

**Preliminary AGENDA**  
**MARYSVILLE FIRE DISTRICT**  
**BOARD OF DIRECTORS' MEETING**  
**May 20<sup>th</sup>, 2026, at 6 PM - Station 62 / Zoom**

- 1. Call to Order MFD - Flag Salute**
- 2. Approval of Agenda**
- 3. Public Comment**
- 4. MFD Consent Agenda**

- A. MFD Board Members Tonya Christoffersen and Mark James are excused from the MFD Regular Board Meeting for May 2026.
- B. Approve minutes of the April 15<sup>th</sup>, 2026, MFD Board Meeting
- C. Approve minutes of the May 7<sup>th</sup>, 2026, Finance Committee Special Meeting
- D. Approve April 2026 Financial Statements
- E. Approval of May claims and Payroll:
  - i. MFD Expense Fund
    - Voucher Numbers – XXXXXXXXXX thru XXXXXXXXXX \$
    - EFT Transaction Numbers – XXX thru XXX \$
    - Voided Check Number: \$
  - ii. Capital Fund
    - Voucher Numbers – XXXXXXXXXX thru XXXXXXXXXX \$
    - EFT Transaction Numbers – XXX thru XXX \$
  - iii. MFD Payroll (excluding benefits)
- F. Approval of May EMS Committee Account Recommendations
  - i. Refunds Check Numbers 4524-4528 and 4530-4536 \$
  - ii. Charity/Bankruptcy/Small Balance \$
  - iii. Collections \$

**5. Information Items**

- A. Communications:
- B. Committee Reports
  - i. Planning Committee:
  - ii. Personnel Committee:
  - iii. Finance Committee:
  - iv. Operations Committee:

**6. Staff Business**

- |                                     |                   |
|-------------------------------------|-------------------|
| A. Fire Chief Report                | E. Finance Report |
| B. Operations/Overtime Report       | F. Legal Counsel  |
| C. Human Resources/Personnel Report |                   |
| D. Fire Prevention Report           |                   |

**7. Old Business**

**8. New Business**

- A. Agenda Bill: 2025 Annual Financial Report

**9. Call on Board**

**10. Executive Session**

**11. Adjourn**

Marysville Fire is inviting you to a scheduled Zoom meeting.

Join Zoom Meeting

<https://us02web.zoom.us/j/86889644623?pwd=5Eoamz39xWryBDY28ZnDmMGQsr1MZd.1>

Meeting ID: 868 8964 4623

Passcode: 949193

**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.*

**MEETING MINUTES  
MARYSVILLE FIRE DISTRICT  
BOARD OF DIRECTORS' MEETING  
April 15<sup>th</sup>, 2026 – 6 pm – MFD St. 62 / Zoom**

***CALL TO ORDER***

Chairperson Muller called the MFD meeting to order and board member Norton led the flag salute at 6:02 pm.

***PUBLIC COMMENT***

Chairperson Muller called for public comment, and none was given.

**The following were in attendance:**

**Board of Directors:**

Steve Muller  
Mark James  
Kamille Norton  
Tonya Christoffersen

**Staff Members:**

Ned Vander Pol, Fire Chief  
Jeff Cole, Assistant Chief of Operations  
Tom Maloney, Assistant Chief/Fire Marshal  
Jennett Nielson, Deputy Chief  
Chelsie McInnis, Finance Director (*zoom*)  
Kim Adams, HR Director  
Mike Davis, IT Manager  
Josh Farnes, Fleet and Facilities Supervisor  
Jen Egger, Public Information Officer  
Paula DeSanctis, HR/Finance Assistant  
Taylor Matsumura, Administrative Assistant

**Guests:**

Noel Treat, District Attorney (*zoom*)

Chairperson Muller called for a motion to approve the agenda for the April 15<sup>th</sup>, 2026, MFD Regular Board Meeting.

**Motion:** To approve tonight's MFD Regular Board Meeting agenda.  
**Made By:** Norton  
**Seconded By:** Christoffersen  
**Action:** PASSED unanimously

## **MFD CONSENT AGENDA**

- A. Approve minutes of the March 18<sup>th</sup>, 2026, MFD Board Meeting
- B. Approve March 2026 Financial Statements
- C. Approval of April claims and Payroll:
  - i. MFD Expense Fund
    - Voucher Numbers – 260402001 thru 260402086 \$ 313,343.51
    - EFT Transaction Numbers – 866 thru 870 \$ 23,199.93
    - Voided Check Number: 5209 \$ 9,300.00
  - ii. Capital Fund
    - Voucher Numbers – 260401001 \$ 192.50
  - iii. MFD Payroll (excluding benefits) \$ 1,650,147.01
- D. Approval of April EMS Committee Account Recommendations
  - i. Refunds Check Numbers 4524-4528 and 4530-4536 \$ 3,378.53
  - ii. Charity/Bankruptcy/Small Balance \$ 2,839.15
  - iii. Collections \$ 47,781.04

**Motion:** To approve the MFD Consent Agenda in its entirety as amended.  
**Made By:** James  
**Seconded By:** Christoffersen  
**Action:** PASSED unanimously

## **INFORMATION ITEMS**

**Communications:** None

## **COMMITTEE REPORTS**

**Planning Committee:** Chairperson Muller reported that the lease terms for the Station 63 property are nearly finalized, and the landowner is interested in purchasing the existing Station 63. Appraisals are expected next week.

**Personnel Committee:** Nothing to report.

**Finance Committee:** Meeting scheduled for May 7<sup>th</sup>, 2026, to adopt annual report.

**Operations Committee:** None

## **STAFF BUSINESS**

### **Fire Chief Report:**

- Shift meetings are underway, connecting with crews and sharing current updates.
- The annual report is in progress, with HR/Finance Administrative Assistant Paula DeSanctis leading the work.
- There was strong interest in both the Peer Supporter roles and Wildland Instructor opportunities.

**Operations Report:**

- The new ladder truck is delayed by another week; Chief Cole continues weekly status calls with the vendor.
- HAAS Alert and the Washington Traffic Safety Commission will visit June 8–9 to film apparatus and equipment-mounting videos.
- Staff are entering annual special events into HAAS to improve public awareness and help residents avoid congested areas.
- Station 62 water-damage repairs are now complete.
- Ongoing work with Stationwise and the Battalion Chiefs continues to refine the scheduling system, with a goal of fully automating staff scheduling.

**Overtime Report:**

<b>March 2026</b>	<b>Dollars</b>	<b>Total Hours</b>	<b>Sick Leave Used</b>
Full-time	\$ 167,754.31	1,968.25	2,300.25
<b>Month Total</b>	<b>\$ 167,754.31</b>	<b>\$ 1,968.25</b>	<b>\$ 2,300.25</b>
YTD Totals	\$ 381,062.09	\$ 6,929.43	6,228.08

**Human Resources/Personnel Report:** Human Resources Director Adams reported the following:

- **Leave:** Five employees are on intermittent FMLA, one on long-term disability, and two on short-term disability. One employee returns next week.
- **Training/EMS Admin Assistant & Mechanic Positions:** Both new hires started in early April and are progressing well.
- **Medic School Applications:** Five applications received. Candidates will be interviewed based on available slots for the July 2026 cohort.
- **Battalion Chief Promotional List:** The list has expired; an extension is requested through March 19, 2027.

**Motion:** To approve extension of the Battalion Chief Promotional List to March 19<sup>th</sup>, 2027  
**Made By:** Christoffersen  
**Seconded By:** Norton  
**Action:** PASSED unanimously

**Fire Prevention Report:** Nothing to report.

**Finance Report:** Finance Director Chelsie McInnis reported the following:

Work on the annual financial report is underway and is expected to be completed by the end of April 2026. A committee meeting will be scheduled prior to the May 2026 Board Meeting to review and approve the report. Final adoption is planned for the May Board Meeting to ensure submission to SAO by the May 30 deadline.

**Legal Counsel Report:** District Attorney Noel Treat – Nothing to report.

### ***OLD BUSINESS***

None

### ***NEW BUSINESS***

#### **Agenda Bill: Deputy Chief of Operations Job Description Updates**

Recommended updates to the job description include adding supervisory duties for Training and EMS, involvement in labor and contract negotiations, and oversight of the Comprehensive Behavioral Health and Wildland Programs. Required qualifications are a minimum of five years of service as a Captain. Preferred qualifications include a bachelor's degree in Fire Science (or related field) and/or two years as a full-time Battalion Chief or higher.

**Motion:** To approve changes made to the Deputy Chief of Operations Job Description  
**Made By:** Norton  
**Seconded By:** James  
**Action:** PASSED unanimously

#### **Agenda Bill: Third Amendment to the Fire Chief Agreement**

Per Article 5 of the employment contract with Fire Chief Vander Pol, the contract may be extended to additional terms by mutual written agreement. Marysville Fire District Board is recommending a one-year extension from February 1, 2026.

**Motion:** Motion to approve the third amendment to the Employment Contract Between Marysville Fire District and Ned Vander Pol extending his employment contract until February 1, 2027.  
**Made By:** Norton  
**Seconded By:** Christoffersen  
**Action:** PASSED unanimously

#### **Agenda Bill: Administration Uniform Policy**

The Administrative Staff Uniform Policy defines professional appearance standards for non-operational staff, specifying approved attire for daily, business, and formal settings. It also sets purchasing, reimbursement, and annual allowance guidelines to ensure a consistent, professional image across administrative roles.

**Motion:** Administrative Staff Uniform Policy  
**Made By:** James  
**Seconded By:** Christoffersen  
**Action:** PASSED unanimously

### ***CALL ON BOARD***

**James** – Nothing to report.

**Norton** – Nothing to report.

**Christoffersen** – Thank you to Jen Egger, Community Educator and Public Information Officer, for her prompt and professional response to the citizen’s post regarding a recent incident. Board Member Christoffersen will be absent for all May 2026 meetings.

**Muller** – Extended my sincere appreciation to everyone for your continued hard work, professionalism, and commitment to advancing our shared goals.

### ***EXECUTIVE SESSION***

Chairperson Muller called for a 15-minute executive session at 6:30 pm for the following:

- A. To discuss collective bargaining negotiations Pursuant RCW 42.30.140 (4)(a)

Chairperson Muller called for a 5-minute extension at 6:45 pm to return at 6:50 pm.

Chairperson Muller called for a 5-minute extension at 6:50 pm to return at 6:55 pm.

Chairperson Muller called for a 5-minute extension at 6:55 pm to return at 7:00 pm.

Chairperson Muller called for a 2-minute extension at 7:00 pm to return at 7:02 pm.

### ***RECONVENE***

The open public meeting was reconvened at 7:03 pm.

### ***ADJOURNMENT***

Chairperson Muller called for a motion to adjourn the April 15<sup>th</sup>, 2026, regular meeting.

**Motion:** To adjourn the April 15<sup>th</sup>, 2026, regular meeting  
**Made By:** James  
**Seconded By:** Christoffersen  
**Action:** PASSED unanimously

With no further action required the April 15<sup>th</sup>, 2026, regular meeting at 7:03 pm.

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Ned Vander Pol  
District Secretary

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Date approved

**MARYSVILLE FIRE DISTRICT**  
**SPECIAL FINANCE COMMITTEE MEETING**  
**May 7<sup>th</sup>, 2026 – 9 AM**  
**Marysville Fire District Administration Office/Zoom**

Finance Director Chelsie McInnis opened the meeting at 9:05 AM.

**The following were in attendance:**

**Board of Directors:**

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Steve Muller  
Kamille Norton

**Staff Members:**

Chelsie McInnis, Finance Director  
Taylor Matsumura, Administrative Assistant

**Guests:**

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MFD Board Vice Chair Tonya Christoffersen is excused from the Special Finance Committee Meeting.

***QUARTER 1 FINANCIAL TRENDS ANALYSIS***

**Ending Fund Balances:**

1. Expense Fund had a 9% increase over Q1 2025 or \$916k. Q1 2026 ending fund balance was \$10,577,653.
2. Capital Funds had a 2% decrease over Q1 2025 or \$472k. Q1 2026 ending balance allocations of each capital fund are as follows:
  - Capital/Reserve 96% \$27,265,114
  - Apparatus 1% \$198,669
  - Equipment 3% \$861,375

**Revenues – All Sources**

We have collected \$4M or 9% of 2026 projected revenues, compared to \$3.4M in Q1 2025.

**Property Tax**

We had a 34% increase in year-to-date total tax collection compared to 2025. This increase is attributed to the new \$1.45 Regular Levy.

**Ambulance Transport Fees- Regular**

We have collected 30% of our projected ambulance transport fees, which is a 22% increase over Q1 2025 with a 73% BLS and 27% ALS transport mix.

**Ambulance Transport Fees – GEMT**

We have collected 31% of projected GEMT transport fees, an 11% decrease in year-to-date compared to Q1 2025. HCA reported an overpayment error in GEMT processing totaling 225k which was returned in March 2026.

**Investment Interest – All Funds**

We have collected 31% of the investment interest projected, which is an 11% decrease in year-to-date interest compared to Q1 2025. This decrease is attributed to lower interest rates. The District has fully transitioned all investments into the Snohomish County Investment Pool. Current rate of return is 3.8%

### **Other Revenue Sources - All Funds**

Q1 2026 shows a 12% increase year-to-date in collection of other revenues compared to Q1 2025 with 59% of projected revenues collected.

### **Operating Expenses**

We have an increase of 8% in year-to-date expenses over Q1 2025, with 24% expended and 76% of the appropriated budget remaining. The Collective Bargaining Agreement is still pending; once ratified we will have a clearer picture of actual Q1 operating costs. A budget amendment will be necessary.

### **Wage and Benefit Expenses**

We have expended 26% of our Q1 2026 wage and benefits budget; this is a 5% increase over 2025. Year-to-date overtime costs are \$628k, which is a 10% increase from \$569k in 2025. Once the CBA is settled we will process retroactive pay, which includes the reprocessing of overtime at the new hourly rates.

### **M&O Expenses – Operating Fund**

We saw a 24% increase in year-to-date M&O expenses over 2025, with 39% expended and 61% of the appropriated budget remaining.

### **Capital Fund Expenses**

2026 Budgeted Procurements:

- St. 63 Construction Project – YTD spent = \$618,269. Costs include site discovery, architecture, project management fees, programming, and predesign. Upon award of the St. 63 construction contract, the full contract amount plus architecture, engineering, and ancillary costs will be specifically committed from the Capital fund cash balance and restricted from use for any other purpose.
- St. 61 Improvements; including paving and upstairs remodel
- Brush Truck
- Staff Vehicle
- (2) Ambulance Remounts

## ***2025 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
- 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 the complete 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. Overview of GASB 101 compliance, OPEB and Pension liabilities was provided.

**Pending Items:**

- Final Review
- SAO Portal Submittal
- Collective Bargaining Agreement

***ADJOURNMENT***

With no action required, the May 7<sup>th</sup>, 2026, Finance Committee Meeting adjourned at 10:20 am.

\_\_\_\_\_  
Ned Vander Pol  
Fire Chief

\_\_\_\_\_  
Date approved



## Fire Prevention Report

Prepared by: Thomas Maloney, Assistant Chief/Fire Marshal

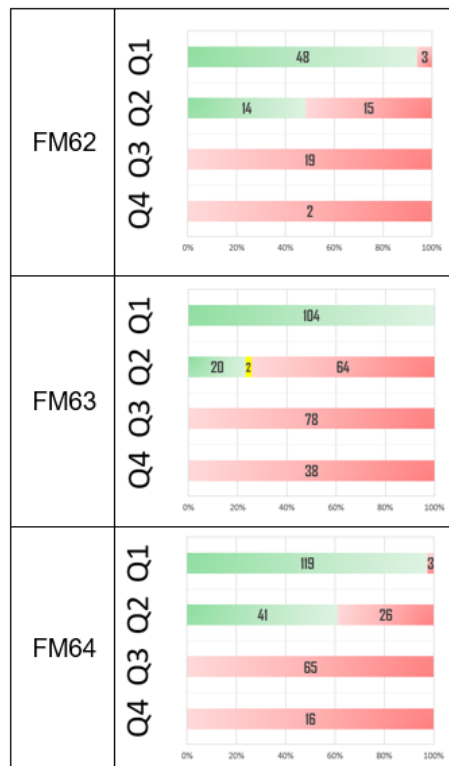
May 20, 2026

- The total fire loss for 2026:  
We responded to 10 fire incidents that have been investigated in 2026. The total estimated property pre-fire value is over \$10.9 million, with an estimated fire loss of over \$3.5 million.
- FMO staff assisted at the Leadership Symposium and PIO Egger demonstrated our new VR goggles that are used for raising awareness for home fire sprinklers. We received a \$750.00 grant to support Home Fire Sprinkler Week from the Home Fire Sprinkler Coalition.
- Continue to work with the North County fire marshal on Amazon and agree to the fire requirements.
- The go live date with Brycer will be June 1<sup>st</sup> for are new reporting system for fire systems.

