69	20,184,352.31	31.5%
Fund Excess/(Deficit):	(29,468,144.00)		0.00	9)	

2,189,981.56 +
 Pending 5,655.76 -
 000 warrants
 2,184,325.80 +



MFD RFA Apparatus YTD - Expenses

Marysville Fire District

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304 MFD RFA - Apparatus Fund 778-72

Expenditures	Amt Budgeted	April	YTD	Remaining	
100 General Admin					
520					
522 16 41 3-09 Snohomish County - Investment Fees	1,050.00	93.33	377.67	672.33	36.0%
520	1,050.00	93.33	377.67	672.33	36.0%
100 General Admin	1,050.00	93.33	377.67	672.33	36.0%
830 AC Cole					
590					
594 22 64 0-09 Ladder Truck	1,788,000.00	0.00	0.00	1,788,000.00	0.0%
594 22 64 2-09 Staff Vehicle - Fleet/Facilities	75,000.00	0.00	0.00	75,000.00	0.0%
594 22 64 4-09 Staff Vehicle - Fire Prevention	80,000.00	0.00	0.00	80,000.00	0.0%
594 22 64 6-09 Ambulance Remounts	320,000.00	0.00	0.00	320,000.00	0.0%
590	2,263,000.00	0.00	0.00	2,263,000.00	0.0%
830 AC Cole	2,263,000.00	0.00	0.00	2,263,000.00	0.0%
Fund Expenditures:	2,264,050.00	93.33	377.67	2,263,672.33	0.0%
Fund Excess/(Deficit):	(2,264,050.00)	(93.33)	(377.67)		

MFD RFA Reserve/Capital YTD - Expenses

Marysville Fire District

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303 MFD RFA - Capital/Reserve Fund 778-73

Expenditures	Amt Budgeted	April	YTD	Remaining	
100 General Admin					
520					
522 70 49 0-08 GEMT Program - Overpaid Funds Return	0.00	0.00	8,823.11	(8,823.11)	0.0%
000	0.00	0.00	8,823.11	(8,823.11)	0.0%
522 16 41 9-08 Snohomish County Investment Fees	6,000.00	418.33	1,710.16	4,289.84	28.5%
216	6,000.00	418.33	1,710.16	4,289.84	28.5%
520	6,000.00	418.33	10,533.27	(4,533.27)	175.6%
100 General Admin	6,000.00	418.33	10,533.27	(4,533.27)	175.6%
830 AC Cole					
590					
594 22 61 0-08 General Capital Projects - A&E/Professional Services	25,000.00	0.00	0.00	25,000.00	0.0%
594 22 62 0-08 Public Safety Building - A&E Services	30,000.00	0.00	29,043.50	956.50	96.8%
594 22 62 1-08 Station 63 Generator	45,000.00	0.00	43,721.71	1,278.29	97.2%
594 22 62 4-08 Public Safety Building - Remodel Costs	1,000,000.00	1,356.04	1,356.04	998,643.96	0.1%
594 22 62 5-08 Public Safety Building - Move In Costs	50,000.00	0.00	0.00	50,000.00	0.0%
594 22 70 0-08 Public Safety Building Purchase - Installment 3 Of 3	1,175,000.00	0.00	0.00	1,175,000.00	0.0%
590	2,325,000.00	1,356.04	74,121.25	2,250,878.75	3.2%
830 AC Cole	2,325,000.00	1,356.04	74,121.25	2,250,878.75	3.2%
Fund Expenditures:	2,331,000.00	1,774.37	84,654.52	2,246,345.48	3.6%
Fund Excess/(Deficit):	(2,331,000.00)	(1,774.37)	(84,654.52)		

MFD RFA Equipment YTD - Expenses

Marysville Fire District

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305 MFD RFA - Equipment Fund 778-74

Expenditures	Amt Budgeted	April	YTD	Remaining	
100 General Admin					
520					
522 16 41 9-10 Snohomish County - Investment Fees	250.00	26.52	83.42	166.58	33.4%
520	250.00	26.52	83.42	166.58	33.4%
100 General Admin	250.00	26.52	83.42	166.58	33.4%
Fund Expenditures:	250.00	26.52	83.42	166.58	33.4%
Fund Excess/(Deficit):	(250.00)	(26.52)	(83.42)		

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

Cash on hand at beginning of the month: **\$8,713,371.18**

Income for the month:

04/13 - Cash Deposit	\$41,767.53
04/20 - Cash Deposit	\$489.38
04/24 - ACH Debit Transfer	\$312,108.31
04/27 - Cash Deposit	\$293,955.62
04/30 - RFA Property Tax Collections	\$7,246,605.53
04/30 - FD#12 Property Tax Collections	\$618,711.73
04/30 - Leasehold Excise Tax/Private Harvest	\$0.12
04/30 - Investment Interest	\$24,315.37

Total Income for the month: **\$8,537,953.59**

Expenditures for the month:

04/21 - A/P - Warrants Approved 04/19	(\$359,315.91)
04/19 - Void & Cancel Warrant	(\$120.00)
04/30 - Sno Co Investment Fees	(\$245.68)
04/30 - Property Tax Refunds	(\$72.90)
04/30 - Payroll - Approved 04/19	(\$1,855,136.12)

Total Expenditures for the month: **(\$2,214,890.61)**

Cash on hand as of 04/30/2022 **\$15,036,434.16**

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

Cash on hand at beginning of the month: **\$2,597,665.29**

Income for the month:

04/30 - Investment Interest	\$6,999.99
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Total Income for the month: **\$6,999.99**

Expenditures for the month:

04/30 - Sno Co Investment Fees	(\$93.33)
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Total Expenditures for the month: **(\$93.33)**

Cash on hand as of 04/30/2022 **\$2,604,571.95**

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

Cash on hand at beginning of the month: **\$20,552,328.98**

Income for the month:

04/24 - ACH Debit Transfer	\$283,820.58
04/30 - Investment Interest	\$53,499.40

Total Income for the month:		\$337,319.98
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Expenditures for the month:

04/21 - A/P - Warrants Approved 04/19		(\$1,356.04)
---------------------------------------	--	--------------

04/30 - Sno Co Investment Fees		(\$418.33)
--------------------------------	--	------------

Total Expenditures for the month:		(\$1,774.37)
--	--	---------------------

Cash on hand as of 04/30/2022

\$20,887,874.59

MARYSVILLE FIRE DISTRICT RFA - EQUIPMENT FUND

FINANCIAL SUMMARY OF CASH RECEIPTS AND DISBURSEMENTS

Cash on hand at beginning of the month:

\$304,043.43

Income for the month:

04/30 - Investment Interest		\$791.26
-----------------------------	--	----------

Total Income for the month:		\$791.26
------------------------------------	--	-----------------

Expenditures for the month:

04/30 - Sno Co Investment Fees		(\$26.52)
--------------------------------	--	-----------

Total Expenditures for the month:		(\$26.52)
--	--	------------------

Cash on hand as of 04/30/2022

\$304,808.17

GRAND TOTAL CASH ON HAND - April 1, 2023

\$32,167,408.88

GRAND TOTAL CASH ON HAND - April 30, 2023

\$38,833,688.87

DIFFERENCE

\$6,666,279.99

MARYSVILLE FIRE DISTRICT RFA



Q1 2023 FUNDS & BUDGETS REPORT

FUND BALANCE

The tables below illustrate the change in fund balance for the quarter ended March 31, 2023, as well as how far over/under this balance is to the minimum fund balance set in district policy.

