PRELIMINARY AGENDA
MARYSVILLE FIRE DISTRICT
BOARD OF DIRECTORS' SPECIAL MEETING
May 20, 2025, 6 pm Station 62 / Zoom

1. **Call to Order MFD - Flag Salute**
2. **Public Comment**
3. **MFD Consent Agenda**
   - A. Approve minutes of the April 16, 2025, Regular Meeting
   - B. Approve minutes of the April 28, 2025, Finance Committee Meeting
   - C. Approve April 2025 Financial Statements
   - D. Approval of May claims and Payroll:
     - i. MFD Expense Fund
       Voucher Numbers – 250-thru-250 $
     - ii. Apparatus Fund
       Voucher Numbers – 250-thru-250 $
     - iii. Capital Fund
       Voucher Numbers – 250402001-thru-250402005 $
     - iv. MFD Payroll (excluding benefits) $
   - E. Approval of May EMS Committee Account Recommendations
     - i. Refunds - Check Number $
     - ii. Charity/Bankruptcy/Small Balance $
     - iii. Collections $
4. **Information Items**
   - A. Communications:
   - B. Committee Reports
     - i. EMS Committee:
     - ii. Planning Committee:
     - iii. Personnel Committee:
     - iv. Finance Committee:
5. **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
6. **Old Business**
7. **New Business**
   - A. Agenda Bill: 2024 Annual Financial Report
8. **Call on Board**
9. **Executive Session**
   - A. To review the Performance of a Public Employee Pursuant RCW 42.30.110(1)(g)
   - B. To discuss with legal counsel pending litigation Pursuant RCW 42.30.110(1)(i)
10. **Adjourn**

To listen to the meeting without providing public comment:

Join Zoom Meeting
https://us02web.zoom.us/j/86430030570?pwd=nbsi4XYHfMp1p1U025kcBp151ghxZe.1
Meeting ID: 864 3003 0570
Passcode: 999745

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

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.

MARYSVILLE FIRE DISTRICT
BOARD OF DIRECTORS REGULAR MEETING
April 16, 2025 – 6 pm – MFD St. 62 / Zoom

CALL TO ORDER

Chairperson Muller called the MFD meeting to order and Board Member Stevens led the flag salute at 6 pm.

PUBLIC COMMENT

Chairperson Muller called for public comment with none given.

The following were in attendance:

Board of Directors:

Steve Muller
Kamille Norton
Mark James
Michael Stevens
Tonya Christoffersen
Rick Ross

Staff Members: **Guests:**

Ned Vander Pol, Fire Chief
Jeff Cole, Assistant Chief
Tom Maloney, Assistant Chief
Chelsie McInnis, Finance Director (*Zoom*)
Steve Edin, Human Resource Director
Mike Davis, IT Manager
Josh Farnes, Fleet & Facilities Supervisor
Paula DeSanctis, Admin Assistant

MFD CONSENT AGENDA

A. Approve minutes of March 19, 2025, Regular Meeting
B. Approve March 2025 Financial Statements
C. Approval of April Claims and Payroll:

i. MFD Expense Fund		
Voucher Numbers 250403001-thru–250403181	$	346,366.67
ii. Apparatus Fund		
Voucher Numbers 250401001-thru-250401008	$	19,941.75
iii. Capital Fund		
Voucher Numbers 250402001–thru-250402005	$	81,228.98
iv. MFD Payroll (excluding benefits)	$	1,599,486.63
D. Approval of April EMS Committee Account Recommendations		
Refunds – Check Numbers 4473-4479	$	2,948.84
Chairity/Bankruptcy/Small Balance	$	5,775.53
Collections	$	30,608.27

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

INFORMATION ITEMS

Communications: Chief Vander Pol shared a member from South County shared her daughter's appreciation for Company Officer McGowan at the fire academy. A nurse from Providence called expressing how impressed she was with our medic's professionalism and care for their patients.

COMMITTEE REPORTS

EMS Committee: Nothing more to report.

Planning Committee: Will report and discuss in executive session.

Personnel Committee: Nothing to report.

Finance Committee: Next meeting is scheduled for April 28, 2025, to review the 2024 Annual Financial Report and Q1 Financial Trends Analysis.

STAFF BUSINESS

Fire Chief Report: Chief Vander Pol reported the following:

- The new Board of SCEMSA met last week eliminating the Joint Task Force.
- Had a good paramedic planning meeting with Harborview regarding their paramedic program and the ongoing need for paramedic training.
- Attended the Swearing In Ceremony for Fire Chief Dave Kraski with North County Regional Fire Authority.
- We will hold a promotional informal badge pinning for Chase Milless this Saturday at Station 66 with the formal badge ceremony for all promotions and new hires on May 14, 2025, 4 pm at the Opera House.
- We had a labor management meeting discussing the Officer Development Plan.
- There will be a meeting with the parent company of the Nurse Navigator Program to work through issues.
- Will be visiting Sno911 for dispatcher appreciation week.
- We are sending nine members to the University of Washington Emerging Leaders Academy.
- Thank you to those who attended the Annual Banquet.

Operations Report: Chief Cole reported the following:

- Our recruits and Company Officer attending the Snohomish County Fire Academy are all doing very well. We expect them to return in the middle of May.
- Recognized HRD Edin and HRA Adams for the excellent work with the entry level candidates.
- The Station 61 women's locker room is progressing.
- Fleet and Facilities Supervisor Farnes is working on the flooring project at Sation 65.
- The radio system cut over has been pushed back to May 6, 2025.

Overtime Report:

March 2025	Dollars	Total Hours	Sick Leave Used
Full-time	$ 166,551.29	2,066.00	1,617.50
Month Total	**$ 166,551.29**	**$ 2,066.00**	**$ 1,617.50**
YTD Totals	$ 520,920.29	$ 6,486.50	$ 6,002.35

<u>Human Resources/Personnel Report:</u> Human Resources Director Edin reported the following:

- We have seven employees out on intermittent FMLA, one out on long term disability, three out on short term disability, and one out on leave without pay.
- We completed entry level testing on Monday creating a list of fifteen candidates.
- We have begun the process of creating the captain's test for July.

<u>Fire Prevention Report</u>: Fire Marshal Maloney reported the following:

- An updated Incident Report from Firestats was included in the board packets, transports will be added moving forward. Reach out with any changes or additions you would like to see.

<u>Finance Report</u>: Finance Director McInnis reported the following:

- Included in the packets is the Q1 Budget and Funds Report.
- We were contacted by Washington State HCA informing us that the payment platform was remitting the GEMT interim payments at the full amounts. Interim billing will stop through April while they fix the problem in their system. We will see minimal impact due to our conservative approach, billing less than our full rate. Any differences found will be remedied through the interim settlement process.

<u>Legal Counsel Report</u>: District Attorney Noel Treat will report in executive session.

OLD BUSINESS

None

NEW BUSINESS

Agenda Bill: Resolution 2025-002 Proposition 1 Regular Levy Lid Lift

Chief Vander Pol asked for approval of Resolution 2025-002; Proposition 1 Regular Levy Lid Lift at $1.45 as well as the explanatory statement for the August 5, 2025 election.

Motion:	To approve MFD Resolution 2025-002 and accompanying explanatory statement, authorizing Proposition 1, a $1.45 Regular Levy Lid Lift, to be submitted to the voters in an election to be held August 5, 2025
Made By:	Ross
Seconded By:	Stevens
Action:	PASSED unanimously

Agenda Bill: Resolution 2025-003 Public Records Index

HRD Edin shared that Per RCW 42.56.070(4), agencies that find maintaining a full Records Index to be cost prohibitive and unduly burdensome for the district need not do so. We are asking the Board to adopt a Resolution 2025-003 addressing the Public Records Index.

Motion:	To approve Resolution 2025-003 addressing the indexing of Marysville Fire District public records under RCW 42.56.0701(4)
Made By:	Norton
Seconded By:	James
Action:	PASSED unanimously

Agenda Bill: Resolution 2025-003 Public Records Index

Chief Vander Pol reviewed the proposed amendments to the SNO911 ILA expanding the contract authority to support the work of the Snohomish County EMS Joint Task Force as well as the newly established Snohomish County EMS Agency (SCEMSA).

Motion:	To approve he proposed amendments to the SNO911 ILA as detailed in the memo dated March 28, 2025.
Made By:	Christoffersen
Seconded By:	Norton
Action:	PASSED unanimously

CALL ON BOARD

Ross – Appreciates the work done to prepare for all the Board meetings.

James – Nothing more to report.

Norton – Happy to see the overtime hours continue to go down.

Stevens – Nothing more to report.

Christoffersen – CPSE conference went really well.

Muller – Enjoyed the Annual Banquet. Happy to see progress on all projects.

EXECUTIVE SESSION

Chairperson Muller called for a ten-minute executive session at 6:35 pm to review the performance of a public employee pursuant RCW 42.30.110(1)(g) and to discuss with legal counsel pending litigation pursuant RCW 42.30.110(1)(i) to return at 6:45 pm.

Chairperson Muller called for a ten-minute extension at 6:45 pm to return at 6:55 pm.

RECONVENE

The open public meeting was reconvened at 6:55 pm.

ADJOURNMENT

Chairperson Muller called for a motion to adjourn the April 16, 2025, regular meeting.

Motion:	To adjourn the April 16, 2025, regular meeting
Made By:	Ross
Seconded By:	James
Action:	PASSED unanimously

With no further action required the April 16, 2025, regular meeting at 7:58 pm.

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Ned Vander Pol Date approved
District Secretary

MARYSVILLE FIRE DISTRICT
SPECIAL FINANCE COMMITTEE MEETING
April 28, 2025, 9 am
Marysville Fire District Administration Office/Zoom

Finance Director Chelsie McInnis opened the meeting at 9 am.

The following were in attendance:

Board of Directors:
Steve Muller
Kamille Norton
Tonya Christoffersen

Staff Members: **Guests:**
Chelsie McInnis, Finance Director
Ned Vander Pol, Fire Chief (*Zoom*)
Jeff Cole, Assistant Chief
Tom Maloney, Assistant Chief
Paula DeSanctis, Admin Assistant

QUARTER 1 FINANCIAL TRENDS ANALYSIS

Ending Fund Balances:

1. Expense Fund had a 5% increase over Q1 2024 or $449k.
2. Capital Funds had an 8% increase over Q1 2024 or $2.1M. Balance allocations are as follows:
    - Capital 82% - $23,522,715
    - Apparatus 16% - $4,736,546
    - Equipment 2% - $538,202

Revenues – All Sources
We have collected 10% or $3.4M, a slight increase compared to Q1 2024.

Property Tax
We had a 14.5% decrease in year-to-date total tax collection compared to 2024. This decrease is attributed to delinquent tax balances from City/FD12 reducing.

Ambulance Transport Fees- Regular
We have collected 28% of our budgeted ambulance transport fees, which is a12% increase over Q1 2024 with 75% BLS and 25% ALS.

Ambulance Transport Fees – GEMT
We have collected 31% of budgeted GEMT transport fees, which is a 21% increase year-to-date compared to 2024. HCA reported an overpayment error in GEMT processing since January 2025. GEMT billing will be paused for April 2025.

Investment Interest – All Funds
We have collected 36% of the investment interest budgeted, which is a 17% increase in year-to-date interest compared to 2024.

- LGIP – 4.34%
- SCIP – 3.58%

The County discontinued the separate State Pool (LGIP) investing. Transition to blended SCIP began March 2025 with full transition by Q4 2025.

- 2025 Sno Co Blended Pool Transition rate as of March 31, 2025 – 3.58%

Other Revenue Sources - All Funds
Q1 2025 shows a 15% increase year-to-date in other revenues compared to 2024 with 32% collected. The Quil Ceda Creek Contract ended in December 2023.

Operating Expenses
We have an increase of 4.5% in year-to-date expenses over Q1 2024, with 26% expended. We are $14k over budget with 74% of the appropriated budget remaining.

Wage and Benefit Expenses
We have expended 25% in our Q1 2025 wage benefits budget; this is a 7% increase over 2024. 2025 year-to-date Q1 overtime is $569k which is a 10% decrease from $630k in 2024.

M&O Expenses – Operating Fund
We saw a 5% decrease in year-to-date M&O expenses over 2024 with 32% expended and 68% of the appropriated budget remaining.

Capital Fund Expenses
2025 Budgeted Procurements:

- St. 63 Project
- (2) Pumper Trucks
- (4) Ambulances
- St. 61 Improvements
- Boat/Trailer
- (3) Staff Vehicles
- (2) Water Rescue Vehicles

2023 ANNUAL FINANCIAL REPORT REVIEW

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

- Due to SAO May 30, 2025: RCW 43.09.230
- Significant Changes Applicable to MFD
    - Implement GASB 100 – Accounting Changes & Error Corrections
    - Implement GASB 101 – Compensated Absences
    - Updated Notes to Financial Statements
    - Schedule 21 No Longer Applicable
- All Cash Balances, Revenues and Expenses are Reconciled Between Sno Co Treasure and MFD Source Documents.
- Internal Control – 3 Step Review Process

Director McInnis performed a comprehensive review of all reporting changes for 2024, and the methodology used to apply the new GASB 101 reporting standard for compensated absences.

She also performed a review of the full financial reporting package to include: Statement C-4, Notes to the Financial Statements, and Schedules 01, 09, 15, 16, Notes to the Schedule 16, and 22. Reconciliations were reviewed for beginning and ending fund balances, expenses, revenues and applicable debt proceeds/payments. Ending fund balances of all funds were reviewed to ensure proper balance classifications were applied.

Pending Items:

- Final Review
- SAO Portal Submittal

ADJOURNMENT

With no action required, the April 28, 2025, Finance Committee Meeting adjourned at 10:06 am.

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Ned Vander Pol Date approved
Fire Chief

Fire Prevention Report

Prepared by: Thomas Maloney, Assistant Chief/Fire Marshal
May 20, 2025

- The total fire loss for 2025:
  We responded to 13 fire incidents that were investigated to date in 2025. The total estimated property pre-fire value is over $9.2 million, with an estimated fire loss of over $522k.

- Assisted the police department with a special project and it went well. This effort will continue with the police department.

- Met with city staff on the Strawberry Festival in preparation for next month's event.

- We were able to get some of the data updated for this month's report. We are adding more information on transports provided and EMS calls with no transport. There will be specific information as well for the peak activity unit coming. The hope is to have this ready for next month.

- FMO staff working with Public Works and GIS to update mapping and hydrant locations. We are making the zones and First Due will be assisting in this process. We will be transitioning hydrant inspections into computer-based inspections.