### 2026 FMO Inspections

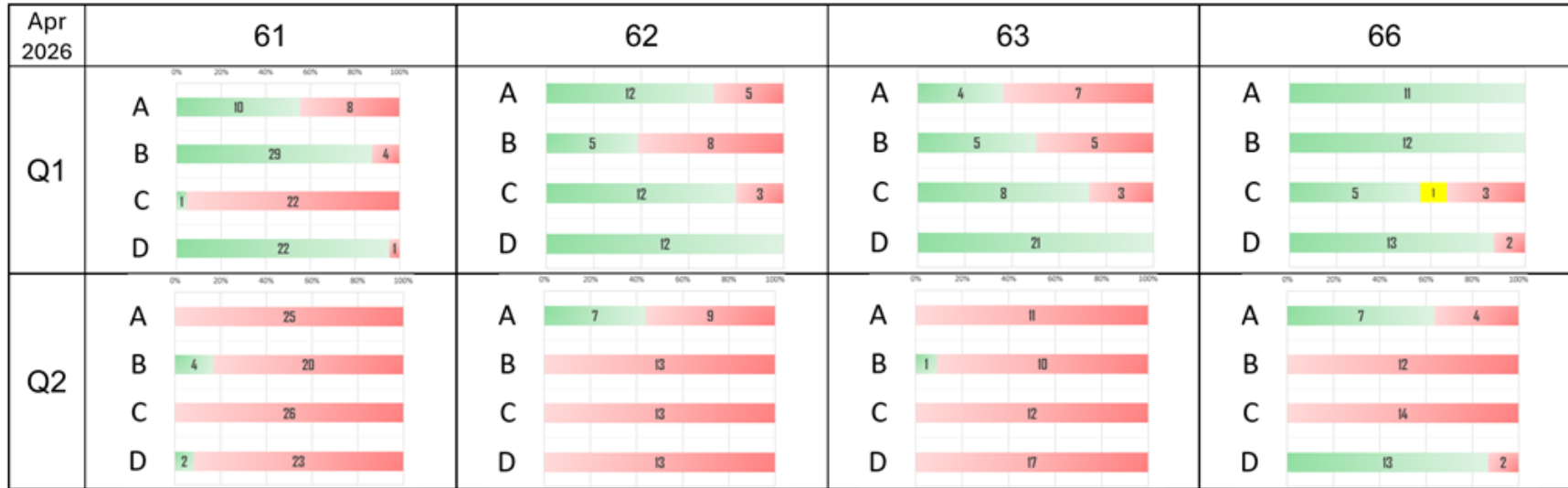
#### FMO Annuals

Apr 2026



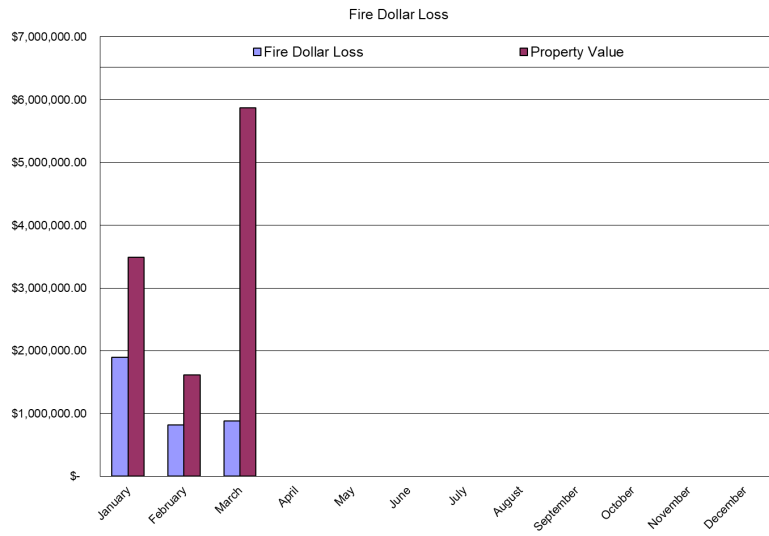
■ Sum of Completed  
■ Sum of In progress  
■ Sum of Scheduled

### 2026 Company Inspections

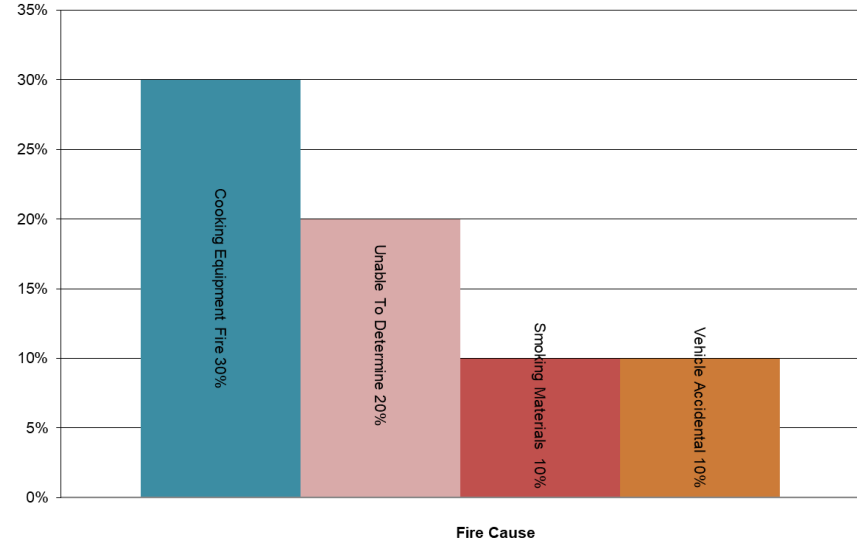


### Fire Loss Estimates and Cause

Marysville Fire District 2026 Fire Incident Totals										
Month	Total Investigations	Accidental	Incendiary	Undetermined	Residential	Commercial	Vehicle	Other	Total Property Value	Total Fire Loss
January	5	2	0	2	4	0	1	0	\$ 3,488,816.00	\$ 1,894,876.00
February	3	2	0	1	1	0	0	0	\$ 1,613,928.00	\$ 817,306.00
March	2	2	0	0	2	0	0	0	\$ 5,873,346.00	\$ 878,583.00
April	0	0	0	0	0	0	0	0	\$ -	\$ -
May										
June										
July										
August										
September										
October										
November										
December										
<b>Totals</b>	<b>10</b>	<b>6</b>	<b>0</b>	<b>3</b>	<b>7</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>\$ 10,976,090.00</b>	<b>\$ 3,590,765.00</b>



**Marysville Fire District Fire Causes Ending April 2026**





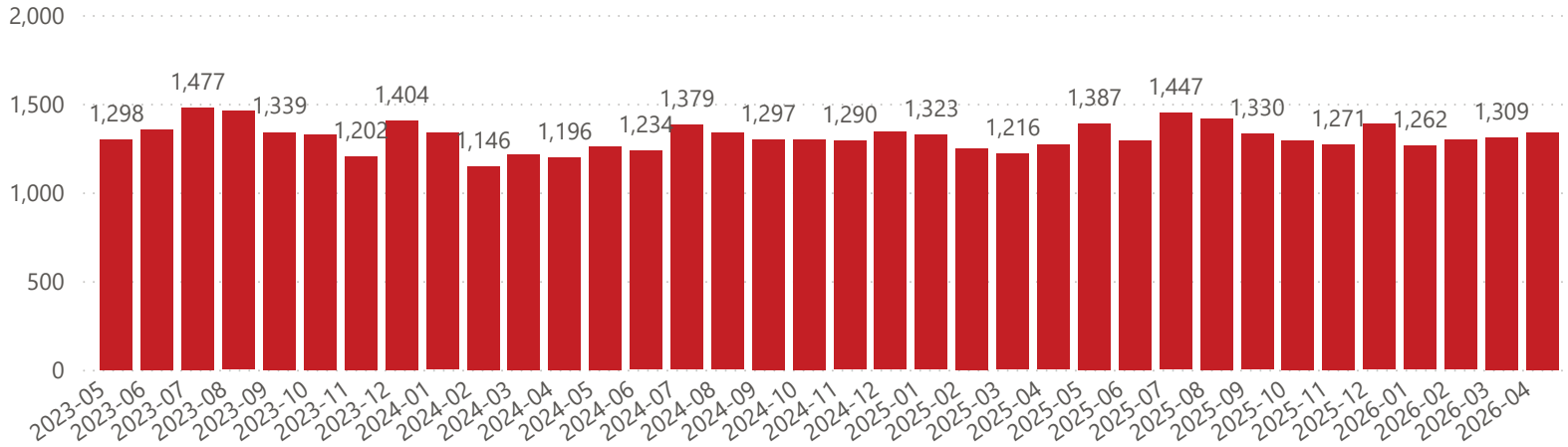
# MONTHLY **RESPONSE** STATISTICS

**April  
2026**



# Monthly Report April 2026

## Number of Incidents Over the Last 36 Months



## Average and Compliance Over The Last Month

Statistics	Average	Compliance %	Benchmark
Call Processing	00:01:22	52.56%	< 1:20
Turnout	00:01:41	70.63%	< 2:00
Travel	00:04:50	76.97%	< 6:00
Total Reflex	00:09:01	57.69%	< 8:30

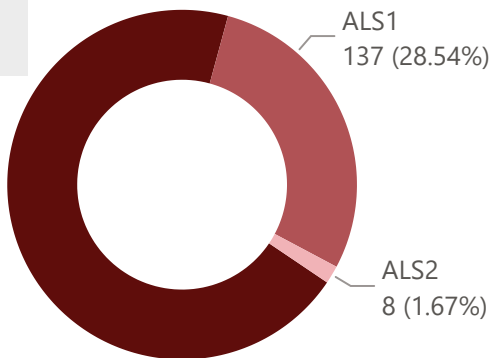
## Incidents by Call Group Over the Last Month

Incident Type	Number of Incidents	% of Total
EMS	1,121	83.84%
Vehicle Accident	57	4.26%
Alarm	46	3.44%
Service	46	3.44%
Fire - Structure	42	3.14%
Hazardous Condition	11	0.82%
Other	10	0.75%
Fire - Other	1	0.07%
Fire - Vegetation	1	0.07%
Hazmat	1	0.07%
Rescue	1	0.07%
<b>Total</b>	<b>1,337</b>	<b>100.00%</b>

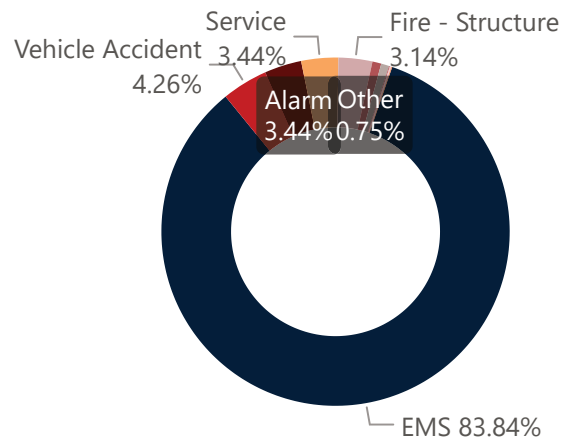
## Transport Counts BLS vs. ALS Over the Last Month

Total Count

480

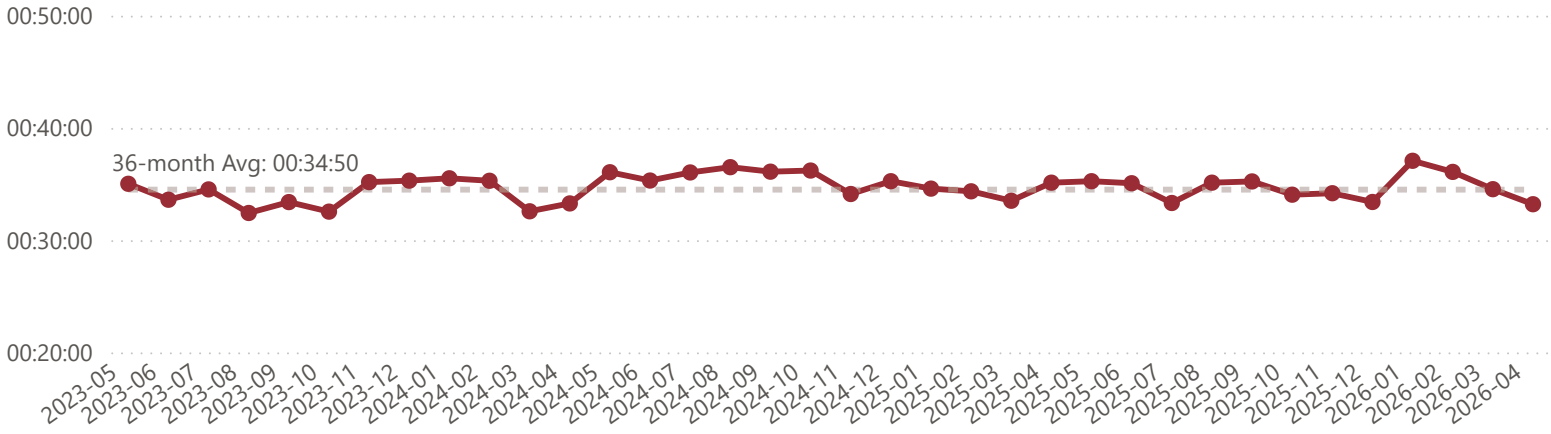


## Unique Incidents by Percentage Over the Last Month

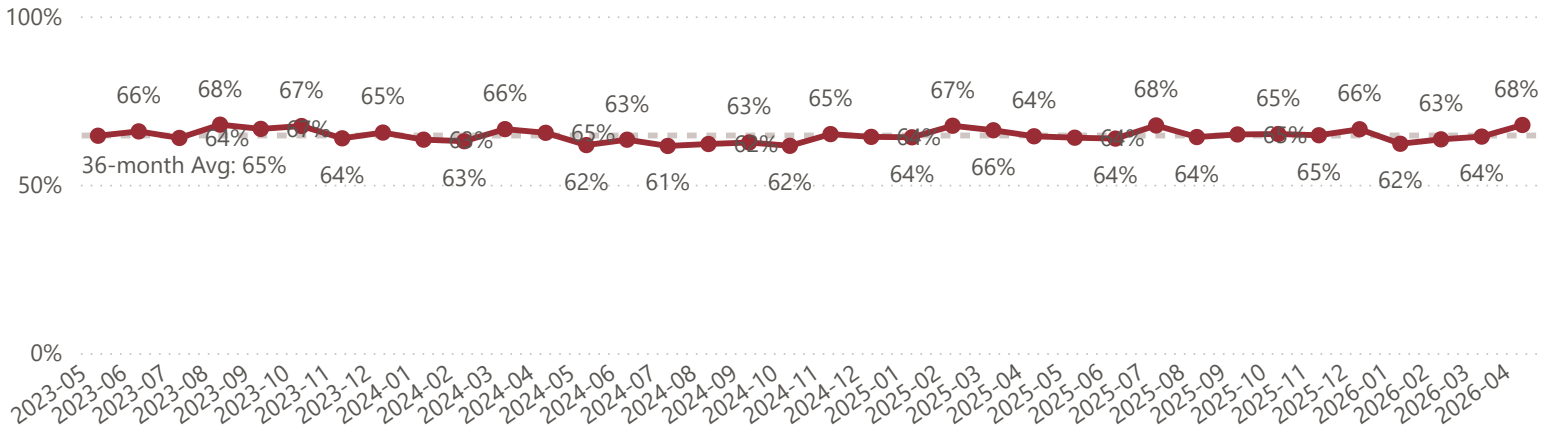


# Committed - Ambulances

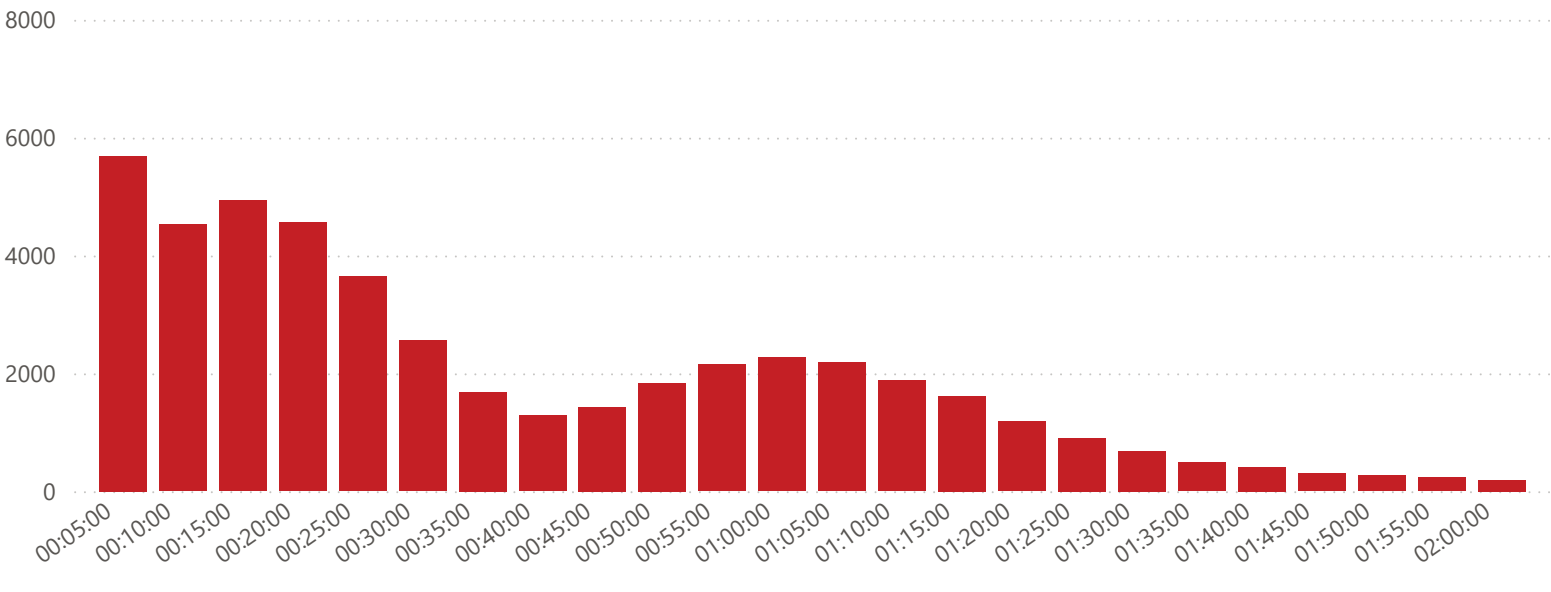
## Average Committed Times Over the Last 36 Months