FUND NAME/NO.	01/01/23 Beginning Cash/Investments	3/31/23 Ending Cash/Investments	YTD Variance
Expense 778-70	\$ 13,586,833	\$ 8,713,371	\$ (4,873,462)
Apparatus 778-72	\$ 2,379,136	\$ 2,597,665	\$ 218,529
Capital/Reserve 778-73	\$ 19,989,031	\$ 20,552,329	\$ 563,298
Equipment 778-74	\$ 202,250	\$ 304,043	\$ 101,793
Total	\$ 36,157,251	\$ 32,167,409	\$ (3,989,842)

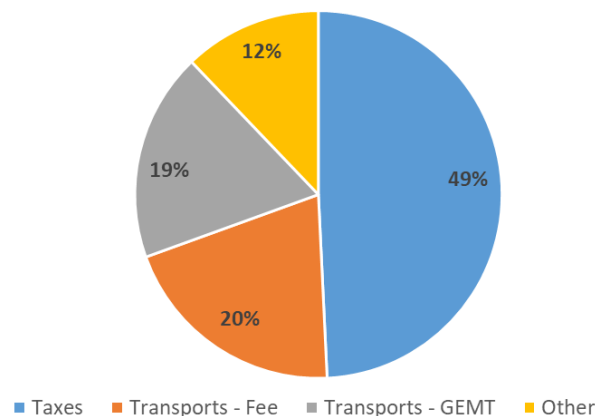
2023 Min Expense Fund Balance	(Under)/Over
\$ 7,367,036	\$ 1,346,335

REVENUES

The table below illustrates what portion of revenues have been collected for the quarter ended March 31, 2023, when compared to the original 2023 revenue projections. Revenues of all funds have been combined and inter-fund transfers have been excluded.

Revenue Category	Final Budget	03/31 YTD Collected	% Collected
Taxes	\$ 25,126,000	\$ 1,421,726	6%
Transports - Fee Schedule	\$ 2,800,000	\$ 584,260	21%
Transports - GEMT	\$ 3,280,000	\$ 530,455	16%
Contracts	\$ 778,286	\$ 32,804	4%
Investment Interest	\$ 646,000	\$ 251,446	39%
Other	\$ 91,750	\$ 66,499	72%
Total	\$ 32,722,036	\$ 2,887,190	9%

REVENUE CATEGORY - % OF TOTAL COLLECTED - ALL FUNDS
(EXCLUDING INTERFUND TRANSFERS)



EXPENSES

The tables below illustrate the current appropriated expense budget status for the quarter ended March 31, 2022. Total budgeted expenditures remaining at this time are expected to be at or above 75% of the total appropriated amount. Capital expense percentage remaining may differ due to the single purchase nature of those items, versus ongoing operating costs.

EXPENSE FUND 778-70

Category	Budget	03/31 YTD Spent	% Remaining
Wages/Benefits	\$ 24,356,010	\$ 5,726,839	76%
M&O	\$ 4,453,309	\$ 983,158	78%
Capital/One-Time	\$ 358,825	\$ 83,814	77%
Transfers	\$ 300,000	\$ 300,000	0%
Total	\$ 29,468,144	\$ 7,093,810	76%

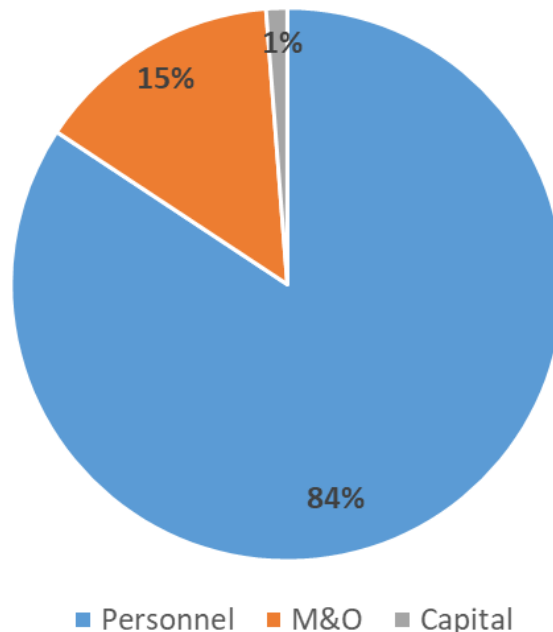
APPARATUS FUND 778-72

Category	Budget	03/31 YTD Spent	% Remaining
Investment Fees	\$ 1,050	\$ 284	73%
Capital	\$ 2,263,000	\$ -	100%
Total	\$ 2,264,050	\$ 284	100%

CAPITAL/RESERVE FUND 778-73 & EQUIPMENT FUND 778-74

Category	Budget	03/31 YTD Spent	% Remaining
Investment Fees	\$ 6,250	\$ 1,349	78%
Capital	\$ 2,325,000	\$ 81,588	100%
Total	\$ 2,331,250	\$ 82,937	96%

EXPENSE FUND APPROPRIATION CATEGORY - % OF TOTAL
(EXCLUDING INTERFUND TRANSERS)



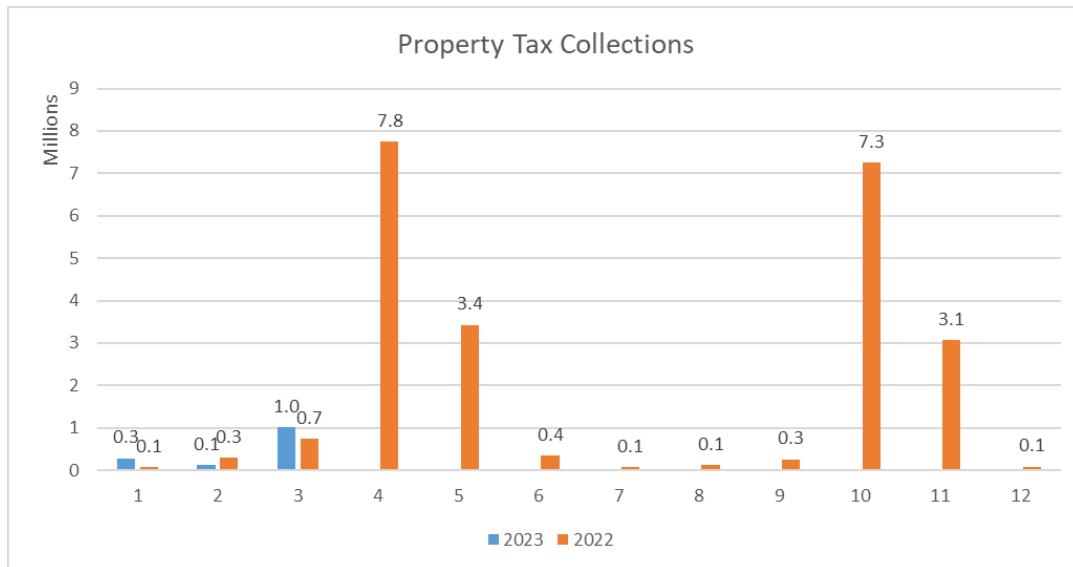
2022 vs. 2023 – REVENUE/EXPENSE/FUND BALANCE COMPARISON

The table below illustrates the variance in Expense Fund operational revenues, expenses, and fund balance when comparing the end of Q1 2022 to the end of Q1 2023.

	2022	2023	Variance	%
REVENUES	\$ 2,738,934	\$ 2,220,348	\$ (518,586)	-19%
EXPENDITURES	\$ 6,532,806	\$ 7,093,810	\$ 561,004	9%
EXCESS/(DEFICIT) REV VS. EXP	\$ (3,793,872)	\$ (4,873,462)	\$ (1,079,590)	28%
FUND BALANCE	\$ 8,816,530	\$ 8,713,371	\$ (103,159)	-1%