2025 Inspections

FMO Annual Business Inspection by Quarter			
Through 4-30-2025			
Q1	FM62	FM63	FM64
Complete	33	65	67
Assigned	36	113	84
% Complete	92%	58%	80%
Q2			
Complete	2	16	1
Assigned	11	48	53
% Complete	18%	33%	2%
Q3			
Complete			
Assigned	19	65	78
% Complete			
Q4			
Complete			
Assigned	2	16	38
% Complete			

2025 - Monthly Inspection Report
Through 5-1-2025

61		A Shift Vander Veen	B Shift Pierce	C Shift Hopp	D Shift Carbary
Q1	Complete	6	19	21	15
	Total Assigned	27	23	23	17
	% Done	22%	83%	91%	88%
Q2	Complete	0	7	0	0
	Total Assigned	25	25	22	25
	% Done	0%	28%	0%	0%
Q3	Complete				
	Total Assigned	23	25	26	25
	% Done	0%	0%	0%	0%
Q4	Complete				
	Total Assigned	18	22	20	25
	% Done	0%	0%	0%	0%

62		A Shift Campbell	B Shift Burlingame	C Shift Tucker Je	D Shift McGowan
Q1	Complete	9	11	12	0
	Total Assigned	12	11	12	13
	% Done	75%	100%	100%	0%
Q2	Complete	3	12	0	7
	Total Assigned	12	12	13	14
	% Done	25%	100%	0%	50%
Q3	Complete				
	Total Assigned	13	13	10	12
	% Done	0%	0%	0%	0%
Q4	Complete				
	Total Assigned	9	13	11	11
	% Done	0%	0%	0%	0%

63		A Shift Neyens	B Shift Cook	C Shift Eagle	D Shift Woolcock
Q1	Complete	0	9	6	9
	Total Assigned	10	10	15	10
	% Done	0%	90%	40%	90%
Q2	Complete	12	4	0	0
	Total Assigned	12	13	17	11
	% Done	100%	31%	0%	0%
Q3	Complete				
	Total Assigned	18	10	12	14
	% Done	0%	0%	0%	0%
Q4	Complete				
	Total Assigned	9	14	10	12
	% Done	0%	0%	0%	0%

66		A Shift Brooke*	B Shift Kuehn	C Shift Bailey	D Shift Williamson
Q1	Complete	8	8	11	11
	Total Assigned	12	8	14	11
	% Done	67%	100%	79%	100%
		K Reeves			
Q2	Complete	0	15	3	10
	Total Assigned	12	15	14	10
	% Done	0%	100%	21%	100%
Q3	Complete				
	Total Assigned	15	8	12	14
	% Done	0%	0%	0%	0%
Q4	Complete				
	Total Assigned	10	11	9	12
	% Done	0%	0%	0%	0%

Q1 Summary	
A Shift	41%
B Shift	93%
C Shift	77%
D Shift	70%

Q2 Summary	
A Shift	31%
B Shift	65%
C Shift	5%
D Shift	38%

Q3 Summary	
A Shift	0%
B Shift	0%
C Shift	0%
D Shift	0%

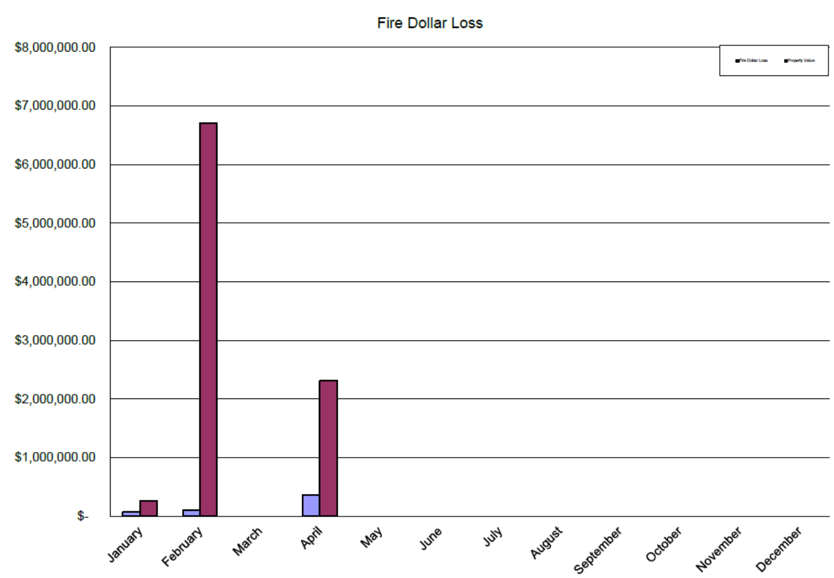
Q4 Summary	
A Shift	0%
B Shift	0%
C Shift	0%
D Shift	0%

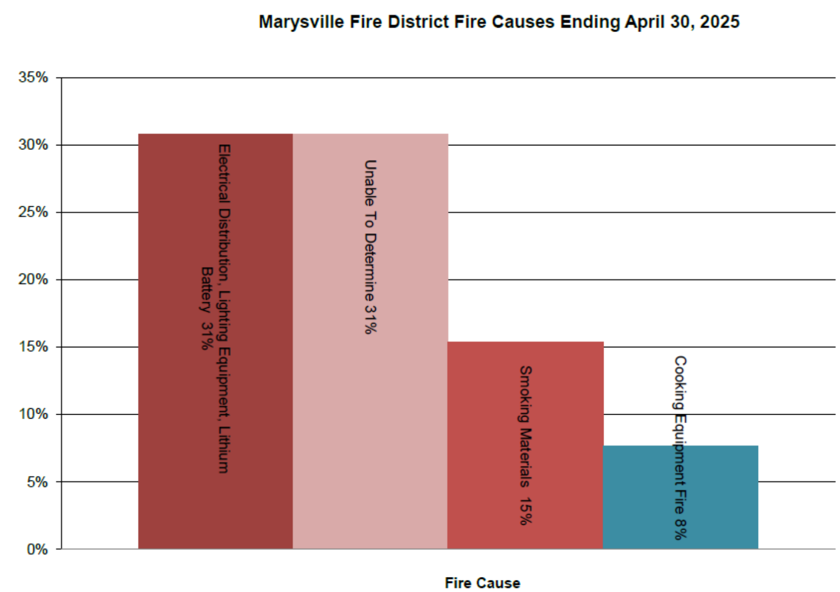
Overall Average	
FINAL	
A Shift	
B Shift	
C Shift	
D Shift	

Note: Inspections are not counted as complete until all Re-Inspections are also complete.

* denotes light duty assistance

Marysville Fire District 2025 Fire Incident Totals										
Month	**Total Investigations**	**Accidental**	**Incendiary**	**Undetermined**	**Residential**	**Commercial**	**Vehicle**	**Other**	**Total Property Value**	**Total Fire Loss**
January	5	2	1	2	2	0	1	2	$ 263,000.00	$ 67,100.00
February	5	2	0	2	1	0	1	0	$ 6,710,300.00	$ 97,610.00
March	0	0	0	0	0	0	0	0	$ -	$ -
April	3	3	0	0	3	0	0	0	$ 2,310,472.00	$ 357,772.00
May										
June										
July										
August										
September										
October										
November										
December										
Totals	**13**	**7**	**1**	**4**	**6**	**0**	**2**	**2**	**$ 9,283,772.00**	**$ 522,482.00**





MARYSVILLE FIRE DISTRICT RFA - 2025 FINANCIAL SUMMARY

MFD RFA - EXPENSE FUND 778-70													
	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	YTD Totals
RFA Regular Levy Tax Collections	26,363.79	291,600.97	712,578.90	8,141,869.62									9,172,413.28
RFA EMS Levy Tax Collections	10,064.83	136,598.99	331,306.18	3,736,517.49									4,214,487.49
City of Marysville EMS Levy Contract Revenue	1,146.34	-	-	863.55									2,009.89
Fire District #12 EMS/Regular Levy Contract Revenue	1,168.95	-	1,094.05	567.19									2,830.19
Leasehold Excise/Timber Excise Tax Distribution	142.51	1,028.66	-	142.51									1,313.68
Tulalip Tribes Contract -Nightclub/Liquor Store	-	-	-	-									-
District 15 Service Contracts	12,225.37	9,823.75	-	4,547.77									26,596.89
OSPI Public Schools (Marysville, Lakewood)	-	-	-	-									-
Sno-Isle Library	-	-	7,475.70	-									7,475.70
Grants - Federal & Local	-	-	778.00	-									778.00
Rental Income	1,875.00	2,150.00	1,600.00	2,425.00									8,050.00
Service Fees (Non-Contract)	-	20.00	20.00	1,614.12									1,654.12
Private Donations	-	-	-	91.50									91.50
Miscellaneous (Includes Custodial Activities)	13,147.13	6,260.08	5,435.34	11,606.50									36,449.05
Investment Interest Income	51,886.00	38,327.30	52,365.04	34,518.81									177,097.15
GEMT Revenues	35,000.00	35,000.00	-	35,000.00									105,000.00
Ambulance Revenues	198,982.07	297,939.34	243,729.38	193,982.61									934,633.40
Total Rev & Non-Rev	**352,001.99**	**818,749.09**	**1,356,382.59**	**12,163,746.67**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**14,690,880.34**
Payroll (Salaries & Benefits)	2,195,335.46	2,129,954.84	2,155,179.68	2,083,783.00									8,564,252.98
Accounts Payable	902,030.82	341,361.16	311,881.83	346,366.67									1,901,640.48
Investment Fees	208.82	193.45	208.82	232.59									843.68
Sno Co Property Tax Refunds/Interest/Admin	-	466.37	-	-									466.37
Subtotal	3,097,575.10	2,471,975.82	2,467,270.33	2,430,382.26	-	-	-	-	-	-	-	-	10,467,203.51
Custodial Activities/Netted Transaction Entries	452.62	256.24	-	4,173.89									4,882.75
Annual Inter-Fund Transfers Out	1,335,000.00	-	-	-									1,335,000.00
Eligible Reimbursements	-	*(1,280.61)*	*(13,891.96)*	*(15,683.68)*									(30,856.25)
Current Pending Warrants/Voids/Reissues	-	-	-	-									-
Total Exp & Non-Exp	**4,433,027.72**	**2,470,951.45**	**2,453,378.37**	**2,418,872.47**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**11,776,230.01**
Excess(Deficit) Revenue Over Expenses	**(4,081,025.73)**	**(1,652,202.36)**	**(1,096,995.78)**	**9,744,874.20**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,914,650.33**
FUND BALANCE - EXPENSE	**12,410,971.59**	**10,758,769.23**	**9,661,773.45**	**19,406,647.65**									
Budget Report Monthly Total	3,098,027.72	2,470,951.45	2,453,378.37	2,418,872.47	-	-	-	-	-	-	-	-	
Budget Report YTD Total	3,098,027.72	5,568,979.17	8,022,357.54	10,441,230.01	10,441,230.01	10,441,230.01	10,441,230.01	10,441,230.01	10,441,230.01	10,441,230.01	10,441,230.01	10,441,230.01	
* Percentage of Operating Budget Remaining	90.33%	82.62%	74.96%	67.41%	67.41%	67.41%	67.41%	67.41%	67.41%	67.41%	67.41%	67.41%	
Target Operating Budget Percentage	91.67%	83.33%	75.00%	66.67%	58.33%	50.00%	41.67%	33.33%	25.00%	16.67%	8.33%	0.00%	
Under/(Over) Budget	($428,522.72)	($229,969.17)	($13,842.54)	$236,789.99									
**Interfund transfers have been excluded from budget remaining to represent current status of operating budget remaining.*													
MFD RFA - APPARATUS FUND - 778-72													
Investment Interest	13,026.12	16,094.24	15,491.84	14,967.38									59,579.58
Sales of Surplus Apparatus	-	-	-	-									-
Miscellaneous Revenues	-	-	-	-									-
Transfers In	2,500,000.00	-	-	-									2,500,000.00
Total Revenues	**2,513,026.12**	**16,094.24**	**15,491.84**	**14,967.38**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**2,559,579.58**
Investment Fees	50.00	50.00	143.76	128.15									371.91
Accounts Payable	5,295.58	24,910.07	15,841.61	19,941.75									65,989.01
Total Exp & Non-Exp	**5,345.58**	**24,960.07**	**15,985.37**	**20,069.90**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**66,360.92**
FUND BALANCE - APPARATUS	**4,745,905.57**	**4,737,039.74**	**4,736,546.21**	**4,731,443.69**									
MFD RFA - CAPITAL/RESERVE FUND - 778-73													
GEMT Program Revenues	114,840.76	328,610.60	129,619.35	45,500.00									618,570.71
Investment Interest	85,039.76	76,433.44	93,896.64	82,220.31									337,590.15
Transfers In	235,000.00	-	-										235,000.00
Total Revenues	**434,880.52**	**405,044.04**	**223,515.99**	**127,720.31**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,191,160.86**
Investment Fees	136.76	128.36	136.76	210.23									612.11
Interfund Transfers Out	1,500,000.00	-	-	-									1,500,000.00
Accounts Payable	82.50	94,423.68	935.00	81,228.98									176,670.16
Total Exp & Non-Exp	**1,500,219.26**	**94,552.04**	**1,071.76**	**81,439.21**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,677,282.27**
FUND BALANCE - CAPITAL/RESERVE	**22,989,778.65**	**23,300,270.65**	**23,522,714.88**	**23,568,995.98**									
MFD RFA - EQUIPMENT FUND - 778-74													
Investment Interest	1,819.73	1,816.05	1,757.50	1,704.24									7,097.52
Transfers In	100,000.00	-	-	-									100,000.00
Total Revenues	**101,819.73**	**1,816.05**	**1,757.50**	**1,704.24**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**107,097.52**
Investment Fees	50.00	50.00	39.95	14.65									154.60
Total Exp & Non-Exp	**50.00**	**50.00**	**39.95**	**14.65**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**154.60**
FUND BALANCE - APPARATUS	**534,718.75**	**536,484.80**	**538,202.35**	**539,891.94**									
Net Change in Cash Position - All Funds	(2,536,914.20)	(1,348,810.14)	(873,327.53)	9,787,742.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Combined Fund Balance	40,681,374.56	39,332,564.42	38,459,236.89	48,246,979.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

Marysville Fire District, A Regional Fire Authority
Fund Resources and Uses Arising From Cash Transactions
For the Month Ended April 30, 2025

		Total for all Funds (Memo Only)	Current Expense 778-70	Apparatus 778-72	Capital/Reserve 778-73	Equipment 778-74
Beginning Cash and Investments						
308	Beginning Cash and Investments	38,459,236.89	9,661,773.45	4,736,546.21	23,522,714.88	538,202.35
388/588	Net Adjustments	-	-	-	-	-
Revenues						
310	Taxes	11,878,387.11	11,878,387.11	-	-	-
320	Licenses and Permits	-	-	-	-	-
330	Intergovernmental Revenues	80,977.94	35,477.94	-	45,500.00	-
340	Charges for Goods and Services	201,568.36	201,568.36	-	-	-
350	Fines and Penalties	-	-	-	-	-
360	Miscellaneous Revenues	142,748.49	43,856.56	14,967.38	82,220.31	1,704.24
Total Revenues:		12,303,681.90	12,159,289.97	14,967.38	127,720.31	1,704.24
Expenditures						
520	Public Safety	2,414,478.88	2,414,125.85	128.15	210.23	14.65
Total Expenditures:		2,414,478.88	2,414,125.85	128.15	210.23	14.65
Excess (Deficiency) Revenues over Expenditures:		9,889,203.02	9,745,164.12	14,839.23	127,510.08	1,689.59
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	4,456.70	4,456.70	-	-	-
Total Other Increases in Fund Resources:		4,456.70	4,456.70	-	-	-
Other Decreases in Fund Resources						
594-595	Capital Expenditures	101,170.73	-	19,941.75	81,228.98	-
591-593, 599	Debt Service	572.73	572.73	-	-	-
597	Transfers-Out	-	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-	-
581,582,589	Other Uses	4,173.89	4,173.89	-	-	-
Total Other Decreases in Fund Resources:		105,917.35	4,746.62	19,941.75	81,228.98	-
Increase (Decrease) in Cash and Investments		**9,787,742.37**	**9,744,874.20**	**(5,102.52)**	**46,281.10**	**1,689.59**
Ending Cash and Investments						
50851	Assigned	28,840,331.61	-	4,731,443.69	23,568,995.98	539,891.94
50891	Unassigned	19,406,647.65	19,406,647.65	-	-	-
Total Ending Cash and Investments		**48,246,979.26**	**19,406,647.65**	**4,731,443.69**	**23,568,995.98**	**539,891.94**

CASH/INVESTMENT BALANCES			INT. RATE	TOTAL INTEREST
CASH	$	8,432,869.59	0%	$ -
LGIP	$	19,135,252.35	4.33%	$ 76,649.03
SCIP	$	20,678,857.32	3.80%	$ 56,761.71
TOTAL	**$**	**48,246,979.26**		**$ 133,410.74**

