

PRELIMINARY AGENDA
MARYSVILLE FIRE DISTRICT BOARD OF DIRECTORS
AND
FIRE DISTRICT 12 COMMISSIONERS
JOINT MEETING
March 20, 2024, 6 pm Station 62 / Zoom

- 1. Call to Order MFD - Flag Salute**
- 2. SAO Exit Conferences – MFD Financial & FD12 Accountability**
- 3. Public Comment**
- 4. MFD Consent Agenda**
 - A. Approve minutes of the February 21, 2024, Regular Meeting
 - B. Approve minutes of the March 4, 2024, Special Finance Committee Meeting
 - C. Approve February 2024 Financial Statements
 - D. Approval of March claims and Payroll:
 - i. MFD Expense Fund
Voucher Numbers – 240-thru-240 \$
 - ii. Capital Fund
Voucher Number – 240-thru-240 \$
 - iii. Apparatus Fund
Voucher Number – 240-thru-240 \$
 - iv. MFD Payroll (excluding benefits) \$
- 5. FD12 Consent Agenda**
 - A. Approve minutes of the December 20, 2023, Regular Meeting
 - B. Approve December 2023 Financial Statements
 - C. Approve January 2024 Financial Statements
 - D. Approve February 2024 Financial Statements
 - E. 2023 FD12 SAO Annual Financial Report
- 6. Information Items**
 - A. Communications:
 - B. Committee Reports
 - i. EMS Committee: Approval of March EMS accounts recommendations
 - ii. Planning Committee:
 - iii. Personnel Committee:
 - iv. Finance Committee:
- 7. 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
- 8. Old Business**
- 9. New Business**
- 10. Call on Board**
- 11. Executive Session**
 - A. To Review the Performance of a Public Employee Pursuant RCW: 42.30.110(1)(g)
 - B. To Discuss Potential Litigation with Legal Counsel Pursuant RCW: 42.30.110(1)(i)
- 12. Adjournment**

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

To listen to the meeting without providing public comment:

Join Zoom Meeting

<https://us02web.zoom.us/j/88988644302?pwd=UWQvKytPdUo0RTdybC9nOEV1MWE0QT09>

Meeting ID: 889 8864 4302

Passcode: 235517

**SNOHOMISH COUNTY FIRE DISTRICT #12
BOARD OF COMMISSIONERS SPECIAL MEETING
December 20, 2023, 5 pm
Station 62 / Zoom**

CALL TO ORDER

Chairperson Christoffersen called the meeting to order at 5 pm.

The following were in attendance:

Commissioners:

Tonya Christoffersen
Rick Ross
Bob Mosteller

Staff Members:

Ned Vander pol, Chief
Jeff Cole, Assistant Chief
Tom Maloney, Assistant Chief
Jennett Nielson, Deputy Chief
Mike Davis, IT Manager
Paula DeSanctis, Admin Assistant

Guests:

OATH OF OFFICE

Human Resource Director Steve Edin as a Notary Public swore in Tonya Christoffersen as Snohomish County Fire District 12 Commissioner Position 3 for a six-year term.

SCFD #12 CONSENT AGENDA

- A. Approve minutes of the November 20, 2023, Special Meeting
- B. Approve November 2023 Financial Statements

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

OLD BUSINESS

None.

NEW BUSINESS

RFA Board Voting Member for Fire District 12

Motion: To appoint Tonya Christoffersen as the RFA Board Voting Member for FD12
Made By: Ross
Seconded By: Mosteller
Action: PASSED unanimously

2024 Chair/Vice Chair Assignments

Motion: To appoint Rick Ross as the 2024 FD12 Chairperson
Made By: Christoffersen
Seconded By: Mosteller
Action: PASSED unanimously

Motion: To appoint Tonya Christoffersen as the 2024 FD12 Vice Chairperson
Made By: Ross
Seconded By: Mosteller
Action: PASSED unanimously

CALL ON BOARD

Ross – Attended the Firefighter vs Police basketball game. Happy Holidays.

Christoffersen – Thanked everyone for a great year.

Mosteller – Happy Holidays!

Chairperson Christoffersen called for a motion to adjourn.

Motion: To adjourn the December 20, 2023 FD12 Regular Meeting
Made By: Christoffersen
Seconded By: Mosteller
Action: PASSED unanimously

ADJOURN

With no further business, the meeting adjourned at 5:06 pm.

District Secretary

Date Approved

Snohomish County Fire Protection District No. 12
Fund Resources and Uses Arising From Cash Transactions
For the Month Ended December 31, 2023

		Current Expense
		780-70
Beginning Cash and Investments		
308	Beginning Cash and Investments	-
388/588	Net Adjustments	-
Revenues		
310	Taxes	8,656.39
Total Revenues:		8,656.39
Expenditures		
520	Public Safety	8,656.39
Total Expenditures:		8,656.39
Excess (Deficiency) Revenues over Expenditures:		-
Increase (Decrease) in Cash and Investments		-
Ending Cash and Investments		
50891	Unassigned	-
Total Ending Cash and Investments		-

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FD 12 Expense YTD - Revenues

Marysville Fire District

Time: 11:02:25 Date: 01/08/2024

Page: 1

002 FD12 - Expense Fund 780-70

Revenues	Amt Budgeted	December	YTD	Remaining	
310					
311 10 00 0-02 Real And Personal Property Taxes - Regular Delinquent	5,600.00	0.00	313.28	5,286.72	5.6%
311 11 00 0-02 Real And Personal Property Taxes - EMS Delinquent	46,400.00	(282.09)	17,810.39	28,589.61	38.4%
311 12 00 0-02 Real And Personal Property Taxes - EMS Levy - Current	1,585,000.00	8,938.48	1,539,480.97	45,519.03	97.1%
310	1,637,000.00	8,656.39	1,557,604.64	79,395.36	95.1%
Fund Revenues:	1,637,000.00	8,656.39	1,557,604.64	79,395.36	95.1%
Fund Excess/(Deficit):	1,637,000.00	8,656.39	1,557,604.64		