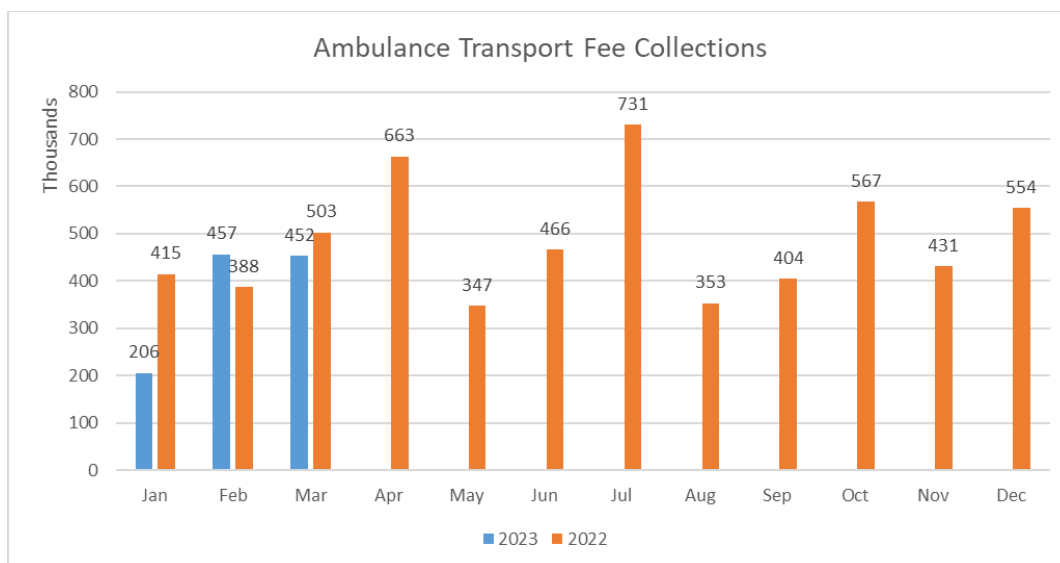
PROPERTY TAXES

The bar graph below illustrates monthly property tax collections for years 2022/2023.



AMBULANCE TRANSPORT FEES

The bar graph below illustrates total (Regular & GEMT) monthly ambulance transport fee collections for years 2022/2023.



MARYSVILLE FIRE DISTRICT

Regional Fire Authority

AGENDA BILL

BOARD MEETING DATE: May 17, 2023

AGENDA ITEM: 2022 Annual Financial Report	AGENDA SECTION: New Business
PREPARED BY: Chelsie McInnis, Finance Director	
ATTACHMENTS: 2022 Annual Financial Report	
BUDGET CODE: N/A	AMOUNT: N/A
SUMMARY: Submitted for review and approval is the 2022 Annual Financial Report. This report is an annual requirement per RCW 43.09.230 and is regulated by Washington State Auditors Office (SAO); deadline for submittal is May 30, 2023. Staff and Finance Committee have conducted comprehensive internal reviews to ensure accuracy and completeness. The report is now ready for submittal to SAO.	

RECOMMENDED ACTION: Motion to approve the 2022 Annual Financial Report.
--

Marysville Fire District
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2022

		Total for All Funds (Memo Only)	001 General	301 Capital
Beginning Cash and Investments				
308	Beginning Cash and Investments	30,616,793	13,391,572	17,225,221
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	16,964,637	16,964,637	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	4,207,982	208,654	3,999,328
340	Charges for Goods and Services	10,193,997	10,172,915	21,082
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	652,883	284,909	367,974
Total Revenues:		<u>32,019,499</u>	<u>27,631,115</u>	<u>4,388,384</u>
Expenditures				
510	General Government	-	-	-
520	Public Safety	24,183,684	24,158,884	24,800
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		<u>24,183,684</u>	<u>24,158,884</u>	<u>24,800</u>
Excess (Deficiency) Revenues over Expenditures:		7,835,815	3,472,231	4,363,584
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	3,050,000	-	3,050,000
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	44,251	44,251	-
Total Other Increases in Fund Resources:		<u>3,094,251</u>	<u>44,251</u>	<u>3,050,000</u>
Other Decreases in Fund Resources				
594-595	Capital Expenditures	2,299,575	231,188	2,068,387
591-593, 599	Debt Service	4,707	4,707	-
597	Transfers-Out	3,050,000	3,050,000	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	23,728	23,728	-
Total Other Decreases in Fund Resources:		<u>5,378,010</u>	<u>3,309,623</u>	<u>2,068,387</u>
Increase (Decrease) in Cash and Investments:		<u>5,552,056</u>	<u>206,859</u>	<u>5,345,197</u>
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	-	-	-
50851	Assigned	22,570,418	-	22,570,418
50891	Unassigned	13,598,427	13,598,427	-
Total Ending Cash and Investments		<u>36,168,845</u>	<u>13,598,427</u>	<u>22,570,418</u>

The accompanying notes are an integral part of this statement.

Marysville Fire District
Notes to the Financial Statements
For the Year Ended December 31, 2022

Note 1 - Summary of Significant Accounting Policies

The Marysville Fire District, a regional fire authority, was incorporated on October 1, 2019 and operates under the laws of the state of Washington applicable to a fire protection district. The district is a special purpose local government and provides fire protection and emergency medical services.

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 4 – Component Unit(s), Joint Ventures, and Related Parties).
- 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 for proprietary and fiduciary funds are presented using classifications that are different from the ending net position classifications in GAAP.

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

General Fund

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

Capital Projects Funds

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

B. Basis of Accounting and Measurement Focus

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

C. Cash and Investments

See Note 3 - *Deposits and Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one (1) year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 500 hours and is payable upon separation or retirement. Sick leave may be accumulated up to 1,040 hours for 40-hour per week employees, and 1,440 hours for 24-hour shift employees. Upon separation or retirement employees do receive payment for unused sick leave, based on a years of service schedule percentage; exceptions apply for employees who decease while employed or are terminated for cause. Payments are recognized as expenditures when paid.

F. Long-Term Debt

See Note 6 – *Long-term Debt (Formerly Debt Service Requirements)*.

Note 2 - Budget Compliance

The district adopts annual appropriated budgets for Expense, Apparatus, Capital Reserve, and Equipment Funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
Expense Fund	\$29,250,579	\$27,468,509	\$1,782,070
Capital Reserve Fund	\$1,877,500	\$1,766,865	\$110,635
Apparatus Fund	\$2,040,110	\$326,259	\$1,713,851
Equipment Fund	\$250	\$63	\$187

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

Note 3 – Deposits and Investments

Investments are reported at original cost. Deposits and investments by type at December 31, 2022 are as follows:

Type of deposit or investment	Total of District’s own deposits and investments
Bank deposits	\$386,092
Certificates of deposit	\$0
Local Government Investment Pool	\$13,157,753
U.S. Government securities	\$0
Snohomish County Investment Pool	\$22,625,000
Total	\$36,168,845

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

Investments in the State Local Government Investment Pool (LGIP)

The district is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at www.tre.wa.gov.

Investments in the Snohomish County Investment Pool (SCIP)

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

Custodial Credit Risk

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

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

Note 4 – Component Unit(s), Joint Ventures, and Related Parties

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 of this Agreement and shall be apportioned between Principals based on the ratio that the average of each

Principals' contributions to the operating budget over the preceding five (5) years bears to the total of all then remaining Principals' User Fees paid during such five-year period. Before deducting the payment of all costs, expenses and charges validly incurred, the district's share was \$2,893,620 on December 31, 2022.

Snohomish County 911's 2021 operating budget was \$26,034,697, operating revenues received were \$26,904,022 and total operating expenditures were \$25,119,101. 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 5 – Leases (Lessees)

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

The district leases (1) postage meter from Pitney Bowes for \$201.21 per quarter under a 63 month lease agreement that cannot be cancelled previous to term end. The district leases (1) copy machine from Copiers Northwest for \$325.76 per month under a 48 month lease agreement that cannot be cancelled previous to term end.

The total amount paid for leases in 2022 was \$4,707. As of December 31, 2022, the future lease payments are as follows:

Year Ended December 31	Total
2023	\$4,714
2024	\$1,131
2025	\$805
2026	\$805
2027	\$805
Total	\$8,260

Note 6 – Long-Term Debt *(formerly Debt Service Requirements)*

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the district and summarizes the district's debt transactions for year ended December 31, 2022.

Note 7 – OPEB Plans

The LEOFF 1 Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the district as required by RCW 41.26. The plan pays for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. As of December 31, 2022 the plan had three (3) members, all retirees. As of December 31, 2022, the district's total OPEB liability was \$1,556,068, as calculated using the alternative measurement method. For the year ended December 31, 2022, the district paid \$66,584 in benefits.