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Fnd 778 Marysville Fire District RF

		Opening Balance	Current Debits	Current Credits	Ending Balance
MFD RFA Expense Fund					
Assets					
778 1701110	Cash	341,306.26	13,056,936.46	5,000,477.66-	8,397,765.06
778 1701140	Invested in County Pool	5,675,000.00	2,570,302.00	895,000.00-	7,350,302.00
778 1701800	Investments	3,645,467.19	13,163.40	50.00-	3,658,580.59
778 1702110	Taxes Receivable	27,104,354.00	0.00	11,891,815.61-	15,212,538.39
778 1702420	Treasurers SCIP Interest	0.00	21,381.40	21,381.40-	0.00
Act 001	Assets	36,766,127.45	15,661,783.26	17,808,724.67-	34,619,186.04
Liabilities					
778 2701340	Vouchers Payable	0.00	346,366.67	346,366.67-	0.00
778 2702900	Due To Other Governments	16,506,449.96-	0.00	0.00	16,506,449.96-
778 2705700	Deferred Revenue	27,104,354.00-	11,891,815.61	0.00	15,212,538.39-
Act 002	Liabilities	43,610,803.96-	12,238,182.28	346,366.67-	31,718,988.35-
Revenues					
778 3701110	Real & Personal Prop	1,510,310.29-	0.00	11,878,954.30-	13,389,264.59-
778 3701210	Private Harvest	231.54-	0.00	0.00	231.54-
778 3701720	Leasehold Excise Tax	939.63-	0.00	142.51-	1,082.14-
778 3706111	Investment Interest	78,499.77-	50.00	13,163.40-	91,613.17-
778 3706112	County Pool Interest	49,014.84-	182.59	21,355.41-	70,187.66-
778 3708600	Agency Deposits	882,830.67-	0.00	261,640.84-	1,144,471.51-
Act 003	Revenues	2,521,826.74-	232.59	12,175,256.46-	14,696,850.61-
Expenses					
778 5705597	Operating Transfers-Out	1,335,000.00	0.00	0.00	1,335,000.00
778 5708611	Agency Salaries	5,024,627.16	1,599,486.63	0.00	6,624,113.79
778 5708613	Agency Benefits	1,455,842.82	484,296.37	0.00	1,940,139.19
778 5708666	Agency Issues	405,424.41	153,367.17	2,088.80-	556,702.78
778 5709901	Rent (1099)	5,489.50	1,582.18	0.00	7,071.68
778 5709906	Medical/Health Care Svcs(	16,239.00	2,848.98	0.00	19,087.98
778 5709907	Non Employee Comp(1099)	1,123,880.36	190,657.14	0.00	1,314,537.50
Act 005	Expenses	9,366,503.25	2,432,238.47	2,088.80-	11,796,652.92
Sub 770	MFD RFA Expense Fund	0.00	30,332,436.60	30,332,436.60-	0.00

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Fnd 778 Marysville Fire District RF

		Opening Balance	Current Debits	Current Credits	Ending Balance
MFD RFA Apparatus Fund					
Assets					
778 1721110	Cash	10,244.18	40,101.98	35,510.96-	14,835.20
778 1721140	Invested in County Pool	4,720,994.24	15,551.00	19,941.00-	4,716,604.24
778 1721800	Investments	5,307.79	4.47	5,308.01-	4.25
778 1722420	Treasurers SCIP Interest	0.00	14,981.12	14,981.12-	0.00
Act 001	Assets	4,736,546.21	70,638.57	75,741.09-	4,731,443.69
Liabilities					
778 2721340	Vouchers Payable	0.00	19,941.75	19,941.75-	0.00
778 2722900	Due To Other Governments	2,238,225.03-	0.00	0.00	2,238,225.03-
Act 002	Liabilities	2,238,225.03-	19,941.75	19,941.75-	2,238,225.03-
Revenues					
778 3726111	Investment Interest	34,124.91-	0.22	4.47-	34,129.16-
778 3726112	County Pool Interest	10,243.53-	127.93	14,962.91-	25,078.51-
778 3729700	Operating Transfers-In	2,500,000.00-	0.00	0.00	2,500,000.00-
Act 003	Revenues	2,544,368.44-	128.15	14,967.38-	2,559,207.67-
Expenses					
778 5728666	Agency Issues	46,047.26	19,941.75	0.00	65,989.01
Act 005	Expenses	46,047.26	19,941.75	0.00	65,989.01
Sub 772	MFD RFA Apparatus Fund	0.00	110,650.22	110,650.22-	0.00

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Fnd 778 Marysville Fire District RF

		Opening Balance	Current Debits	Current Credits	Ending Balance
MFD RFA Capital Reserve Fund					
Assets					
778 1731110	Cash	9,478.43	5,145,332.69	5,136,229.79-	18,581.33
778 1731140	Invested in County Pool	3,100,000.00	5,054,978.00	81,229.00-	8,073,749.00
778 1731800	Investments	20,413,236.45	63,479.20	5,000,050.00-	15,476,665.65
778 1732420	Treasurers SCIP Interest	0.00	18,763.92	18,763.92-	0.00
Act 001	Assets	23,522,714.88	10,282,553.81	10,236,272.71-	23,568,995.98
Liabilities					
778 2731340	Vouchers Payable	0.00	81,228.98	81,228.98-	0.00
778 2732900	Due To Other Governments	24,063,012.22-	0.00	0.00	24,063,012.22-
Act 002	Liabilities	24,063,012.22-	81,228.98	81,228.98-	24,063,012.22-
Revenues					
778 3736111	Investment Interest	220,298.51-	50.00	63,479.20-	283,727.71-
778 3736112	County Pool Interest	26,774.62-	160.23	18,741.11-	45,355.50-
778 3738600	Agency Deposits	573,070.71-	0.00	45,500.00-	618,570.71-
778 3739700	Operating Transfers-In	235,000.00-	0.00	0.00	235,000.00-
Act 003	Revenues	1,055,143.84-	210.23	127,720.31-	1,182,653.92-
Expenses					
778 5735597	Operating Transfers-Out	1,500,000.00	0.00	0.00	1,500,000.00
778 5738666	Agency Issues	0.00	1,117.75	0.00	1,117.75
778 5739907	Non Employee Comp(1099)	95,441.18	80,111.23	0.00	175,552.41
Act 005	Expenses	1,595,441.18	81,228.98	0.00	1,676,670.16
Sub 773	MFD RFA Capital Reserve Fund	0.00	10,445,222.00	10,445,222.00-	0.00

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GL787 Summary Trial Balance M/E Report Format 009

Period 4 ending April 30, 2025 Transaction status 2

Fnd 778 Marysville Fire District RF

		Opening Balance	Current Debits	Current Credits	Ending Balance
MFD RFA Equipment Fund					
Assets					
778 1741110	Cash	1,160.89	4,013.18	3,486.07-	1,688.00
778 1741140	Invested in County Pool	534,718.08	3,484.00	0.00	538,202.08
778 1741800	Investments	2,323.38	1.96	2,323.48-	1.86
778 1742420	Treasurers SCIP Interest	0.00	1,704.35	1,704.35-	0.00
Act 001	Assets	538,202.35	9,203.49	7,513.90-	539,891.94
Liabilities					
778 2742900	Due To Other Governments	432,949.02-	0.00	0.00	432,949.02-
Act 002	Liabilities	432,949.02-	0.00	0.00	432,949.02-
Revenues					
778 3746111	Investment Interest	4,093.11-	0.10	1.96-	4,094.97-
778 3746112	County Pool Interest	1,160.22-	14.55	1,702.28-	2,847.95-
778 3749700	Operating Transfers-In	100,000.00-	0.00	0.00	100,000.00-
Act 003	Revenues	105,253.33-	14.65	1,704.24-	106,942.92-
Sub 774	MFD RFA Equipment Fund	0.00	9,218.14	9,218.14-	0.00
Fnd 778	Marysville Fire District RFA	0.00	40,897,526.96	40,897,526.96-	0.00

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SNOHOMISH COUNTY

Property Tax/Special Assessment Fund Activity

From 04-01-2025 To 04-30-2025

District: MARYSVILLE FIRE DISTRICT RFA

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
Fund:	778900 MARYSVILLE REGNL FIRE EXP				
2025	7781702110	$18,356,273.81	($5,955.17)	$8,125,522.51	$10,224,796.13
2024	7781702110	$132,079.50	($2,345.01)	$9,643.00	$120,091.49
2023	7781702110	$43,013.50	($460.57)	$2,448.51	$40,104.42
2022	7781702110	$18,410.71	($319.78)	$3,694.72	$14,396.21
2021	7781702110	$7,049.73	$0.00	$488.61	$6,561.12
2020	7781702110	$4,380.97	$0.00	$72.27	$4,308.70
	Fund Total:	$18,561,208.22	($9,080.53)	$8,141,869.62	$10,410,258.07
Fund:	778925 MARYSVILLE FIRE DISTRICT RFA EMS				
2025	7781709252110	$8,467,862.60	($2,711.78)	$3,731,784.49	$4,733,366.33
2024	7781709252110	$66,189.89	($1,069.00)	$4,733.00	$60,387.89
	Fund Total:	$8,534,052.49	($3,780.78)	$3,736,517.49	$4,793,754.22
	District Total:	$27,095,260.71	($12,861.31)	$11,878,387.11	$15,204,012.29

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MFD RFA Expense YTD - Revenues

004 MFD RFA - Expense Fund 778-70

Revenues		Amt Budgeted	April	YTD	Remaining	
310						
311 10 00 0-04	Real And Personal Property Taxes - Regular Levy	19,340,000.00	8,125,522.51	9,156,066.17	10,183,933.83	52.7%
311 11 00 0-04	Real and Personal Property Taxes - EMS Levy	8,925,000.00	3,752,864.60	4,230,834.60	4,694,165.40	52.6%
310		28,265,000.00	11,878,387.11	13,386,900.77	14,878,099.23	52.6%
330						
332 93 40 3-04	U.S. Dept Of Health - GEMT Program	450,000.00	35,000.00	140,000.00	310,000.00	68.9%
333 97 06 0-04	Homeland Security Grants - Pass Through	0.00	0.00	0.00	0.00	100.0%
334 01 30 0-04	WA State Patrol Grants	0.00	0.00	0.00	0.00	100.0%
334 04 90 0-04	State Grant - Department of Health	1,250.00	0.00	778.00	472.00	37.8%
334 06 90 0-04	WA State Dept of L&I - Stay at Work Program	0.00	0.00	0.00	0.00	100.0%
337 01 00 0-04	DOL State Fuel Tax Refunds	2,700.00	243.93	498.86	2,201.14	81.5%
337 02 00 0-04	Private Harvest Distributions	700.00	(797.12)	231.54	468.46	66.9%
337 03 00 0-04	Leasehold Excise Tax Distributions	1,800.00	939.63	1,082.14	717.86	39.9%
337 04 00 0-04	Miscellaneous Government Contributions	0.00	91.50	91.50	(91.50)	0.0%
330		456,450.00	35,477.94	142,682.04	313,767.96	68.7%
340						
341 70 00 0-04	Sales Of Merchandise	175.00	36.56	109.68	65.32	37.3%
342 21 00 0-04	Fire Protection and Emergency Medical Services	67,945.00	2,101.31	13,849.90	54,095.10	79.6%
342 60 00 0-04	Ambulance Transport Services	2,630,000.00	191,573.34	888,787.87	1,741,212.13	66.2%
342 61 00 0-04	Ambulance Billing - Collection Accts Receivables	20,000.00	2,409.27	10,855.53	9,144.47	45.7%
344 30 00 0-04	Repair Services	35,000.00	0.00	14,962.50	20,037.50	57.3%
344 40 00 0-04	Sales of Parts	40,000.00	800.35	11,634.39	28,365.61	70.9%
340		2,793,120.00	196,920.83	940,199.87	1,852,920.13	66.3%
360						
361 11 00 0-04	Investment Interest	450,000.00	34,518.81	177,097.15	272,902.85	60.6%
362 50 00 0-04	Monthly Rent - St. 65 House/St. 61 Office Space	22,500.00	2,149.07	7,134.02	15,365.98	68.3%
367 00 00 0-04	Contributions - Nongovernmental Sources	0.00	0.00	0.00	0.00	100.0%
367 11 00 0-04	Private Source Donations - Unrestricted	500.00	0.00	0.88	499.12	99.8%
367 12 00 0-04	Private Source Donation - Restricted	0.00	0.00	0.00	0.00	100.0%
369 10 00 0-04	Sales Of Surplus - Non-Capital	0.00	0.00	0.00	0.00	100.0%
369 91 00 0-04	Miscellaneous Revenues	24,425.00	7,188.68	31,066.56	(6,641.56)	0.0%
369 92 00 0-04	Qualifying Reimbursements	0.00	(4,181.80)	0.00	0.00	100.0%

MFD RFA Expense YTD - Revenues

004 MFD RFA - Expense Fund 778-70

Revenues		Amt Budgeted	April	YTD	Remaining	
360						
360		497,425.00	39,674.76	215,298.61	282,126.39	56.7%
380						
382 10 00 0-04	Refundable Damage Deposit - St. 65 Rental House	0.00	0.00	0.00	0.00	100.0%
382 90 00 0-04	Leasehold Excise Tax Collection	2,565.00	275.93	915.98	1,649.02	64.3%
382 91 00 0-04	Sales Tax Collection	135.00	3.44	10.32	124.68	92.4%
389 90 00 0-04	Other Custodial Activities - Acct Overpayments	20,000.00	4,173.89	4,882.75	15,117.25	75.6%
380		22,700.00	4,453.26	5,809.05	16,890.95	74.4%
390						
395 10 00 0-04	Proceeds From Sale of Capital Assets	0.00	0.00	0.00	0.00	100.0%
395 20 00 0-04	Capital Asset Insurance/Loss Recovery	0.00	0.00	0.00	0.00	100.0%
398 10 00 0-04	Insurance Recoveries - Non-Asset Related	0.00	0.00	0.00	0.00	100.0%
390		0.00	0.00	0.00	0.00	100.0%
Fund Revenues:		**32,034,695.00**	**12,154,913.90**	**14,690,890.34**	**17,343,804.66**	**54.1%**
Fund Excess/(Deficit):		**32,034,695.00**	**12,154,913.90**	**14,690,890.34**		

04/2025 REVENUE CODE RECONCILIATIONS

Code	APR - SPBK	MAY Post from APR Deposit	APR Post from MAR Deposit	APR Report (Reconciled)
341.70	$ 36.56		$ 36.56	$ 73.12
342.21	$ 2,101.31		$ 863.55	$ 2,964.86
342.60	$ 191,573.34	$ (10.00)	$ 10.00	$ 191,573.34
344.30	$ -		$ 2,975.00	$ 2,975.00
344.40	$ 800.35		$ 772.42	$ 1,572.77
369.92	$ (4,181.80)		$ 4,181.80	$ -
382.91	$ 3.44		$ 3.44	$ 6.88
				$ -
Total	**$ 190,333.20**	**$ (10.00)**	**$ 8,842.77**	**$ 199,165.97**
GT	**$ 12,154,913.90**	**$ (10.00)**	**$ 8,842.77**	**$ 12,163,746.67**

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MFD RFA Apparatus YTD - Revenues

Marysville Fire District

Time: 09:57:48 Date: 05/13/2025

Page: 1

304 MFD RFA - Apparatus Fund 778-72

Revenues		Amt Budgeted	April	YTD	Remaining	
360						
361 11 00 3-09	Investment Interest	140,000.00	14,967.38	59,579.58	80,420.42	57.4%
369 91 00 0-09	Miscellaneous Revenue	0.00	0.00	0.00	0.00	100.0%
360		140,000.00	14,967.38	59,579.58	80,420.42	57.4%
390						
395 10 00 0-09	Sales of Capital Assets	0.00	0.00	0.00	0.00	100.0%
397 01 00 0-09	Transfer In - Expense Fund	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
397 02 00 0-09	Transfer In - Capital Fund	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
390		2,500,000.00	0.00	2,500,000.00	0.00	0.0%
Fund Revenues:		**2,640,000.00**	**14,967.38**	**2,559,579.58**	**80,420.42**	**3.0%**
Fund Excess/(Deficit):		**2,640,000.00**	**14,967.38**	**2,559,579.58**		

