AGENDA
SNOHOMISH COUNTY FIRE DISTRICT NO. 12
Board of Commissioners Special Meeting
April 21, 2025, 2 pm
Virtual Via Zoom

1. **Call to Order**
2. **Public Comment**
3. **SCFD #12 Consent Agenda**
    A. Approve minutes of January 15, 2025, Regular Meeting
    B. Approve January 2025 Financial Statements
    C. Approve February 2025 Financial Statements
    D. Approve March 2025 Financial Statements
4. **Old Business**
5. **New Business**
    A. 2024 Annual Financial Report
6. **Call on Commissioners**
7. **Adjournment**

THE PUBLIC IS INVITED TO ATTEND

Special Needs

The Marysville Fire District strives to provide accessible opportunities for individuals with disabilities. Please contact the Human Resources Department, (360) 363-8510, at least five business days prior to any District meeting or event if any accommodations are needed. For TDD users, please use the state's toll-free relay service, (800) 833-6388 and ask the operator to dial the Marysville Fire District HR Department at (360)363-8510. For Voice Relay, please call 1-800-833-6384 and ask the operator to dial the Marysville Fire District HR Department at (360)363-8510.

Join Zoom Meeting

https://us02web.zoom.us/j/88968719301?pwd=PsPHiLFuwVRQAiV0dfGJtnaqZxSEi9.1

Meeting ID: 889 6871 9301

Passcode: 688558

SNOHOMISH COUNTY FIRE DISTRICT #12
BOARD OF COMMISSIONERS MEETING
January 15, 2025, 5 pm
Station 62 / Zoom

CALL TO ORDER

Chairperson Ross called the meeting to order at 5:01 pm.

The following were in attendance:

Commissioners:
Tonya Christoffersen (Zoom)
Rick Ross
Bob Mosteller (Zoom)

Staff Members: **Guests:**
Ned Vander Pol, Chief
Jeff Cole, Assistant Chief
Tom Maloney, Assistant Chief
Paula DeSanctis, Admin Assistant

SCFD #12 CONSENT AGENDA

A. Approve minutes of the November 12, 2024, Joint Meeting/Public Hearing
B. Approve November 2024 Financial Statements
C. Approve December 2024 Financial Statements

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

OLD BUSINESS

None.

NEW BUSINESS

A. **Board of Commissioner Appointments**

Chairperson Ross called for nominations for the 2025 FD12 Board Chair position.

Ross nominated Commissioner Christoffersen for the 2025 Chairperson position, seconded by Mosteller.

Motion:	To appoint Commissioner Christoffersen as the 2025 FD12 Board Chairperson
Made By:	Ross
Seconded By:	Mosteller
Action:	PASSED unanimously

Chairperson Ross called for nominations for the 2025 FD12 Vice Chair position.

Commissioner Christoffersen nominated Commissioner Ross for the 2025 Vice Chair position, seconded by Mosteller.

Motion:	To appoint Commissioner Ross as the 2025 FD12 Vice Chair position
Made By:	Christoffersen
Seconded By:	Mosteller
Action:	PASSED unanimously

CALL ON BOARD

Ross – Thanked Staff for all the hard work put towards meetings.

Christoffersen – Apologized for not being in person.

Chairperson Ross called for a motion to adjourn.

Motion:	To adjourn the January 15, 2025, FD12 Regular Meeting
Made By:	Christoffersen
Seconded By:	Ross
Action:	PASSED unanimously

ADJOURN

With no further business, Snohomish County Fire District 12 Regular Meeting adjourned at 5:07 pm.