Note 8 – Pension Plans

A. State Sponsored Pension Plans

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

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

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available Annual Comprehensive Financial Report (ACFR) that includes financial statements and required supplementary information for each plan.

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

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

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	\$43,714	0.007133%	\$198,609
PERS 2/3	\$74,794	0.009310%	(\$345,288)
LEOFF 1	\$0	0.011430%	(\$327,882)
LEOFF 2	\$737,607	0.356281%	(\$9,682,642)

Only the net pension liabilities are reported on the Schedule 09.

LEOFF Plan 1

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

LEOFF Plan 2

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

B. Defined Contribution Pension Plans

All of the district's full-time members are eligible to participate in a 457(b) defined contribution plan administered by Washington State Department of Retirement Systems (DRS), Lincoln Financial Services, and/or Nationwide Retirement Solutions. The District agrees to match the employee participant's contributions to the deferred compensation program up to a maximum of four percent (4%) of the employee participant's base monthly wage. The combined maximum contributions of the plan participant shall not exceed annual IRS maximum for such plans.

The district's total contribution for defined contribution plans during the year ended December 31, 2022 was \$334,050.

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 throughout the month as they are received and reported at the end of each month.

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

The district's regular levy for the year 2022 was \$1.26 per \$1,000 on an assessed valuation of \$13,486,754,984 for a total regular levy of \$16,949,873.

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. The district's annual budget includes an appropriated line item for the payment of such claims. For the year ended December 31, 2022, the district paid \$15,296 in claims.

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 166 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, prior wrongful acts, 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.

All Members are provided a separate cyber risk policy and premises pollution liability coverage group purchased by WCIA. The cyber risk policy provides coverage and separate limits for security & privacy, event management, and cyber extortion, with limits up to \$1 million and subject to member deductibles, sublimits, and a \$5 million pool aggregate. Premises pollution liability provides Members with a \$2 million incident limit and \$10 million pool aggregate subject to a \$100,000 per incident Member deductible.

Insurance for property, automobile physical damage, fidelity, inland marine, and equipment breakdown 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 \$400 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.

Note 11 – Other Disclosures

A. 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 of December 31, 2022 is \$1,500. This amount has been accounted for in General Fund 001.

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 \$6,500. The reconciled balance of both accounts as of December 31, 2022, is \$6,494. This amount has been accounted for in General Fund 001.

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 the respective County Treasurer funds. The reconciled balance of this account as of December 31, 2022, is \$3,600. This amount has been accounted for in General Fund 001.

Marysville Fire District

Schedule 01

For the year ended December 31, 2022

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2583	001	General	3089100	Unassigned Cash and Investments - Beginning	\$13,391,572
2583	001	General	3111000	Property Tax	\$16,964,637
2583	001	General	3329340	Ground Emergency Medical Transportation (GEMT) Payment Program	\$30,000
2583	001	General	3339700	Federal Indirect Grant from Department of Homeland Security	\$165,973
2583	001	General	3340130	State Grant from State Patrol	\$1,000
2583	001	General	3340490	State Grant from Department of Health	\$1,125
2583	001	General	3370000	Local Grants, Entitlements and Other Payments	\$10,556
2583	001	General	3417000	Sales of Merchandise	\$174
2583	001	General	3422100	Fire Protection and Emergency Medical Services	\$7,322,313
2583	001	General	3425000	Disaster Preparation Services	\$118,031
2583	001	General	3426000	Ambulance Services	\$2,706,671
2583	001	General	3443000	Repair Services	\$8,422
2583	001	General	3444000	Sales of Parts	\$17,304
2583	001	General	3611000	Investment Earnings	\$226,337
2583	001	General	3620000	Rents and Leases	\$12,185
2583	001	General	3670000	Contributions and Donations from Nongovernmental Sources	\$2,246
2583	001	General	3691000	Sale of Surplus	\$1,650
2583	001	General	3694000	Judgments and Settlements	\$4
2583	001	General	3699100	Miscellaneous Other Operating	\$42,487
2583	301	Capital	3085100	Assigned Cash and Investments - Beginning	\$17,225,221

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2583	301	Capital	3329340	Ground Emergency Medical Transportation (GEMT) Payment Program	\$3,999,328
2583	301	Capital	3426000	Ambulance Services	\$21,082
2583	301	Capital	3611000	Investment Earnings	\$367,974
2583	001	General	5221010	Administration	\$1,284,429
2583	001	General	5221020	Administration	\$1,103,249
2583	001	General	5221030	Administration	\$20,916
2583	001	General	5221040	Administration	\$623,929
2583	001	General	5222010	Fire Suppression and Emergency Medical Services	\$9,900,212
2583	001	General	5222020	Fire Suppression and Emergency Medical Services	\$2,430,386
2583	001	General	5222030	Fire Suppression and Emergency Medical Services	\$184,201
2583	001	General	5222040	Fire Suppression and Emergency Medical Services	\$881,594
2583	001	General	5223010	Fire Prevention and Investigation	\$718,757
2583	001	General	5223020	Fire Prevention and Investigation	\$146,713
2583	001	General	5223030	Fire Prevention and Investigation	\$18,414
2583	001	General	5223040	Fire Prevention and Investigation	\$24,599
2583	001	General	5224510	Training Obtained by Employees	\$357,293
2583	001	General	5224520	Training Obtained by Employees	\$82,404
2583	001	General	5224530	Training Obtained by Employees	\$4,901
2583	001	General	5224540	Training Obtained by Employees	\$80,987
2583	001	General	5225010	Facilities	\$41,826
2583	001	General	5225020	Facilities	\$18,542
2583	001	General	5225030	Facilities	\$66,613
2583	001	General	5225040	Facilities	\$339,226

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2583	001	General	5226010	Vehicles and Equipment Maintenance	\$215,873
2583	001	General	5226020	Vehicles and Equipment Maintenance	\$63,124
2583	001	General	5226030	Vehicles and Equipment Maintenance	\$127,356
2583	001	General	5226040	Vehicles and Equipment Maintenance	\$78,329
2583	001	General	5227010	Ambulance Services	\$3,872,643
2583	001	General	5227020	Ambulance Services	\$843,614
2583	001	General	5227030	Ambulance Services	\$374,089
2583	001	General	5227040	Ambulance Services	\$254,665
2583	001	General	5089100	Unassigned Cash and Investments - Ending	\$13,598,427
2583	301	Capital	5221040	Administration	\$5,730
2583	301	Capital	5227040	Ambulance Services	\$19,070
2583	301	Capital	5085100	Assigned Cash and Investments - Ending	\$22,570,418
2583	001	General	3829000	Immaterial Fiduciary Collections	\$1,581
2583	001	General	3899000	Holding and Clearing Account Transactions	\$21,251
2583	001	General	3952000	Compensation for Loss/Impairment of Capital Assets (Cash Basis Only)	\$11,419
2583	001	General	3981000	Insurance Recoveries (Cash Basis)	\$10,000
2583	301	Capital	3970000	Transfers-In	\$3,050,000
2583	001	General	5821000	Refund of Deposits	\$1,000
2583	001	General	5829000	Immaterial Fiduciary Remittance	\$1,724
2583	001	General	5899000	Holding and Clearing Account Transactions	\$21,004
2583	001	General	5912270	Debt Repayment - Fire Suppression and EMS Services	\$4,707
2583	001	General	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$167,397

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2583	001	General	5942270	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$63,791
2583	001	General	5970000	Transfers-Out	\$3,050,000
2583	301	Capital	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$893,387
2583	301	Capital	5942270	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$1,175,000