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FD 12 Expense YTD - Expenses

Marysville Fire District

Time: 11:02:10 Date: 01/08/2024

Page: 1

002 FD12 - Expense Fund 780-70

Expenditures	Amt Budgeted	December	YTD	Remaining	
520					
522 20 45 0-02 MFD RFA Plan Financing - Regular Levy Funds - Delinquent	5,900.00	0.00	2,964.46	2,935.54	50.2%
220	5,900.00	0.00	2,964.46	2,935.54	50.2%
522 70 45 0-02 MFD RFA Plan Financing - EMS Levy Funds - Delinquent	46,100.00	(282.09)	14,419.90	31,680.10	31.3%
522 70 45 2-02 MFD RFA Plan Financing - EMS Levy Funds - Current	1,585,000.00	8,938.48	1,540,220.28	44,779.72	97.2%
270	1,531,100.00	8,656.39	1,554,640.18	76,459.82	95.3%
520	1,637,000.00	8,656.39	1,557,604.64	79,395.36	95.1%
Fund Expenditures:	1,637,000.00	8,656.39 ✓	1,557,604.64	79,395.36	95.1%
Fund Excess/(Deficit):	(1,637,000.00)	(8,656.39)	(1,557,604.64)		

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SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 12-01-2023 To 12-31-2023

District: FIRE DISTRICT 12

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
Fund: 780900 FIRE DIST 12 EXPENSE					
2019	7801702110	\$822.82	\$0.00	\$0.00	\$822.82
2018	7801702110	\$622.09	\$0.00	\$0.00	\$622.09
2017	7801702110	\$397.55	\$0.00	\$0.00	\$397.55
2016	7801702110	\$460.38	\$0.00	\$0.00	\$460.38
2015	7801702110	\$384.22	\$0.00	\$0.00	\$384.22
2014	7801702110	\$120.64	\$0.00	\$0.00	\$120.64
2013	7801702110	\$108.79	\$0.00	\$0.00	\$108.79
2012	7801702110	\$159.08	\$0.00	\$0.00	\$159.08
2011	7801702110	\$130.62	\$0.00	\$0.00	\$130.62
2010	7801702110	\$203.94	\$0.00	\$0.00	\$203.94
2009	7801702110	\$197.58	\$0.00	\$0.00	\$197.58
2008	7801702110	\$133.55	\$0.00	\$0.00	\$133.55
2007	7801702110	\$119.77	\$0.00	\$0.00	\$119.77
2006	7801702110	\$71.95	\$0.00	\$0.00	\$71.95
2005	7801702110	\$93.25	\$0.00	\$0.00	\$93.25
2004	7801702110	\$111.31	\$0.00	\$0.00	\$111.31
2003	7801702110	\$73.06	\$0.00	\$0.00	\$73.06
2002	7801702110	\$7.16	\$0.00	\$0.00	\$7.16
2000	7801702110	\$0.08	\$0.00	\$0.00	\$0.08
1999	7801702110	\$265.38	\$0.00	\$0.00	\$265.38
Fund Total:		\$4,483.22	\$0.00	\$0.00	\$4,483.22
Fund: 780925 FIRE DIST 12 EMS					
2023	7801709252110	\$30,246.64	\$3,119.72	\$8,938.48	\$24,427.88
2022	7801709252110	\$6,659.48	(\$456.66)	(\$62.73)	\$6,265.55
2021	7801709252110	\$2,228.24	(\$168.35)	(\$150.51)	\$2,210.40
2020	7801709252110	\$663.14	(\$68.85)	(\$68.85)	\$663.14
2019	7801709252110	\$399.22	\$0.00	\$0.00	\$399.22
2018	7801709252110	\$280.84	\$0.00	\$0.00	\$280.84
2017	7801709252110	\$130.69	\$0.00	\$0.00	\$130.69
2016	7801709252110	\$151.38	\$0.00	\$0.00	\$151.38
2015	7801709252110	\$128.30	\$0.00	\$0.00	\$128.30
2014	7801709252110	\$40.20	\$0.00	\$0.00	\$40.20
2013	7801709252110	\$36.24	\$0.00	\$0.00	\$36.24
2012	7801709252110	\$52.94	\$0.00	\$0.00	\$52.94
2011	7801709252110	\$46.82	\$0.00	\$0.00	\$46.82
2010	7801709252110	\$82.67	\$0.00	\$0.00	\$82.67
2009	7801709252110	\$90.49	\$0.00	\$0.00	\$90.49
2008	7801709252110	\$47.77	\$0.00	\$0.00	\$47.77
2007	7801709252110	\$43.05	\$0.00	\$0.00	\$43.05
2006	7801709252110	\$40.75	\$0.00	\$0.00	\$40.75
2005	7801709252110	\$52.45	\$0.00	\$0.00	\$52.45
2004	7801709252110	\$48.68	\$0.00	\$0.00	\$48.68
2003	7801709252110	\$31.71	\$0.00	\$0.00	\$31.71
2002	7801709252110	\$3.01	\$0.00	\$0.00	\$3.01
2000	7801709252110	\$0.34	\$0.00	\$0.00	\$0.34
1999	7801709252110	\$45.32	\$0.00	\$0.00	\$45.32



SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 12-01-2023 To 12-31-2023

District: FIRE DISTRICT 12

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
	Fund Total:	\$41,550.37	\$2,425.86	\$8,656.39	\$35,319.84
	District Total:	\$46,033.59	\$2,425.86	\$8,656.39 ✓	\$39,803.06