## Percentage of Committed Times Below 45 Minutes Over the Last 36 Months

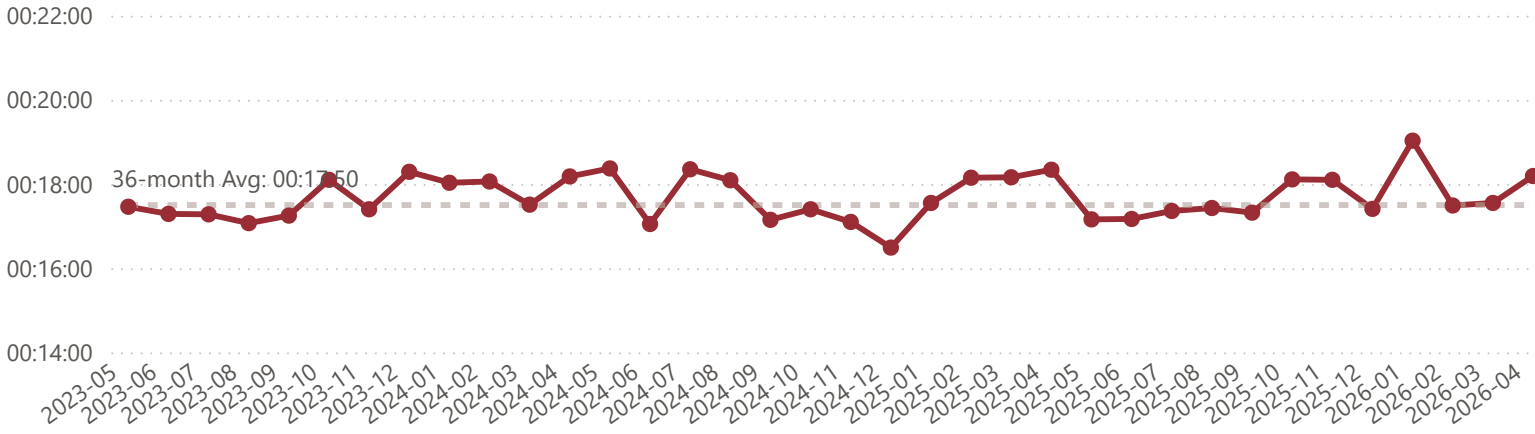


## Committed Time Distribution Over the Last 36 Months

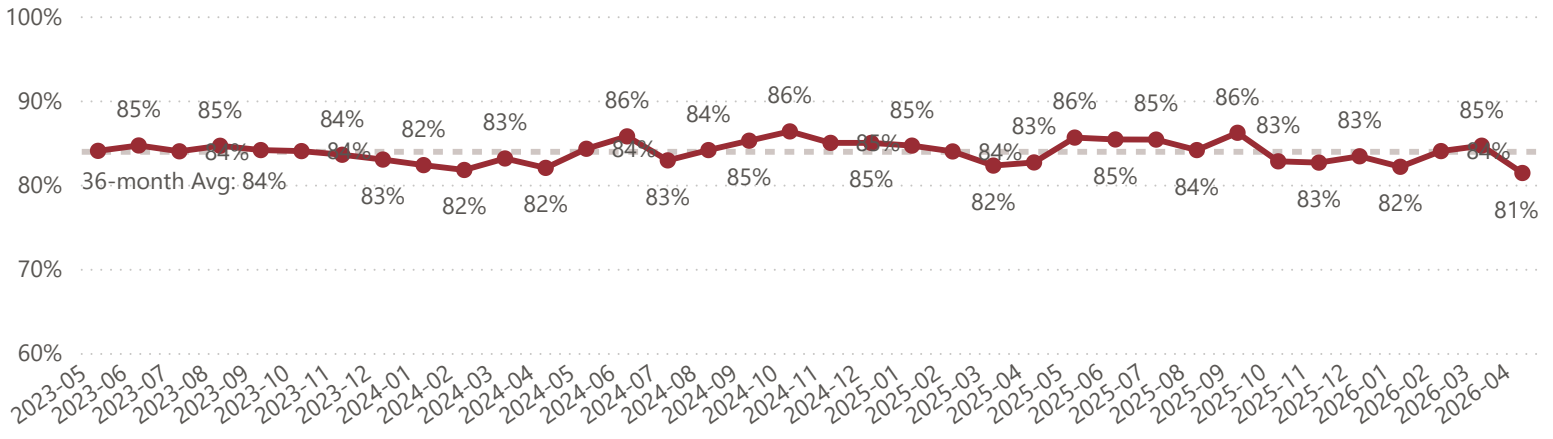


# Committed - Engines & Ladders

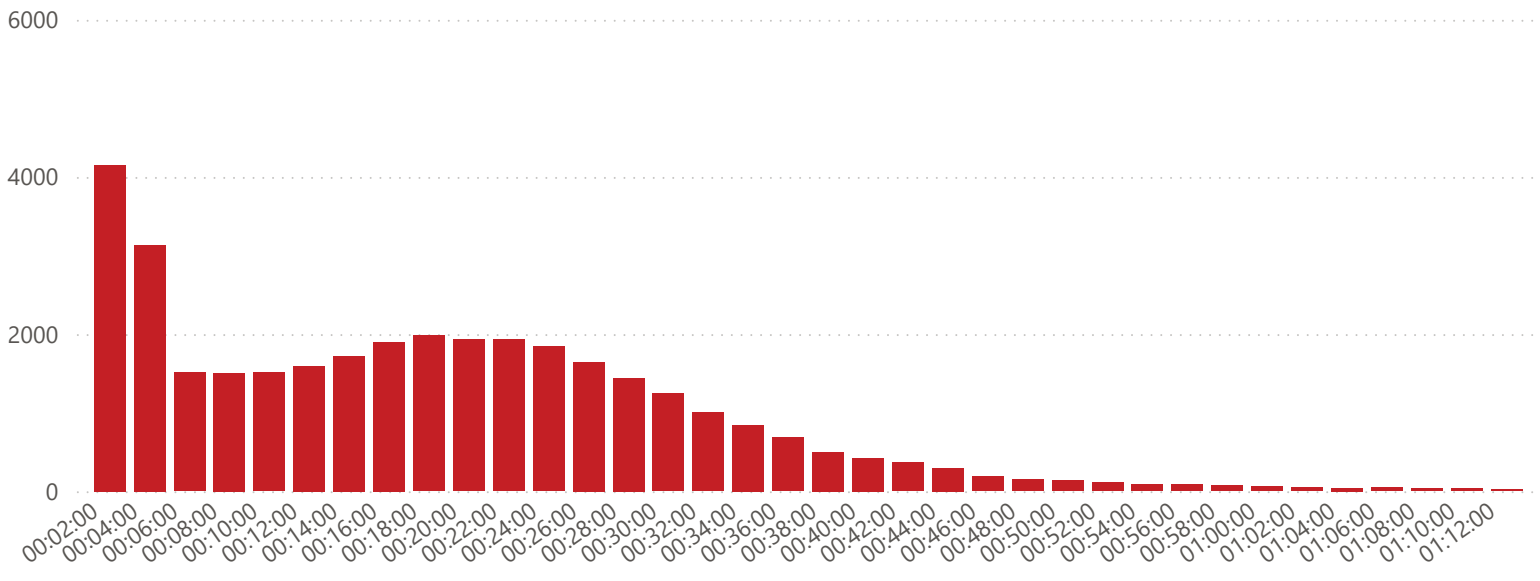
## Average Committed Times Over the Last 36 Months



## Percentage of Committed Times Below 30 Minutes Over the Last 36 Months



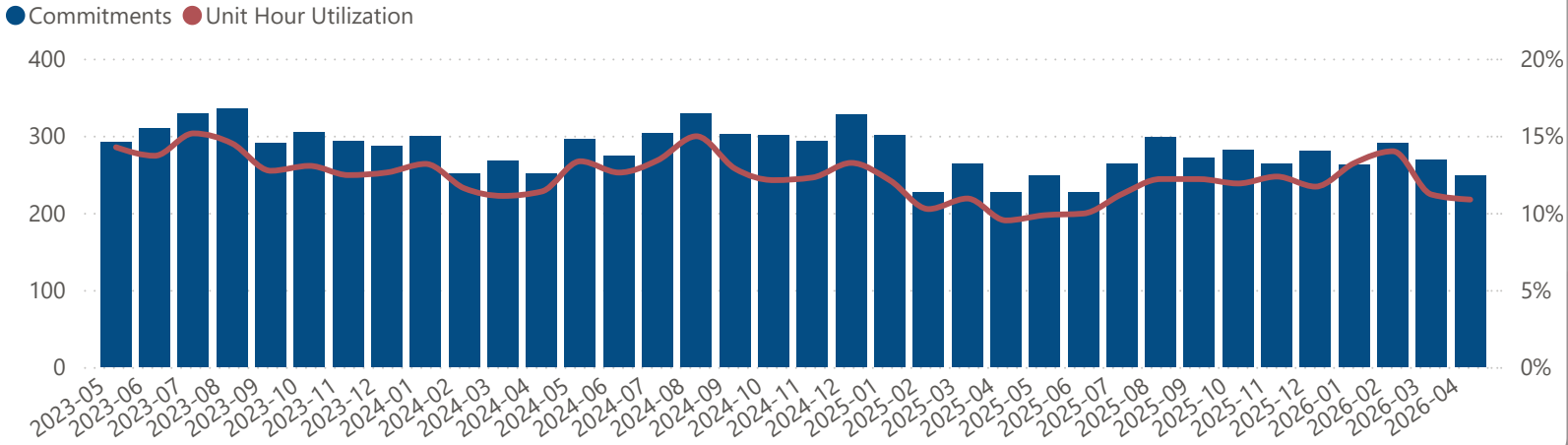
## Committed Time Distribution Over the Last 36 Months



# Total Commitments by Unit - April 2026

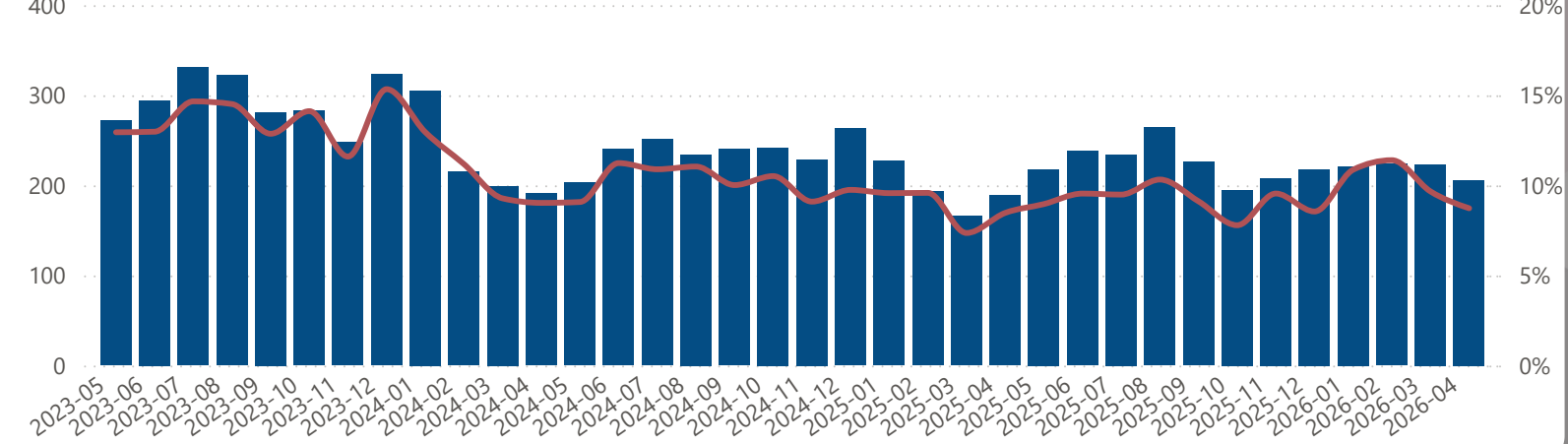
## Engine E61 - Commitments and Unit Hour Utilization

Last 36 Months



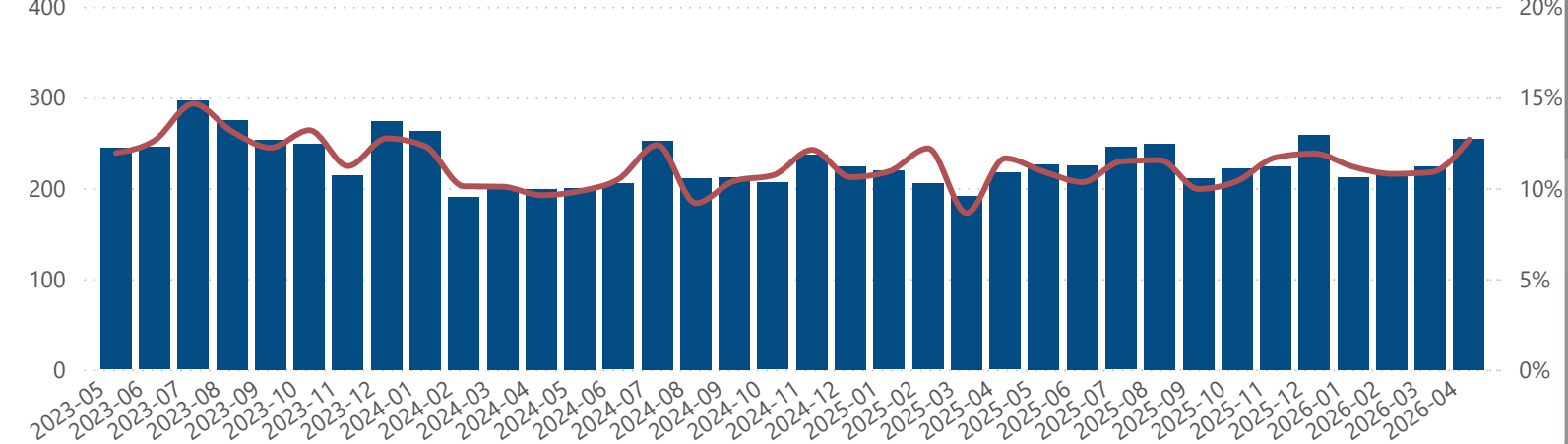
## Engine E62/L62 - Commitments and Unit Hour Utilization