**Marysville Fire District
Schedule of Liabilities
For the Year Ended December 31, 2022**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
Revenue and Other (non G.O.) Debt/Liabilities						
263.52	City of Marysville - Public Safety Building Installment Purchase		2,350,000	-	1,175,000	1,175,000
263.52	Stryker Medical Equipment Installment Purchases - #2210157028		-	60,068	-	60,068
263.52	Stryker Medical Equipment Installment Purchase - #2210107934		127,583	-	63,791	63,792
263.57	Copiers NW - Copy Machine Lease		8,144	-	3,909	4,235
263.57	Pitney Bowes - Postage Meter Lease - #7336606003		597	-	597	-
263.57	Pitney Bowes - Postage Meter Lease - #0041239341		-	4,225	201	4,024
264.40	OPEB LEOFF 1 Liability		2,127,694	-	571,626	1,556,068
264.30	Pension Liability		102,181	96,428	-	198,609
259.12	Compensated Absences		2,682,333	-	211,107	2,471,226
Total Revenue and Other (non G.O.) Debt/Liabilities:			7,398,532	160,721	2,026,231	5,533,022
Total Liabilities:			7,398,532	160,721	2,026,231	5,533,022

Marysville Fire District
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2022

<u>State Agency Name</u>	<u>Program Title</u>	<u>Identification Number</u>	<u>Total</u>
State Grant from State Patrol	Fire Service Training Account - JATC Program	OFM Fund 086	1,000
		Sub-Total:	1,000
State Grant from Department of Health	SFY22 Prehospital Participation Grant	70.168	1,125
		Sub-Total:	1,125
		Total State Grants Expended:	2,125

Marysville Fire District
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

Federal Agency (Pass-Through Agency)	Federal Program	ALN 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 (via Washington State Military Department)	COVID 19 - Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	D20-196/4481- DR-WA/061- 04517-00/PW #'s 773;692; 665; 592; 468	173,281	-	173,281	-	4
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via City of Seattle)	Homeland Security Grant Program	97.067	EMW-2019-SS- 00044-S01	11,411	-	11,411	-	3
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via City of Seattle)	Homeland Security Grant Program	97.067	EMW-2020-SS- 00080	6,772	-	6,772	-	
			Total ALN 97.067:	18,183	-	18,183	-	
			Total Federal Awards Expended:	191,464	-	191,464	-	

The accompanying notes are an integral part of this schedule.

Marysville Fire District
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2022

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 – Federal De Minimis Indirect Cost Rate

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

Note 3 – Noncash Awards – Equipment

The district received equipment that was 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 the City of Seattle.

Note 4 – Prior Year Expenditures Included in SEFA

The SEFA includes \$63,270 of federal disaster project costs incurred in 2021 and approved for reimbursement by FEMA in 2022; such costs are reported under FEMA COVID 19 Disaster Assistance ALN #97.036, Award ID's PW#468 and PW#592.

**Marysville Fire District
Local Government Risk Assumption
For the Year Ended December 31, 2022**

1. Self-Insurance Program Manager: Steve Edin, Human Resources Manager
2. Manager Phone: 360-363-8510
3. Manager Email: sedin@mfdrrfa.org
4. How do you insure property and liability risks, if at all?
 - a. Formal self-insurance program for some or all perils/risks
 - b. **Belong to a public entity risk pool**
 - c. Purchase private insurance
 - d. Retain risk internally without a self-insurance program (i.e., risk assumption)
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. Self-insure some or all benefits
 - b. **Belong to a public entity risk pool**
 - c. All benefits provided by health insurance company or HMO
 - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
 - a. **Self-insured (“Reimbursable”)**
 - b. Belong to a public entity risk pool
 - c. Pay taxes to the Department of Employment Security (“Taxable”)
 - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)
 - b. Belong to a public entity risk pool
 - c. **Pay premiums to the Department of Labor and Industries**
 - d. Not applicable – no employees
8. How do you participate in the Washington Paid Family & Medical Leave Program?
 - a. Self-insured (“Voluntary Plan”) for one or both program benefits
 - b. **Pay premiums to the State’s program for both benefits**
 - c. 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.

	<u>Please list the title of the self-insurance program or type of risk covered by 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 an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.)	<u>N/A</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>\$15,296</u>				
Total amount of recoveries during the period?	<u>\$0</u>				

Marysville Fire District
Schedule 22 - Audit Assessment Questionnaire (unaudited)
For Fiscal Year ended December 31, 2022

Reference	#	Question	Answer	Explanation
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INSTRUCTIONS FOR PREPARER

The term "governing body" is used in this Schedule 22 to describe the elected or appointed governing board of your government. If the government preparing this questionnaire did not have any financial activity during the reporting year, please return to the first step of the annual report and select "no" when asked if you'll be reporting financial activity. For additional assistance with the Schedule 22, please click the "help" button.

For **guidance** to these questions, please refer to the document at, <https://sao.wa.gov/bars-annual-filing/bars-reporting-templates/>

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	Please indicate which of the following best describes the accounting system of the government: A) Rely on the County Treasurer (no other accounting software used) B) Other accounting software (i.e. QuickBooks, BIAS, Vision, Excel, etc.).	(B)		
2	Does the government use their own bank accounts in lieu of or in addition to the County Treasurer? If yes, please attach bank statements for the fiscal year.	Yes		Attachments 12_31_22_DepositInTransitAcct.pdf 12_31_22_PettyCashAcct.pdf 12_31_22_TravelAcct.pdf 12_31_22_AmbBillingAcct.pdf
3	Please disclose the accounting software the government uses.	Springbrook		

Reference	#	Question	Answer	Explanation
	4	Please describe the government's reconciliation of their bank accounts (County Treasurer and transmittal) to the accounting records. Include the personnel responsible for performing the reconciliation and the personnel responsible for reviewing the reconciliation. Note: the job position/title is sufficient for the identification purpose.	Finance Director reconciles the County Treasurer Trial Balance Reports and Bank Statements on a monthly basis to the expected revenues, expenses, and cash/investments balances maintained by the district's accounting system. All reconciliations of the trial balance reports are reviewed by the accounting technician and reconciliations of the outside bank accounts are reviewed by the human resources manager. To verify expected beginning and ending cash balances, reports are reconciled to the District's accounting records and financial statements are prepared in standard C4 format for the Board of Directors on a monthly basis. All prepared reconciliations, journal entries, and statements are	

Reference	#	Question	Answer	Explanation
			reviewed by the accounting technician.	
	5	Entries Process - please describe the process to record journal entries into the government's general ledger and, if applicable, the process for reviewing and monitoring the journal entries being posted, both during the year and at year-end. Note: include the job position/title of the person responsible for posting and reviewing the entries.	Payroll Technician posts payroll entries to GL, Accounting Technician posts AP entries and cash receipting entries to GL, Finance Director reviews all monthly Payroll and AP 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 to the GL by Finance Director are reviewed by the accounting technician. Year end reconciliation of all revenues/expenses is performed between the County	

Reference	#	Question	Answer	Explanation
				trial balance reports and the district's accounting records, all reconciliations are reviewed by the accounting technician.
	6	<p>Please indicate which of the following best describes the government's own internal accounting system:</p> <p>A) It uses the BARS chart of accounts;</p> <p>B) It uses a chart of accounts that is compatible with BARS;</p> <p>C) It uses a chart of accounts that requires manual adjustments to file the Schedule 01;</p>	(A)	

Reference	#	Question	Answer	Explanation
	7	Does the Governing Body receive and review monthly financial reports? If yes, please describe what is reviewed and how often. Examples include: cancelled checks, financial reports from the county, expenditure listings, bank accounts or petty cash activity.	Yes	Finance Director prepares financial statements for the Board of Directors on a monthly basis. The report includes: financial statements prepared in standard C4 format, County Treasurer Trial Balance Summary reports/property tax reports, budget status reports from Springbrook, and a summary cash receipts and disbursements report. The Board also receives a detailed list of vouchers being approved for payment, a payroll report, and a summary of cancelled checks and/or ambulance account refunds. On a quarterly basis the board receives an additional budget and fund update report to highlight trends and current status; the finance committee meets quarterly to review this quarterly information in greater detail. All prepared reports and accompanying reconciliations are reviewed by the Accounting Technician.
	8	Preparation of Financial Reports - please describe the process or procedure for the preparation of financial statements (including the Schedule 01). Please identify any significant changes that occurred since the prior year (ex: staff turnover).	Finance Director prepares the annual financial reports which are reviewed by the Fire Chief, Accounting Technician, district Finance Committee, and the Board prior to submittal.	