_____ _____

District Secretary
Ned Vander Pol

Date Approved

Snohomish County Fire Protection District No. 12
Fund Resources and Uses Arising From Cash Transactions
For the Month Ended January 31, 2025

		Current Expense 780-70
Beginning Cash and Investments		
308	Beginning Cash and Investments	-
388/588	Net Adjustments	-
Revenues		
310	Taxes	1,168.95
Total Revenues:		1,168.95
Expenditures		
520	Public Safety	1,168.95
Total Expenditures:		1,168.95
Excess (Deficiency) Revenues over Expenditures:		-
Increase (Decrease) in Cash and Investments		-
Ending Cash and Investments		
50891	Unassigned	-
Total Ending Cash and Investments		-

SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 01-01-2025 To 01-31-2025

District: FIRE DISTRICT 12

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
Fund:	780900 FIRE DIST 12 EXPENSE				
2019	7801702110	$217.10	$0.00	$0.00	$217.10
2018	7801702110	$164.19	$0.00	$0.00	$164.19
2017	7801702110	$73.44	$0.00	$0.00	$73.44
2016	7801702110	$69.53	$0.00	$0.00	$69.53
2015	7801702110	$99.56	$0.00	$0.00	$99.56
2014	7801702110	$105.16	$0.00	$0.00	$105.16
2013	7801702110	$97.54	$0.00	$0.00	$97.54
2012	7801702110	$144.98	$0.00	$0.00	$144.98
2011	7801702110	$117.20	$0.00	$0.00	$117.20
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:	$2,365.73	$0.00	$0.00 ✓	$2,365.73
Fund:	780925 FIRE DIST 12 EMS				
2023	7801709252110	$5,687.83	$0.00	$726.24	$4,961.59
2022	7801709252110	$1,958.38	$0.00	$362.49	$1,595.89
2021	7801709252110	$489.71	$0.00	$80.22	$409.49
2020	7801709252110	$469.62	$0.00	$0.00	$469.62
2019	7801709252110	$105.27	$0.00	$0.00	$105.27
2018	7801709252110	$74.09	$0.00	$0.00	$74.09
2017	7801709252110	$24.23	$0.00	$0.00	$24.23
2016	7801709252110	$22.92	$0.00	$0.00	$22.92
2015	7801709252110	$33.25	$0.00	$0.00	$33.25
2014	7801709252110	$35.03	$0.00	$0.00	$35.03
2013	7801709252110	$32.49	$0.00	$0.00	$32.49
2012	7801709252110	$48.24	$0.00	$0.00	$48.24
2011	7801709252110	$42.02	$0.00	$0.00	$42.02
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 01-01-2025 To 01-31-2025

District: FIRE DISTRICT 12

Year	Account Number		Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
		Fund Total:	$9,509.32	$0.00	$1,168.95	$8,340.37
		District Total:	$11,875.05	$0.00	$1,168.95	$10,706.10

SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 01-01-2025 To 01-31-2025

District: FIRE DISTRICT 20

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

FD 12 Expense YTD - Revenues

Marysville Fire District

Time: 09:09:17 Date: 02/11/2025

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	2,365.00	0.00	0.00	2,365.00	100.0%
311 11 00 0-02	Real And Personal Property Taxes - EMS Delinquent	12,635.00	1,168.95	1,168.95	11,466.05	90.7%
310		15,000.00	1,168.95	1,168.95	13,831.05	92.2%
Fund Revenues:		**15,000.00**	**1,168.95**	**1,168.95**	**13,831.05**	**92.2%**
Fund Excess/(Deficit):		**15,000.00**	**1,168.95**	**1,168.95**		

FD 12 Expense YTD - Expenses

Marysville Fire District

Time: 09:09:39 Date: 02/11/2025

002 FD12 - Expense Fund 780-70

Expenditures		Amt Budgeted	January	YTD	Remaining	
520						
522 20 45 0-02	MFD RFA Plan Financing - Delinquent Levy Funds	15,000.00	1,168.95	1,168.95	13,831.05	92.2%
520		15,000.00	1,168.95	1,168.95	13,831.05	92.2%
Fund Expenditures:		**15,000.00**	**1,168.95** ✓	**1,168.95**	**13,831.05**	**92.2%**
Fund Excess/(Deficit):		**(15,000.00)**	**(1,168.95)**	**(1,168.95)**		

Snohomish County Fire Protection District No. 12
Fund Resources and Uses Arising From Cash Transactions
For the Month Ended February 28, 2025