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SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 12-01-2023 To 12-31-2023

District: FIRE DISTRICT 20

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

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Snohomish County Fire Protection District No. 12
Fund Resources and Uses Arising From Cash Transactions
For the Month Ended January 31, 2024

	Current Expense 780-70
Beginning Cash and Investments	
308 Beginning Cash and Investments	-
388/588 Net Adjustments	-
 Revenues	
310 Taxes	6,429.20
Total Revenues:	6,429.20
 Expenditures	
520 Public Safety	6,429.20
Total Expenditures:	6,429.20
Excess (Deficiency) Revenues over Expenditures:	-
Increase (Decrease) in Cash and Investments	-
 Ending Cash and Investments	
50891 Unassigned	-
Total Ending Cash and Investments	-

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FD 12 Expense YTD - Revenues

Marysville Fire District

Time: 15:37:13 Date: 02/06/2024

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002 FD12 - Expense Fund 780-70

Revenues	Amt Budgeted	January	YTD	Remaining	
310					
311 10 00 0-02 Real And Personal Property Taxes - Regular Delinquent	4,000.00	0.00	0.00	4,000.00	0.0%
311 11 00 0-02 Real And Personal Property Taxes - EMS Delinquent	96,000.00	6,429.20	6,429.20	89,570.80	6.7%
310	100,000.00	6,429.20	6,429.20	93,570.80	6.4%
Fund Revenues:	100,000.00	6,429.20	6,429.20	93,570.80	6.4%
Fund Excess/(Deficit):	100,000.00	6,429.20	6,429.20		

FD 12 Expense YTD - Expenses

Marysville Fire District

Time: 15:37:57 Date: 02/06/2024

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002 FD12 - Expense Fund 780-70

Expenditures	Amt Budgeted	January	YTD	Remaining	
520					
522 20 45 0-02 MFD RFA Plan Financing - Regular Levy Funds - Delinquent	4,000.00	0.00	0.00	4,000.00	0.0%
220	4,000.00	0.00	0.00	4,000.00	0.0%
522 70 45 0-02 MFD RFA Plan Financing - EMS Levy Funds - Delinquent	96,000.00	6,429.20	6,429.20	89,570.80	6.7%
270	96,000.00	6,429.20	6,429.20	89,570.80	6.7%
520	100,000.00	6,429.20	6,429.20	93,570.80	6.4%
Fund Expenditures:	100,000.00	6,429.20 ✓	6,429.20	93,570.80	6.4%
Fund Excess/(Deficit):	(100,000.00)	(6,429.20)	(6,429.20)		

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SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 01-01-2024 To 01-31-2024

District: FIRE DISTRICT 12

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
Fund: 780900 FIRE DIST 12 EXPENSE					
2019	7801702110	\$822.82	\$0.00	\$0.00	\$822.82
2018	7801702110	\$622.09	\$0.00	\$0.00	\$622.09
2017	7801702110	\$397.55	\$0.00	\$0.00	\$397.55
2016	7801702110	\$460.38	\$0.00	\$0.00	\$460.38
2015	7801702110	\$384.22	\$0.00	\$0.00	\$384.22
2014	7801702110	\$120.64	\$0.00	\$0.00	\$120.64
2013	7801702110	\$108.79	\$0.00	\$0.00	\$108.79
2012	7801702110	\$159.08	\$0.00	\$0.00	\$159.08
2011	7801702110	\$130.62	\$0.00	\$0.00	\$130.62
2010	7801702110	\$203.94	\$0.00	\$0.00	\$203.94
2009	7801702110	\$197.58	\$0.00	\$0.00	\$197.58
2008	7801702110	\$133.55	\$0.00	\$0.00	\$133.55
2007	7801702110	\$119.77	\$0.00	\$0.00	\$119.77
2006	7801702110	\$71.95	\$0.00	\$0.00	\$71.95
2005	7801702110	\$93.25	\$0.00	\$0.00	\$93.25
2004	7801702110	\$111.31	\$0.00	\$0.00	\$111.31
2003	7801702110	\$73.06	\$0.00	\$0.00	\$73.06
2002	7801702110	\$7.16	\$0.00	\$0.00	\$7.16
2000	7801702110	\$0.08	\$0.00	\$0.00	\$0.08
1999	7801702110	\$265.38	\$0.00	\$0.00	\$265.38
Fund Total:		\$4,483.22	\$0.00	\$0.00	\$4,483.22
Fund: 780925 FIRE DIST 12 EMS					
2023	7801709252110	\$24,427.88	\$0.00	\$6,247.25	\$18,180.63
2022	7801709252110	\$6,265.55	\$0.00	\$157.50	\$6,108.05
2021	7801709252110	\$2,210.40	\$0.00	\$24.45	\$2,185.95
2020	7801709252110	\$663.14	\$0.00	\$0.00	\$663.14
2019	7801709252110	\$399.22	\$0.00	\$0.00	\$399.22
2018	7801709252110	\$280.84	\$0.00	\$0.00	\$280.84
2017	7801709252110	\$130.69	\$0.00	\$0.00	\$130.69
2016	7801709252110	\$151.38	\$0.00	\$0.00	\$151.38
2015	7801709252110	\$128.30	\$0.00	\$0.00	\$128.30
2014	7801709252110	\$40.20	\$0.00	\$0.00	\$40.20
2013	7801709252110	\$36.24	\$0.00	\$0.00	\$36.24
2012	7801709252110	\$52.94	\$0.00	\$0.00	\$52.94
2011	7801709252110	\$46.82	\$0.00	\$0.00	\$46.82
2010	7801709252110	\$82.67	\$0.00	\$0.00	\$82.67
2009	7801709252110	\$90.49	\$0.00	\$0.00	\$90.49
2008	7801709252110	\$47.77	\$0.00	\$0.00	\$47.77
2007	7801709252110	\$43.05	\$0.00	\$0.00	\$43.05
2006	7801709252110	\$40.75	\$0.00	\$0.00	\$40.75
2005	7801709252110	\$52.45	\$0.00	\$0.00	\$52.45
2004	7801709252110	\$48.68	\$0.00	\$0.00	\$48.68
2003	7801709252110	\$31.71	\$0.00	\$0.00	\$31.71
2002	7801709252110	\$3.01	\$0.00	\$0.00	\$3.01
2000	7801709252110	\$0.34	\$0.00	\$0.00	\$0.34
1999	7801709252110	\$45.32	\$0.00	\$0.00	\$45.32



SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 01-01-2024 To 01-31-2024

District: FIRE DISTRICT 12

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
	Fund Total:	\$35,319.84	\$0.00	\$6,429.20	\$28,890.64
	District Total:	\$39,803.06	\$0.00	\$6,429.20 ✓	\$33,373.86

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SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 01-01-2024 To 01-31-2024

District: FIRE DISTRICT 20

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

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Snohomish County Fire Protection District No. 12
Fund Resources and Uses Arising From Cash Transactions
For the Month Ended February 29, 2024

		Current Expense
		<u>780-70</u>
Beginning Cash and Investments		
308	Beginning Cash and Investments	-
388/588	Net Adjustments	-
Revenues		
310	Taxes	<u>2,706.65</u>
Total Revenues:		2,706.65
Expenditures		
520	Public Safety	<u>2,706.65</u>
Total Expenditures:		<u>2,706.65</u>
Excess (Deficiency) Revenues over Expenditures:		-
Increase (Decrease) in Cash and Investments		-
Ending Cash and Investments		
50891	Unassigned	<u>-</u>
Total Ending Cash and Investments		-

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FD 12 Expense YTD - Revenues

Marysville Fire District

Time: 08:07:21 Date: 03/07/2024

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002 FD12 - Expense Fund 780-70

Revenues	Amt Budgeted	February	YTD	Remaining	
310					
311 10 00 0-02 Real And Personal Property Taxes - Regular Delinquent	4,000.00	271.11	271.11	3,728.89	6.8%
311 11 00 0-02 Real And Personal Property Taxes - EMS Delinquent	96,000.00	2,435.54	8,864.74	87,135.26	9.2%
310	100,000.00	2,706.65	9,135.85	90,864.15	9.1%
Fund Revenues:	100,000.00	2,706.65 ✓	9,135.85	90,864.15	9.1%
Fund Excess/(Deficit):	100,000.00	2,706.65	9,135.85		

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FD 12 Expense YTD - Expenses

Marysville Fire District

Time: 08:07:07 Date: 03/07/2024

Page: 1

002 FD12 - Expense Fund 780-70

Expenditures	Amt Budgeted	February	YTD	Remaining	
520					
522 20 45 0-02 MFD RFA Plan Financing - Regular Levy Funds - Delinquent	4,000.00	271.11	271.11	3,728.89	6.8%
220	4,000.00	271.11	271.11	3,728.89	6.8%
522 70 45 0-02 MFD RFA Plan Financing - EMS Levy Funds - Delinquent	96,000.00	2,435.54	8,864.74	87,135.26	9.2%
270	96,000.00	2,435.54	8,864.74	87,135.26	9.2%
520	100,000.00	2,706.65	9,135.85	90,864.15	9.1%
Fund Expenditures:	100,000.00	2,706.65 ✓	9,135.85	90,864.15	9.1%
Fund Excess/(Deficit):	(100,000.00)	(2,706.65)	(9,135.85)		

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SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 02-01-2024 To 02-29-2024

District: FIRE DISTRICT 12

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
Fund: 780900 FIRE DIST 12 EXPENSE					
2019	7801702110	\$822.82	\$0.00	\$0.00	\$822.82
2018	7801702110	\$622.09	\$0.00	\$0.00	\$622.09
2017	7801702110	\$397.55	\$0.00	\$0.00	\$397.55
2016	7801702110	\$460.38	\$0.00	\$1.16	\$459.22
2015	7801702110	\$384.22	\$0.00	\$269.95	\$114.27
2014	7801702110	\$120.64	\$0.00	\$0.00	\$120.64
2013	7801702110	\$108.79	\$0.00	\$0.00	\$108.79
2012	7801702110	\$159.08	\$0.00	\$0.00	\$159.08
2011	7801702110	\$130.62	\$0.00	\$0.00	\$130.62
2010	7801702110	\$203.94	\$0.00	\$0.00	\$203.94
2009	7801702110	\$197.58	\$0.00	\$0.00	\$197.58
2008	7801702110	\$133.55	\$0.00	\$0.00	\$133.55
2007	7801702110	\$119.77	\$0.00	\$0.00	\$119.77
2006	7801702110	\$71.95	\$0.00	\$0.00	\$71.95
2005	7801702110	\$93.25	\$0.00	\$0.00	\$93.25
2004	7801702110	\$111.31	\$0.00	\$0.00	\$111.31
2003	7801702110	\$73.06	\$0.00	\$0.00	\$73.06
2002	7801702110	\$7.16	\$0.00	\$0.00	\$7.16
2000	7801702110	\$0.08	\$0.00	\$0.00	\$0.08
1999	7801702110	\$265.38	\$0.00	\$0.00	\$265.38
Fund Total:		\$4,483.22	\$0.00	\$271.11 ✓	\$4,212.11