Reference	#	Question	Answer	Explanation
			<p>Preparation of the reports is a multi-layered system that begins with review of applicable updates to BARS reporting and coding requirements, and attending any SAO training offered. A comprehensive reconciliation of beginning/ending cash and investments, and revenues/expenses between the County trial balance reports and Springbrook GL is performed. BARS codes assigned are reviewed and updated to reflect any changes implemented by SAO. The reconciled balance of the imprest accounts is included in the beginning/ending cash balance of the Expense Fund (these accounts are also disclosed separately in the Notes to the Financial Statements). Schedule 01 data is exported from Springbrook into</p>	

Reference	#	Question	Answer	Explanation
			<p>Excel and reviewed to ensure proper fund roll-ups occur, coding is consistent with BARS, and the schedule foots as expected for the C4. A thorough review of all state and federal grants is performed to ensure proper reporting on the Schedule 15/16. A review of all outstanding liabilities is performed to capture all necessary inputs to the schedule 09 and any additional face value entries which need recorded on the Schedule 01. A roll-up reconciliation is performed to ensure transfers in/out between rolled funds are not duplicated. A review of fund balance classification is performed to ensure requirements are met for each level of classification reported. Notes to the Financial Statements are prepared utilizing the most current</p>	

Reference	#	Question	Answer	Explanation
				format provided by SAO and applicable reconciliations/documentation is retained specific to areas requiring presentation of financial data. Reports are ran from Springbrook tabulating those totals reported on the Schedule 21 and backup documentation verified. All prepared reports and reconciliations are reviewed in detail by the Accounting Technician. A complete financial report binder is maintained to keep all documentation and reconciliations organized and presentable.
	9	Has the government contracted out for, or recently assumed responsibility for, any major governmental function? If yes, please explain. For example: contracts for accounting services, janitorial/grounds keeping or other maintenance contracts; the government performs fire protection services for another government assumes a new water system from another government or annexations.	No	

PERMANENT FILES

Reference	#	Question	Answer	Explanation
	10	Please check all boxes that occurred during the fiscal year. If none of these events occurred, please check the box for "none".	Utilized a purchasing cooperative or state contract , Significant events (i.e. new debt, major construction)	
	10	Please check all boxes that occurred during the fiscal year. If none of these events occurred, please check the box for "none".	Significant events (i.e. new debt, major construction) , Utilized a purchasing cooperative or state contract	
	10	Please check all boxes that occurred during the fiscal year. If none of these events occurred, please check the box for "none".	Additions/changes to software applications , Utilized a purchasing cooperative or state contract	
	11	Please provide an explanation of additions or changes in software applications since the previous year. For example: changes in providers, new software for a specific activity or function, etc.	The District began its transition away from the City of Marysville IT system, this process will take approximately two years to complete. The district hired a permanent fulltime IT manager on 06/01/2022 to implement and manage the district's new IT infrastructure.	

Reference	#	Question	Answer	Explanation
	12	Please explain the significant events that occurred during the year (e.g., new debt, major construction, change in key positions, etc.)	Fire Chief transition; current Chief separated 05/01/2022, interim appointed; new Chief hired 02/13/2023.	
	13	Please provide an explanation of the purchasing cooperative or state contract used during the fiscal year to procure goods and services.	The district utilizes contracts on DES when available.	
	15	Did the government make any significant updates to key administrative, personnel, or financial policies? If yes, please attach the newest policy.	Yes	Attachments 6099 - Electronic Signature and Remote Authorization.pdf 6005 - Budget and Funds.pdf
	16	Did the government enter into, or modify any existing, interlocal agreements? If yes, please attach.	Yes	Attachments 2023 Quil Ceda Village Fire EMS Services ILA.pdf ILA City of Marysville St 66 Joint Information Center.pdf Leaseback Extension 1094 Cedar (1).pdf
	17	Does the government have a system or process to record information about its capital assets, including buildings, equipment, etc.? If yes, please describe the process for tracking.	Yes	The district utilizes a barcode tracking system for all capital assets. Complete inventory is performed and reconciled annually. The Deputy Chief of Support Services is responsible for management of the system. The Finance Director reviews annual inventory reports and randomly samples 10 items against their reported status. The Accounting Technician reviews entries into the system and disposals out of the system.

Reference	#	Question	Answer	Explanation
MATERIAL COMPLIANCE REQUIREMENT				
	18	Did the government receive any non-SAO audits during the year? If yes, please attach related report. For example: work of internal auditors, state/federal grant review, etc.	No	
	19	Is the government currently involved in any lawsuits? We may be requesting an update on the status of legal matters during the audit.	Yes	The district is currently involved in one lawsuit pertaining to a former employee and an L&I process claim.
	20	Are there any licensing, regulatory, contracting, or granting agencies with the ability to impose material penalties that would play a role in the government's ability to continue? If yes, please list the agency that could impose them. Examples include: Department of Health, FEMA, etc.	No	
REVENUES AND EXPENDITURES				
	21	Please describe any new sources of revenues or expenditure streams, or state there were none. Examples include: new activities, special levies, state or federal grants, leases, etc.	None	
	22	Were there any rate increases during the audit period?	No	
	23	Attach rate and fee schedules in effect during the fiscal year.	Attached	Attachments MFD Resolution 2021-002 Ambulance Transport Billing Authorization.pdf
	24	Does the government receipt cash locally (using its own staff to collect cash and/or checks, issuing receipts) or use a third-party vendor to bill or receipt payments? Please check all that apply.	Uses Third Party to Bill/Collect , Receipts Locally	
	24	Does the government receipt cash locally (using its own staff to collect cash and/or checks, issuing receipts) or use a third-party vendor to bill or receipt payments? Please check all that apply.	Receipts Locally , Uses Third Party to Bill/Collect	

Reference	#	Question	Answer	Explanation
	25	Cash Receipting - Please list the locations where revenues are receipted.	MFD Admin 1094 Cedar Ave Marysville, WA 98270 System Design NW 19265 Powder Hill PL NE Poulsbo, WA 98370	
	26	Does the government deposit funds on a daily basis?	No	District deposits weekly in accordance with Snohomish County Treasurer authorized exception to RCW 43.09.240 and incorporated in district policy.
	27	Please briefly describe the governments process for monitoring revenues collected by the third-party vendor.	The Finance Director reconciles all billings and receipts reported by Systems Design to records of the district. Collection trends are monitored closely and a physical on-site visit is performed once every 2 years, when COVID restrictions are not present.	
	28	Please check all that apply to the government and list the authorized balance for each fund or account in the explanation box:	Revolving/imprest bank account	The district holds 4 separate imprest bank accounts to facilitate the following uses: Ambulance Billing (\$3,600), Petty Cash (\$1,500), Advance Travel (\$5,000), and Deposit In Transit (\$1,500).

Reference	#	Question	Answer	Explanation
	33	Please describe the governments process to reconcile the revolving/imprest bank accounts.	Statements are reconciled monthly by the Finance Director and reviewed by either the Accounting Technician or Human Resources Director. The reconciled balance of each is included in the cash and investments balance presented in the annual financial statement. Reconciliation worksheets are attached to each monthly statement to verify the activity was completed and reviewed.	
	34	Please attach the year-end reconciliation of the revolving/imprest account	Attached	Attachments 12_31_22_DepositInTransitAcct.pdf 12_31_22_PettyCashAcct.pdf 12_31_22_TravelAcct.pdf 12_31_22AmbBillingAcct.pdf

Reference	#	Question	Answer	Explanation
	37	What type(s) of electronic payment (EFT/ACH) does the government make? Please list them in the box below. Examples include: payroll, direct deposit, employee reimbursements, wire transfers, AP vendor payments, etc.	All EFT/ACH payments are facilitated by the Snohomish County Treasurer's Office. Payroll utilizes direct deposit and Accounts Payable has certain vendors registered with the County for EFT payment. The district initiates an ACH debit transaction with the County once per month to sweep the ambulance billing account into the district's expense fund.	
	38	Does the government incur payroll costs?	Yes	
	39	Please describe the governing body's process to review payroll expenses and include how many employees the government has.	Each month the board of directors is provided with the following payroll reports for review and approval: (1) CrewSense Payroll Summary, (2) Springbrook Employee Timesheet Review, (3) FT FF CrewSense and Springbrook OT/Acting Hours and Compensation, (4) PT FF CrewSense	