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

CM

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
Fund:	780900 FIRE DIST 12 EXPENSE				
2019	7801702110	$217.10	$0.00	$0.00	$217.10
2018	7801702110	$164.19	$0.00	$0.00	$164.19
2017	7801702110	$73.44	$0.00	$0.00	$73.44
2016	7801702110	$69.53	$0.00	$0.00	$69.53
2015	7801702110	$99.56	$0.00	$0.00	$99.56
2014	7801702110	$105.16	$0.00	$0.00	$105.16
2013	7801702110	$97.54	$0.00	$0.00	$97.54
2012	7801702110	$144.98	$0.00	$0.00	$144.98
2011	7801702110	$117.20	$0.00	$0.00	$117.20
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:	$2,365.73	$0.00	$0.00	$2,365.73
Fund:	780925 FIRE DIST 12 EMS				
2023	7801709252110	$4,961.59	($370.05)	($122.36)	$4,713.90
2022	7801709252110	$1,595.89	($236.91)	($206.65)	$1,565.63
2021	7801709252110	$409.49	($123.77)	($123.77)	$409.49
2020	7801709252110	$469.62	$0.00	$0.00	$469.62
2019	7801709252110	$105.27	$0.00	$0.00	$105.27
2018	7801709252110	$74.09	$0.00	$0.00	$74.09
2017	7801709252110	$24.23	$0.00	$0.00	$24.23
2016	7801709252110	$22.92	$0.00	$0.00	$22.92
2015	7801709252110	$33.25	$0.00	$0.00	$33.25
2014	7801709252110	$35.03	$0.00	$0.00	$35.03
2013	7801709252110	$32.49	$0.00	$0.00	$32.49
2012	7801709252110	$48.24	$0.00	$0.00	$48.24
2011	7801709252110	$42.02	$0.00	$0.00	$42.02
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 02-01-2025 To 02-28-2025

District: FIRE DISTRICT 12

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
	Fund Total:	$8,340.37	($730.73)	($452.78)	$8,062.42
	District Total:	$10,706.10	($730.73)	($452.78)	$10,428.15

SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 02-01-2025 To 02-28-2025

District: FIRE DISTRICT 20

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

FD 12 Expense YTD - Revenues

Marysville Fire District

Time: 12:32:11 Date: 03/12/2025

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	2,365.00	0.00	0.00	2,365.00	100.0%
311 11 00 0-02	Real And Personal Property Taxes - EMS Delinquent	12,635.00	0.00	1,168.95	11,466.05	90.7%
310		15,000.00	0.00	1,168.95	13,831.05	92.2%
Fund Revenues:		**15,000.00**	**0.00**	**1,168.95**	**13,831.05**	**92.2%**
Fund Excess/(Deficit):		**15,000.00**	**0.00**	**1,168.95**		

FD 12 Expense YTD - Expenses

Marysville Fire District

Time: 12:32:24 Date: 03/12/2025

002 FD12 - Expense Fund 780-70

Expenditures		Amt Budgeted	February	YTD	Remaining	
520						
522 20 45 0-02	MFD RFA Plan Financing - Delinquent Levy Funds	15,000.00	0.00	1,168.95	13,831.05	92.2%
520		15,000.00	0.00	1,168.95	13,831.05	92.2%
Fund Expenditures:		**15,000.00**	**0.00**	**1,168.95**	**13,831.05**	**92.2%**
Fund Excess/(Deficit):		**(15,000.00)**	**0.00**	**(1,168.95)**		

Snohomish County Fire Protection District No. 12
Fund Resources and Uses Arising From Cash Transactions
For the Month Ended March 31, 2025

		Current Expense 780-70
Beginning Cash and Investments		
308	Beginning Cash and Investments	-
388/588	Net Adjustments	-
Revenues		
310	Taxes	1,094.05
Total Revenues:		1,094.05
Expenditures		
520	Public Safety	1,094.05
Total Expenditures:		1,094.05
Excess (Deficiency) Revenues over Expenditures:		-
Increase (Decrease) in Cash and Investments		-
Ending Cash and Investments		
50891	Unassigned	-
Total Ending Cash and Investments		-

SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 03-01-2025 To 03-31-2025

District: FIRE DISTRICT 12

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
Fund:	780900 FIRE DIST 12 EXPENSE				
2019	7801702110	$217.10	$0.00	$0.00	$217.10
2018	7801702110	$164.19	$0.00	$0.00	$164.19
2017	7801702110	$73.44	$0.00	$0.00	$73.44
2016	7801702110	$69.53	$0.00	$0.00	$69.53
2015	7801702110	$99.56	$0.00	$0.00	$99.56
2014	7801702110	$105.16	$0.00	$0.00	$105.16
2013	7801702110	$97.54	$0.00	$0.00	$97.54
2012	7801702110	$144.98	$0.00	$0.00	$144.98
2011	7801702110	$117.20	$0.00	$0.00	$117.20
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:	$2,365.73	$0.00	$0.00	$2,365.73
Fund:	780925 FIRE DIST 12 EMS				
2023	7801709252110	$4,713.90	$0.00	$873.42	$3,840.48
2022	7801709252110	$1,565.63	$0.00	$220.63	$1,345.00
2021	7801709252110	$409.49	$0.00	$0.00	$409.49
2020	7801709252110	$469.62	($241.03)	$0.00	$228.59
2019	7801709252110	$105.27	$0.00	$0.00	$105.27
2018	7801709252110	$74.09	$0.00	$0.00	$74.09
2017	7801709252110	$24.23	$0.00	$0.00	$24.23
2016	7801709252110	$22.92	$0.00	$0.00	$22.92
2015	7801709252110	$33.25	$0.00	$0.00	$33.25
2014	7801709252110	$35.03	$0.00	$0.00	$35.03
2013	7801709252110	$32.49	$0.00	$0.00	$32.49
2012	7801709252110	$48.24	$0.00	$0.00	$48.24
2011	7801709252110	$42.02	$0.00	$0.00	$42.02
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 03-01-2025 To 03-31-2025

District: FIRE DISTRICT 12

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
	Fund Total:	$8,062.42	($241.03)	$1,094.05	$6,727.34
	District Total:	$10,428.15	($241.03)	$1,094.05	$9,093.07

SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 03-01-2025 To 03-31-2025

District: FIRE DISTRICT 20

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

FD 12 Expense YTD - Revenues

Marysville Fire District

Time: 12:06:33 Date: 04/07/2025

002 FD12 - Expense Fund 780-70

Revenues		Amt Budgeted	March	YTD	Remaining	
310						
311 10 00 0-02	Real And Personal Property Taxes - Regular Delinquent	2,365.00	0.00	0.00	2,365.00	100.0%
311 11 00 0-02	Real And Personal Property Taxes - EMS Delinquent	12,635.00	1,094.05	2,263.00	10,372.00	82.1%
310		15,000.00	1,094.05	2,263.00	12,737.00	84.9%
Fund Revenues:		**15,000.00**	**1,094.05**	**2,263.00**	**12,737.00**	**84.9%**
Fund Excess/(Deficit):		**15,000.00**	**1,094.05**	**2,263.00**		

FD 12 Expense YTD - Expenses

Marysville Fire District

Time: 12:06:45 Date: 04/07/2025

002 FD12 - Expense Fund 780-70

Expenditures		Amt Budgeted	March	YTD	Remaining	
520						
522 20 45 0-02	MFD RFA Plan Financing - Delinquent Levy Funds	15,000.00	1,094.05	2,263.00	12,737.00	84.9%
520		15,000.00	1,094.05	2,263.00	12,737.00	84.9%
Fund Expenditures:		**15,000.00**	**1,094.05**	**2,263.00**	**12,737.00**	**84.9%**
Fund Excess/(Deficit):		**(15,000.00)**	**(1,094.05)**	**(2,263.00)**		

Snohomish County Fire Protection District No. 12
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		001 General
Beginning Cash and Investments		
308	Beginning Cash and Investments	-
388 / 588	Net Adjustments	-
Revenues		
310	Taxes	21,262
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	-
Total Revenues:		21,262
Expenditures		
510	General Government	-
520	Public Safety	21,262
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		21,262
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.