Last 36 Months



## Engine E63 - Commitments and Unit Hour Utilization

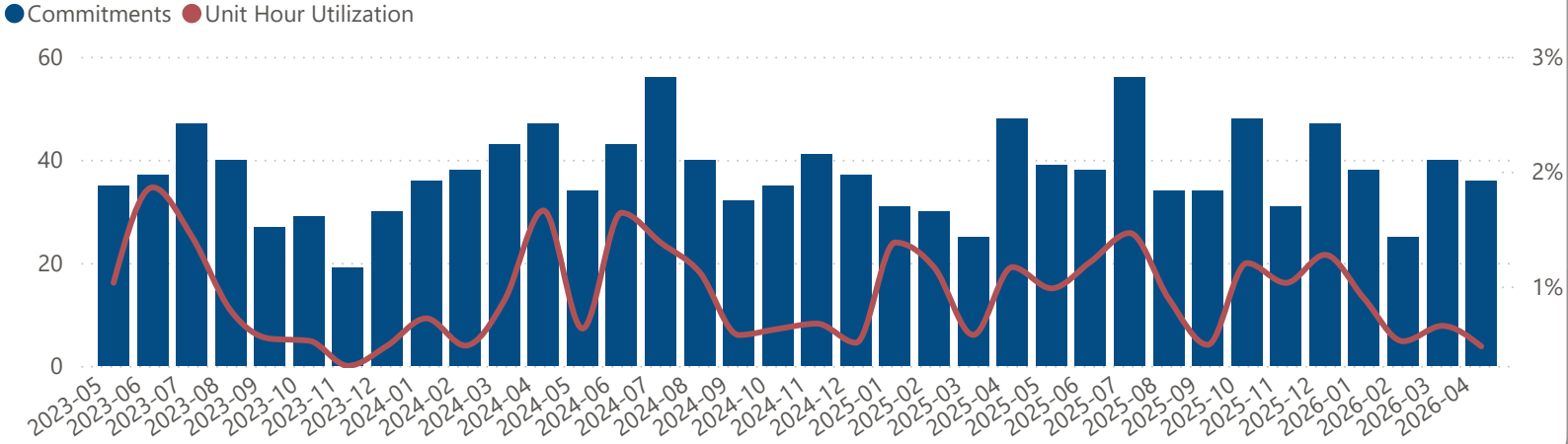
Last 36 Months



# Total Commitments by Unit - April 2026

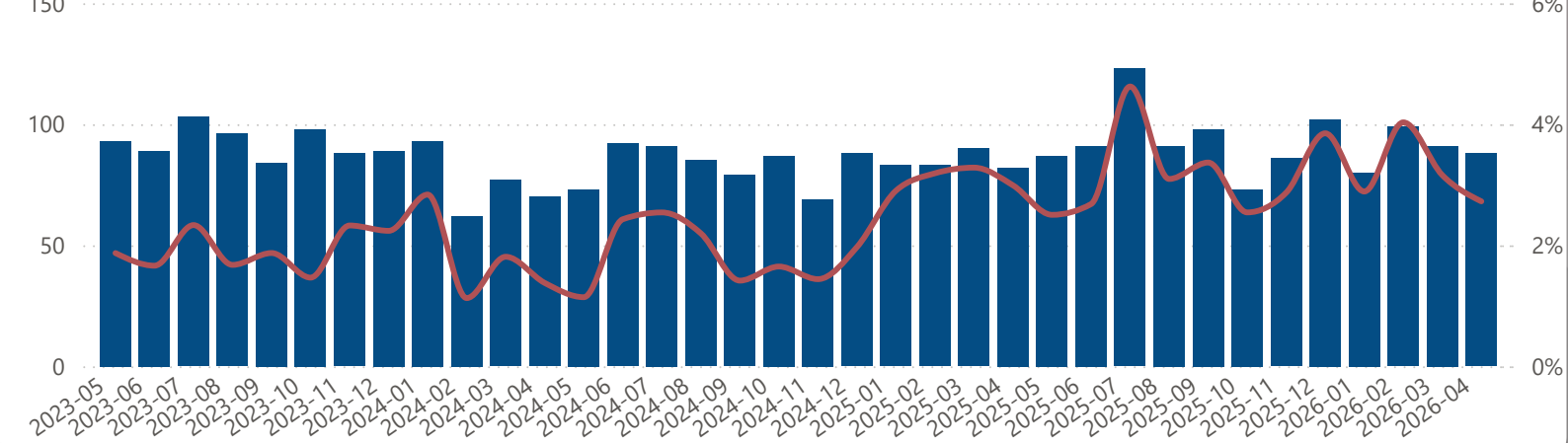
## Engine E65 - Commitments and Unit Hour Utilization

Last 36 Months



## Engine E66 - Commitments and Unit Hour Utilization

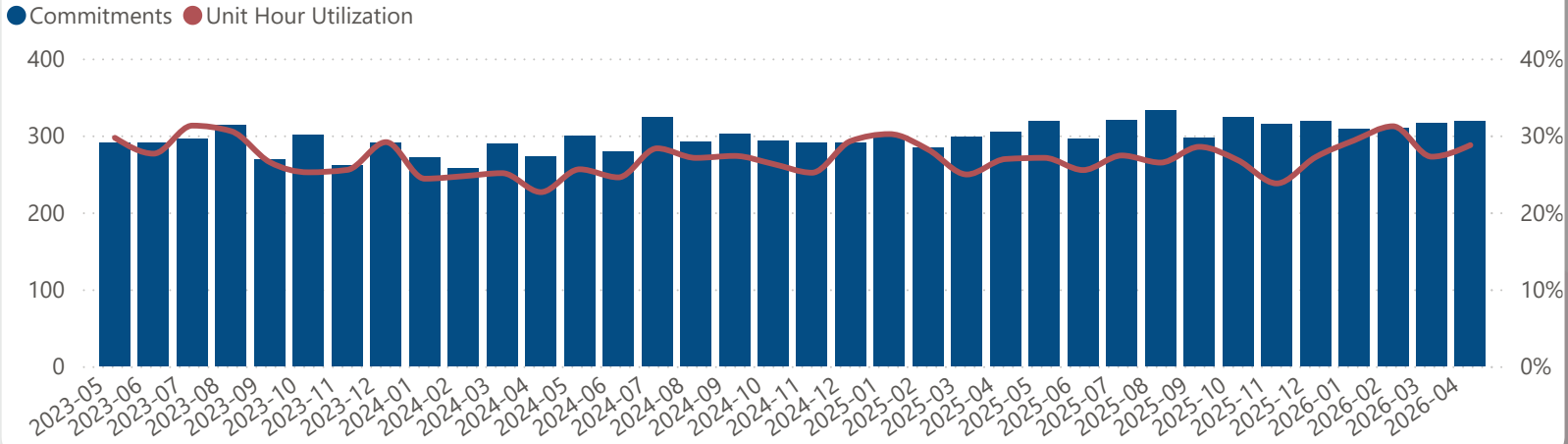
Last 36 Months



# Total Commitments by Unit - April 2026

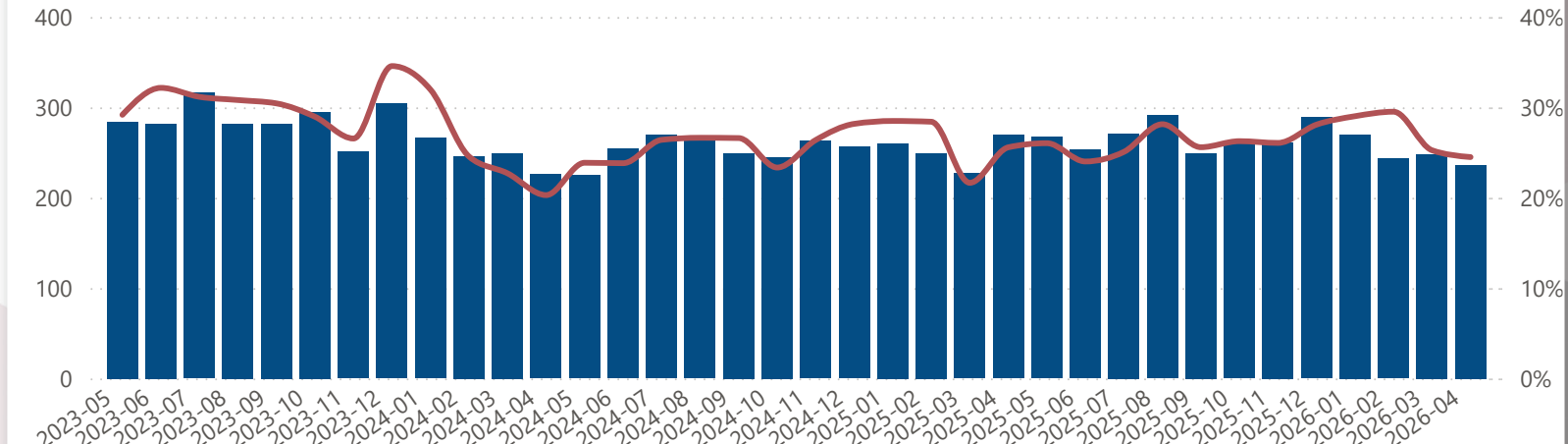
## Ambulance A61 - Commitments and Unit Hour Utilization

Last 36 Months



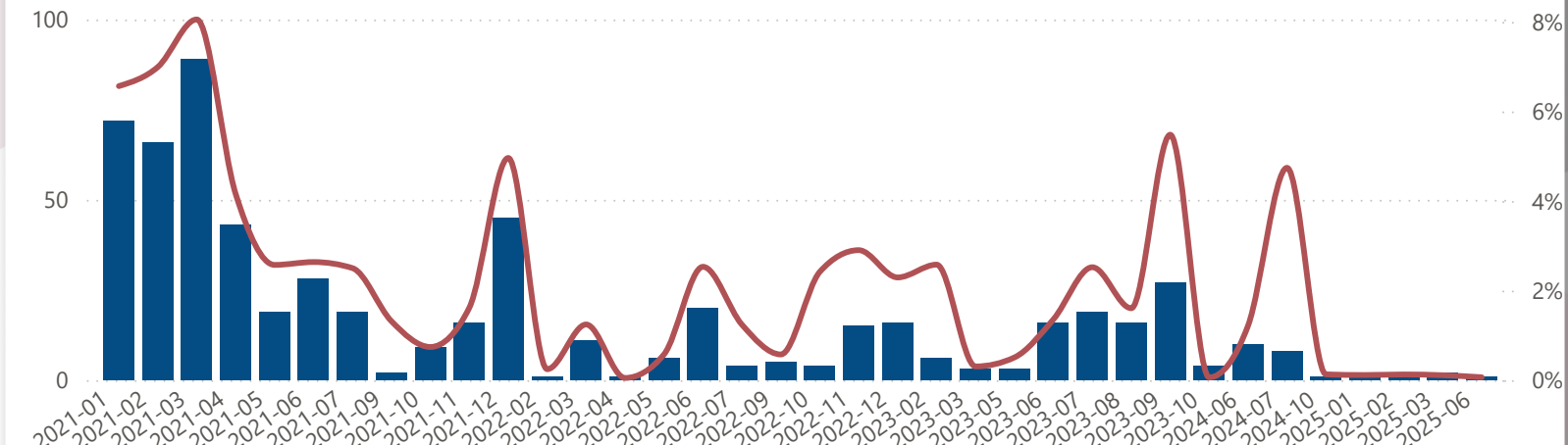
## Ambulance A62 - Commitments and Unit Hour Utilization

Last 36 Months



## Ambulance A62A - Commitments and Unit Hour Utilization

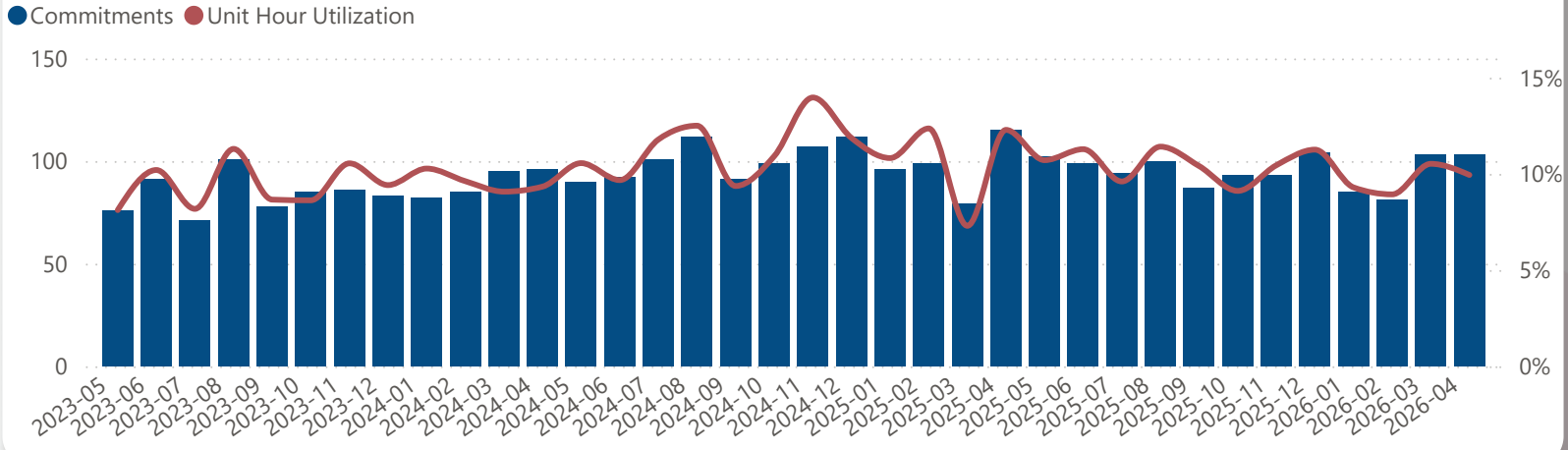
Last 36 Months



# Total Commitments by Unit - April 2026

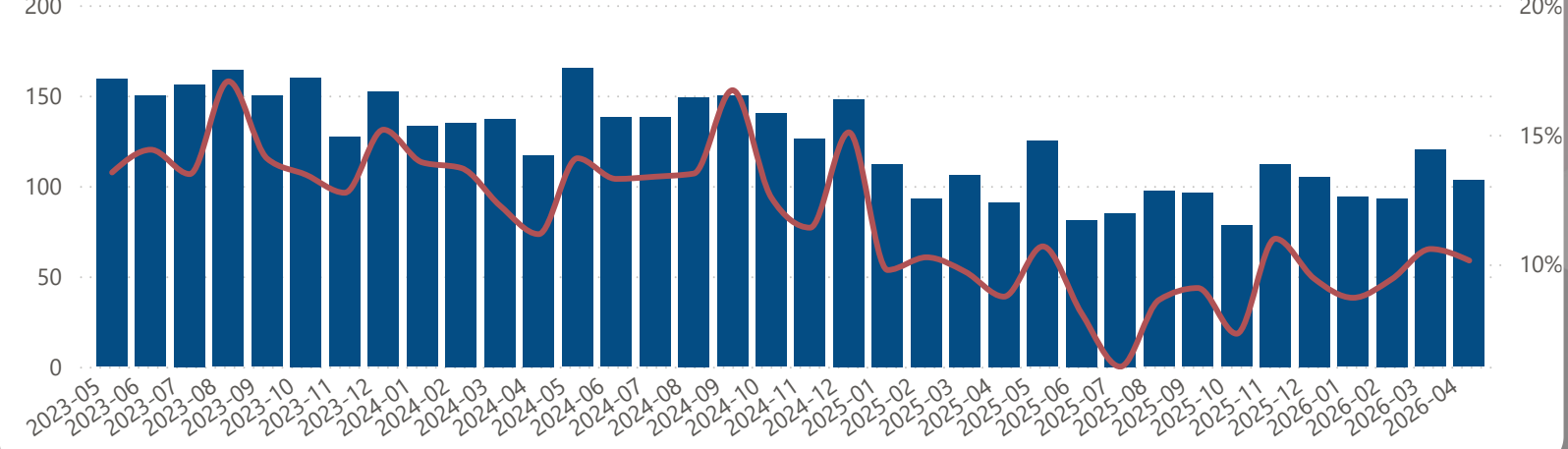
## Ambulance A65 - Commitments and Unit Hour Utilization

Last 36 Months



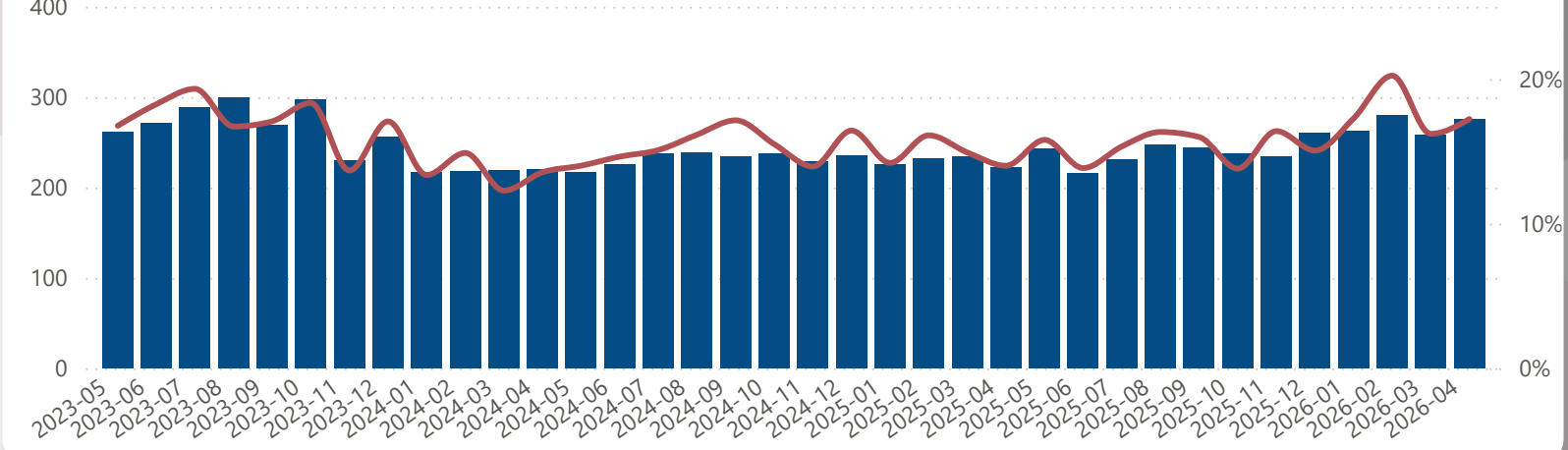
## Ambulance A66 - Commitments and Unit Hour Utilization