Fund: 780925 FIRE DIST 12 EMS					
2023	7801709252110	\$18,180.63	(\$291.17)	\$1,785.08	\$16,104.38
2022	7801709252110	\$6,108.05	(\$163.15)	\$208.12	\$5,736.78
2021	7801709252110	\$2,185.95	(\$128.19)	\$357.33	\$1,700.43
2020	7801709252110	\$663.14	(\$5.51)	(\$5.51)	\$663.14
2019	7801709252110	\$399.22	\$0.00	\$0.00	\$399.22
2018	7801709252110	\$280.84	\$0.00	\$0.00	\$280.84
2017	7801709252110	\$130.69	\$0.00	\$0.00	\$130.69
2016	7801709252110	\$151.38	\$0.00	\$0.38	\$151.00
2015	7801709252110	\$128.30	\$0.00	\$90.14	\$38.16
2014	7801709252110	\$40.20	\$0.00	\$0.00	\$40.20
2013	7801709252110	\$36.24	\$0.00	\$0.00	\$36.24
2012	7801709252110	\$52.94	\$0.00	\$0.00	\$52.94
2011	7801709252110	\$46.82	\$0.00	\$0.00	\$46.82
2010	7801709252110	\$82.67	\$0.00	\$0.00	\$82.67
2009	7801709252110	\$90.49	\$0.00	\$0.00	\$90.49
2008	7801709252110	\$47.77	\$0.00	\$0.00	\$47.77
2007	7801709252110	\$43.05	\$0.00	\$0.00	\$43.05
2006	7801709252110	\$40.75	\$0.00	\$0.00	\$40.75
2005	7801709252110	\$52.45	\$0.00	\$0.00	\$52.45
2004	7801709252110	\$48.68	\$0.00	\$0.00	\$48.68
2003	7801709252110	\$31.71	\$0.00	\$0.00	\$31.71
2002	7801709252110	\$3.01	\$0.00	\$0.00	\$3.01
2000	7801709252110	\$0.34	\$0.00	\$0.00	\$0.34
1999	7801709252110	\$45.32	\$0.00	\$0.00	\$45.32

CM



SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 02-01-2024 To 02-29-2024

District: FIRE DISTRICT 12

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
	Fund Total:	\$28,890.64	(\$588.02)	\$2,435.54 ✓	\$25,867.08
	District Total:	\$33,373.86	(\$588.02)	\$2,706.65 ✓	\$30,079.19



SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 02-01-2024 To 02-29-2024

District: FIRE DISTRICT 20

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

CM

Snohomish County Fire Protection District No. 12
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		001 General
Beginning Cash and Investments		
308	Beginning Cash and Investments	-
388 / 588	Net Adjustments	-
Revenues		
310	Taxes	1,557,605 ✓
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	-
Total Revenues:		1,557,605
Expenditures		
510	General Government	-
520	Public Safety	1,557,605 ✓
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		1,557,605
Excess (Deficiency) Revenues over Expenditures:		-
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	-
Total Other Increases in Fund Resources:		-
Other Decreases in Fund Resources		
594-595	Capital Expenditures	-
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		-
Increase (Decrease) in Cash and Investments:		-
Ending Cash and Investments		
50821	Nonspendable	-
50831	Restricted	-
50841	Committed	-
50851	Assigned	-
50891	Unassigned	-
Total Ending Cash and Investments		-

The accompanying notes are an integral part of this statement.

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Snohomish County Fire Protection District No. 12

Schedule 01

For the year ended December 31, 2023

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
0182	001	General	3089100	Unassigned Cash and Investments - Beginning	\$0
0182	001	General	3111000	Property Tax	\$1,557,605 ✓
0182	001	General	5222040	Fire Suppression and Emergency Medical Services	\$1,557,605 ✓
0182	001	General	5089100	Unassigned Cash and Investments - Ending	\$0

cm

Snohomish County Fire Protection District No. 12
Schedule 22 - Audit Assessment Questionnaire (unaudited)
For Fiscal Year ended December 31, 2023

Reference	#	Question	Answer	Explanation
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INSTRUCTIONS FOR PREPARERThe Schedule 22 questions can be found below and are categorized based on the type of operation each question is related to. Click the category title to expand or collapse that category of questions.

Import Prior Year Responses: responses to specific questions from the prior year annual report may be imported by clicking the "Import Prior Year Responses" button below. NOTE: this will not import ALL responses from the prior year, it is only allowable for certain questions.

Please review the imported responses to ensure they are still accurate. If needed, you can update the responses that were imported from the prior year.

FINANCIAL MONITORING

	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. <i>Note: auditors will request all monthly bank statements for the reporting year during the audit. If preferred, you may attach all statements here.</i>	No	
	3	Please disclose the accounting software the government uses.	Springbrook Express	

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.	Marysville Fire District Regional Fire Authority (MFD RFA) Finance Director reconciles the County trial Balance reports and property tax reports to the District's accounting records and prepares monthly financial statements in standard C4 reporting format to the district commissioners. All prepared reconciliations, journal entries, and statements are reviewed and initialed by the MFD RFA Accounting Technician.	