Snohomish County Fire Protection District No. 12

Schedule 01

For the year ended December 31, 2024

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	$21,262
0182	001	General	5222040	Fire Suppression and Emergency Medical Services	$21,262
0182	001	General	5089100	Unassigned Cash and Investments - Ending	$0

Snohomish County Fire Protection District No. 12

Schedule 22 - Audit Assessment Questionnaire (unaudited)

For Fiscal Year ended December 31, 2024

Reference	#	Question	Answer	Explanation

INSTRUCTIONS FOR PREPARER!!IMPORTANT!! Click the "SAVE" button at the bottom periodically as you complete the questions below. Be sure to save before refreshing the page.

The 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. *Note: auditors will request all monthly bank statements for the reporting year during the audit. If preferred, you may attach all statements here.*	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
			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. No significant changes since prior year.	
	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

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".	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	
	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	

Reference	#	Question	Answer	Explanation
	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	
	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				
Informational	45	Indicate services offered by the government (check all that apply):	None	
Informational	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	

Reference	#	Question	Answer	Explanation
	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	
Informational	53	How many stations does the government have?	0	
	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 10/01/2019; all assets and operations of FD12 transferred to the newly created RFA known as Marysville Fire District. **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

Reference	#	Question	Answer	Explanation
Informational	56	**Meeting Minutes -** Attach the meeting minutes and resolutions for **all** governing body meetings held during the reporting year.	See Web Page	www.marysvillefiredistrict.org
	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 2024 YTD FD12 Summary TB report_.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** 2024 YTD FD12 SnoCo Revenue Detail_Including Netted Refunds.pdf
	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** FY2024 FD12 ExpDetail_Springbrook.pdf
Informational	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	

Reference	#	Question	Answer	Explanation
Informational	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*	12606 11th Ave NE, Marysville, WA 98271	
		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*	16424 38th Ave NW, Stanwood, WA 98292	
		Governing Board Member Name	Bob Mosteller	
		Board Member Spouse Name	Dawn Mosteller	

Reference	#	Question	Answer	Explanation
		Business Interest(s)	None	
		Phone Number	4258919557	
		Email Address	bmosteller@mfd12.org	
		Mailing Address*	14622 E. Lk. Goodwin Rd., Stanwood, WA 98292	
Preparer	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 360-363-8509 cmcinnis@mfdrfa.org	

GL787 Summary Trial Balance 700YE Report Format 009

Period 12 ending December 31, 2024 Transaction status 2

Fnd 780 Fire Dist No 12

		Opening Balance	Current Debits	Current Credits	Ending Balance
Sub 770	Fire Dist No 12 Expense				
Act 001	Assets				
780 12210	Customer Accounts Receiva	0.00	0.00	0.00	0.00
780 1701110	Cash	0.00	0.00	0.00	0.00
780 1701140	Invested in County Pool	0.00	0.00	0.00	0.00
780 1701160	Cash in Transit	0.00	0.00	0.00	0.00
780 1701800	Investments	0.00	0.00	0.00	0.00
780 1701810	Unamortized Premium/Disco	0.00	0.00	0.00	0.00
780 1702110	Taxes Receivable	0.00	0.00	0.00	0.00
780 1702210	Customer Accounts Receiva	0.00	0.00	0.00	0.00
780 1702420	Treasurer SCIP Interest R	0.00	0.00	0.00	0.00
780 1704318	Prepaid Interest Purchase	0.00	0.00	0.00	0.00
Act 002	Liabilities				
780 2701340	Vouchers Payable	0.00	0.00	0.00	0.00
780 2702900	Due To Other Governments	0.00	0.00	0.00	0.00
780 2702901	Due To Other Govt Units-T	0.00	0.00	0.00	0.00
780 2703130	Wages Payable	0.00	0.00	0.00	0.00
780 2705700	Deferred Revenue	0.00	0.00	0.00	0.00
780 2708110	Reserve for Encumbrances	0.00	0.00	0.00	0.00
780 2708820	Unreserved F/B-Undesignat	0.00	0.00	0.00	0.00
Act 003	Revenues				
780 3701110	Real & Personal Prop	0.00	0.00	0.00	0.00
780 3701210	Private Harvest	0.00	0.00	0.00	0.00
780 3701720	Leasehold Excise Tax	0.00	0.00	0.00	0.00
780 3706111	Investment Interest	0.00	0.00	0.00	0.00
780 3706112	County Pool Interest	0.00	0.00	0.00	0.00
780 3708600	Agency Deposits	0.00	0.00	0.00	0.00
780 3709110	GO Bond Proceeds	0.00	0.00	0.00	0.00
780 3709700	Operating Transfers-In	0.00	0.00	0.00	0.00
Act 005	Expenses				
780 5705101	Election Services	0.00	0.00	0.00	0.00
780 5705597	Operating Transfers-Out	0.00	0.00	0.00	0.00
780 5708611	Agency Salaries	0.00	0.00	0.00	0.00
780 5708613	Agency Benefits	0.00	0.00	0.00	0.00
780 5708666	Agency Issues	0.00	0.00	0.00	0.00
780 5708902	Refund Interest	0.00	0.00	0.00	0.00
780 5709901	Rent (1099)	0.00	0.00	0.00	0.00
780 5709903	Prizes/Awards/Settlmts(10	0.00	0.00	0.00	0.00
780 5709906	Medical/Health Care Svcs(	0.00	0.00	0.00	0.00
780 5709907	Non Employee Comp (1099)	0.00	0.00	0.00	0.00
780 5709914	Gross Paid to Attorneys(1	0.00	0.00	0.00	0.00
Sub 770	Fire Dist No 12 Expense	0.00	0.00	0.00	0.00