CM

MFD RFA Reserve/Capital YTD - Revenues

Marysville Fire District | Time: 09:58:19 | Date: 05/13/2025

303 MFD RFA - Capital/Reserve Fund 778-73

Revenues		Amt Budgeted	April	YTD	Remaining	
330						
332 93 40 3-08	U.S. Dept Of Health - GEMT Program	1,615,000.00	45,500.00	618,570.71	996,429.29	61.7%
330		1,615,000.00	45,500.00	618,570.71	996,429.29	61.7%
360						
361 11 00 3-08	Investment Interest	640,000.00	82,220.31	337,590.15	302,409.85	47.3%
360		640,000.00	82,220.31	337,590.15	302,409.85	47.3%
390						
397 02 00 0-08	Transfer In - Expense Fund	235,000.00	0.00	235,000.00	0.00	0.0%
390		235,000.00	0.00	235,000.00	0.00	0.0%
Fund Revenues:		**2,490,000.00**	**127,720.31**	**1,191,160.86**	**1,298,839.14**	**52.2%**
Fund Excess/(Deficit):		**2,490,000.00**	**127,720.31**	**1,191,160.86**		

CM

MFD RFA Equipment YTD - Revenues

Marysville Fire District

Time: 09:58:56 Date: 05/13/2025
Page: 1

305 MFD RFA - Equipment Fund 778-74

Revenues		Amt Budgeted	April	YTD	Remaining	
360						
361 11 00 0-10	Investment Interest	15,000.00	1,704.24	7,097.52	7,902.48	52.7%
360		15,000.00	1,704.24	7,097.52	7,902.48	52.7%
390						
397 03 00 0-10	Transfer In - Expense Fund	100,000.00	0.00	100,000.00	0.00	0.0%
390		100,000.00	0.00	100,000.00	0.00	0.0%
Fund Revenues:		**115,000.00**	**1,704.24**	**107,097.52**	**7,902.48**	**6.9%**
Fund Excess/(Deficit):		**115,000.00**	**1,704.24**	**107,097.52**		

CM

MFD RFA Expense YTD - Expenses

Marysville Fire District

004 MFD RFA - Expense Fund 778-70

Expenditures		Amt Budgeted	April	YTD	Remaining	

100 General Admin

520

Expenditures		Amt Budgeted	April	YTD	Remaining	
522 10 49 5-04	Boardmember Dues & Memberships	6,500.00	0.00	6,488.00	12.00	0.2%
522 10 49 9-04	Miscellaneous - Government Services	1,500.00	0.00	63.96	1,436.04	95.7%
210		8,000.00	0.00	6,551.96	1,448.04	18.1%
522 16 22 9-04	Employee Service Recognition/Awards Banquet	25,000.00	1,225.83	2,885.05	22,114.95	88.5%
522 16 29 0-04	College Tuition Reimbursement	20,000.00	1,010.88	5,746.13	14,253.87	71.3%
522 16 31 0-04	Office Supplies	14,000.00	434.18	6,661.94	7,338.06	52.4%
522 16 41 0-04	State Audit	35,000.00	0.00	1,307.86	33,692.14	96.3%
522 16 41 2-04	Snohomish County Investment Fees	4,000.00	232.59	843.68	3,156.32	78.9%
522 16 41 3-04	Legal & Other Professional Services	132,000.00	5,542.50	35,345.00	96,655.00	73.2%
522 16 41 4-04	Organizational Consulting Services	34,680.00	0.00	0.00	34,680.00	100.0%
522 16 41 5-04	Document Shredding Services	7,500.00	2,469.72	2,872.03	4,627.97	61.7%
522 16 41 7-04	Snohomish County Financial Services	7,000.00	0.00	1,400.49	5,599.51	80.0%
522 16 41 8-04	Human Resources Expense	70,000.00	13,313.98	20,419.58	49,580.42	70.8%
522 16 41 9-04	Advertising Expense	1,500.00	0.00	624.94	875.06	58.3%
522 16 42 0-04	Postage & Shipping Costs	5,000.00	50.56	1,425.21	3,574.79	71.5%
522 16 45 0-04	Property Tax - Surface Water Mgmt	9,350.00	891.30	2,949.47	6,400.53	68.5%
522 16 45 5-04	Property Tax - Refunds/Interest	5,000.00	0.00	466.37	4,533.63	90.7%
522 16 45 7-04	Election Costs	50,000.00	0.00	0.00	50,000.00	100.0%
522 16 46 0-04	Liability/Auto/Property Insurance Premiums	325,000.00	0.00	317,900.00	7,100.00	2.2%
522 16 49 0-04	Administrative Dues & Memberships	10,500.00	544.77	8,363.45	2,136.55	20.3%
522 16 49 9-04	Miscellaneous - Administrative Expenses	4,500.00	0.00	1,875.98	2,624.02	58.3%
216		760,030.00	25,716.31	411,087.18	348,942.82	45.9%
522 20 25 0-04	Vaccines, Respiratory/Hearing Testing	10,000.00	158.98	1,308.98	8,691.02	86.9%
522 20 49 7-04	Health & Safety - Professional Services	31,000.00	0.00	30,326.00	674.00	2.2%
220		41,000.00	158.98	31,634.98	9,365.02	22.8%
522 45 43 0-04	Travel Expenses - ADMIN	8,500.00	350.00	1,409.81	7,090.19	83.4%
522 45 43 1-04	Travel Expenses - BOARD	15,000.00	6,739.91	7,089.91	7,910.09	52.7%
522 45 49 0-04	Registration Fees - ADMIN	7,500.00	2,115.00	3,011.60	4,488.40	59.8%
522 45 49 1-04	Registration Fees - BOARD	5,000.00	0.00	3,600.00	1,400.00	28.0%
245		36,000.00	9,204.91	15,111.32	20,888.68	58.0%

MFD RFA Expense YTD - Expenses

004 MFD RFA - Expense Fund 778-70

Expenditures		Amt Budgeted	April	YTD	Remaining	
520						
520		845,030.00	35,080.20	464,385.44	380,644.56	45.0%
580						
582 90 00 0-04	Leasehold Excise Tax/Sales Tax Remit	2,700.00	0.00	660.87	2,039.13	75.5%
589 90 00 0-04	Other Custodial Activities - Acct Overpayment Refunds	20,000.00	4,173.89	4,882.75	15,117.25	75.6%
580		22,700.00	4,173.89	5,543.62	17,156.38	75.6%
100 General Admin		**867,730.00**	**39,254.09**	**469,929.06**	**397,800.94**	**45.8%**
105 Transfers						
590						
597 01 00 0-04	Transfer Out - Apparatus Fund	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
597 02 00 0-04	Transfer Out - Capital/Reserve Fund	235,000.00	0.00	235,000.00	0.00	0.0%
597 03 00 0-04	Transfer Out - Equipment Fund	100,000.00	0.00	100,000.00	0.00	0.0%
590		1,335,000.00	0.00	1,335,000.00	0.00	0.0%
105 Transfers		**1,335,000.00**	**0.00**	**1,335,000.00**	**0.00**	**0.0%**
805 MSA						
520						
522 45 25 5-04	Medic School Expenses	70,000.00	33,375.00	34,076.54	35,923.46	51.3%
522 45 43 6-04	Travel Expenses - EMS	21,940.00	175.00	12,382.86	9,557.14	43.6%
522 45 49 6-04	Registration - EMS	12,715.00	7,248.00	11,858.82	856.18	6.7%
245		104,655.00	40,798.00	58,318.22	46,336.78	44.3%
522 70 31 0-04	Medical Supplies	250,000.00	17,976.96	94,700.80	155,299.20	62.1%
522 70 35 0-04	(2) AED Trainers	6,850.00	0.00	0.00	6,850.00	100.0%
522 70 35 5-04	Medical Equipment	7,385.00	0.00	0.00	7,385.00	100.0%
522 70 41 0-04	Ambulance Billing Services	157,000.00	23,406.75	48,479.50	108,520.50	69.1%
522 70 41 1-04	GEMT Program Consultant Services	30,000.00	0.00	0.00	30,000.00	100.0%
522 70 41 3-04	SCEMS Assessment	79,320.00	0.00	15,131.57	64,188.43	80.9%
522 70 41 7-04	Physician Advisor Services	32,280.00	2,690.00	10,760.00	21,520.00	66.7%
522 70 47 0-04	Medical Waste Disposal	2,500.00	102.57	718.70	1,781.30	71.3%
522 70 48 0-04	LUCAS/Defib/Cot Service Agreement	60,115.00	0.00	0.00	60,115.00	100.0%
522 70 49 0-04	SNOCO 911 - ESO EPCR User Fees	26,000.00	4,052.24	11,340.56	14,659.44	56.4%
522 70 49 9-04	Miscellaneous - EMS	1,500.00	373.00	565.31	934.69	62.3%
270		652,950.00	48,601.52	181,696.44	471,253.56	72.2%

004 MFD RFA - Expense Fund 778-70

Expenditures		Amt Budgeted	April	YTD	Remaining	
520						
520		757,605.00	89,399.52	240,014.66	517,590.34	68.3%
590						
594 22 62 0-04	EMS Pediatric Mannequin	31,200.00	0.00	24,936.96	6,263.04	20.1%
594 22 70 2-04	Life Pack 15 Installment Purchase (2023-2025)	20,025.00	0.00	20,022.58	2.42	0.0%
590		51,225.00	0.00	44,959.54	6,265.46	12.2%
805 MSA		**808,830.00**	**89,399.52**	**284,974.20**	**523,855.80**	**64.8%**
810 Wages/Benefits						
520						
522 10 10 0-04	Boardmember Compensation	38,000.00	3,381.00	9,338.00	28,662.00	75.4%
210		38,000.00	3,381.00	9,338.00	28,662.00	75.4%
522 14 21 0-04	Leoff I Uninsured Claims	40,000.00	0.00	0.00	40,000.00	100.0%
522 14 21 5-04	Leoff I Retired / Insurance	44,150.00	4,243.18	14,562.06	29,587.94	67.0%
214		84,150.00	4,243.18	14,562.06	69,587.94	82.7%
522 16 10 0-04	Administrative Salaries	1,178,265.00	94,750.13	379,000.52	799,264.48	67.8%
522 16 10 5-04	Administrative Overtime	2,500.00	0.00	87.92	2,412.08	96.5%
522 16 20 0-04	Administrative Matching Deferred Comp	11,080.00	923.08	3,692.32	7,387.68	66.7%
522 16 21 0-04	Administrative Medical/Dental	153,930.00	12,305.25	48,831.64	105,098.36	68.3%
522 16 22 0-04	Administrative Retirement / LEOFF II	22,325.00	1,799.33	7,197.32	15,127.68	67.8%
522 16 22 5-04	Administrative Retirement / PERS	67,900.00	5,550.56	22,210.25	45,689.75	67.3%
522 16 23 0-04	Medicare/Social Security - All Employees	297,085.00	23,516.24	95,393.23	201,691.77	67.9%
522 16 24 0-04	Unemployment Taxes - All Employees	10,000.00	0.00	6,642.87	3,357.13	33.6%
522 16 25 0-04	Labor & Industries - All Employees	888,190.00	84,332.65	340,841.96	547,348.04	61.6%
522 16 25 5-04	WA Paid Family & Medical Leave - ESD	46,820.00	4,190.59	17,355.09	29,464.91	62.9%
522 16 26 0-04	EAP - All Employees	3,600.00	0.00	3,680.00	(80.00)	0.0%
522 16 27 0-04	Life Insurance - All Employees	14,805.00	0.00	2,457.56	12,347.44	83.4%
522 16 28 0-04	HRA Account Contribution	168,750.00	0.00	164,871.92	3,878.08	2.3%
522 16 29 9-04	Payroll Clearing Account	0.00	0.00	0.00	0.00	100.0%
216		2,865,250.00	227,367.83	1,092,262.60	1,772,987.40	61.9%
522 18 10 0-04	SSD - Salaries - Asst Chief/IT Manager	361,315.00	29,440.80	117,763.20	243,551.80	67.4%
522 18 20 0-04	SSD - Matching Deferred Comp - IT Manager	5,790.00	482.21	1,928.84	3,861.16	66.7%
522 18 21 0-04	SSD - Medical/Dental - Asst Chief/IT Manager	38,375.00	3,197.62	12,613.28	25,761.72	67.1%

MFD RFA Expense YTD - Expenses

004 MFD RFA - Expense Fund 778-70

Expenditures		Amt Budgeted	April	YTD	Remaining	
520						
522 18 22 0-04	SSD - Retirement / LEOFF II - Asst Chief	11,475.00	924.91	3,699.64	7,775.36	67.8%
522 18 22 5-04	SSD - Retirement / PERS - IT Manager	13,385.00	1,098.24	4,392.96	8,992.04	67.2%
218		430,340.00	35,143.78	140,397.92	289,942.08	67.4%
522 20 10 0-04	FS - Full Time Salaries	10,837,000.00	858,491.79	3,500,548.35	7,336,451.65	67.7%
522 20 10 5-10	FS - Overtime	1,749,805.00	0.00	0.00	1,749,805.00	100.0%
522 20 10 5-11	FS - Overtime - PT Generated	0.00	0.00	0.00	0.00	100.0%
522 20 10 5-12	FS - Overtime - Paramedic CE	0.00	725.44	1,374.70	(1,374.70)	0.0%
522 20 10 5-13	FS - Overtime - Training	0.00	0.00	0.00	0.00	100.0%
522 20 10 5-14	FS - Overtime - Rescue	0.00	4,305.57	4,869.20	(4,869.20)	0.0%
522 20 10 5-15	FS - Overtime - Sick Coverage	0.00	45,657.53	238,165.59	(238,165.59)	0.0%
522 20 10 5-16	FS - Overtime - Hazmat CE	0.00	5,949.63	7,594.66	(7,594.66)	0.0%
522 20 10 5-17	FS - Overtime - Other	0.00	42,580.29	163,449.89	(163,449.89)	0.0%
522 20 10 5-18	FS - Overtime - OT Mandatory	0.00	2,765.06	23,124.42	(23,124.42)	0.0%
522 20 10 5-19	FS - Overtime - SCFTA	0.00	11,369.57	23,446.90	(23,446.90)	0.0%
522 20 10 7-04	FS - Acting Pay	40,000.00	2,209.44	5,813.49	34,186.51	85.5%
522 20 20 0-04	FS - Matching Deferred Compensation	346,300.00	25,452.47	104,171.77	242,128.23	69.9%
522 20 21 0-04	FS - Medical/Dental	1,787,000.00	148,087.81	591,628.53	1,195,371.47	66.9%
522 20 21 5-04	FS - MERP	106,200.00	7,350.00	29,700.00	76,500.00	72.0%
522 20 22 0-04	FS - Retirement / LEOFF II	684,300.00	52,042.14	210,018.55	474,281.45	69.3%
220		15,550,605.00	1,206,986.74	4,903,906.05	10,646,698.95	68.5%
522 30 10 0-04	FP - Salaries	785,410.00	64,119.23	256,476.92	528,933.08	67.3%
522 30 10 5-04	FP - Overtime	7,000.00	1,509.31	2,626.35	4,373.65	62.5%
522 30 10 5-18	FP - Overtime - OT Mandatory	0.00	0.00	0.00	0.00	100.0%
522 30 20 0-04	FP - Matching Deferred Compensation	22,530.00	1,869.34	7,477.36	15,052.64	66.8%
522 30 21 0-04	FP - Medical / Dental	139,740.00	10,860.96	42,662.69	97,077.31	69.5%
522 30 21 5-04	FP - MERP	5,400.00	450.00	1,800.00	3,600.00	66.7%
522 30 22 0-04	FP - Retirement / LEOFF II	36,590.00	2,987.79	11,769.71	24,820.29	67.8%
522 30 22 5-04	FP - Retirement / PERS	10,740.00	862.44	3,449.76	7,290.24	67.9%
230		1,007,410.00	82,659.07	326,262.79	681,147.21	67.6%
522 45 10 0-04	TRNG - Salaries	410,320.00	28,196.67	208,025.13	202,294.87	49.3%
522 45 10 5-04	TRNG - Overtime	50,000.00	0.00	0.00	50,000.00	100.0%
522 45 10 5-11	TRNG - Overtime - PT Generated	0.00	0.00	0.00	0.00	100.0%
522 45 10 5-12	TRNG - Overtime - Paramedic CE	0.00	0.00	0.00	0.00	100.0%
522 45 10 5-14	TRNG - Overtime - Rescue	0.00	0.00	0.00	0.00	100.0%
522 45 10 5-15	TRNG - Overtime - Sick Coverage	0.00	0.00	0.00	0.00	100.0%
522 45 10 5-16	TRNG - Overtime - Hazmat CE	0.00	0.00	0.00	0.00	100.0%
522 45 10 5-17	TRNG - Overtime - Other	0.00	2,139.45	15,545.45	(15,545.45)	0.0%
522 45 10 5-18	TRNG - Overtime - OT Mandatory	0.00	0.00	0.00	0.00	100.0%
522 45 10 5-19	TRNG - Overtime - SCFTA	0.00	0.00	605.05	(605.05)	0.0%
522 45 20 0-04	TRNG - Matching Deferred Compensation	6,985.00	581.70	2,326.80	4,658.20	66.7%
522 45 21 0-04	TRNG - Medical/Dental	48,780.00	4,935.56	20,223.23	28,556.77	58.5%
522 45 21 5-04	TRNG - MERP	3,600.00	300.00	1,500.00	2,100.00	58.3%