Reference	#	Question	Answer	Explanation
	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.	MFD RFA Finance Director enters all necessary journal entries on a monthly basis, which solely consists of the receipt and subsequent transfer of levy revenues to the MFD RFA. All journal entries are reviewed and initialed by the MFD RFA Accounting Technician. Year-end reconciliation is performed to verify that all taxes collected were transferred and reconcile to County reports. Reconciliation is performed by MFD RFA Finance Director and reviewed by MFD RFA Accounting Technician.	
	6	Please indicate which of the following best describes the government's own internal accounting system: A) It uses the BARS chart of accounts; B) It uses a chart of accounts that is compatible with BARS; C) It uses a chart of accounts that requires manual adjustments to file the Schedule 01;	(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	Monthly financial statements are prepared in standard C4 format and reconciled against County treasurer reports. County property tax reports (along with Springbrook BARS reports substantiating corresponding G/L entry) are attached to the financial statement package and submitted to the fire commissioners on a monthly basis, or at their next scheduled Board meeting.
	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).	MFD RFA Finance Director prepares the annual financial statements, which are reviewed by the MFD RFA Accounting Technician. Completed reports are also reviewed by the Fire Chief and FD12 Commissioners prior to submittal. Effective 10/01/2019; all assets and operations of FD12 transferred to the newly created RFA known as Marysville Fire District. The only remaining financial transactions since this time are the collection and remittance of the	

Reference	#	Question	Answer	Explanation
			<p>FD12 levy revenues to the RFA. Fund balance is always \$0 at the end of each month. Before preparation of the annual report begins, the Finance Director reviews any changes to the BARS Cash Manual for the reporting year and incorporates necessary changes. The Finance Director ensures that all district reports for revenues and expenses balance to those provided by the County Treasurer and that the fund balance was maintained at \$0. Staff turnover, in May 2022 Fire Chief Martin McFalls retired; Interim Fire Chief Darryl Neuhoff was appointed to fulfill this position until 02/12/2023; effective 02/13/2023 new Fire Chief Ned Vander Pol was hired.</p>	

Reference	#	Question	Answer	Explanation
	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	

CURRENT OPERATIONS

	10	Please check all boxes that occurred during the fiscal year. If none of these events occurred, please check the box for "none".	None	
	15	Did the government make any significant updates to key administrative, personnel, or financial policies? If yes, please attach the newest policy.	No	
	16	Did the government enter into, or modify any existing, interlocal agreements? If yes, please attach.	No	
	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.	No	

SIGNIFICANT DISCLOSURES

	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.	No	

Reference	#	Question	Answer	Explanation
	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 fiscal year?	Not Applicable	
	23	Attach rate and fee schedules in effect during the fiscal year.	Not Applicable	
	24	Does the government accept cash/checks locally (using its own staff, issuing receipts) or use a third-party vendor to bill or receipt payments? Please check all that apply.	NA - No Receipting	
	28	Please check all that apply to the government and list the authorized balance for each fund or account in the explanation box:	None	
	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.	None	
	38	Does the government incur payroll costs?	No	
	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).	None	

Reference	#	Question	Answer	Explanation
	44	Does the government receive any funds from state or federal grantors? If yes, please attach the grant agreements for the reporting year.	No	
FIRE/EMS SPECIFIC QUESTIONS				
<i>Informational</i>	45	Indicate services offered by the government (check all that apply):	None	
<i>Informational</i>	46	Does the government prepare or contract for transport billing? If transport service billings are prepared in house, attach a copy of the government's policy, and fee schedule. If transport service billings are contracted out, attach a copy of the contract/agreement.	Not Applicable	
	47	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.	Not Applicable	
	48	Does the government have any volunteers? If yes, please include the number of volunteers and any benefits they may receive.	No	
	49	Does the government have career firefighters? If yes, please include the number of career firefighters (approximately).	No	
	50	Does the government provide other post-employment benefits (OPEB) for current retirees and active employees? Examples include: medical, dental, vision, hearing, etc.	No	
	52	Does the government have any closely related associations or foundations? If yes, please list.	No	
<i>Informational</i>	53	How many stations does the government have?	0	

Reference	#	Question	Answer	Explanation
	54	Was the government involved in any mergers, acquisitions, or transfer of operations? If yes, please attach copies of documentation (i.e. resolutions, etc.) authorizing the mergers, acquisition, or transfer of operations.	Yes	Effective October 1, 2019; FD12 and City of Marysville formed the Marysville Fire District Regional Fire Authority. All assets and operations of FD12 transferred to MFD at the time of RFA formation. Attachments MFD RFA Plan Document FINAL ADOPTED Eff 10 01 19.pdf
	55	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

<i>Informational</i>	56	Meeting Minutes - Attach the meeting minutes and resolutions for all governing body meetings held during the reporting year.	See Web Page	https://www.marysvillefiredistrict.org/public-information/board-meetings/2023/
	57	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 Jan-Dec 2023 FD12 Summary TB.pdf
	58	Detailed Revenue by Source - Attach a copy of the County Treasurer's Revenue Report that shows total receipts for the reporting 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 FY2023 FD12 Revenue Detail County Treasurer.pdf

Reference	#	Question	Answer	Explanation
	59	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 FY23 FD12 Expense Detail Springbrook.pdf
<i>Informational</i>	60	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.).	Not Applicable	
<i>Informational</i>	61	Elected Official List - Click the "ADD ROW" button to add the applicable number of rows for each governing board member. If the governing board exceeds 5 members, please include the 3-top-ranking Board officers (e.g. chair/president, treasurer, etc.). Note: (*) mailing address is an optional field but should be provided for at least one board member.		
		Governing Board Member Name	Tonya Christoffersen	
		Board Member Spouse Name	N/A	
		Business Interest(s)	None	
		Phone Number	4253080897	
		Email Address	tchristoffersen@mfd12.org	
		Mailing Address*		

Reference	#	Question	Answer	Explanation
		Governing Board Member Name	Richard Ross	
		Board Member Spouse Name	Kathleen Ross	
		Business Interest(s)	None	
		Phone Number	4257506739	
		Email Address	rross@mfd12.org	
		Mailing Address*		
		Governing Board Member Name	Bob Mosteller	
		Board Member Spouse Name	Dawn Mosteller	
		Business Interest(s)	None	
		Phone Number	4258919557	
		Email Address	bmosteller@mfd12.org	
		Mailing Address*		
<i>Preparer</i>	62	Please include the below information in the text box for the local government personnel who completed the annual report. Full name, role (e.g., Secretary, Board Member, etc.) Telephone number E-mail address	Chelsie McInnis Finance Director/Marysville Fire District 360-363-8509 cmcinnis@mfd12.org	