Reference	#	Question	Answer	Explanation
			<p>and Springbrook Hours and Compensation, and (5) Board Compensation and Timecards. A certification sheet is signed by a majority of the board members and submitted to Snohomish County payroll, serving as authorization to release the funds. The board is also provided with line item budget reports as part of their monthly financial statement package that monitors payroll expense trends throughout the year. In 2022, the district had 120 full time employees and approximately 15 part time employees (reduced to 3 by the end of the year).</p>	
	40	<p>Please mark all that apply to the government:</p> <p>Note: "open store accounts" refers to arrangements where individuals may make purchases on the government's behalf that are subsequently billed (e.g., local hardware store).</p>	<p>Open Store Accounts , Fuel Card (s)</p>	

Reference	#	Question	Answer	Explanation
	40	Please mark all that apply to the government: Note: "open store accounts" refers to arrangements where individuals may make purchases on the government's behalf that are subsequently billed (e.g., local hardware store).	Credit Card(s) , Open Store Accounts	
	40	Please mark all that apply to the government: Note: "open store accounts" refers to arrangements where individuals may make purchases on the government's behalf that are subsequently billed (e.g., local hardware store).	Fuel Card(s) , Open Store Accounts	
	41	Please attach a list of physical fuel cards the government has.	Attached	Attachments Fuel_Card_List.xls
	42	Please attach a list of physical credit cards including issuing institution, credit card limit, distribution/cardholder, etc. Note: DO NOT include credit card number.	Attached	Attachments Credit_Card_Redact.pdf
	43	Please attach a list of open accounts the government has.	Attached	Attachments 2022_VendorList_Local_Retail_Accounts.xlsx
	44	Does the government receive any funds from state or federal grantors? If yes, please attach the grant agreements for the reporting year.	Yes	Attachments FEMA_Pass_Through_WA_MIL_PA_Program_COVID.pdf
FIRE/EMS SPECIFIC QUESTIONS				
<i>Informational</i>	48	Indicate services offered by the government:	Repairs for Other Entities , Facility Rentals	
<i>Informational</i>	48	Indicate services offered by the government:	Facility Rentals , Repairs for Other Entities	
<i>Informational</i>	48	Indicate services offered by the government:	BLS Transports , Repairs for Other Entities	

Reference	#	Question	Answer	Explanation
<i>Informational</i>	48	Indicate services offered by the government:	ALS Transports , Repairs for Other Entities	
<i>Informational</i>	49	Does the government 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	
	50	Has there been any changes to agreements for which the government 1) performs fire protection services/EMS for another local government (e.g. city, fire district), or 2) another local government provides fire protection services/EMS? Note: This does not include mutual aid agreements. If there were changes to any agreements, please explain.	No Changes	
	51	Does the government have any volunteers? If yes, please include the number of volunteers and any benefits they may receive.	No	
	52	Does the government have career firefighters? If yes, please include the number of career firefighters (approximately).	Yes	103
	53	Does the government provide other post-employment benefits (OPEB) for current retirees and active employees? Examples include: medical, dental, vision, hearing, etc.	Yes	
	54	Please indicate which employee group the benefits are for	LEOFF 1	
	55	Does the government have any closely related associations or foundations? If so, please list.	No	
<i>Informational</i>	56	How many stations does the government have?	5	
	57	Was the government involved in any mergers, acquisitions, or transfer of operations? If yes, please provide a brief explanation.	No	

Reference	#	Question	Answer	Explanation
	58	Does the government act as the fiscal agent for any other entities? If yes, please list parties served. Examples may include: holding accounts, receiving/disbursing funds, etc.	No	

REQUIRED ATTACHMENTS (see instructions for required details)

<i>Informational</i>	99	Meeting Minutes - Attach the meeting minutes and resolutions for all governing body meetings held during the last year.	See Web Page	All minutes, resolutions, and contracts of the Board can be found at www.marysvillefiredistrict.org
	100	Detailed Revenue by Source - Attach a copy of the County Treasurer's Revenue Report that shows total receipts for the year by revenue source. If the County does not provide this report, please upload comparable accounting records to substantiate revenue activity and/or all bank statements for the year that comprise the government's financial statements.	Attach	Attachments FY22 County Revenue By Source MFD.pdf
	101	Cash Balance Summary - Attach a copy of the year-end County Treasurer (or other fiscal agent) report (s) inclusive of all year-end cash and investment balances. If the government holds funds outside of the County, please upload the first and last bank statements of the year, inclusive of all cash and investment balances.	Attach	Attachments FY22 County Cash Balance Summary MFD.pdf 12_31_22_DepositInTransitAcct.pdf 12_31_22_PettyCashAcct.pdf 12_31_22AmbBillingAcct.pdf 12_31_21_AmbulanceBillingBankStatement.pdf 12_31_21_DepositInTransitBankStatement.pdf 12_31_21_PettyCashBankStatement.pdf 12_31_21_TravelFundBankStatement.pdf

Reference	#	Question	Answer	Explanation
	102	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.	Attach	Attachments 2022_GL_Expenditure_Listing.xlsx
<i>Informational</i>	103	Cash Receipting Policy - Attach a detailed description of the government'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 governments 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 2022_INVOICING_PROCEDURE.pdf 2022_CASH_DEPOSIT_PROCEDURE.pdf 6070 - Cash Receipting and Bank Accounts.pdf
<i>Informational</i>	104	Elected Official List - Attach or list the names of ALL governing body members present during the year. Include any business interest a governing body member or his/her household members hold. <i>Please avoid sending Board-member/employees/volunteers SSI numbers or other personal information such as addresses, date of birth, etc.</i> Example: John Doe, Commissioner 1 Jane Doe, Spouse (555) 555-5555 johndoe@gmail.com Owner of John Doe's Garden Supplies and Jane Doe's Café.	Attached	Attachments 2022_MFD_RFA_BOD.xlsx

Reference	#	Question	Answer	Explanation
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Preparer

105 Please include the below information in the text box (on the right) for the local government personnel who completed the annual report.

Chelsie McInnis
 Finance Director
 360-363-8509
 cmcinnis@mfdrrfa.org

Full name, role (e.g., Secretary, Board Member, etc.)

Telephone number

E-mail address

MARYSVILLE FIRE DISTRICT

Regional Fire Authority

AGENDA BILL

BOARD MEETING DATE: May 17, 2023

AGENDA ITEM: Bid Award – Pumper Purchase	AGENDA SECTION: New Business
PREPARED BY: Joshua Farnes, Fleet & Facilities Supervisor	
ATTACHMENTS: Committee Recommendation Letter Cascade Fire and Safety Proposal	
BUDGET CODE: 594.22.XXX	AMOUNT: \$2,104,956 plus WSST
SUMMARY: Motion to award the bid and enter into contract with Cascade Fire and Safety for the purpose of purchasing two E-One custom pumpers for the price of \$2,104,956.00 plus applicable sales tax. A committee was formed at the request of the District to purchase two additional pumpers for the fleet of the Maysville Fire District. The committee investigated several different manufactures and built a set of bid specifications that would best meet the needs of the District. Bids were published and advertised in accordance with Washington State Bid Laws and District Policy. The District received one proposal as a result of the bid process. The proposal was deemed responsive. After reviewing the proposal the committee recommends that the District move forward with the purchasing process. Estimated time of delivery from the execution of contract is not to exceed 960 calendar days. Due to the anticipated timeline of completion for this project, the expenditure will be appropriated from the 2026 Budget.	

RECOMMENDED ACTION:

Motion to award the bid to Cascade Fire and Safety and authorization for District staff to enter into contract for the purpose of purchasing two custom pumpers.