004 MFD RFA - Expense Fund 778-70

Expenditures		Amt Budgeted	April	YTD	Remaining	
520						
522 45 22 0-04	TRNG - Retirement / LEOFF II	21,400.00	1,613.88	8,318.45	13,081.55	61.1%
245		541,085.00	37,767.26	256,544.11	284,540.89	52.6%
522 50 10 0-04	SSD - Salaries - Facilities	109,735.00	9,144.44	36,577.76	73,157.24	66.7%
522 50 10 5-04	SSD - Overtime - Facilities	2,500.00	356.13	1,117.13	1,382.87	55.3%
522 50 20 0-04	SSD - Matching Deferred Comp - Facilities	4,390.00	365.78	1,463.12	2,926.88	66.7%
522 50 21 0-04	SSD - Medical/Dental - Facilities	29,615.00	2,461.80	9,690.97	19,924.03	67.3%
522 50 21 5-04	SSD - MERP - Facilities	1,800.00	150.00	600.00	1,200.00	66.7%
522 50 22 5-04	SSD - Retirement / PERS - Facilities	10,150.00	865.50	3,434.01	6,715.99	66.2%
250		158,190.00	13,343.65	52,882.99	105,307.01	66.6%
522 60 10 0-04	SSD - Salaries - Fleet	258,135.00	21,053.02	87,785.00	170,350.00	66.0%
522 60 10 5-04	SSD - Overtime - Fleet	10,000.00	515.35	4,900.37	5,099.63	51.0%
522 60 20 0-04	SSD - Matching Deferred Comp - Fleet	4,390.00	365.78	1,463.12	2,926.88	66.7%
522 60 21 0-04	SSD - Medical / Dental - Fleet	54,995.00	4,056.59	15,981.53	39,013.47	70.9%
522 60 21 5-04	SSD - MERP - Fleet	3,600.00	300.00	1,200.00	2,400.00	66.7%
522 60 22 5-04	SSD - Retirement / PERS - Fleet	24,805.00	1,964.88	8,118.16	16,686.84	67.3%
260		355,925.00	28,255.62	119,448.18	236,476.82	66.4%
522 70 10 0-04	EMS - Salaries	3,948,000.00	305,326.33	1,251,796.57	2,696,203.43	68.3%
522 70 10 5-10	EMS - Overtime	680,480.00	0.00	0.00	680,480.00	100.0%
522 70 10 5-11	EMS - Overtime - PT Generated	0.00	0.00	0.00	0.00	100.0%
522 70 10 5-12	EMS - Overtime - Paramedic CE	0.00	6,213.72	26,844.30	(26,844.30)	0.0%
522 70 10 5-13	EMS - Overtime - Training	0.00	0.00	0.00	0.00	100.0%
522 70 10 5-14	EMS - Overtime - Rescue	0.00	0.00	82.77	(82.77)	0.0%
522 70 10 5-15	EMS - Overtime - Sick Coverage	0.00	31,152.15	122,569.04	(122,569.04)	0.0%
522 70 10 5-16	EMS - Overtime - Hazmat CE	0.00	0.00	0.00	0.00	100.0%
522 70 10 5-17	EMS - Overtime - Other	0.00	6,706.38	86,695.55	(86,695.55)	0.0%
522 70 10 5-18	EMS - Overtime - OT Mandatory	0.00	5,039.16	12,635.36	(12,635.36)	0.0%
522 70 10 5-19	EMS - Overtime - SCFTA	0.00	0.00	0.00	0.00	100.0%
522 70 10 7-04	EMS - Acting Pay	20,000.00	705.36	4,397.95	15,602.05	78.0%
522 70 20 0-04	EMS - Matching Deferred Compensation	112,985.00	9,107.07	35,453.71	77,531.29	68.6%
522 70 21 0-04	EMS - Medical/Dental	609,310.00	47,638.69	182,383.11	426,926.89	70.1%
522 70 21 5-04	EMS - MERP	27,000.00	1,800.00	7,050.00	19,950.00	73.9%
522 70 22 0-04	EMS - Retirement / LEOFF II	254,900.00	19,505.51	80,099.51	174,800.49	68.6%
270		5,652,675.00	433,194.37	1,810,007.87	3,842,667.13	68.0%
520		26,683,630.00	2,072,342.50	8,725,612.57	17,958,017.43	67.3%
810 Wages/Benefits		**26,683,630.00**	**2,072,342.50**	**8,725,612.57**	**17,958,017.43**	**67.3%**

815 BC Furness

520

MFD RFA Expense YTD - Expenses

004 MFD RFA - Expense Fund 778-70

Expenditures		Amt Budgeted	April	YTD	Remaining	
520						
522 20 25 5-04	HazMat Physicals	8,000.00	0.00	1,754.00	6,246.00	78.1%
522 20 35 3-04	HazMat Equipment	10,000.00	0.00	39.27	9,960.73	99.6%
522 20 35 6-04	Water/Swimmer Program - Equipment	9,000.00	0.00	0.00	9,000.00	100.0%
522 20 35 7-04	Tech Rescue Equipment	10,000.00	4,687.20	6,523.70	3,476.30	34.8%
522 20 45 5-04	SOPB - Special Operations Assessment	20,200.00	0.00	15,472.61	4,727.39	23.4%
220		57,200.00	4,687.20	23,789.58	33,410.42	58.4%
522 45 43 7-04	Travel Expenses - Special Operations	10,500.00	175.00	583.30	9,916.70	94.4%
522 45 49 7-04	Registration - Special Operations	27,000.00	0.00	1,497.50	25,502.50	94.5%
245		37,500.00	175.00	2,080.80	35,419.20	94.5%
520		94,700.00	4,862.20	25,870.38	68,829.62	72.7%
815 BC Furness		**94,700.00**	**4,862.20**	**25,870.38**	**68,829.62**	**72.7%**
820 BC Soper						
520						
522 20 31 0-04	FS - Operating Supplies (Consumables)	25,000.00	0.00	4,320.55	20,679.45	82.7%
522 20 35 0-04	FS - Operating Equipment & Tools	80,000.00	2,353.99	7,338.63	72,661.37	90.8%
522 20 49 9-04	Miscellaneous - Fire Suppression	1,500.00	0.00	50.24	1,449.76	96.7%
520		106,500.00	2,353.99	11,709.42	94,790.58	89.0%
820 BC Soper		**106,500.00**	**2,353.99**	**11,709.42**	**94,790.58**	**89.0%**
835 AC Maloney						
520						
522 20 35 9-04	Respirator Fit Test Maint/Supplies	7,780.00	0.00	11,246.32	(3,466.32)	0.0%
522 20 48 7-04	SCBA - Contracted Maint Services/Cylinder Hydros	20,000.00	957.33	5,553.59	14,446.41	72.2%
220		27,780.00	957.33	16,799.91	10,980.09	39.5%
522 30 31 0-04	FP - Operating Supplies	9,000.00	0.00	0.00	9,000.00	100.0%
522 30 31 7-04	CERT Class Supplies	1,500.00	0.00	0.00	1,500.00	100.0%
522 30 45 0-04	FP - Contracted Services - Sno Co FM Investigations	11,200.00	0.00	0.00	11,200.00	100.0%
522 30 49 0-04	FP - Memberships, Dues, Subscriptions	10,000.00	247.79	2,005.73	7,994.27	79.9%
522 30 49 9-04	Miscellaneous - Fire Prevention	800.00	0.00	70.00	730.00	91.3%
230		32,500.00	247.79	2,075.73	30,424.27	93.6%
522 45 43 3-04	Travel Expenses - FP	8,000.00	210.00	510.00	7,490.00	93.6%

MFD RFA Expense YTD - Expenses

Marysville Fire District

004 MFD RFA - Expense Fund 778-70

Expenditures		Amt Budgeted	April	YTD	Remaining	
520						
522 45 49 3-04	Registration Fees - FP	8,000.00	300.00	925.00	7,075.00	88.4%
245		16,000.00	510.00	1,435.00	14,565.00	91.0%
520		76,280.00	1,715.12	20,310.64	55,969.36	73.4%
835 AC Maloney		**76,280.00**	**1,715.12**	**20,310.64**	**55,969.36**	**73.4%**
845 BC Taylor						
520						
522 20 24 0-04	Uniforms - All Employees	132,500.00	6,212.18	38,893.60	93,606.40	70.6%
520		132,500.00	6,212.18	38,893.60	93,606.40	70.6%
845 BC Taylor		**132,500.00**	**6,212.18**	**38,893.60**	**93,606.40**	**70.6%**
850 BC Jesus						
520						
522 20 31 5-04	Health & Safety - Operating Supplies	3,000.00	205.80	416.27	2,583.73	86.1%
522 20 35 4-04	Exercise Equipment	20,000.00	1,143.24	17,152.51	2,847.49	14.2%
522 20 48 5-04	Exercise Equipment - Maintenance & Repair	1,000.00	0.00	0.00	1,000.00	100.0%
220		24,000.00	1,349.04	17,568.78	6,431.22	26.8%
522 45 25 0-04	JATC Apprenticeship Training	11,000.00	0.00	670.83	10,329.17	93.9%
522 45 31 0-04	Training Operating Supplies	4,000.00	926.50	2,831.06	1,168.94	29.2%
522 45 31 5-04	Training Props	15,600.00	0.00	1,548.01	14,051.99	90.1%
522 45 41 0-04	Contracted Instructors / Evaluators	12,000.00	0.00	800.95	11,199.05	93.3%
522 45 42 0-04	Training Consortium Program (Equip/Trng)	100,000.00	0.00	18,815.73	81,184.27	81.2%
522 45 43 5-04	Travel Expenses - FS	10,000.00	362.00	362.00	9,638.00	96.4%
522 45 45 0-04	Live Fire Training - Facility Rental Site Use & Prep Fees	22,800.00	0.00	0.00	22,800.00	100.0%
522 45 49 5-04	Registration - FS	15,675.00	850.00	930.00	14,745.00	94.1%
522 45 49 9-04	Miscellaneous - Training	1,000.00	0.00	0.00	1,000.00	100.0%
245		192,075.00	2,138.50	25,958.58	166,116.42	86.5%
520		216,075.00	3,487.54	43,527.36	172,547.64	79.9%
850 BC Jesus		**216,075.00**	**3,487.54**	**43,527.36**	**172,547.64**	**79.9%**
860 DC Nielson						
520						

004 MFD RFA - Expense Fund 778-70

Expenditures		Amt Budgeted	April	YTD	Remaining	
520						
522 20 49 5-04	Comprehensive Behavioral Health Program	50,000.00	1,880.00	17,004.47	32,995.53	66.0%
520		50,000.00	1,880.00	17,004.47	32,995.53	66.0%
860 DC Nielson		**50,000.00**	**1,880.00**	**17,004.47**	**32,995.53**	**66.0%**

865 BC Hale

520						
522 45 49 4-04	Incident Mgmt Training Program (Blue Card)	22,500.00	0.00	565.00	21,935.00	97.5%
520		22,500.00	0.00	565.00	21,935.00	97.5%
865 BC Hale		**22,500.00**	**0.00**	**565.00**	**21,935.00**	**97.5%**

870 SSD - Fleet/Facilities - FFS Farnes

520						
522 20 32 0-04	FS Vehicles - Fuel/Lubricants/Antifreeze	100,000.00	5,552.29	21,859.29	78,140.71	78.1%
522 20 48 0-04	SCBA - Compressor Repairs & Air Sample Testing	4,000.00	0.00	735.21	3,264.79	81.6%
220		104,000.00	5,552.29	22,594.50	81,405.50	78.3%
522 45 43 2-04	Travel Expenses - SSD	2,500.00	51.25	51.25	2,448.75	98.0%
522 45 49 2-04	Registration Fees - SSD	5,000.00	0.00	0.00	5,000.00	100.0%
245		7,500.00	51.25	51.25	7,448.75	99.3%
522 50 31 0-04	Facilities - Operating Supplies	50,000.00	2,767.40	14,236.58	35,763.42	71.5%
522 50 35 0-04	Facilities - Furniture, Equipment, Appliances	80,000.00	2,543.78	3,988.04	76,011.96	95.0%
522 50 35 2-04	Facility Electronic Security - Door Locks	16,500.00	0.00	0.00	16,500.00	100.0%
522 50 41 0-04	Facilities - Landscaping & Janitorial Service	50,000.00	3,849.53	13,648.59	36,351.41	72.7%
522 50 45 0-04	Equipment & Other Rentals	1,000.00	0.00	406.92	593.08	59.3%
522 50 47 0-04	Water / Sewer / Garbage	50,000.00	3,526.34	10,779.49	39,220.51	78.4%
522 50 47 5-04	Electricity / Natural Gas	155,000.00	14,742.79	55,331.39	99,668.61	64.3%
522 50 48 0-04	Facilities - Contacted Repair	165,000.00	17,628.25	108,064.08	56,935.92	34.5%
522 50 49 9-04	Miscellaneous - Facilities/Vehicles/Equipt	1,000.00	0.00	0.00	1,000.00	100.0%
250		568,500.00	45,058.09	206,455.09	362,044.91	63.7%
522 60 31 0-04	Vehicle / Shop - Operating Supplies	160,000.00	14,041.54	36,528.55	123,471.45	77.2%
522 60 35 0-04	Vehicle / Shop - Tools & Equipment	8,000.00	263.48	732.37	7,267.63	90.8%