Last 36 Months



## Ambulance M61 - Commitments and Unit Hour Utilization

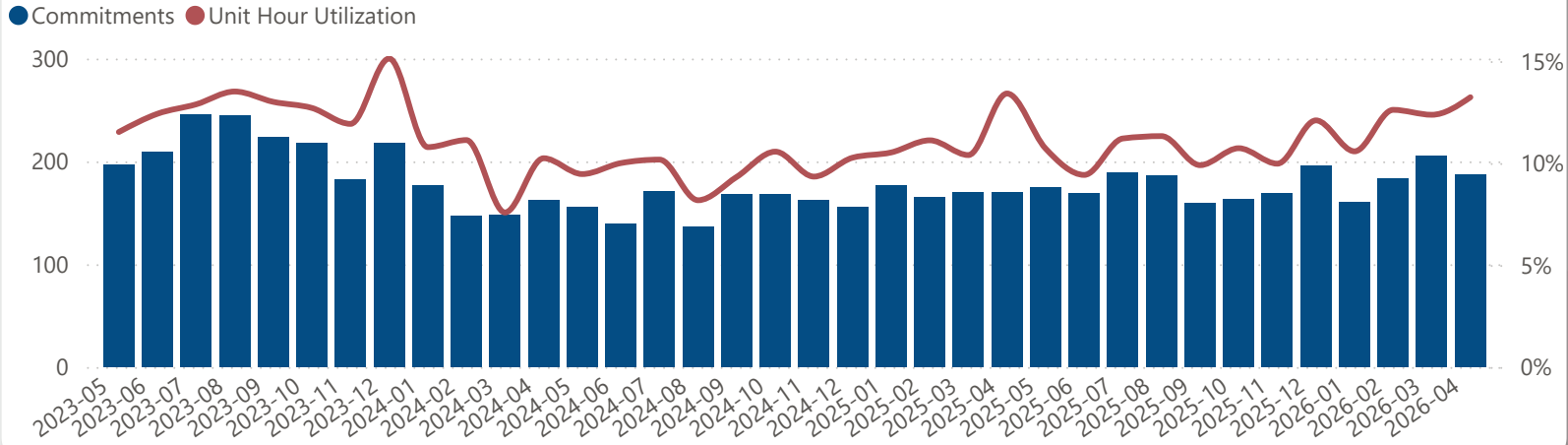
Last 36 Months



## Total Commitments by Unit - April 2026

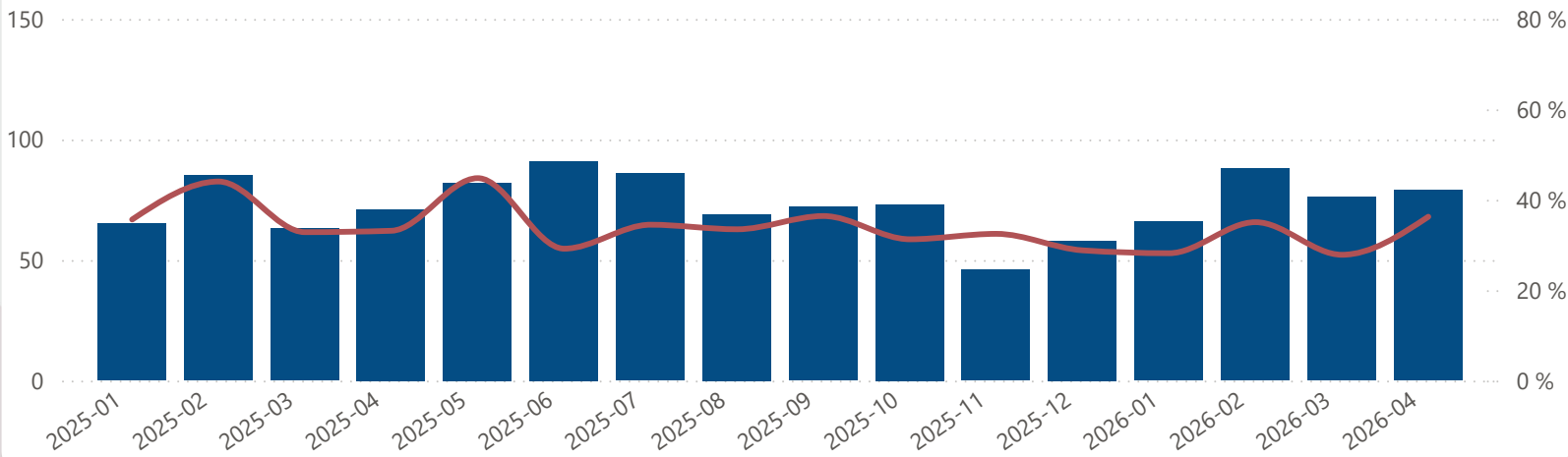
### Ambulance M63 - Commitments and Unit Hour Utilization

Last 36 Months



### Ambulance A66A - Commitments and Unit Hour Utilization

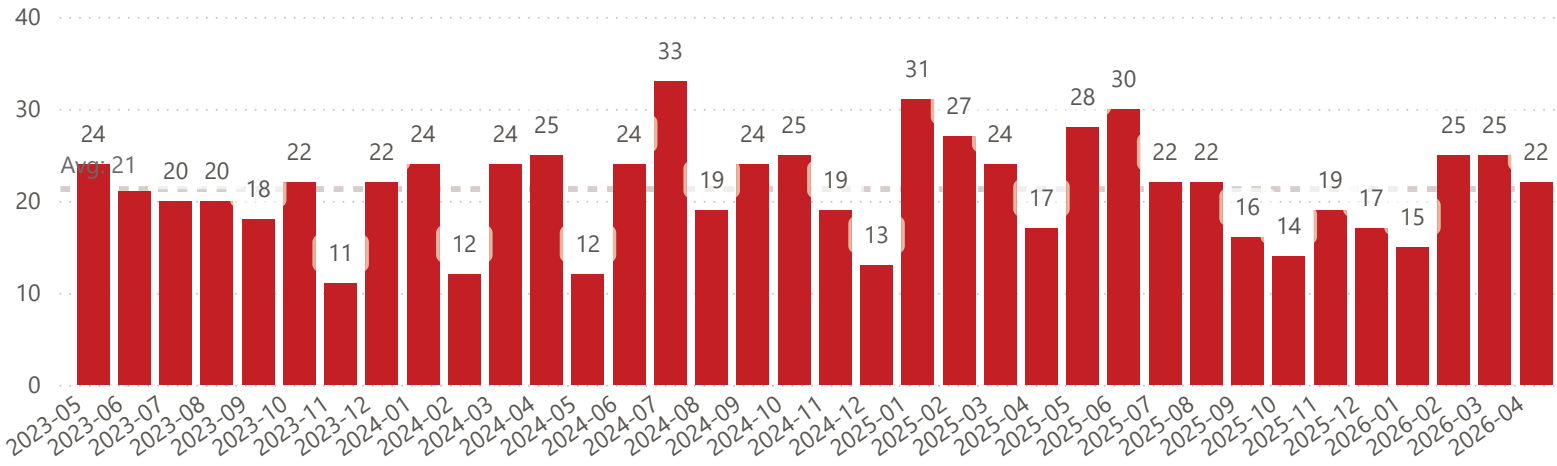
Last 36 Months



## Total Incidents by Address - April 2026

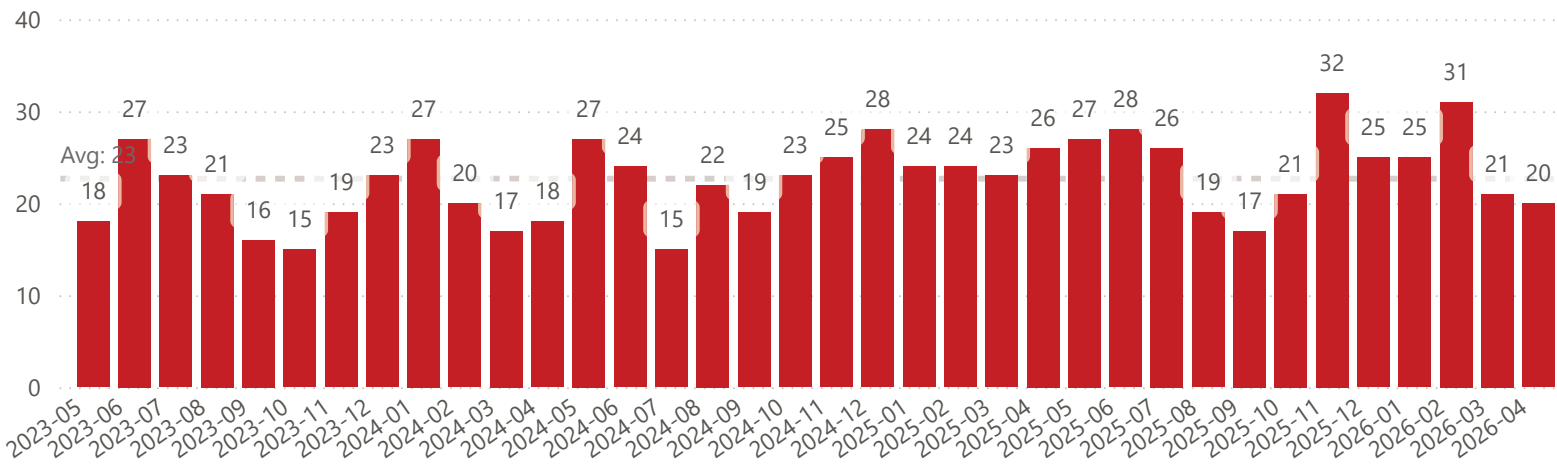
### Number of Incidents in Optum Marysville