FireDex



CUSTOMIZING QUALITY SOLUTIONS AND RELIABLE SERVICE FOR YOUR FIRE AND SAFETY NEEDS

PURCHASE AGREEMENT FOR FIRE APPARATUS

This Agreement is hereby entered into by and between Cascade Fire Equipment, Inc., dba Cascade Fire and Safety located 123 South Front Street, Yakima, WA. 98901 ("Company") and Marysville Fire District ("Buyer") (hereinafter the "Parties")

1. APPARATUS. The Company agrees to sell, and the Buyer agrees to purchase Two (2) E-ONE Custom Pumpers (collectively hereinafter referred to as "Apparatus") described in the Company's quoted proposal per the Buyer's Bid Specifications, which are attached hereto and hereby incorporated herein, all in accordance with the terms and conditions of this Agreement.

Completion to be not greater than 960 days from date of signed Purchase Agreement. Completion of a pre-construction conference shall be conducted at E-ONE facility within 45 days of buyer contract signing.

There shall be a penalty of \$500 per day after 960 days from Purchase Agreement execution. Penalty terms are contingent upon meeting the order release milestone date provided in the Order Receipt. Written notice shall be provided by Company to Buyer at the time of order (75 days or less from Purchase Agreement execution to order release). Penalty terms end when the unit is accepted by Buyer, in accordance with Bid Specification requirements, at the E-ONE facility.

The penalty terms may be renegotiated for an extension or voided should changes and/or delays occur as a result of Buyer's action or inaction after order receipt. The penalty clause excludes delays due to war, fire, labor disputes, acts of nature, governmental regulations, documented chassis component supplier shortages/delays, documented supplier shortages/delays and other causes beyond E-ONE's reasonable control, provided that the Seller shall, within seven days from the beginning of such delay, notify the Buyer, in writing, of the causes of the delay, whereupon the Buyer shall ascertain the facts and extent of the delay and notify the Seller, within a reasonable timeframe, of its decision as to what degree, if any, a delay shall be approved.

2. PURCHASE PRICE. The buyer agrees to pay a Purchase Price of **\$1,079,286** for one Pumper and **\$1,025,670** for pumper #2 for a total of **\$2,104,956** for two E-ONE custom pumpers in accordance with the Buyer's Specifications. The total above does not include Washington State Sales Tax. If the Buyer claims an exemption from any tax assessed in this transaction, Buyer agrees to furnish the applicable exemption certificate to the Company and to hold Company harmless from any damage which may result from the Company ultimately having any such tax assessed against it.

Pre-Payment options are included on the Bid Proposal document.



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CUSTOMIZING QUALITY SOLUTIONS AND RELIABLE SERVICE FOR YOUR FIRE AND SAFETY NEEDS

3. WARRANTIES:

New Item(s) of Apparatus: The Company warrants each new item of Apparatus manufactured by it against defects in material and workmanship occurring within a period of one (1) year from the date of delivery to the original user/purchaser. The warranty provided herein is more particularly described in the Company's preprinted Statement of Warranty which is attached to this Agreement and incorporated herein by this reference. In the event of any conflict between the Statement of Warranty and this Agreement, the Statement of Warranty shall govern. By Buyer's signature below, Buyer hereby acknowledges receipt of the Company's preprinted Statement of Warranty.

- (a) Item(s) of Apparatus not Manufactured by Company: With respect to any items of Apparatus which are not manufactured by the Company, such items are not warranted by the Company and Company hereby disclaims any and all warranties with respect to such item(s), express or implied, including warranties of merchantability and fitness for a particular purpose that may be attributed to Company under this Agreement or by law. However, such item(s) shall be subject to any warranty provided by the manufacturer of such item(s). Any warranties provided to company by E-One or other manufacturer of apparatus components are hereby assigned and transferred to Buyer upon acceptance of the Apparatus.

4. NOTICE. The parties to this Agreement designate the individuals executing this Agreement as the respective representative of the parties to this Agreement, for purposes of receiving communications regarding this Agreement. All notices shall be in writing.
5. ENTIRE AGREEMENT. This Agreement, including its attachments and exhibits, constitutes the entire understanding between the parties relating to the subject matter contained herein and merges all prior discussions and agreements. No agent or representative of the Company has authority to make any representations, statements, warranties or agreements not herein expressed and all modifications or amendments of this agreement, including its attachments and exhibits, must be in writing signed by an authorized representative of each of the Parties hereto.
6. BINDING EFFECT. This Agreement shall be binding upon and shall inure to the benefit of the respective heirs, legal representatives, successors, and assigns of the Parties hereto.
7. GOVERNING LAW. This Agreement shall be governed by, and the rights and duties of the parties shall be construed and determined in accordance with, the laws of the State of Washington. In the event of litigation or arbitration, the parties hereby stipulate that the Superior Court of Snohomish County, State of Washington, is the proper venue for such dispute to be resolved.



FireDex



CUSTOMIZING QUALITY SOLUTIONS AND RELIABLE SERVICE FOR YOUR FIRE AND SAFETY NEEDS

- 8. HEADINGS. The headings in this Agreement are intended solely for convenience of reference and shall be given no effect in the construction or interpretation of this Agreement.
- 9. AUTHORIZATION. The individuals executing this Agreement on behalf of Buyer and Company do hereby affirmatively represent that he/she has full and express authority to execute said Agreement on Buyer's and Company's behalf and to bind the Buyer and Company to the same.
- 10. MISCELLANEOUS. There are no third-party beneficiaries to this Agreement. This Agreement may not be assigned to a third party, unless consented to in writing by the non-assignor. Should any provision of this Agreement be deemed unenforceable by a court of competent jurisdiction, the remainder of this Agreement shall remain in full force and effect.
- 11. HOLD HARMLESS/INDEMNIFICATION. Each Party shall indemnify, defend and hold the other Party, its affiliates, subsidiaries, directors, officers, employees, and contractors, harmless from and against any claim, action, damages, liability, loss, cost or expense (including reasonable attorney's fees and costs), arising out of their performance of this Agreement. Neither Party shall be deemed to be an agent of the other party, for purposes of this Agreement.
- 12. NOTICES. All communications relating to this Agreement shall be addressed to the following persons below:

IN WITNESS WHEREOF, the Company and the Buyer have caused this Agreement to be executed by their duly authorized representatives as of the date set forth by each.

Company:	<u>Cascade Fire Equipment, Inc.</u>	Buyer:	<u>Marysville Fire District</u>
By:	<u><i>Blythe Hirst</i></u>	By:	_____
Print Name:	<u>Blythe Hirst</u>	Print Name:	_____
Title:	<u>Sales Director</u>	Title:	_____
Date:	<u>5/10/23</u>	Date:	_____



Marysville Fire District

Joshua Farnes, Fleet & Facilities Supervisor
1094 Cedar Ave.
Marysville, WA 98270
www.marysvillefiredistrict.org

360 363-8505
FAX 360 658-5932
Headquarters 360 363-8500
jfarnes@mfdafa.org

May 10, 2023

Board Members of the Marysville Fire District,
After reviewing the proposal for the purchase one or more fire pumpers the purchasing committee consisting of:


Josh Farnes, Fleet and Facilities Supervisor
Rick Jesus, Battalion Chief
Basil Bailey, Captain
Josh Olsen, Driver/Operator

Recommend that the District accept the proposal as submitted by Cascade Fire and Safety to furnish two E-One Pumpers as specified for the cost of \$2,104,956.00 plus WSST. Estimated time of delivery is not to exceed 960 days from execution of contract.

Respectfully submitted by,


Josh Farnes, Fleet and Facilities Supervisor


Rick Jesus, Battalion Chief


Josh Olsen, Driver Operator


Basil Bailey, Captain

June 2023



Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1 <i>Sno Isle Commission- ers Meeting 7pm</i>	2	3 <i>Chelan Spring Seminar</i>
4	5	6	7 <i>Workshop 6:00 pm Station 62</i>	8	9	10
11	12	13	14	15	16 	17
18	19	20 <i>EMS Committee Meeting</i>	21 <i>Board Meeting 6 pm Station 62</i>	22	23	24
25	26	27	28	29	30 	