004 MFD RFA - Expense Fund 778-70

Expenditures		Amt Budgeted	April	YTD	Remaining	
520						
522 60 39 0-04	SCFD#15 Service Contract Supplies/Parts	40,000.00	0.00	3,181.06	36,818.94	92.0%
522 60 48 0-04	Vehicles - Repair/Services	60,000.00	2,905.27	6,896.28	53,103.72	88.5%
522 60 48 5-04	Equipment - Contracted Repair/Testing	22,000.00	0.00	0.00	22,000.00	100.0%
260		290,000.00	17,210.29	47,338.26	242,661.74	83.7%
522 70 32 0-04	EMS Vehicles - Fuel/Lubricants/Antifreeze	90,000.00	5,406.39	22,491.18	67,508.82	75.0%
270		90,000.00	5,406.39	22,491.18	67,508.82	75.0%
520		1,060,000.00	73,278.31	298,930.28	761,069.72	71.8%
870 SSD - Fleet/Facilities - FFS Farnes		**1,060,000.00**	**73,278.31**	**298,930.28**	**761,069.72**	**71.8%**

875 SSD - Communications - IT Davis

520						
522 18 35 7-04	Computer Hardware/Parts	120,000.00	628.04	6,357.41	113,642.59	94.7%
522 18 42 0-04	Telephone - All Stations	34,000.00	0.00	5,239.07	28,760.93	84.6%
522 18 42 3-04	Cellular Phone Services	44,000.00	3,369.88	12,874.19	31,125.81	70.7%
522 18 42 7-04	Network Lines & Maintenance	36,700.00	13,279.98	16,230.42	20,469.58	55.8%
522 18 45 0-04	Office Equipment Images/Repairs/Maintenance	8,850.00	304.65	1,586.24	7,263.76	82.1%
522 18 49 0-04	Computer Licensing/Support	300,000.00	4,258.21	85,839.67	214,160.33	71.4%
522 18 49 2-04	Teams/SharePoint/OneDrive Migration	30,000.00	0.00	8,850.00	21,150.00	70.5%
522 18 49 3-04	Intranet Design Services	20,000.00	0.00	10,090.02	9,909.98	49.5%
522 18 49 9-04	Miscellaneous - Communications	500.00	0.00	0.00	500.00	100.0%
218		594,050.00	21,840.76	147,067.02	446,982.98	75.2%
522 20 35 5-04	Communications Equipment	5,000.00	0.00	0.00	5,000.00	100.0%
522 20 41 7-04	GIS Contracted Services & Mapping Misc.	1,000.00	0.00	0.00	1,000.00	100.0%
522 20 45 0-04	SNOCO 911 - Managed Laptop Program	63,000.00	3,627.75	14,511.00	48,489.00	77.0%
522 20 45 2-04	SNOCO 911 - Dispatch Services	790,000.00	67,279.19	275,858.63	514,141.37	65.1%
522 20 48 3-04	Communications Equipment Repairs/Maintenance	5,000.00	0.00	0.00	5,000.00	100.0%
220		864,000.00	70,906.94	290,369.63	573,630.37	66.4%
520		1,458,050.00	92,747.70	437,436.65	1,020,613.35	70.0%
590						
591 22 70 0-04	Capital Lease - Copy Machine	4,460.00	371.52	1,486.08	2,973.92	66.7%
591 22 70 5-00	Capital Lease - Postage Meter	805.00	201.21	402.42	402.58	50.0%

004 MFD RFA - Expense Fund 778-70

Expenditures		Amt Budgeted	April	YTD	Remaining	
590						
590		5,265.00	572.73	1,888.50	3,376.50	64.1%
875 SSD - Communications - IT Davis		**1,463,315.00**	**93,320.43**	**439,325.15**	**1,023,989.85**	**70.0%**
880 PPE						
520						
522 20 24 5-04	Protective Gear & Equipment	370,000.00	25,382.29	53,084.48	316,915.52	85.7%
522 20 41 0-04	PPE - Inspections/Repairs	30,000.00	0.00	2,433.27	27,566.73	91.9%
520		400,000.00	25,382.29	55,517.75	344,482.25	86.1%
880 PPE		**400,000.00**	**25,382.29**	**55,517.75**	**344,482.25**	**86.1%**
885 PIO/PUB ED						
520						
522 30 31 3-04	FP - Public Education Supplies	12,000.00	5,362.42	8,972.61	3,027.39	25.2%
522 30 49 5-04	Newsletters & Community Publications	40,000.00	21.88	87.52	39,912.48	99.8%
520		52,000.00	5,384.30	9,060.13	42,939.87	82.6%
885 PIO/PUB ED		**52,000.00**	**5,384.30**	**9,060.13**	**42,939.87**	**82.6%**
Fund Expenditures:		**33,369,060.00**	**2,418,872.47**	**11,776,230.01**	**21,592,829.99**	**64.7%**
Fund Excess/(Deficit):		**(33,369,060.00)**	**(2,418,872.47)**	**(11,776,230.01)**		

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MFD RFA Apparatus YTD - Expenses

Marysville Fire District | Time: 09:58:02 | Date: 05/13/2025 | Page: 1

304 MFD RFA - Apparatus Fund 778-72

Expenditures		Amt Budgeted	April	YTD	Remaining	
100 General Admin						
520						
522 16 41 3-09	Snohomish County - Investment Fees	1,050.00	128.15	371.91	678.09	64.6%
520		1,050.00	128.15	371.91	678.09	64.6%
100 General Admin		**1,050.00**	**128.15**	**371.91**	**678.09**	**64.6%**
815 BC Furness						
590						
594 22 64 7-09	Boat/Trailer	28,500.00	0.00	0.00	28,500.00	100.0%
590		28,500.00	0.00	0.00	28,500.00	100.0%
815 BC Furness		**28,500.00**	**0.00**	**0.00**	**28,500.00**	**100.0%**
870 SSD - Fleet/Facilities - FFS Farnes						
590						
594 22 64 0-09	(2) Pumpers	2,720,000.00	0.00	607.53	2,719,392.47	100.0%
594 22 64 1-09	(4) Ambulances	1,650,000.00	0.00	1,241.91	1,648,758.09	99.9%
594 22 64 2-09	Staff Vehicle - FMO	55,000.00	0.00	26.83	54,973.17	100.0%
594 22 64 3-09	Staff Vehicle - Fire Chief	55,000.00	0.00	0.00	55,000.00	100.0%
594 22 64 4-09	(2) Water Rescue Vehicles	150,000.00	0.00	0.00	150,000.00	100.0%
594 22 64 5-09	Staff Vehicle - DC Operations	85,000.00	10,332.73	10,852.11	74,147.89	87.2%
594 22 64 8-09	Pumper Truck	105,000.00	9,609.02	53,260.63	51,739.37	49.3%
590		4,820,000.00	19,941.75	65,989.01	4,754,010.99	98.6%
870 SSD - Fleet/Facilities - FFS Farnes		**4,820,000.00**	**19,941.75**	**65,989.01**	**4,754,010.99**	**98.6%**
Fund Expenditures:		**4,849,550.00**	**20,069.90**	**66,360.92**	**4,783,189.08**	**98.6%**
Fund Excess/(Deficit):		**(4,849,550.00)**	**(20,069.90)**	**(66,360.92)**		

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MFD RFA Reserve/Capital YTD - Expenses

Marysville Fire District

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303 MFD RFA - Capital/Reserve Fund 778-73

Expenditures		Amt Budgeted	April	YTD	Remaining	
590						
597 01 00 0-08	Transfer Out - Apparatus Fund	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
590		1,500,000.00	0.00	1,500,000.00	0.00	0.0%
100 General Admin						
520						
522 70 49 0-08	GEMT Program - Overpaid Funds Return	10,000.00	0.00	0.00	10,000.00	100.0%
000		10,000.00	0.00	0.00	10,000.00	100.0%
522 16 41 9-08	Snohomish County Investment Fees	6,000.00	210.23	612.11	5,387.89	89.8%
216		6,000.00	210.23	612.11	5,387.89	89.8%
520		16,000.00	210.23	612.11	15,387.89	96.2%
100 General Admin		**16,000.00**	**210.23**	**612.11**	**15,387.89**	**96.2%**
870 SSD - Fleet/Facilities - FFS Farnes						
590						
522 16 41 3-08	General Capital Projects - A&E/Professional Services	25,000.00	0.00	0.00	25,000.00	100.0%
594 22 62 0-08	Station 63 Project - Land/Construction/A&E/Prof Svcs	12,500,000.00	81,063.26	176,504.44	12,323,495.56	98.6%
594 22 62 2-08	Station 65 Project - A&E/Professional Services	25,000.00	0.00	0.00	25,000.00	100.0%
594 22 62 4-08	Public Safety Building - Remodel/Improvement Costs	600,000.00	165.72	165.72	599,834.28	100.0%
590		13,150,000.00	81,228.98	176,670.16	12,973,329.84	98.7%
870 SSD - Fleet/Facilities - FFS Farnes		**13,150,000.00**	**81,228.98**	**176,670.16**	**12,973,329.84**	**98.7%**
Fund Expenditures:		**14,666,000.00**	**81,439.21** ✓	**1,677,282.27**	**12,988,717.73**	**88.6%**
Fund Excess/(Deficit):		**(14,666,000.00)**	**(81,439.21)**	**(1,677,282.27)**		

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MFD RFA Equipment YTD - Expenses

Marysville Fire District | Time: 09:59:04 | Date: 05/13/2025 | Page: 1

305 MFD RFA - Equipment Fund 778-74

Expenditures		Amt Budgeted	April	YTD	Remaining	
100 General Admin						
520						
522 16 41 9-10	Snohomish County - Investment Fees	1,000.00	14.65	154.60	845.40	84.5%
520		1,000.00	14.65	154.60	845.40	84.5%
100 General Admin		**1,000.00**	**14.65**	**154.60**	**845.40**	**84.5%**
Fund Expenditures:		**1,000.00**	**14.65**	**154.60**	**845.40**	**84.5%**
Fund Excess/(Deficit):		**(1,000.00)**	**(14.65)**	**(154.60)**		

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

Cash on hand at beginning of the month:		**$9,661,773.45**
Income for the month:		
04/03 - Cash Deposit	$9,667.77	
04/17 - Cash Deposit	$25,369.73	
04/18 - ACH Debit Transfer	$226,563.34	
04/24 - Cash Deposit	$40.00	
04/30 - RFA Property Tax Collections	$11,878,387.11	
04/30 - FD12 Property Tax Collections	$567.19	
04/30 - LET Distribution	$142.51	
04/30 - Investment Interest	$34,518.81	
Total Income for the month:		**$12,175,256.46**
Expenditures for the month:		
04/18 - A/P - Warrants Approved 04/16	($346,366.67)	
04/30 - Sno Co Investment Fees	($232.59)	
04/30- Payroll - Approved 04/16	($2,083,783.00)	
Total Expenditures for the month:		**($2,430,382.26)**
Cash on hand as of 04/30/2025		**$19,406,647.65**

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

Cash on hand at beginning of the month:		**$4,736,546.21**
Income for the month:		
04/30 - Investment Interest	$14,967.38	
Total Income for the month:		**$14,967.38**
Expenditures for the month:		
04/18 - A/P - Warrants Approved 04/16	($19,941.75)	
04/30 - Sno Co Investment Fees	($128.15)	
Total Expenditures for the month:		**($20,069.90)**
Cash on hand as of 04/30/2025		**$4,731,443.69**

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

Cash on hand at beginning of the month:		**$23,522,714.88**
Income for the month:		
04/18 - ACH Debit Transfer	$45,500.00	
04/30 - Investment Interest	$82,220.31	
Total Income for the month:		**$127,720.31**

Expenditures for the month:		
04/18 - A/P - Warrants Approved 04/16	($81,228.98)	
04/30 - Sno Co Investment Fees	($210.23)	
Total Expenditures for the month:		**($81,439.21)**
Cash on hand as of 04/30/2025		**$23,568,995.98**

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

Cash on hand at beginning of the month:		**$538,202.35**
Income for the month:		
04/30 - Investment Interest	$1,704.24	
Total Income for the month:		**$1,704.24**
Expenditures for the month:		
04/30 - Sno Co Investment Fees	($14.65)	
Total Expenditures for the month:		**($14.65)**
Cash on hand as of 04/30/2025		**$539,891.94**

GRAND TOTAL CASH ON HAND - April 1, 2025	*$38,459,236.89*
GRAND TOTAL CASH ON HAND - April 30, 2025	*$48,246,979.26*
DIFFERENCE	*$9,787,742.37*

MARYSVILLE FIRE DISTRICT

Regional Fire Authority

AGENDA BILL

BOARD MEETING DATE: May 20, 2025

AGENDA ITEM: 2024 Annual Financial Report	AGENDA SECTION: New Business
PREPARED BY: Chelsie McInnis, Finance Director	
ATTACHMENTS: 2024 Annual Financial Report	
BUDGET CODE: N/A	AMOUNT: N/A
SUMMARY: Submitted for review and approval is the 2024 Annual Financial Report. This report is an annual requirement per RCW 43.09.230 and is regulated by Washington State Auditors Office (SAO); deadline for submittal is May 30, 2025. Staff and Finance Committee have conducted comprehensive internal reviews to ensure accuracy and completeness. The report is now ready for submittal to SAO.	

RECOMMENDED ACTION:

Motion to approve the 2024 Annual Financial Report.

Marysville Fire District
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		Total for All Funds (Memo Only)	001 General	301 Capital
Beginning Cash and Investments				
308	Beginning Cash and Investments	40,262,590	16,089,169	24,173,421
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	26,892,802	26,892,802	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	3,523,379	280,975	3,242,404
340	Charges for Goods and Services	3,517,508	3,517,508	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	1,845,859	668,477	1,177,382
Total Revenues:		35,779,548	31,359,762	4,419,786
Expenditures				
510	General Government	-	-	-
520	Public Safety	29,069,919	29,065,787	4,132
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		29,069,919	29,065,787	4,132
Excess (Deficiency) Revenues over Expenditures:		6,709,629	2,293,975	4,415,654
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	1,850,000	-	1,850,000
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	86,570	80,026	6,544
Total Other Increases in Fund Resources:		1,936,570	80,026	1,856,544
Other Decreases in Fund Resources				
594-595	Capital Expenditures	3,794,425	75,097	3,719,328
591-593, 599	Debt Service	5,635	5,635	-
597	Transfers-Out	1,850,000	1,850,000	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	28,840	28,840	-
Total Other Decreases in Fund Resources:		5,678,900	1,959,572	3,719,328
Increase (Decrease) in Cash and Investments:		**2,967,299**	**414,429**	**2,552,870**
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	-	-	-
50851	Assigned	26,726,291	-	26,726,291
50891	Unassigned	16,503,597	16,503,597	-
Total Ending Cash and Investments		**43,229,888**	**16,503,597**	**26,726,291**

The accompanying notes are an integral part of this statement.

Marysville Fire District
Notes to the Financial Statements
For the Year Ended December 31, 2024

Note 1 - Summary of Significant Accounting Policies

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

The district reports financial activity in accordance with the Cash Basis Budgeting, Accounting and Reporting System (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from Generally Accepted Accounting Principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements (see Note 5 – *Component Unit(s), Joint Ventures, and Related Parties*).
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The Schedule of Liabilities is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances for proprietary and fiduciary funds are presented using classifications that are different from the ending net position classifications in GAAP.

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES:

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

Capital Projects Funds
These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets. The district utilizes three

managerial capital funds, Capital Reserve, Apparatus, and Equipment; all of which are rolled into one capital projects fund for reporting purposes. Revenues and other resources for these funds are derived from interfund transfers, investment interest, and proceeds from the federal entitlement Ground Emergency Medical Transportation (GEMT) Program.

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

C. Cash and Investments
It is the district's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds. For further information see Note 4 - *Deposits and Investments*.