4420 76th Street NE, Marysville, WA 98270 - Last 36 Months



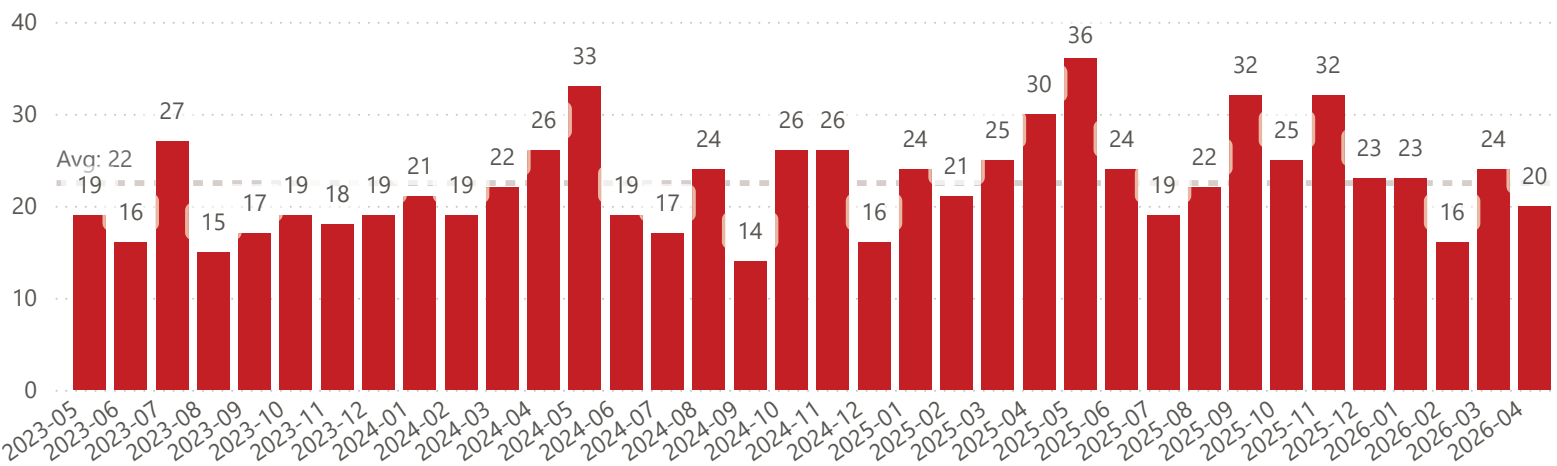
### Number of Incidents in Smokey Point

2901 174th Street NE, Marysville, WA 98271 - Last 36 Months



### Number of Incidents in Soper Hill

8923 Soper Hill Road, Marysville, WA 98270 - Last 36 Months



**MARYSVILLE FIRE DISTRICT RFA - 2026 FINANCIAL SUMMARY**

<b>MFD RFA - EXPENSE FUND 778-70</b>					
	<b>JAN</b>	<b>FEB</b>	<b>MAR</b>	<b>APR</b>	<b>YTD Totals</b>
RFA Regular Levy Tax Collections	33,305.01	323,326.27	1,163,355.54	12,001,878.35	13,521,865.17
RFA EMS Levy Tax Collections	14,975.21	106,984.49	390,109.39	3,864,126.78	4,376,195.87
City of Marysville EMS Levy Contract Revenue	-	170.23	-	-	170.23
Fire District #12 EMS/Regular Levy Contract Revenue	401.01	-	43.07	490.50	934.58
Leasehold Excise/Timber Excise Tax Distribution	168.03	991.03	0.11	-	1,159.17
Tulalip Tribes Contract -Nightclub/Liquor Store	-	-	-	-	-
OSPI Public Schools (Marysville, Lakewood)	-	-	-	-	-
Sno-Isle Library	-	-	7,562.50	-	7,562.50
Grants - Federal & Local	739.64	-	-	965.00	1,704.64
Rental Income	3,070.00	1,750.00	1,750.00	3,070.00	9,640.00
Service Fees (Non-Contract)	-	20.00	20.00	43,410.58	43,450.58
Private Donations	274.11	-	-	750.00	1,024.11
Miscellaneous (Includes Custodial Activities)	6,398.26	-	24,203.28	25,543.47	56,145.01
Investment Interest Income	51,688.39	40,344.51	38,177.97	36,946.33	167,157.20
GEMT Revenues	-	-	-	-	-
Ambulance Revenues	335,703.96	263,131.24	260,325.08	304,239.18	1,163,399.46
<b>Total Rev &amp; Non-Rev</b>	<b>446,723.62</b>	<b>736,717.77</b>	<b>1,885,546.94</b>	<b>16,281,420.19</b>	<b>19,350,408.52</b>
Payroll (Salaries & Benefits)	2,215,451.34	2,261,657.78	2,305,770.42	2,203,775.73	8,986,655.27
Accounts Payable	1,162,719.98	417,938.54	331,795.90	327,243.44	2,239,697.86
Sno Co - Investment Fees	185.67	151.50	150.82	143.90	631.89
Sno Co - Tax Refunds/Interest/Admin/Elections	5,859.48	5,735.97	281.87	-	11,877.32
<b>Subtotal</b>	<b>3,384,216.47</b>	<b>2,685,483.79</b>	<b>2,637,999.01</b>	<b>2,531,163.07</b>	<b>11,238,862.34</b>
Custodial Activities/Netted Transaction Entries	1,290.28	-	4,020.22	-	5,310.50
Annual Inter-Fund Transfers Out	300,000.00	-	-	-	300,000.00
Eligible Reimbursements	(39.37)	(345.64)	(12,765.51)	(7,103.82)	(20,254.34)
Current Pending Warrants/Voids/Reissues	-	-	-	-	-
<b>Total Exp &amp; Non-Exp</b>	<b>3,685,467.38</b>	<b>2,685,138.15</b>	<b>2,629,253.72</b>	<b>2,524,059.25</b>	<b>11,523,918.50</b>
<b>Excess(Deficit) Revenue Over Expenses</b>	<b>(3,238,743.76)</b>	<b>(1,948,420.38)</b>	<b>(743,706.78)</b>	<b>13,757,360.94</b>	<b>7,826,490.02</b>
<b>FUND BALANCE - EXPENSE</b>	<b>13,269,780.62</b>	<b>11,321,360.24</b>	<b>10,577,653.46</b>	<b>24,335,014.40</b>	
Budget Report Monthly Total	3,385,467.38	2,685,138.15	2,629,253.72	2,524,059.25	
Budget Report YTD Total	3,385,467.38	6,070,605.53	8,699,859.25	11,223,918.50	
* Percentage of Operating Budget Remaining	90.63%	83.20%	75.92%	68.93%	
Target Operating Budget Percentage	91.67%	83.33%	75.00%	66.67%	
Under/(Over) Budget	(\$374,868.63)	(\$49,408.03)	\$331,937.00	\$818,476.50	
<i>*Interfund transfers have been excluded from budget remaining to represent current status of operating budget remaining.</i>					
<b>MFD RFA - APPARATUS FUND - 778-72</b>					
Investment Interest	565.02	563.49	609.30	640.32	2,378.13
Sales of Surplus Apparatus	-	10,391.50	11,106.00	10,050.00	31,547.50
Miscellaneous Revenues	-	-	600.00	-	600.00
Transfers In	-	-	-	-	-
<b>Total Revenues</b>	<b>565.02</b>	<b>10,954.99</b>	<b>12,315.30</b>	<b>10,690.32</b>	<b>34,525.63</b>
Investment Fees	2.03	2.12	2.41	2.49	9.05
Accounts Payable	-	-	-	-	-
<b>Total Exp &amp; Non-Exp</b>	<b>2.03</b>	<b>2.12</b>	<b>2.41</b>	<b>2.49</b>	<b>9.05</b>
<b>FUND BALANCE - APPARATUS</b>	<b>175,403.72</b>	<b>186,356.59</b>	<b>198,669.48</b>	<b>209,357.31</b>	
<b>MFD RFA - CAPITAL/RESERVE FUND - 778-73</b>					
GEMT Program Revenues	259,533.25	123,234.06	222,290.57	244,357.22	849,415.10
Investment Interest	86,650.89	84,055.35	88,879.88	87,691.08	347,277.20
Transfers In	-	-	-	-	-
<b>Total Revenues</b>	<b>346,184.14</b>	<b>207,289.41</b>	<b>311,170.45</b>	<b>332,048.30</b>	<b>1,196,692.30</b>
Investment Fees	311.27	315.64	351.10	341.54	1,319.55
Interfund Transfers Out	-	-	-	-	-
Accounts Payable	11,701.00	55,795.35	266,900.28	192.50	334,589.13
<b>Total Exp &amp; Non-Exp</b>	<b>12,012.27</b>	<b>56,110.99</b>	<b>267,251.38</b>	<b>534.04</b>	<b>335,908.68</b>
<b>FUND BALANCE - CAPITAL/RESERVE</b>	<b>27,070,016.54</b>	<b>27,221,194.96</b>	<b>27,265,114.03</b>	<b>27,596,628.29</b>	
<b>MFD RFA - EQUIPMENT FUND - 778-74</b>					
Investment Interest	1,947.17	2,657.12	2,805.13	2,762.14	10,171.56
Transfers In	300,000.00	-	-	-	300,000.00
<b>Total Revenues</b>	<b>301,947.17</b>	<b>2,657.12</b>	<b>2,805.13</b>	<b>2,762.14</b>	<b>310,171.56</b>
Investment Fees	6.99	9.98	11.08	10.76	38.81
<b>Total Exp &amp; Non-Exp</b>	<b>6.99</b>	<b>9.98</b>	<b>11.08</b>	<b>10.76</b>	<b>38.81</b>
<b>FUND BALANCE - APPARATUS</b>	<b>855,934.23</b>	<b>858,581.37</b>	<b>861,375.42</b>	<b>864,126.80</b>	
Net Change in Cash Position - All Funds	(1,847,153.65)	(1,783,641.95)	(684,680.77)	14,102,314.41	
Combined Fund Balance	41,371,135.11	39,587,493.16	38,902,812.39	53,005,126.80	

**Marysville Fire District, A Regional Fire Authority**  
**Fund Resources and Uses Arising From Cash Transactions**  
**For the Month Ended April 30, 2026**

		Total for all Funds (Memo Only)	Current Expense 778-70	Apparatus 778-72	Capital/Reserve 778-73	Equipment 778-74
<b>Beginning Cash and Investments</b>						
308	Beginning Cash and Investments	38,902,812.39	10,577,653.46	198,669.48	27,265,114.03	861,375.42
388/588	Net Adjustments	-	-	-	-	-
<b>Revenues</b>						
310	Taxes	15,866,005.13	15,866,005.13	-	-	-
320	Licenses and Permits	-	-	-	-	-
330	Intergovernmental Revenues	246,116.91	1,759.69	-	244,357.22	-
340	Charges for Goods and Services	348,140.26	348,140.26	-	-	-
350	Fines and Penalties	-	-	-	-	-
360	Miscellaneous Revenues	156,259.31	65,165.77	640.32	87,691.08	2,762.14
Total Revenues:		16,616,521.61	16,281,070.85	640.32	332,048.30	2,762.14
<b>Expenditures</b>						
520	Public Safety	2,523,093.72	2,522,738.93	2.49	341.54	10.76
Total Expenditures:		2,523,093.72	2,522,738.93	2.49	341.54	10.76
Excess (Deficiency) Revenues over Expenditures:		14,093,427.89	13,758,331.92	637.83	331,706.76	2,751.38
<b>Other Increases in Fund Resources</b>						
391-393, 596	Debt Proceeds	-	-	-	-	-
397	Transfers-In	-	-	-	-	-
385	Special or Extraordinary Items	-	-	-	-	-
381,382,389,395,398	Other Resources	10,399.34	349.34	10,050.00	-	-
Total Other Increases in Fund Resources:		10,399.34	349.34	10,050.00	-	-
<b>Other Decreases in Fund Resources</b>						
594-595	Capital Expenditures	192.50	-	-	192.50	-
591-593, 599	Debt Service	572.73	572.73	-	-	-
597	Transfers-Out	-	-	-	-	-
585	Special or Extraordinary Items	-	-	-	-	-
581,582,589	Other Uses	747.59	747.59	-	-	-
Total Other Decreases in Fund Resources:		1,512.82	1,320.32	-	192.50	-
<b>Increase (Decrease) in Cash and Investments</b>		<b>14,102,314.41</b>	<b>13,757,360.94</b>	<b>10,687.83</b>	<b>331,514.26</b>	<b>2,751.38</b>
<b>Ending Cash and Investments</b>						
50831	Restricted	750.00	750.00	-	-	-
50851	Assigned	28,670,112.40	-	209,357.31	27,596,628.29	864,126.80
50891	Unassigned	24,334,264.40	24,334,264.40	-	-	-
<b>Total Ending Cash and Investments</b>		<b>53,005,126.80</b>	<b>24,335,014.40</b>	<b>209,357.31</b>	<b>27,596,628.29</b>	<b>864,126.80</b>

CASH/INVESTMENT BALANCES		INT. RATE	TOTAL INTEREST
CASH	\$ 12,081,110.78	0%	\$ -
SCIP	\$ 40,924,016.02	3.85%	\$ 128,039.87
<b>TOTAL</b>	<b>\$ 53,005,126.80</b>		<b>\$ 128,039.87</b>

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Summary Trial Balance M/E

Report Format 009

Period 4 ending April 30, 2026

Transaction status 2

Fnd 778 Marysville Fire District RF

		Opening Balance	Current Debits	Current Credits	Ending Balance
<b>MFD RFA Expense Fund</b>					
<b>Assets</b>					
778 1701110	Cash	514,157.66	18,488,380.11	7,012,167.17-	11,990,370.60
778 1701140	Invested in County Pool	10,063,495.80	4,481,148.00	2,200,000.00-	12,344,643.80
778 1702110	Taxes Receivable	36,192,704.86	0.00	15,858,044.87-	20,334,659.99
778 1702420	Treasurers SCIP Interest	0.00	36,946.33	36,946.33-	0.00
<b>Act 001</b>	<b>Assets</b>	<b>46,770,358.32</b>	<b>23,006,474.44</b>	<b>25,107,158.37-</b>	<b>44,669,674.39</b>
<b>Liabilities</b>					
778 2702900	Due To Other Governments	16,508,524.38-	0.00	0.00	16,508,524.38-
778 2705700	Deferred Revenue	36,192,704.86-	15,858,044.87	0.00	20,334,659.99-
<b>Act 002</b>	<b>Liabilities</b>	<b>52,701,229.24-</b>	<b>15,858,044.87</b>	<b>0.00</b>	<b>36,843,184.37-</b>
<b>Revenues</b>					
778 3701110	Real & Personal Prop	2,026,482.15-	0.00	15,866,495.63-	17,892,977.78-
778 3701210	Private Harvest	129.55-	0.00	0.00	129.55-
778 3701720	Leasehold Excise Tax	1,029.62-	0.00	0.00	1,029.62-
778 3706112	County Pool Interest	129,722.75-	143.90	36,946.33-	166,525.18-
778 3708600	Agency Deposits	912,918.32-	0.00	385,082.05-	1,298,000.37-
<b>Act 003</b>	<b>Revenues</b>	<b>3,070,282.39-</b>	<b>143.90</b>	<b>16,288,524.01-</b>	<b>19,358,662.50-</b>
<b>Expenses</b>					
778 5705101	Elections	5,859.48	0.00	0.00	5,859.48
778 5705597	Operating Transfers-Out	300,000.00	0.00	0.00	300,000.00
778 5708611	Agency Salaries	5,116,275.84	1,651,294.70	0.00	6,767,570.54
778 5708613	Agency Benefits	1,666,603.70	552,481.03	0.00	2,219,084.73
778 5708666	Agency Issues	1,912,454.29	327,243.44	0.00	2,239,697.73
778 5709907	Non Employee Comp(1099)	40.00-	0.00	0.00	40.00-
<b>Act 005</b>	<b>Expenses</b>	<b>9,001,153.31</b>	<b>2,531,019.17</b>	<b>0.00</b>	<b>11,532,172.48</b>
<b>Sub 770</b>	<b>MFD RFA Expense Fund</b>	<b>0.00</b>	<b>41,395,682.38</b>	<b>41,395,682.38-</b>	<b>0.00</b>

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Summary Trial Balance M/E

Report Format

009

Period 4 ending April 30, 2026

Transaction status 2

End 778 Marysville Fire District RF

		Opening Balance	Current Debits	Current Credits	Ending Balance
MFD RFA Apparatus Fund					
Assets					
778 1721110	Cash	606.99	10,687.83	10,656.00-	638.82
778 1721140	Invested in County Pool	198,062.49	10,656.00	0.00	208,718.49
778 1722420	Treasurers SCIP Interest	0.00	640.32	640.32-	0.00
Act 001	Assets	198,669.48	21,984.15	11,296.32-	209,357.31
Liabilities					
778 2722900	Due To Other Governments	174,840.73-	0.00	0.00	174,840.73-
Act 002	Liabilities	174,840.73-	0.00	0.00	174,840.73-
Revenues					
778 3726112	County Pool Interest	1,731.25-	2.49	640.32-	2,369.08-
778 3728600	Agency Deposits	22,097.50-	0.00	10,050.00-	32,147.50-
Act 003	Revenues	23,828.75-	2.49	10,690.32-	34,516.58-
Sub 772	MFD RFA Apparatus Fund	0.00	21,986.64	21,986.64-	0.00

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GL787

Summary Trial Balance M/E

Report Format

009

Period 4 ending April 30, 2026

Transaction status 2

End 778 Marysville Fire District RF

		Opening Balance	Current Debits	Current Credits	Ending Balance
<b>MFD RFA Capital Reserve Fund</b>					
<b>Assets</b>					
778 1731110	Cash	88,529.66	331,706.76	332,886.50-	87,349.92
778 1731140	Invested in County Pool	27,176,584.37	332,694.00	0.00	27,509,278.37
778 1732420	Treasurers SCIP Interest	0.00	87,691.08	87,691.08-	0.00
<b>Act 001</b>	<b>Assets</b>	<b>27,265,114.03</b>	<b>752,091.84</b>	<b>420,577.58-</b>	<b>27,596,628.29</b>
<b>Liabilities</b>					
778 2732900	Due To Other Governments	26,735,844.67-	0.00	0.00	26,735,844.67-
<b>Act 002</b>	<b>Liabilities</b>	<b>26,735,844.67-</b>	<b>0.00</b>	<b>0.00</b>	<b>26,735,844.67-</b>
<b>Revenues</b>					
778 3736112	County Pool Interest	258,608.11-	341.54	87,691.08-	345,957.65-
778 3738600	Agency Deposits	605,057.88-	0.00	244,357.22-	849,415.10-
<b>Act 003</b>	<b>Revenues</b>	<b>863,665.99-</b>	<b>341.54</b>	<b>332,048.30-</b>	<b>1,195,372.75-</b>
<b>Expenses</b>					
778 5738666	Agency Issues	334,396.63	192.50	0.00	334,589.13
<b>Act 005</b>	<b>Expenses.</b>	<b>334,396.63</b>	<b>192.50</b>	<b>0.00</b>	<b>334,589.13</b>
<b>Sub 773</b>	<b>MFD RFA Capital Reserve Fund</b>	<b>0.00</b>	<b>752,625.88</b>	<b>752,625.88-</b>	<b>0.00</b>

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Summary Trial Balance M/E

Report Format

009

Period 4 ending April 30, 2026

Transaction status 2

Fnd 778 Marysville Fire District RF

		Opening Balance	Current Debits	Current Credits	Ending Balance
<b>MFD RFA Equipment Fund</b>					
<b>Assets</b>					
778 1741110	Cash	2,794.06	2,751.38	2,794.00-	2,751.44
778 1741140	Invested in County Pool	858,581.36	2,794.00	0.00	861,375.36
778 1742420	Treasurers SCIP Interest	0.00	2,762.14	2,762.14-	0.00
<b>Act 001</b>	<b>Assets</b>	<b>861,375.42</b>	<b>8,307.52</b>	<b>5,556.14-</b>	<b>864,126.80</b>
<b>Liabilities</b>					
778 2742900	Due To Other Governments	553,994.05-	0.00	0.00	553,994.05-
<b>Act 002</b>	<b>Liabilities</b>	<b>553,994.05-</b>	<b>0.00</b>	<b>0.00</b>	<b>553,994.05-</b>
<b>Revenues</b>					
778 3746112	County Pool Interest	7,381.37-	10.76	2,762.14-	10,132.75-
778 3749700	Operating Transfers-In	300,000.00-	0.00	0.00	300,000.00-
<b>Act 003</b>	<b>Revenues</b>	<b>307,381.37-</b>	<b>10.76</b>	<b>2,762.14-</b>	<b>310,132.75-</b>
Sub 774	MFD RFA Equipment Fund	0.00	8,318.28	8,318.28-	0.00
Fnd 778	Marysville Fire District RFA	0.00	42,178,613.18	42,178,613.18-	0.00

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## MFD RFA Expense YTD - Revenues

Marysville Fire District

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Page: 1

### 004 MFD RFA - Expense Fund 778-70

Revenues	Amt Budgeted	April	YTD	Remaining	
<b>310</b>					
311 10 00 0-04 Real And Personal Property Taxes - Regular Levy	28,315,480.00	12,001,878.35	13,521,865.17	14,793,614.83	52.2%
311 11 00 0-04 Real and Personal Property Taxes - EMS Levy	9,133,130.00	3,864,126.78	4,376,195.87	4,756,934.13	52.1%
<b>310</b>	<b>37,448,610.00</b>	<b>15,866,005.13</b>	<b>17,898,061.04</b>	<b>19,550,548.96</b>	<b>52.2%</b>
<b>330</b>					
332 93 40 3-04 U.S. Dept Of Health - GEMT Program	30,000.00	0.00	0.00	30,000.00	100.0%
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 ✖	965.00	285.00	22.8%
334 06 90 0-04 WA State Dept of L&I - Stay at Work Program	0.00	0.00	739.64	(739.64)	0.0%
337 01 00 0-04 DOL State Fuel Tax Refunds	2,700.00	382.38 ✖	1,875.93	824.07	30.5%
337 02 00 0-04 Private Harvest Distributions	700.00	0.00	861.48	(161.48)	0.0%
337 03 00 0-04 Leasehold Excise Tax Distributions	1,800.00	0.00	297.69	1,502.31	83.5%
337 04 00 0-04 Miscellaneous Government Contributions	0.00	0.00	74.11	(74.11)	0.0%
<b>330</b>	<b>36,450.00</b>	<b>382.38</b>	<b>4,813.85</b>	<b>31,636.15</b>	<b>86.8%</b>
<b>340</b>					
341 70 00 0-04 Sales Of Merchandise	175.00	0.00	36.56	138.44	79.1%
342 21 00 0-04 Fire Protection and Emergency Medical Services	41,555.00	43,901.08	52,077.89	(10,522.89)	0.0%
342 60 00 0-04 Ambulance Transport Services	2,830,000.00	300,489.57	1,155,524.19	1,674,475.81	59.2%
342 61 00 0-04 Ambulance Billing - Collection Accts Receivables	20,000.00	3,749.61	7,875.27	12,124.73	60.6%
<b>340</b>	<b>2,891,730.00</b>	<b>348,140.26</b>	<b>1,215,513.91</b>	<b>1,676,216.09</b>	<b>58.0%</b>
<b>360</b>					
361 11 00 0-04 Investment Interest	475,000.00	36,946.33	167,157.20	307,842.80	64.8%
362 50 00 0-04 Monthly Rent - St. 65 House/St. 61 Office Space	24,300.00	2,720.66	8,543.06	15,756.94	64.8%
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	200.00	300.00	60.0%
367 12 00 0-04 Private Source Donation - Restricted	0.00	750.00	750.00	(750.00)	0.0%
369 10 00 0-04 Sales Of Surplus - Non-Capital	0.00	2,473.78	3,003.78	(3,003.78)	0.0%
369 40 00 0-04 Judgements & Settlements	0.00	0.00	0.00	0.00	100.0%
369 91 00 0-04 Miscellaneous Revenues	24,490.00	22,275.00	45,954.80	(21,464.80)	0.0%
369 92 00 0-04 Qualifying Reimbursements	0.00	(7,033.82) ✖	0.00	0.00	100.0%
<b>360</b>	<b>524,290.00</b>	<b>58,131.95</b>	<b>225,608.84</b>	<b>298,681.16</b>	<b>57.0%</b>