FD 12 Expense YTD - Revenues

Marysville Fire District

Time: 08:10:01 Date: 02/28/2024

Page: 1

002 FD12 - Expense Fund 780-70

01/01/2023 To: 12/31/2023

Revenues	Amt Budgeted	Revenues	Remaining	
310				
311 10 00 0-02 Real And Personal Property Taxes - Regular Delinquent	5,600.00	313.28	5,286.72	5.6%
311 11 00 0-02 Real And Personal Property Taxes - EMS Delinquent	46,400.00	17,810.39	28,589.61	38.4%
311 12 00 0-02 Real And Personal Property Taxes - EMS Levy - Current	1,585,000.00	1,539,480.97	45,519.03	97.1%
310	1,637,000.00	1,557,604.64	79,395.36	95.1%
Fund Revenues:	1,637,000.00	1,557,604.64 ✓	79,395.36	95.1%
Fund Excess/(Deficit):	1,637,000.00	1,557,604.64		

cm

FD 12 Expense YTD - Expenses

Marysville Fire District

Time: 08:21:21 Date: 02/28/2024

Page: 1

002 FD12 - Expense Fund 780-70

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
520				
522 20 45 0-02 MFD RFA Plan Financing - Regular Levy Funds - Delinquent	5,900.00	313.28	5,586.72	5.3%
220	5,900.00	313.28	5,586.72	5.3%
522 70 45 0-02 MFD RFA Plan Financing - EMS Levy Funds - Delinquent	46,100.00	17,810.39	28,289.61	38.6%
522 70 45 2-02 MFD RFA Plan Financing - EMS Levy Funds - Current	1,585,000.00	1,539,480.97	45,519.03	97.1%
270	1,631,100.00	1,557,291.36	73,808.64	95.5%
520	1,637,000.00	1,557,604.64	79,395.36	95.1%
Fund Expenditures:	1,637,000.00	1,557,604.64	79,395.36	95.1%
Fund Excess/(Deficit):	(1,637,000.00)	(1,557,604.64)		

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SNOHOMISH COUNTY

Fund Revenue Distribution For Period
From 01-01-2023 To 12-31-2023

District	Fund	Account	Description	Year	Period Revenue
FIRE DISTRICT 12					
	780900	FIRE DIST 12 EXPENSE			
		7803701110	Real & Personal Prop	2019	\$288.22
				2018	\$10.00
				2017	\$9.11
				2003	\$5.95
				Fund Total:	\$313.28 ✓
	780925	FIRE DIST 12 EMS			
		7803709251110	Real/Pers Prop Tx	2023	\$1,539,480.97
				2022	\$12,722.37
				2021	\$2,795.47
				2020	\$2,142.60
				2019	\$139.87
				2018	\$4.51
				2017	\$2.99
				2003	\$2.58
				Fund Total:	\$1,557,291.36 ✓
				District Total:	\$1,557,604.64 ✓

Totals by Year:	Year	Revenue
	2023	\$1,539,480.97
	2022	\$12,722.37
	2021	\$2,795.47
	2020	\$2,142.60
	2019	\$428.09
	2018	\$14.51
	2017	\$12.10
	2003	\$8.53

F.M.



Office of the Washington State Auditor

Pat McCarthy

Exit Conference: Snohomish County Fire Protection District No. 12

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independent and transparent examinations of how state and local governments use public funds, and develop strategies that make government more efficient and effective.

The purpose of this meeting is to share the results of your audit and our draft reporting. We value and appreciate your participation.

Audit Reports

We will publish the following reports:

- Accountability audit for January 1, 2020, through December 31, 2022 – see draft report.

Audit Highlights

We would like to thank the District for all their help during the audit. They have been very helpful during the entire audit process. Special thanks to Chelsie McInnis, Finance Director, who was extremely responsive with all requests. She was so organized and made this process so easy throughout. Also, to the Fire Chief for being present at the audit status updates and staying in tough throughout the process. We appreciate you!

Finalizing Your Audit

Report Publication

Audit reports are published on our website and distributed via email in a .pdf file. We also offer a subscription service that notifies you by email when audit reports are released or posted to our website. You can sign up for this convenient service at <https://portal.sao.wa.gov/SAOPortal>.

Management Representation Letter

We have included a copy of representations requested of District management.

Audit Cost

At the entrance conference, we estimated the cost of the audit to be \$5,600 and actual audit costs will approximate that amount.

Your Next Scheduled Audit

Your next audit is scheduled to be conducted in Summer of 2026 and will cover the following general areas:

- Accountability for public resources

The estimated cost for the next audit based on current rates is \$6,500, inclusive of travel and other expenses, if any. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost

If expenditures of federal awards are \$750,000 or more in any fiscal year, notify our Office so we can schedule your audit to meet federal Single Audit requirements. Federal awards can include grants, loans, and non-cash assistance like equipment and supplies.

[Working Together to Improve Government](#)

Audit Survey

When your report is released, you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

Local Government Support Team

This team provides support services to local governments through technical assistance, comparative statistics, training, and tools to help prevent and detect a loss of public funds. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions. Additionally, this team assists with the online filing of your financial statements.