SNOHOMISH COUNTY

Fund Revenue Distribution For Period

From 01-01-2024 To 12-31-2024

District	Fund	Account	Description	Year	Period Revenue
FIRE DISTRICT 12					
	780900	FIRE DIST 12 EXPENSE			
		7803701110	Real & Personal Prop	2019	$218.11
				2018	$257.70
				2017	$316.54
				2016	$375.41
				2015	$269.95
				Fund Total:	$1,437.71
	780925	FIRE DIST 12 EMS			
		7803709251110	Real/Pers Prop Tx	2023	$15,233.38
				2022	$2,320.19
				2021	$523.35
				2020	$103.35
				2019	$105.85
				2018	$116.36
				2017	$103.97
				2016	$123.39
				2015	$90.14
				Fund Total:	$18,719.98
				District Total:	$20,157.69 ✓

Totals by Year:	
2023	$15,233.38
2022	$2,320.19
2021	$523.35
2020	$103.35
2019	$323.96
2018	$374.06
2017	$420.51
2016	$498.80
2015	$360.09

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* Netted Refunds 1 • 104 • 06 +

002

21 • 261 • 75 G +

1/31/24 YTD Receipts

* Posted in MFD Expense Refunds. CM

CM

FD 12 Expense YTD - Revenues

Marysville Fire District

Time: 13:14:01 Date: 04/16/2025

002 FD12 - Expense Fund 780-70

01/01/2024 To: 12/31/2024

Revenues		Amt Budgeted	Revenues	Remaining	
310					
311 10 00 0-02	Real And Personal Property Taxes - Regular Delinquent	4,000.00	1,437.71	2,562.29	64.1%
311 11 00 0-02	Real And Personal Property Taxes - EMS Delinquent	96,000.00	19,824.04	76,175.96	79.3%
310		100,000.00	21,261.75	78,738.25	78.7%
Fund Revenues:		100,000.00	21,261.75	78,738.25	78.7%
Fund Excess/(Deficit):		100,000.00	21,261.75		

FD 12 Expense YTD - Expenses

002 FD12 - Expense Fund 780-70 01/01/2024 To: 12/31/2024

Expenditures		Amt Budgeted	Expenditures	Remaining	
520					
522 20 45 0-02	MFD RFA Plan Financing - Regular Levy Funds - Delinquent	4,000.00	1,437.71	2,562.29	64.1%
220		4,000.00	1,437.71	2,562.29	64.1%
522 70 45 0-02	MFD RFA Plan Financing - EMS Levy Funds - Delinquent	96,000.00	19,824.04	76,175.96	79.3%
270		96,000.00	19,824.04	76,175.96	79.3%
520		100,000.00	21,261.75	78,738.25	78.7%
Fund Expenditures:		100,000.00	21,261.75	78,738.25	78.7%
Fund Excess/(Deficit):		(100,000.00)	(21,261.75)		