## MFD RFA Expense YTD - Revenues

Marysville Fire District

Time: 10:32:16 Date: 05/06/2026

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004 MFD RFA - Expense Fund 778-70

Revenues	Amt Budgeted	April	YTD	Remaining	
<b>380</b>					
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	2,500.00	349.34	1,096.94	1,403.06	56.1%
382 91 00 0-04 Sales Tax Collection	135.00	0.00	3.44	131.56	97.5%
389 90 00 0-04 Other Custodial Activities - Acct Overpayments	20,000.00	0.00	5,310.50	14,689.50	73.4%
<b>380</b>	<b>22,635.00</b>	<b>349.34</b>	<b>6,410.88</b>	<b>16,224.12</b>	<b>71.7%</b>
<b>390</b>					
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%
<b>390</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>Fund Revenues:</b>	<b>40,923,715.00</b>	<b>16,273,009.06</b>	<b>19,350,408.52</b>	<b>21,573,306.48</b>	<b>52.7%</b>
<b>Fund Excess/(Deficit):</b>	<b>40,923,715.00</b>	<b>16,273,009.06</b>	<b>19,350,408.52</b>		

### 04/2026 REVENUE CODE RECONCILIATIONS - Expense Fund

Code	APR - SPBK	MAY Post from APR Deposit	APR Post from MAR Deposit	APR Report (Reconciled)
334.04.90	\$ -	\$ -	\$ 965.00	\$ 965.00
337.01	\$ 382.38	\$ -	\$ 412.31	\$ 794.69
369.92	\$ (7,033.82)	\$ -	\$ 7,033.82	\$ -
				\$ -
<b>Total</b>	<b>\$ (6,651.44)</b>	<b>\$ -</b>	<b>\$ 8,411.13</b>	<b>\$ 1,759.69</b>
<b>GT</b>	<b>\$ 16,273,009.06</b>	<b>\$ -</b>	<b>\$ 8,411.13</b>	<b>\$ 16,281,420.19</b>

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# MFD RFA Apparatus YTD - Revenues

Marysville Fire District

Time: 10:38:53 Date: 05/06/2026

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## 304 MFD RFA - Apparatus Fund 778-72

Revenues	Amt Budgeted	April	YTD	Remaining	
<b>360</b>					
361 11 00 3-09 Investment Interest	65,000.00	640.32	2,378.13	62,621.87	96.3%
369 10 00 0-09 Sales Of Surplus - Non-Capital	0.00	0.00	600.00	(600.00)	0.0%
369 91 00 0-09 Miscellaneous Revenue	0.00	0.00	0.00	0.00	100.0%
<b>360</b>	<b>65,000.00</b>	<b>640.32</b>	<b>2,978.13</b>	<b>62,021.87</b>	<b>95.4%</b>
<b>390</b>					
395 10 00 0-09 Sales of Capital Assets	0.00	10,050.00	31,547.50	(31,547.50)	0.0%
397 01 00 0-09 Transfer In - Expense Fund	2,000,000.00	0.00	0.00	2,000,000.00	100.0%
397 02 00 0-09 Transfer In - Capital Fund	0.00	0.00	0.00	0.00	100.0%
<b>390</b>	<b>2,000,000.00</b>	<b>10,050.00</b>	<b>31,547.50</b>	<b>1,968,452.50</b>	<b>98.4%</b>
<b>Fund Revenues:</b>	<b>2,065,000.00</b>	<b>10,690.32</b>	<b>34,525.63</b>	<b>2,030,474.37</b>	<b>98.3%</b>
<b>Fund Excess/(Deficit):</b>	<b>2,065,000.00</b>	<b>10,690.32</b>	<b>34,525.63</b>		

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# MFD RFA Reserve/Capital YTD - Revenues

Marysville Fire District

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303 MFD RFA - Capital/Reserve Fund 778-73

Revenues	Amt Budgeted	April	YTD	Remaining	
<b>330</b>					
332 93 40 3-08 U.S. Dept Of Health - GEMT Program	1,950,000.00	244,357.22	849,415.10	1,100,584.90	56.4%
<b>330</b>	<b>1,950,000.00</b>	<b>244,357.22</b>	<b>849,415.10</b>	<b>1,100,584.90</b>	<b>56.4%</b>
<b>360</b>					
361 11 00 3-08 Investment Interest	730,000.00	87,691.08	347,277.20	382,722.80	52.4%
<b>360</b>	<b>730,000.00</b>	<b>87,691.08</b>	<b>347,277.20</b>	<b>382,722.80</b>	<b>52.4%</b>
<b>390</b>					
397 02 00 0-08 Transfer In - Expense Fund	4,000,000.00	0.00	0.00	4,000,000.00	100.0%
<b>390</b>	<b>4,000,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,000,000.00</b>	<b>100.0%</b>
<b>Fund Revenues:</b>	<b>6,680,000.00</b>	<b>332,048.30</b>	<b>1,196,692.30</b>	<b>5,483,307.70</b>	<b>82.1%</b>
<b>Fund Excess/(Deficit):</b>	<b>6,680,000.00</b>	<b>332,048.30</b>	<b>1,196,692.30</b>		

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# MFD RFA Equipment YTD - Revenues

Marysville Fire District

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305 MFD RFA - Equipment Fund 778-74

Revenues	Amt Budgeted	April	YTD	Remaining	
360					
361 11 00 0-10 Investment Interest	25,000.00	2,762.14	10,171.56	14,828.44	59.3%
360	25,000.00	2,762.14	10,171.56	14,828.44	59.3%
390					
397 03 00 0-10 Transfer In - Expense Fund	300,000.00	0.00	300,000.00	0.00	0.0%
390	300,000.00	0.00	300,000.00	0.00	0.0%
<b>Fund Revenues:</b>	<b>325,000.00</b>	<b>2,762.14</b> ✓	<b>310,171.56</b>	<b>14,828.44</b>	<b>4.6%</b>
<b>Fund Excess/(Deficit):</b>	<b>325,000.00</b>	<b>2,762.14</b>	<b>310,171.56</b>		

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## MFD RFA Expense YTD - Expenses

Marysville Fire District

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004 MFD RFA - Expense Fund 778-70

Expenditures	Amt Budgeted	April	YTD	Remaining	
<b>100 General Admin</b>					
520					
522 10 49 5-04 Boardmember Dues & Memberships	7,000.00	0.00	0.00	7,000.00	100.0%
522 10 49 9-04 Miscellaneous - Government Services	1,500.00	0.00	0.00	1,500.00	100.0%
210	8,500.00	0.00	0.00	8,500.00	100.0%
522 16 22 9-04 Employee Service Recognition/Awards Banquet	25,000.00	1,531.00	5,778.32	19,221.68	76.9%
522 16 29 0-04 College Tuition Reimbursement	20,000.00	1,468.59	6,327.25	13,672.75	68.4%
522 16 31 0-04 Office Supplies	15,000.00	426.47	4,823.52	10,176.48	67.8%
522 16 41 0-04 State Audit	35,000.00	0.00	3,949.85	31,050.15	88.7%
522 16 41 2-04 Snohomish County Investment Fees	4,800.00	143.90	631.89	4,168.11	86.8%
522 16 41 3-04 Legal & Other Professional Services	132,000.00	6,205.50	48,715.50	83,284.50	63.1%
522 16 41 4-04 Organizational Consulting Services	45,000.00	0.00	0.00	45,000.00	100.0%
522 16 41 5-04 Document Shredding Services	5,000.00	112.86	536.00	4,464.00	89.3%
522 16 41 7-04 Financial Services & Banking Fees	7,000.00	300.28	2,120.67	4,879.33	69.7%
522 16 41 8-04 Human Resources Expense	75,000.00	14,107.38	33,601.52	41,398.48	55.2%
522 16 41 9-04 Advertising Expense	1,500.00	0.00	265.92	1,234.08	82.3%
522 16 42 0-04 Postage & Shipping Costs	5,000.00	275.75	783.05	4,216.95	84.3%
522 16 45 0-04 Property Tax - Surface Water Mgmt	9,350.00	1,153.51	2,258.61	7,091.39	75.8%
522 16 45 5-04 Property Tax - Refunds/Interest	5,000.00	0.00	6,845.39	(1,845.39)	0.0%
522 16 45 7-04 Election Costs	9,000.00	0.00	5,859.48	3,140.52	34.9%
522 16 46 0-04 Liability/Auto/Property Insurance Premiums	460,000.00	0.00	429,031.00	30,969.00	6.7%
522 16 49 0-04 Administrative Dues & Memberships	11,500.00	605.00	9,279.43	2,220.57	19.3%
522 16 49 9-04 Miscellaneous - Administrative Expenses	4,500.00	0.00	949.27	3,550.73	78.9%
216	869,650.00	26,330.24	561,756.67	307,893.33	35.4%
522 20 25 0-04 Vaccines, Respiratory/Hearing Testing	10,000.00	4,496.00	5,683.29	4,316.71	43.2%
522 20 49 7-04 Health & Safety - Professional Services	32,450.00	0.00	32,450.00	0.00	0.0%
220	42,450.00	4,496.00	38,133.29	4,316.71	10.2%
522 45 43 0-04 Travel Expenses - ADMIN	8,500.00	0.00	724.70	7,775.30	91.5%
522 45 43 1-04 Travel Expenses - BOARD	15,000.00	5,561.09	12,170.93	2,829.07	18.9%
522 45 49 0-04 Registration Fees - ADMIN	7,500.00	1,077.80	2,240.83	5,259.17	70.1%
522 45 49 1-04 Registration Fees - BOARD	6,000.00	269.01	538.02	5,461.98	91.0%
245	37,000.00	6,907.90	15,674.48	21,325.52	57.6%
520	957,600.00	37,734.14	615,564.44	342,035.56	35.7%

## MFD RFA Expense YTD - Expenses

Marysville Fire District

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### 004 MFD RFA - Expense Fund 778-70

Expenditures	Amt Budgeted	April	YTD	Remaining	
580					
582 10 00 0-04 Refund of Deposits	1,000.00	0.00	0.00	1,000.00	100.0%
582 90 00 0-04 Leasehold Excise Tax/Sales Tax Remit	3,000.00	747.59	1,502.06	1,497.94	49.9%
589 90 00 0-04 Other Custodial Activities - Acct Overpayment Refunds	20,000.00	0.00	5,310.50	14,689.50	73.4%
<b>580</b>	<b>24,000.00</b>	<b>747.59</b>	<b>6,812.56</b>	<b>17,187.44</b>	<b>71.6%</b>
<b>100 General Admin</b>	<b>981,600.00</b>	<b>38,481.73</b>	<b>622,377.00</b>	<b>359,223.00</b>	<b>36.6%</b>

### 105 Transfers

590					
597 01 00 0-04 Transfer Out - Apparatus Fund	2,000,000.00	0.00	0.00	2,000,000.00	100.0%
597 02 00 0-04 Transfer Out - Capital/Reserve Fund	4,000,000.00	0.00	0.00	4,000,000.00	100.0%
597 03 00 0-04 Transfer Out - Equipment Fund	300,000.00	0.00	300,000.00	0.00	0.0%
<b>590</b>	<b>6,300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>6,000,000.00</b>	<b>95.2%</b>
<b>105 Transfers</b>	<b>6,300,000.00</b>	<b>0.00</b>	<b>300,000.00</b>	<b>6,000,000.00</b>	<b>95.2%</b>

### 805 MSA

520					
522 45 25 5-04 Medic School Expenses	146,450.00	874.16	1,748.32	144,701.68	98.8%
522 45 43 6-04 Travel Expenses - EMS	21,940.00	8,883.11	8,933.56	13,006.44	59.3%
522 45 49 6-04 Registration - EMS	12,715.00	825.00	5,199.00	7,516.00	59.1%
<b>245</b>	<b>181,105.00</b>	<b>10,582.27</b>	<b>15,880.88</b>	<b>165,224.12</b>	<b>91.2%</b>
522 70 31 0-04 Medical Supplies	275,000.00	14,238.46	98,563.50	176,436.50	64.2%
522 70 35 5-04 Medical Equipment	10,000.00	0.00	0.00	10,000.00	100.0%
522 70 41 0-04 Ambulance Billing Services	157,000.00	13,621.00	65,853.50	91,146.50	58.1%
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 SCEMSA Assessment	83,040.00	0.00	83,037.75	2.25	0.0%
522 70 41 7-04 Physician Advisor Services	38,205.00	3,183.58	12,734.32	25,470.68	66.7%
522 70 47 0-04 Medical Waste Disposal	2,500.00	142.14	778.70	1,721.30	68.9%
522 70 48 0-04 LUCAS/Defib/Cot Service Agreement	45,000.00	0.00	0.00	45,000.00	100.0%
522 70 48 5-04 Medical Equipment - Warranties (Budget Alloc 522.70.355)	0.00	0.00	4,533.52	(4,533.52)	0.0%
522 70 49 0-04 SNOCO 911 - ESO EPCR User Fees	26,000.00	4,264.23	12,177.60	13,822.40	53.2%
522 70 49 9-04 Miscellaneous - EMS	1,500.00	53.86	146.41	1,353.59	90.2%
<b>270</b>	<b>668,245.00</b>	<b>35,503.27</b>	<b>277,825.30</b>	<b>390,419.70</b>	<b>58.4%</b>
<b>520</b>	<b>849,350.00</b>	<b>46,085.54</b>	<b>293,706.18</b>	<b>555,643.82</b>	<b>65.4%</b>
<b>805 MSA</b>	<b>849,350.00</b>	<b>46,085.54</b>	<b>293,706.18</b>	<b>555,643.82</b>	<b>65.4%</b>

## MFD RFA Expense YTD - Expenses

Marysville Fire District

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004 MFD RFA - Expense Fund 778-70