The Center for Government Innovation

The Center for Government Innovation at the Office of the Washington State Auditor offers services specifically to help you help the residents you serve at no additional cost to your government. What does this mean? We provide expert advice in areas like Lean process improvement, peer-to-peer networking, and culture-building to help local governments find ways to be more efficient, effective and transparent. The Center can help you by providing assistance in financial management, cybersecurity and more. Check out our best practices and other resources that help local governments act on accounting standard changes, comply with regulations, and respond to recommendations in your audit. The Center understands that time is your most precious commodity as a public servant, and we are here to help you do more with the limited hours you have. If you are interested in learning how we can help you maximize your effect in government, call us at (564) 999-0818 or email us at Center@sao.wa.gov.

[Questions?](#)

Please contact us with any questions about information in this document or related audit reports.

Kelly Collins, CPA, CFE, Director of Local Audit, (564) 999-0807, Kelly.Collins@sao.wa.gov

Wendy Choy, Assistant Director of Local Audit, (425) 502-7067 Wendy.Choy@sao.wa.gov

Kristina Baylor, Program Manager, (425) 951-0290 Kristina.Baylor@sao.wa.gov

Chad Edgington, Audit Lead, (425) 510-0484 Chad.Edgington@sao.wa.gov



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Accountability Audit Report

Snohomish County Fire Protection District No. 12

For the period January 1, 2020 through December 31, 2022

Published (Inserted by OS)

Report No. (Inserted by OS)



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#GoodGovernment



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

Issue Date – (Inserted by OS)

Board of Commissioners
Snohomish County Fire Protection District No. 12
Marysville, Washington

Report on Accountability

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for District operations. This information is valuable to management, the governing body and public stakeholders when assessing the government’s stewardship of public resources.

Attached is our independent audit report on the District’s compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and value your cooperation during the audit.

Sincerely,

Signature Here (Please do not remove this line)

Pat McCarthy, State Auditor

Olympia, WA

Americans with Disabilities

In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at webmaster@sao.wa.gov.

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AUDIT RESULTS

Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, District operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

About the audit

This report contains the results of our independent accountability audit of Snohomish County Fire Protection District No. 12 from January 1, 2020 through December 31, 2022.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the District's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the years ended December 31, 2022, 2021 and 2020, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Accounts payable – general disbursements
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress

INFORMATION ABOUT THE DISTRICT

Snohomish County Fire Protection District No. 12 is a special purpose local government that was incorporated in 1952. The District is governed by a three-member Board of Commissioners, each of whom is elected to a six-year term. Effective October 1, 2019, the District's assets and operations transferred over to Marysville Fire District, a newly created regional fire authority. The District will continue to exist in limited capacity until such time an election is held to dissolve the District.

Contact information related to this report	
Address:	Snohomish County Fire Protection District No. 12 1635 Grove Street Marysville, WA 98270
Contact:	Chelsie McInnis, Finance Director
Telephone:	360-363-8509
Website:	www.marysvillefiredistrict.org

Information current as of report publish date.

Audit history

You can find current and past audit reports for Snohomish County Fire Protection District No. 12 at <http://portal.sao.wa.gov/ReportSearch>.

ABOUT THE STATE AUDITOR’S OFFICE

The State Auditor’s Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor’s Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, www.sao.wa.gov. Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

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



MARYSVILLE FIRE DISTRICT

1635 Grove Street • Marysville, WA 98270

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March 20, 2024

Office of the Washington State Auditor
3200 Capitol Blvd
P.O. Box 40031
Olympia, WA 98504-0031

To the Office of the Washington State Auditor:

We are providing this letter in connection with your audit of Snohomish County Fire Protection District No. 12 for the period from January 1, 2020 through December 31, 2022. Representations are in relation to matters existing during or subsequent to the audit period up to the date of this letter.

Certain representations in this letter are described as being limited to matters that are significant or material. Information is considered significant or material if it is probable that it would change or influence the judgment of a reasonable person.

We confirm, to the best of our knowledge and belief, having made appropriate inquiries to be able to provide our representations, the following representations made to you during your audit. If we subsequently discover information that would change our representations related to this period, we will notify you in a timely manner.

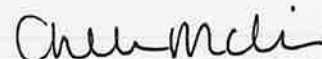
General Representations:

1. We have provided you with unrestricted access to people you wished to speak with and made available all relevant and requested information of which we are aware, including:
 - a. Financial records and related data.
 - b. Minutes of the meetings of the governing body or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - c. Other internal or external audits, examinations, investigations or studies that might concern the objectives of the audit and the corrective action taken to address significant findings and recommendations.
 - d. Communications from regulatory agencies, government representatives or others concerning possible noncompliance, deficiencies in internal control or other matters that might concern the objectives of the audit.
 - e. Related party relationships and transactions.

- f. Results of our internal assessment of business risks and risks related to financial reporting, compliance and fraud.
2. We acknowledge our responsibility for compliance with requirements related to confidentiality of certain information, and have notified you whenever records or data containing information subject to any confidentiality requirements were made available.
 3. We acknowledge our responsibility for compliance with applicable laws, regulations, contracts and grant agreements.
 4. We have identified and disclosed all laws, regulations, contracts and grant agreements that could have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
 5. We have complied with all material aspects of laws, regulations, contracts and grant agreements.
 6. We acknowledge our responsibility for establishing and maintaining effective internal controls over compliance with applicable laws and regulations and safeguarding of public resources, including controls to prevent and detect fraud.
 7. We have established adequate procedures and controls to provide reasonable assurance of safeguarding public resources and compliance with applicable laws and regulations.
 8. We have no knowledge of any loss of public funds or assets or other illegal activity, or any allegations of fraud or suspected fraud involving management or employees.
 9. In accordance with RCW 43.09.200, all transactions have been properly recorded in the financial records.



Ned Vander Pol
Fire Chief



Chelsie McInnis
Finance Director