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

E. Compensated Absences
Vacation leave may be accumulated up to 500 hours and is 100% payable upon separation or retirement at the employee's current rate of pay. Sick leave may be accumulated up to 1,040 hours for 40-hour per week employees, and 1,440 hours for 24-hour shift employees. Upon separation or retirement eligible employees do receive payment for unused sick leave at the employee's current rate of pay and based on a years of service schedule percentage as follows:

Completed Years of Service	Sick Leave Cash Out
10-19 Years	15%
20-24 Years	20%
25+ Years	30%

Exceptions apply for employees who decease while employed or are terminated for cause. Payments are recognized as expenditures when paid.

F. Liabilities
See Note 7 – *Long-term Liabilities (Formerly Long-Term Debt)*, Note 9 – *Other Postemployment Benefits,* and Note 10 – *Pension Plans*.

G. Leases and Subscription Based Information Technology Arrangements (SBITA)
Leases and SBITAs are reported as liabilities if the total payments over the life of each is more than $0. For more information see Note 6 – *Leases*.

Note 2 – Accounting Changes and Error Corrections

Change in Accounting Principle

During fiscal year 2024, the district implemented GASB 101 for the updated presentation and disclosure of compensated absences, as required by the BARS Manual. The effect of this accounting standard is presented in the net change (additions/reductions) of compensated absences liability reported on the Schedule of Liabilities and in Note 7 – *Long-Term Liabilities (formerly Long-Term Debt)*.

Note 3 - Budget Compliance

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

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

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

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
Expense Fund	$32,520,105	$31,025,359	$1,494,746
Capital Reserve Fund	$2,022,000	$1,525,636	$496,364
Apparatus Fund	$3,498,050	$3,247,226	$250,824
Equipment Fund	$1,000	$598	$402

The district adopts budgets for Capital Reserve, Apparatus and Equipment Funds, these funds are not reported separately on the financial statements, but in the 301 Capital Fund.

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

Due to an increase in Fire Station 63 project management replacement costs and unanticipated mid-year replacement of a failed pumper truck, the district's Capital/Reserve and Apparatus Funds required one budget amendment for an aggregate increase in fund level appropriation of $2,175,000, of this value $1,050,000 was interfund transfer.

Note 4 – Deposits and Investments

Investments are reported at face value. Deposits and investments by type at December 31, 2024 are as follows:

Type of deposit or investment	Total of District's **own** deposits and investments
Bank deposits	$67,344
Certificates of deposit	$0
Local Government Investment Pool	$34,387,544
U.S. Government securities	$0
Snohomish County Investment Pool	$8,775,000
Total	**$43,229,888**

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

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

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

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

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

Note 5 – Joint Ventures, Component Unit(s), and Related Parties

Snohomish County 911
The district and other Police and Fire entities jointly operate SNOHOMISH COUNTY 911. SNOHOMISH COUNTY 911, a cash basis, special purpose district, was created under the Interlocal Cooperation Act, as codified in RCW 39.34. This established the statutory authority necessary for Snohomish County, the cities, towns, fire districts, police districts and other service districts to enter into a contract and

agreement to jointly establish, maintain and operate a support communications center. Control of SNOHOMISH COUNTY 911 is with a 16-member Board of Directors which is specified in the Interlocal Agreement. SNOHOMISH COUNTY 911 takes 911 calls, and performs emergency dispatch services for local governmental agencies including police, fire and medical aid.

In the event of the dissolution of SNOHOMISH COUNTY 911, any money in the possession of SNOHOMISH COUNTY 911 or the Board of Directors after payment of all costs, expenses and charges validly incurred under this Agreement shall be returned to the parties of this Agreement and shall be apportioned between Principals based on the ratio that the average of each Principals' contributions to the operating budget over the preceding five (5) years bears to the total of all then remaining Principals' User Fees paid during such five-year period. Before deducting the payment of all costs, expenses and charges validly incurred, the district's share was $ 881,305 on December 31, 2024.

Snohomish County 911's 2024 operating budget was $31,651,474, operating revenues received were $32,233,041 and total operating expenditures were $30,742,863. Complete financial statements for SNOHOMISH COUNTY 911 can be obtained from SNOHOMISH COUNTY 911's administrative office at 1121 SE Everett Mall Way, Suite 200, Everett, WA 98208.

Note 6 – Leases (Lessees)

The district leases (1) postage meter from Pitney Bowes for $201 per quarter under a 63-month lease agreement that cannot be cancelled before term end. The district leases (1) copy machine from Copiers Northwest for $372 per month under a 48-month lease agreement that cannot be cancelled before term end.

The total amount paid for leases in 2024 was $5,635. As of December 31, 2024, the future lease payments are as follows:

Year Ended December 31	Total
2025	$5,263
2026	$5,263
2027	$4,520
Total	**$15,046**

Note 7 – Long-Term Liabilities *(formerly Long-Term Debt)*

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the district and summarizes the district's debt transactions for year ended December 31, 2024.

The debt service requirements for general obligation bonds, revenue bonds and installment purchases are as follows:

	Principal	Interest	Total
2025	$20,023	$0	$20,023

Compensated Absences

During the year ended December 31, 2024, the following changes occurred in compensated absences:

	Beginning Balance 01/01/2024	Additions	Reductions	Ending Balance 12/31/2024
Compensated Absences*	$2,784,911	$992,448	$0	$3,777,359

*additions and reductions are reported as a net change

Note 8 – Other Disclosures

A. Additional Bank Accounts

Deposit In Transit Account

The district holds a checking account to facilitate timely deposits in accordance with RCW 43.09.240. All deposits into this account, when utilized, are transferred to the Snohomish County Treasurer within 24 hours of the deposit (or the next business day for holidays and weekends) and appropriated into the respective district funds. An authorized balance of approximately $1,500 is maintained to accommodate account fees and supply charges. This amount has been accounted for in General Fund 001.

Petty Cash and Travel Accounts

The district holds two separate checking accounts for Petty Cash and Travel purposes with a combined authorized balance of $6,500. This amount has been accounted for in General Fund 001.

Ambulance Billing Account

The district holds a checking account for the timely deposit of ambulance billing revenues collected by our contracted medical billing agency, Systems Design West, LLC. This agency is only granted depository authority to the above noted account. Each month the district withdraws all funds in excess of the $3,600 authorized balance and deposits them into the respective County Treasurer funds. This amount has been accounted for in General Fund 001.

B. EMS Levy

On August 1, 2023, the voters of the district approved Proposition No. 1, which authorized a new 10-year (2024-2033) EMS levy at a rate of $0.50/$1,000 of assessed property value. Collection for this levy began on January 1, 2024. This levy replaced the separate City of Marysville and Snohomish County Fire Protection District No. 12 EMS levies, which were formerly being collected and remitted to the Marysville Fire District as fire protection and emergency medical services fees.

C. Significant Commitments or Obligations

Apparatus Purchase Contracts

The district has active commitments associated with purchase contracts as of December 31, 2024. The commitments include: the purchase of two pumper trucks and four ambulances.

At year-end the district's commitments (excluding Washington State Sales Tax) associated with purchase contracts for fire and emergency services apparatus are as follows:

Project/Commitment	Spent to Date	Remaining Commitment
Pumper Trucks	$0	$2,104,956
Ambulances	$0	$1,278,292

Of the committed balance of $3,383,248, the district will not be required to raise funds for future financing. Funds will be expended from the assigned balance of the Capital Fund 301.

Fire Station 63 New Construction
In 2024, the district began the process of replacing and relocating Fire Station 63. In September 2024, the district was approved by Washington State DES Capital Projects Advisory Board (CPARB) to utilize a General Contractor/Construction Manager method of project delivery. As of April 2025, all-inclusive project costs are estimated at approximately $15,000,000, including offsetting revenues from the sale of existing Fire Station 63 property; the district has contracted for project management services and architect and engineering services. The district will not be required to raise funds for future financing, as the entire project cost will be expended from the assigned balance of the Capital Fund 301 over an estimated four-year period (2024-2027). The district's total project costs for planning, pre-design and programming fees during the year ended December 31, 2024 was $110,685.

Note 9 – Other Postemployment Benefits

The LEOFF 1 Retiree Medical Plan is a closed, single-employer, defined-benefit OPEB plan administered by the district as required by RCW 41.26. The plan pays for 100% of eligible retirees' healthcare costs on a pay-as-you-go basis. As of December 31, 2024 the plan had (2) members, all retirees.

Fiscal Year 2024	
Number of Retired Plan Members	2
Benefits Paid	$41,198
*Total OPEB Liability	$1,219,262

**Measured using the alternative measurement method*

Note 10 – Pension Plans

A. State Sponsored Pension Plans

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

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

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

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

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

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

At June 30, 2024 *(the measurement date of the plans)*, the district's proportionate share of the collective net pension liabilities (assets), was as follows:

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1	$34,855	0.005823%	$103,465
PERS 2/3	$75,105	0.007630%	($251,529)
LEOFF 1	$0	0.011658%	($331,541)
LEOFF 2	$874,846	0.357073%	($6,687,067)

Only the net pension liabilities are reported on the Schedule of Liabilities.

B. Defined Contribution Pension Plans

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

The district's total contribution for defined contribution plans during the year ended December 31, 2024 was $444,696.

Note 11 - Property Tax

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

Property Tax Calendar	
January 1	Tax is levied and becomes an enforceable lien against the properties
February 14	Tax bills are mailed
April 30	First of two equal installment payments are due
May 31	Assessed value of property established for next year's levy at 100 percent of market value
October 31	Second installment is due

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

The district's regular levy for the year 2024 was $1.10 per $1,000 on an assessed valuation of $16,935,809,030 for a total regular levy of $18,575,841. The district's EMS levy for the year 2024 was $0.50 on an assessed valuation of $17,195,681,450 for a total EMS levy of $8,597,841.

Washington State Constitution and Washington State law, RCW 84.55.010, limit the rate.

Note 12 – Risk Management

Self-Insurance – Unemployment Compensation Risk Assumption
The district self-insures as an individual program for unemployment compensation risk. Claims for unemployment are administered by the Washington State Employment Security Department and invoices are submitted to the district on a quarterly basis, if applicable. The district's annual budget includes an appropriated line item for the payment of such claims, however resources are not accumulated in a separate program resulting in risk assumption by the district. For the year ended December 31, 2024, the district paid $7,065 in claims.

Washington Cities Insurance Authority (WCIA)
Marysville Fire District is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. As of December 31, 2024, WCIA had a total of 168 members.

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

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

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

Insurance for property, automobile physical damage, fidelity, inland marine, and equipment breakdown coverage are purchased on a group basis. Various deductibles apply by type of coverage. Property coverage is self-funded from the members' deductible to $1,000,000, for all perils other than flood and earthquake, and insured above that to $400 million per occurrence subject to aggregates and sublimits. Automobile physical damage coverage is self-funded from the members' deductible to $250,000 and insured above that to $100 million per occurrence subject to aggregates and sublimits.

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

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

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

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

Marysville Fire District

Schedule 01

For the year ended December 31, 2024

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2583	001	General	3089100	Unassigned Cash and Investments - Beginning	$16,089,169
2583	001	General	3111000	Property Tax	$26,892,802
2583	001	General	3329340	Ground Emergency Medical Transportation (GEMT) Payment Program	$265,000
2583	001	General	3340130	State Award from State Patrol	$2,000
2583	001	General	3340490	State Award from Department of Health	$766
2583	001	General	3340690	State Award from Other State Agencies	$4,814
2583	001	General	3370000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	$8,395
2583	001	General	3417000	Sales of Merchandise	$110
2583	001	General	3422100	Fire Protection and Emergency Medical Services	$406,982
2583	001	General	3426000	Ambulance Services	$3,002,487
2583	001	General	3443000	Repair Services	$54,788
2583	001	General	3444000	Sales of Parts	$53,141
2583	001	General	3611000	Investment Earnings	$620,309
2583	001	General	3620000	Rents and Leases	$17,990
2583	001	General	3670000	Contributions and Donations from Nongovernmental Sources	$1,301
2583	001	General	3691000	Sale of Surplus	$1,163
2583	001	General	3699100	Miscellaneous Other Operating	$27,714
2583	301	Capital	3085100	Assigned Cash and Investments - Beginning	$24,173,421
2583	301	Capital	3329340	Ground Emergency Medical Transportation (GEMT) Payment Program	$3,242,404

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2583	301	Capital	3611000	Investment Earnings	$1,173,184
2583	301	Capital	3699100	Miscellaneous Other Operating	$4,198
2583	001	General	5221010	Administration	$1,453,032
2583	001	General	5221020	Administration	$1,560,475
2583	001	General	5221030	Administration	$108,176
2583	001	General	5221040	Administration	$1,104,984
2583	001	General	5222010	Fire Suppression and Emergency Medical Services	$11,896,281
2583	001	General	5222020	Fire Suppression and Emergency Medical Services	$3,230,152
2583	001	General	5222030	Fire Suppression and Emergency Medical Services	$192,845
2583	001	General	5222040	Fire Suppression and Emergency Medical Services	$883,092
2583	001	General	5223010	Fire Prevention and Investigation	$792,307
2583	001	General	5223020	Fire Prevention and Investigation	$173,128
2583	001	General	5223030	Fire Prevention and Investigation	$19,419
2583	001	General	5223040	Fire Prevention and Investigation	$15,708
2583	001	General	5224510	Training Obtained by Employees	$388,708
2583	001	General	5224520	Training Obtained by Employees	$147,371
2583	001	General	5224530	Training Obtained by Employees	$13,186
2583	001	General	5224540	Training Obtained by Employees	$186,596
2583	001	General	5225010	Facilities	$106,045
2583	001	General	5225020	Facilities	$45,837
2583	001	General	5225030	Facilities	$83,826
2583	001	General	5225040	Facilities	$289,291
2583	001	General	5226010	Vehicles and Equipment Maintenance	$260,375

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2583	001	General	5226020	Vehicles and Equipment Maintenance	$81,425
2583	001	General	5226030	Vehicles and Equipment Maintenance	$231,958
2583	001	General	5226040	Vehicles and Equipment Maintenance	$39,827
2583	001	General	5227010	Ambulance Services	$4,266,451
2583	001	General	5227020	Ambulance Services	$830,965
2583	001	General	5227030	Ambulance Services	$332,125
2583	001	General	5227040	Ambulance Services	$332,202
2583	001	General	5089100	Unassigned Cash and Investments - Ending	$16,503,597
2583	301	Capital	5221040	Administration	$4,132
2583	301	Capital	5085100	Assigned Cash and Investments - Ending	$26,726,291
2583	001	General	3829000	Immaterial Fiduciary Collections	$2,320
2583	001	General	3899000	Holding and Clearing Account Transactions	$26,592
2583	001	General	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	$158
2583	001	General	3952000	Compensation for Loss/Impairment of Capital Assets (Cash Basis Only)	$956
2583	001	General	3981000	Insurance Recoveries (Cash Basis)	$50,000
2583	301	Capital	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	$6,544
2583	301	Capital	3970000	Transfers-In	$1,850,000
2583	001	General	5829000	Immaterial Fiduciary Remittance	$2,248
2583	001	General	5899000	Holding and Clearing Account Transactions	$26,592
2583	001	General	5912270	Debt Repayment - Fire Suppression and EMS Services	$5,635
2583	001	General	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	$55,074

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2583	001	General	5942270	Capital Expenditures/Expenses - Fire Suppression and EMS Services	$20,023
2583	001	General	5970000	Transfers-Out	$1,850,000
2583	301	Capital	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	$3,719,328

Marysville Fire District
Schedule of Liabilities
For the Year Ended December 31, 2024

ID. No.	Debt ID Title	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
Revenue and Other (non G.O.) Debt/Liabilities							
263.52	Installment Purchases	Stryker Medical Equipment - Installment Purchases - #2210157028		40,045	-	20,023	20,022
263.57	Leases, SBITA, and PPPs	Pitney Bowes - Postage Meter Lease - #0041239341		3,219	-	805	2,414
263.57	Leases, SBITA, and PPPs	Copiers NW - Copy Machine Lease - #NASPO-CN32583-EP-01		17,461	-	4,830	12,631
264.40	OPEB Liabilities	OPEB LEOFF 1 Liability		1,193,548	25,714	-	1,219,262
264.30	Pension Liabilities	Pension Liability		150,455	-	46,990	103,465
259.12	Compensated Absences	Compensated Absences		2,784,911	992,448	-	3,777,359
		Total Revenue and Other (non G.O.) Debt/Liabilities:		**4,189,639**	**1,018,162**	**72,648**	**5,135,153**
			Total Liabilities:	**4,189,639**	**1,018,162**	**72,648**	**5,135,153**

Marysville Fire District
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2024

State Agency Name	Program Title	Identification Number	Total
State Award from State Patrol	Fire Service Training Account - JATC	OMB Fund 086	2,000
		Sub-Total:	**2,000**
State Award from Department of Health	Prehospital Participation Grant	70.168	766
		Sub-Total:	**766**
State Award from Other State Agencies	WA State Dept of Labor & Industries - Stay At Work Program	BE22590/BH92179	4,814
		Sub-Total:	**4,814**
		Total State Grants Expended:	**7,580**

Marysville Fire District
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures: From Pass-Through Awards	Expenditures: From Direct Awards	Expenditures: Total	Passed through to Subrecipients	Note
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via City of Seattle)	Homeland Security Grant Program	97.067	EMW2022-SS-00056-S01	11,411	-	11,411	-	3
			Total Federal Awards Expended:	**11,411**	**-**	**11,411**	**-**	

The accompanying notes are an integral part of this schedule.

Marysville Fire District
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the district's financial statements. The district uses the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

Note 2 – Federal Indirect Cost Rate

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

Note 3 – Noncash Awards – Equipment

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

Marysville Fire District

Schedule 21 Questions 1-6 (unaudited)

For Fiscal Year Ended: 2024

Property and Liability Insurance	Health and Welfare Insurance	Unemployment Compensation Obligations	Workers Compensation Obligations	Other Risks or Obligations
Belong to a public entity risk pool	Belong to a public entity risk pool	“Reimbursable” status, but with no accumulated resources (i.e. risk assumption)	Pay premiums to the Department of Labor and Industries	

Washington PFML Program	Entity	Government Type
Pay premiums to the State's program for both benefits	Marysville Fire District	Fire Protection District

Marysville Fire District

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

Reference	#	Question	Answer	Explanation
	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.*	Yes	**Attachments** 2024 Imprest Statements_Deposit In Transit.pdf 2024 Imprest Statements_Travel Acct.pdf 2024 Imprest Statements_Petty Cash Acct.pdf 2024 Imprest Statements_Ambulance Billing.pdf

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

Reference	#	Question	Answer	Explanation
			reconciliations, journal entries, and statements are reviewed by the accounting technician.	
	5	Entries Process - please describe the process to record journal entries into the government's general ledger and, if applicable, the process for reviewing and monitoring the journal entries being posted, both during the year and at year-end. Note: include the job position/title of the person responsible for posting and reviewing the entries.	Payroll Technician posts payroll entries to GL, Accounting Technician posts AP entries and cash receipting entries to GL, Finance Director reviews all monthly Payroll and AP journal entries and posts month-end county treasurer report entries (property taxes, tax refunds, investment interest, etc...). Finance Director posts all adjustments and BARS reclassification entries (if applicable). Finance Director posts all year end transactions (if applicable). All entries posted to the GL by Finance Director are reviewed by the accounting technician. Year end reconciliation of all	

Reference	#	Question	Answer	Explanation
			revenues/expenses is performed between the County trial balance reports and the district's accounting records, all reconciliations are reviewed by the 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	Finance Director prepares financial statements for the Board of Directors on a monthly basis. The report includes: financial statements prepared in standard C4 format, County Treasurer Trial Balance Summary reports/property tax reports, budget status reports from Springbrook, and a summary cash receipts and disbursements report. The Board also receives a detailed list of vouchers being approved for payment, a payroll report, and a summary of cancelled checks and/or ambulance account refunds. On a quarterly basis the board receives an additional budget and fund update report to highlight trends and current status; the finance committee meets quarterly to review this quarterly information in greater detail. All prepared reports and accompanying reconciliations are reviewed by the Accounting Technician.
	8	Preparation of Financial Reports - please describe the process or procedure for the preparation of financial statements (including the Schedule 01). Please identify any significant changes that occurred since the prior year (ex: staff turnover).	Finance Director prepares the annual financial reports which are reviewed by the Fire Chief, Accounting Technician, district Finance Committee, and the Board prior to submittal.	

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

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

Reference	#	Question	Answer	Explanation
			format provided by SAO and applicable reconciliations/documentation is retained specific to areas requiring presentation of financial data. All prepared reports and reconciliations are reviewed in detail by the Accounting Technician. A complete financial report binder is maintained to keep all documentation and reconciliations organized and presentable.	
	9	Has the government contracted out for, or recently assumed responsibility for, any major governmental function? If yes, please explain. For example: contracts for accounting services, janitorial/grounds keeping or other maintenance contracts; the government performs fire protection services for another government assumes a new water system from another government or annexations.	No	
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".	Significant events (i.e. new debt, major construction)	
	10	Please check all boxes that occurred during the fiscal year. If none of these events occurred, please check the box for "none".	Utilized a purchasing cooperative or state contract	

Reference	#	Question	Answer	Explanation
	12	Please explain the significant events that occurred during the year (e.g., new debt, major construction, change in key positions, etc.)	Effective 01/01/2024, the district no longer provides contracted Fire & EMS services to the Consolidated Borough of Quil Ceda Village. The District entered into a purchase agreement dated 05/20/2024 with Braun NW, for the purchase of (4) ambulances valued at $1,278,292 excluding sales tax. Estimated delivery date will be late 2025, expense will be paid in cash.	
	13	Please provide an explanation of the purchasing cooperative or state contract used during the fiscal year to procure goods and services.	The district utilizes WA State DES state contract purchasing for staff vehicles, personal protective gear and equipment, and software/IT equipment as needed/available.	

Reference	#	Question	Answer	Explanation
	15	Did the government make any significant updates to key administrative, personnel, or financial policies? If yes, please attach the newest policy.	Yes	**Attachments** 1323_Travel_Expenses_Jan 2025 Update.pdf 1318_Ambulance_Billing_March 2025 Update.pdf 1314_Purchasing__Bids_and_Contracts_August 2024 Update.pdf
	16	Did the government enter into, or modify any existing, interlocal agreements? If yes, please attach.	Yes	**Attachments** 12-23 Dist 15 Mechanic Services ILA.pdf 20250219 Revised Final Legislative Member Agency ILA.pdf 2024 Whatcom County EMS Paramedic Training ILA.pdf 2024 SNO911-Interlocal Agreement.pdf
	17	Does the government have a system or process to record information about its capital assets, including buildings, equipment, etc.? If yes, please describe the process for tracking.	Yes	The district utilizes a barcode tracking system for all capital assets maintained in a program called Asset Tiger. Complete inventory is performed and reconciled annually. The IT manager is responsible for management of the system. The Finance Director reviews annual inventory reports and randomly samples 10 items against their reported status. The Accounting Technician reviews entries into the system and disposals out of the system.

SIGNIFICANT DISCLOSURES

Reference	#	Question	Answer	Explanation
	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.	Yes	**Attachments** 2024 WA State DRS Audit Results.pdf
	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

Reference	#	Question	Answer	Explanation
	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.	On August 1, 2023, the voters of the district approved Proposition No. 1, which authorized a new 10-year (2024-2033) EMS levy at a rate of $0.50/$1,000 of assessed property value. Collection for this levy began on January 1, 2024. This levy replaced the separate City of Marysville and Snohomish County Fire Protection District No. 12 EMS levies, which were formerly being collected and remitted to the Marysville Fire District as fire protection and emergency medical services fees.	
	22	Were there any rate increases during the fiscal year?	Yes	
	23	Attach rate and fee schedules in effect during the fiscal year.	Attached	**Attachments** 2024 Exhibit A - Ambulance Transport Billing Fee Schedule.pdf
	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.	Receipts Locally	

Reference	#	Question	Answer	Explanation
	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.	Uses Third Party to Bill/Collect	
	25	Cash/Check Receipting - Please briefly describe the government's process for collection of payments. Please include a list of the locations where cash/checks are accepted/receipted.	Majority of payments are received directly at the Snohomish County Treasurers office in the form of property tax receipts. Direct bills for contracts and other miscellaneous revenues such as donations, walk-in ambulance payments, etc... are handled at MFD Admin. Ambulance billing receipts are processed by the contracted ambulance billing company, Systems Design. Locations: MFD Admin 1635 Grove Street Marysville, WA 98270 Ambulance Biling Company Location: System Design NW 19265 Powder Hill PL NE Poulsbo, WA 98370	

Reference	#	Question	Answer	Explanation
	26	Does the government deposit funds on a daily basis?	No	District deposits weekly in accordance with Snohomish County Treasurer authorized exception to RCW 43.09.240 and incorporated in district policy.
	27	Please briefly describe the governments process for monitoring revenues collected by the third-party vendor.	The Finance Director reconciles all billings and receipts reported by Systems Design to records of the district on a monthly basis. Billing and collection trends are monitored closely for noted variances.	
	28	Please check all that apply to the government and list the authorized balance for each fund or account in the explanation box:	Revolving/imprest bank account	The district holds 4 separate imprest bank accounts to facilitate the following uses: Ambulance Billing ($3,600), Petty Cash ($1,500), Advance Travel ($5,000), and Deposit In Transit ($1,500).

Reference	#	Question	Answer	Explanation
	33	Please describe the governments process to reconcile the revolving/imprest bank accounts.	Statements are reconciled monthly by the Finance Director and reviewed by either the Accounting Technician or Human Resources Director. The reconciled balance of each is included in the cash and investments balance presented in the annual financial statement. Reconciliation worksheets are attached to each monthly statement to verify the activity was completed and reviewed.	
	34	Please attach the year-end reconciliation of the revolving/imprest account	Attached	**Attachments** 12_31_24 Imprest Acct Statements_Reconciliations.pdf

Reference	#	Question	Answer	Explanation
	37	What type(s) of electronic payment (EFT/ACH) does the government make? Please list them in the box below. Examples include: payroll, direct deposit, employee reimbursements, wire transfers, AP vendor payments, etc.	All EFT/ACH payments are facilitated by the Snohomish County Treasurer's Office. Payroll utilizes direct deposit and Accounts Payable has certain vendors registered with the County for EFT payment. All bank account information is maintained by the Snohomish County Treasurer. The district initiates an ACH debit transaction with the County once per month to sweep the ambulance billing account into the district's expense fund.	
	38	Does the government incur payroll costs?	Yes	

Reference	#	Question	Answer	Explanation
	39	Please describe the governing body's process to review payroll expenses and include how many employees the government has.	Each month the board of directors is provided with the following payroll reports for review and approval: (1) CrewSense Payroll Summary, (2) Springbrook Employee Timesheet Review, (3) CrewSense and Springbrook OT/Acting Hours and Compensation, and (5) Board Compensation and Timecards. A certification sheet is signed by a majority of the board members and submitted to Snohomish County payroll, serving as authorization to release the funds. The board is also provided with line item budget reports as part of their monthly financial statement package that monitors payroll expense trends throughout the year. In 2024, the district had 131 full time employees.	

Reference	#	Question	Answer	Explanation
	40	Please mark all that apply to the government: ***Note:*** "open store accounts" refers to arrangements where individuals may make purchases on the government's behalf that are subsequently billed (e.g., local hardware store).	Fuel Card(s)	
	40	Please mark all that apply to the government: ***Note:*** "open store accounts" refers to arrangements where individuals may make purchases on the government's behalf that are subsequently billed (e.g., local hardware store).	Credit Card(s)	
	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).	Open Store Accounts	
	41	Fuel Cards - use the "ADD ROW" button to add the applicable number of rows for each vendor/institution the government has physical fuel cards with.		
		Vendor/Institution	Petrocard	
		Number of Cards	48	
		Total Credit Limit	25000	
	42	Credit Cards - use the "ADD ROW" button to add the applicable number of rows for each vendor/institution the government has physical credit cards with.		
		Vendor/Institution	U.S. Bank	
		Number of Cards	13	
		Total Credit Limit	50000	
	43	Please attach a list of open accounts the government has.	Attached	**Attachments** 2024 Vendor List_ActiveDirectBill.xlsx

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.	Yes	**Attachments** FY24 PassThrough Seattle UASI Equipment.pdf
FIRE/EMS SPECIFIC QUESTIONS				
Informational	45	Indicate services offered by the government (check all that apply):	ALS Transports	
Informational	45	Indicate services offered by the government (check all that apply):	BLS Transports	
Informational	45	Indicate services offered by the government (check all that apply):	Repairs for Other Entities	
Informational	45	Indicate services offered by the government (check all that apply):	Facility Rentals	
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.	Contract for billing	**Attachments** Systems Design Professional Services Agreement.pdf
	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.	Yes	Effective 01/01/2024, the district no longer provides contracted Fire & EMS services to the Consolidated Borough of Quil Ceda Village. Effective 01/01/2024, the district no longer provides Battalion Chief response services to SCFD #15.
	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).	Yes	109

Reference	#	Question	Answer	Explanation
	50	Does the government provide other post-employment benefits (OPEB) for current retirees and active employees? **Examples include:** medical, dental, vision, hearing, etc.	Yes	
	51	Please indicate which employee group the benefits are for:	LEOFF 1	
	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?	5	
	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; voters in FD12 and the City of Marysville for the Marysville Fire District Regional Fire Authority. **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				
Informational	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/
	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** 2024 YTD MSVRFA YTD Summary TB Report.pdf

Reference	#	Question	Answer	Explanation
	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** FY24_County_Revenue_By_Source_MFD.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** 2024_GL_Expenditure_Listing.xlsx
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.).	Attached	**Attachments** Policy 1319_Cash_Receipting_and_Bank_Accounts.pdf 2024 CASH DEPOSIT_PROCEDURE.pdf 2024 INVOICING_PROCEDURE.pdf
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	Steve Muller	
		Board Member Spouse Name	Donna Muller	

Reference	#	Question	Answer	Explanation
		Business Interest(s)	None	
		Phone Number	4253284002	
		Email Address	smuller@marysvillewa.gov	
		Mailing Address*	4919 Sunnyside Blvd, Marysville, WA 98270	
		Governing Board Member Name	Kamille Norton	
		Board Member Spouse Name	Ron Norton	
		Business Interest(s)	None	
		Phone Number	4253345264	
		Email Address	knorton@marysvillewa.gov	
		Mailing Address*	Marysville, WA	
		Governing Board Member Name	Michael Stevens	
		Board Member Spouse Name	Lisa Stevens	
		Business Interest(s)	Dykeman Architects, Co-Owner	
		Phone Number	4255305646	
		Email Address	mstevens@marysvillewa.gov	
		Mailing Address*	Marysville, WA	
		Governing Board Member Name	Tonya Christoffersen	
		Board Member Spouse Name	None	

Reference	#	Question	Answer	Explanation
		Business Interest(s)	None	
		Phone Number	4253080897	
		Email Address	tchristoffersen@mfd12.org	
		Mailing Address*	Marysville, WA	
		Governing Board Member Name	Mark James	
		Board Member Spouse Name	Renae James	
		Business Interest(s)	Hometown Value Savings Magazine, Owner	
		Phone Number	4259710030	
		Email Address	mjames@marysvillewa.gov	
		Mailing Address*	Marysville, WA	
		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*	Stanwood, WA	

Reference	#	Question	Answer	Explanation
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	