Expenditures	Amt Budgeted	April	YTD	Remaining	
<b>810 Wages/Benefits</b>					
520					
522 45 10 5-13 TRNG - Overtime - Training	0.00	0.00	1,063.53	(1,063.53)	0.0%
000	0.00	0.00	1,063.53	(1,063.53)	0.0%
522 10 10 0-04 Boardmember Compensation	38,000.00	4,508.00	13,363.00	24,637.00	64.8%
210	38,000.00	4,508.00	13,363.00	24,637.00	64.8%
522 14 21 0-04 Leoff I Uninsured Claims	40,000.00	370.00	370.00	39,630.00	99.1%
522 14 21 5-04 Leoff I Retired / Insurance	51,735.00	608.70	10,605.30	41,129.70	79.5%
214	91,735.00	978.70	10,975.30	80,759.70	88.0%
522 16 10 0-04 Administrative Salaries	1,272,010.00	98,204.75	390,373.05	881,636.95	69.3%
522 16 10 5-04 Administrative Overtime	2,500.00	512.56	2,080.07	419.93	16.8%
522 16 20 0-04 Administrative Matching Deferred Comp	20,320.00	1,442.02	5,492.32	14,827.68	73.0%
522 16 21 0-04 Administrative Medical/Dental	191,450.00	13,083.50	56,033.93	135,416.07	70.7%
522 16 22 0-04 Administrative Retirement / LEOFF II	25,800.00	1,869.27	7,477.07	18,322.93	71.0%
522 16 22 5-04 Administrative Retirement / PERS	50,070.00	3,547.81	14,056.42	36,013.58	71.9%
522 16 23 0-04 Medicare/Social Security - All Employees	330,480.00	24,333.06	98,634.76	231,845.24	70.2%
522 16 24 0-04 Unemployment Taxes - All Employees	10,000.00	0.00	0.00	10,000.00	100.0%
522 16 25 0-04 Labor & Industries - All Employees	1,237,485.00	109,657.10	438,185.87	799,299.13	64.6%
522 16 25 5-04 WA Paid Family & Medical Leave - ESD	59,715.00	5,331.12	21,848.59	37,866.41	63.4%
522 16 26 0-04 EAP - All Employees	3,700.00	0.00	3,700.00	0.00	0.0%
522 16 27 0-04 Life Insurance - All Employees	15,260.00	3,961.66	7,807.46	7,452.54	48.8%
522 16 28 0-04 HRA Account Contribution	173,750.00	1,854.23	171,036.32	2,713.68	1.6%
522 16 29 9-04 Payroll Clearing Account	0.00	(0.85)	(0.85)	0.85	100.0%
216	3,392,540.00	263,796.23	1,216,725.01	2,175,814.99	64.1%
522 18 10 0-04 SSD - Salaries - Asst Chief/IT Manager	490,545.00	31,567.15	126,268.60	364,276.40	74.3%
522 18 20 0-04 SSD - Matching Deferred Comp - IT Manager	5,965.00	496.68	1,986.72	3,978.28	66.7%
522 18 21 0-04 SSD - Medical/Dental - Asst Chief/IT Manager	43,780.00	3,650.10	14,600.40	29,179.60	66.7%
522 18 22 0-04 SSD - Retirement / LEOFF II - Asst Chief	13,645.00	1,018.79	4,075.16	9,569.84	70.1%
522 18 22 5-04 SSD - Retirement / PERS - IT Manager	8,945.00	692.87	2,771.48	6,173.52	69.0%
218	562,880.00	37,425.59	149,702.36	413,177.64	73.4%
522 20 10 0-04 FS - Full Time Salaries	11,716,865.00	899,624.48	3,631,113.64	8,085,751.36	69.0%
522 20 10 5-10 FS - Overtime	2,410,000.00	0.00	0.00	2,410,000.00	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	634.76	1,572.51	(1,572.51)	0.0%
522 20 10 5-13 FS - Overtime - Training	0.00	1,165.40	8,664.82	(8,664.82)	0.0%
522 20 10 5-14 FS - Overtime - Rescue	0.00	16,086.37	18,012.93	(18,012.93)	0.0%

## MFD RFA Expense YTD - Expenses

Marysville Fire District

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**004 MFD RFA - Expense Fund 778-70**

Expenditures	Amt Budgeted	April	YTD	Remaining		
<b>520</b>						
522 20 10 5-15	FS - Overtime - Sick Coverage	0.00	58,717.31	296,669.47	(296,669.47)	0.0%
522 20 10 5-16	FS - Overtime - Hazmat CE	0.00	2,436.34	10,185.40	(10,185.40)	0.0%
522 20 10 5-17	FS - Overtime - Other	0.00	20,105.58	173,295.57	(173,295.57)	0.0%
522 20 10 5-18	FS - Overtime - OT Mandatory	0.00	5,043.56	20,985.68	(20,985.68)	0.0%
522 20 10 5-19	FS - Overtime - SCFTA	0.00	4,046.49	11,764.30	(11,764.30)	0.0%
522 20 10 7-04	FS - Acting Pay	40,000.00	2,948.51	6,744.48	33,255.52	83.1%
522 20 20 0-04	FS - Matching Deferred Compensation	379,100.00	29,297.29	115,254.48	263,845.52	69.6%
522 20 21 0-04	FS - Medical/Dental	2,170,830.00	170,335.56	676,953.87	1,493,876.13	68.8%
522 20 21 5-04	FS - MERP	135,000.00	6,750.00	26,250.00	108,750.00	80.6%
522 20 22 0-04	FS - Retirement / LEOFF II	840,400.00	53,777.95	219,903.09	620,496.91	73.8%
<b>220</b>		<b>17,692,195.00</b>	<b>1,270,969.60</b>	<b>5,217,370.24</b>	<b>12,474,824.76</b>	<b>70.5%</b>
522 30 10 0-04	FP - Salaries	831,065.00	66,567.93	266,271.72	564,793.28	68.0%
522 30 10 5-04	FP - Overtime	14,000.00	1,046.52	1,149.62	12,850.38	91.8%
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	23,595.00	1,892.70	7,570.80	16,024.20	67.9%
522 30 21 0-04	FP - Medical / Dental	147,330.00	13,272.58	53,090.32	94,239.68	64.0%
522 30 21 5-04	FP - MERP	3,600.00	450.00	1,800.00	1,800.00	50.0%
522 30 22 0-04	FP - Retirement / LEOFF II	42,625.00	3,062.37	12,087.96	30,537.04	71.6%
522 30 22 5-04	FP - Retirement / PERS	7,225.00	560.85	2,243.40	4,981.60	68.9%
<b>230</b>		<b>1,069,440.00</b>	<b>86,852.95</b>	<b>344,213.82</b>	<b>725,226.18</b>	<b>67.8%</b>
522 45 10 0-04	TRNG - Salaries	449,000.00	35,090.56	122,969.64	326,030.36	72.6%
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	1,063.53	1,063.53	(1,063.53)	0.0%
522 45 10 5-15	TRNG - Overtime - Sick Coverage	0.00	0.00	5,672.16	(5,672.16)	0.0%
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	2,836.08	7,444.71	(7,444.71)	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	0.00	0.00	100.0%
522 45 20 0-04	TRNG - Matching Deferred Compensation	10,640.00	581.70	2,326.80	8,313.20	78.1%
522 45 21 0-04	TRNG - Medical/Dental	96,525.00	6,998.27	22,667.42	73,857.58	76.5%
522 45 21 5-04	TRNG - MERP	3,600.00	300.00	1,200.00	2,400.00	66.7%
522 45 22 0-04	TRNG - Retirement / LEOFF II	24,305.00	1,707.52	6,811.23	17,493.77	72.0%
522 45 22 5-04	TRNG - Retirement / PERS	4,965.00	384.68	384.68	4,580.32	92.3%
<b>245</b>		<b>639,035.00</b>	<b>48,962.34</b>	<b>170,540.17</b>	<b>468,494.83</b>	<b>73.3%</b>
522 50 10 0-04	SSD - Salaries - Facilities	268,155.00	21,053.02	84,212.08	183,942.92	68.6%
522 50 10 5-04	SSD - Overtime - Facilities	12,500.00	180.37	1,807.41	10,692.59	85.5%
522 50 20 0-04	SSD - Matching Deferred Comp - Facilities	4,610.00	365.78	1,463.12	3,146.88	68.3%
522 50 21 0-04	SSD - Medical/Dental - Facilities	67,550.00	5,629.04	22,492.24	45,057.76	66.7%
522 50 21 5-04	SSD - MERP - Facilities	3,600.00	300.00	1,200.00	2,400.00	66.7%
522 50 22 5-04	SSD - Retirement / PERS - Facilities	16,070.00	1,184.82	4,799.89	11,270.11	70.1%
<b>250</b>		<b>372,485.00</b>	<b>28,713.03</b>	<b>115,974.74</b>	<b>256,510.26</b>	<b>68.9%</b>

## MFD RFA Expense YTD - Expenses

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004 MFD RFA - Expense Fund 778-70

Expenditures	Amt Budgeted	April	YTD	Remaining	
520					
522 60 10 0-04 SSD - Salaries - Fleet	230,440.00	16,459.99	43,893.31	186,546.69	81.0%
522 60 10 5-04 SSD - Overtime - Fleet	5,000.00	0.00	197.85	4,802.15	96.0%
522 60 20 0-04 SSD - Matching Deferred Comp - Fleet	9,220.00	365.78	1,463.12	7,756.88	84.1%
522 60 21 0-04 SSD - Medical / Dental - Fleet	62,680.00	1,823.04	7,288.14	55,391.86	88.4%
522 60 21 5-04 SSD - MERP - Fleet	3,600.00	300.00	750.00	2,850.00	79.2%
522 60 22 5-04 SSD - Retirement / PERS - Fleet	14,130.00	918.47	2,460.29	11,669.71	82.6%
<b>260</b>	<b>325,070.00</b>	<b>19,867.28</b>	<b>56,052.71</b>	<b>269,017.29</b>	<b>82.8%</b>
520					
522 70 10 0-04 EMS - Salaries	4,041,690.00	299,154.27	1,263,644.87	2,778,045.13	68.7%
522 70 10 5-10 EMS - Overtime	900,000.00	0.00	0.00	900,000.00	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	6,516.50	21,109.66	(21,109.66)	0.0%
522 70 10 5-13 EMS - Overtime - Training	0.00	162.70	1,974.76	(1,974.76)	0.0%
522 70 10 5-14 EMS - Overtime - Rescue	0.00	451.44	451.44	(451.44)	0.0%
522 70 10 5-15 EMS - Overtime - Sick Coverage	0.00	32,705.80	136,368.23	(136,368.23)	0.0%
522 70 10 5-16 EMS - Overtime - Hazmat CE	0.00	0.00	649.44	(649.44)	0.0%
522 70 10 5-17 EMS - Overtime - Other	0.00	9,344.74	59,967.33	(59,967.33)	0.0%
522 70 10 5-18 EMS - Overtime - OT Mandatory	0.00	5,022.12	13,103.88	(13,103.88)	0.0%
522 70 10 5-19 EMS - Overtime - SCFTA	0.00	336.80	1,146.39	(1,146.39)	0.0%
522 70 10 7-04 EMS - Acting Pay	20,000.00	946.27	2,795.15	17,204.85	86.0%
522 70 20 0-04 EMS - Matching Deferred Compensation	113,020.00	8,527.74	35,625.23	77,394.77	68.5%
522 70 21 0-04 EMS - Medical/Dental	760,170.00	58,326.88	242,362.30	517,807.70	68.1%
522 70 21 5-04 EMS - MERP	34,200.00	1,350.00	6,000.00	28,200.00	82.5%
522 70 22 0-04 EMS - Retirement / LEOFF II	294,485.00	19,223.22	79,801.16	214,683.84	72.9%
<b>270</b>	<b>6,163,565.00</b>	<b>442,068.48</b>	<b>1,864,999.84</b>	<b>4,298,565.16</b>	<b>69.7%</b>
520					
<b>520</b>	<b>30,346,945.00</b>	<b>2,204,142.20</b>	<b>9,160,980.72</b>	<b>21,185,964.28</b>	<b>69.8%</b>
<b>810 Wages/Benefits</b>	<b>30,346,945.00</b>	<b>2,204,142.20</b>	<b>9,160,980.72</b>	<b>21,185,964.28</b>	<b>69.8%</b>

**815 BC Furness**

520					
522 20 25 5-04 HazMat Physicals	6,000.00	2,439.00	5,930.32	69.68	1.2%
522 20 35 3-04 HazMat Equipment	10,000.00	0.00	203.31	9,796.69	98.0%
522 20 35 6-04 Water/Swimmer Program - Equipment	10,000.00	28.18	1,017.36	8,982.64	89.8%
522 20 35 7-04 Tech Rescue Equipment	10,000.00	0.00	389.69	9,610.31	96.1%
522 20 45 5-04 SOPB - Special Operations Assessment	20,000.00	0.00	18,166.34	1,833.66	9.2%
<b>220</b>	<b>56,000.00</b>	<b>2,467.18</b>	<b>25,707.02</b>	<b>30,292.98</b>	<b>54.1%</b>
520					
522 45 43 7-04 Travel Expenses - Special Operations	9,500.00	0.00	0.00	9,500.00	100.0%
522 45 49 7-04 Registration - Special Operations	18,000.00	0.00	0.00	18,000.00	100.0%
<b>245</b>	<b>27,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>27,500.00</b>	<b>100.0%</b>

## MFD RFA Expense YTD - Expenses

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### 004 MFD RFA - Expense Fund 778-70

Expenditures	Amt Budgeted	April	YTD	Remaining	
520					
520	83,500.00	2,467.18	25,707.02	57,792.98	69.2%
<b>815 BC Furness</b>	<b>83,500.00</b>	<b>2,467.18</b>	<b>25,707.02</b>	<b>57,792.98</b>	<b>69.2%</b>

### 820 BC Soper

520					
522 20 31 0-04	FS - Operating Supplies (Consumables)	25,000.00	0.00	3,219.25	21,780.75 87.1%
522 20 35 0-04	FS - Operating Equipment & Tools	80,000.00	0.00	695.76	79,304.24 99.1%
522 20 49 9-04	Miscellaneous - Fire Suppression	1,500.00	0.00	0.00	1,500.00 100.0%
520		106,500.00	0.00	3,915.01	102,584.99 96.3%
<b>820 BC Soper</b>		<b>106,500.00</b>	<b>0.00</b>	<b>3,915.01</b>	<b>102,584.99 96.3%</b>

### 835 AC Maloney

520					
522 20 35 9-04	Respirator Fit Test Maint/Supplies	1,500.00	0.00	0.00	1,500.00 100.0%
522 20 48 7-04	SCBA - Contracted Maint Services/Cylinder Hydros	20,000.00	883.38	11,073.70	8,926.30 44.6%
220		21,500.00	883.38	11,073.70	10,426.30 48.5%
522 30 31 0-04	FP - Operating Supplies	9,000.00	381.61	381.61	8,618.39 95.8%
522 30 31 7-04	CERT Class Supplies	1,500.00	0.00	310.88	1,189.12 79.3%
522 30 45 0-04	FP - Contracted Services - Sno Co FM Investigations	11,200.00	0.00	745.50	10,454.50 93.3%
522 30 49 0-04	FP - Memberships, Dues, Subscriptions	9,425.00	115.96	1,440.96	7,984.04 84.7%
522 30 49 9-04	Miscellaneous - Fire Prevention	800.00	0.00	0.00	800.00 100.0%
230		31,925.00	497.57	2,878.95	29,046.05 91.0%
522 45 43 3-04	Travel Expenses - FP	10,975.00	1,159.96	1,579.96	9,395.04 85.6%
522 45 49 3-04	Registration Fees - FP	9,770.00	408.82	1,316.44	8,453.56 86.5%
245		20,745.00	1,568.78	2,896.40	17,848.60 86.0%
520		74,170.00	2,949.73	16,849.05	57,320.95 77.3%
<b>835 AC Maloney</b>		<b>74,170.00</b>	<b>2,949.73</b>	<b>16,849.05</b>	<b>57,320.95 77.3%</b>

### 845 BC Taylor

520					
522 20 24 0-04	Uniforms - All Employees	132,500.00	4,503.91	43,077.35	89,422.65 67.5%
520		132,500.00	4,503.91	43,077.35	89,422.65 67.5%

## MFD RFA Expense YTD - Expenses

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004 MFD RFA - Expense Fund 778-70

Expenditures	Amt Budgeted	April	YTD	Remaining	
<b>845 BC Taylor</b>	<b>132,500.00</b>	<b>4,503.91</b>	<b>43,077.35</b>	<b>89,422.65</b>	<b>67.5%</b>

**850 BC Jesus**

520

522 20 31 5-04	Health & Safety - Operating Supplies	3,000.00	0.00	363.21	2,636.79	87.9%
522 20 35 4-04	Exercise Equipment	15,000.00	0.00	3,963.31	11,036.69	73.6%
522 20 48 5-04	Exercise Equipment - Maintenance & Repair	1,000.00	0.00	0.00	1,000.00	100.0%
<b>220</b>		<b>19,000.00</b>	<b>0.00</b>	<b>4,326.52</b>	<b>14,673.48</b>	<b>77.2%</b>
522 45 25 0-04	JATC Apprenticeship Training	16,000.00	0.00	3,386.30	12,613.70	78.8%
522 45 25 7-04	Leadership Development Programs	24,000.00	0.00	0.00	24,000.00	100.0%
522 45 31 0-04	Training Operating Supplies	4,000.00	125.54	1,530.74	2,469.26	61.7%
522 45 31 5-04	Training Props	12,000.00	0.00	1,827.01	10,172.99	84.8%
522 45 41 0-04	Contracted Instructors / Evaluators	12,000.00	0.00	4,300.00	7,700.00	64.2%
522 45 42 0-04	Training Consortium Program (Equip/Trng)	100,000.00	0.00	19,258.44	80,741.56	80.7%
522 45 43 5-04	Travel Expenses - FS	20,000.00	0.00	314.23	19,685.77	98.4%
522 45 45 0-04	Live Fire Training - Facility Rental Site Use & Prep Fees	10,000.00	0.00	612.96	9,387.04	93.9%
522 45 49 5-04	Registration - FS	35,000.00	450.00	1,444.00	33,556.00	95.9%
522 45 49 9-04	Miscellaneous - Training	1,000.00	0.00	0.00	1,000.00	100.0%
<b>245</b>		<b>234,000.00</b>	<b>575.54</b>	<b>32,673.68</b>	<b>201,326.32</b>	<b>86.0%</b>
<b>520</b>		<b>253,000.00</b>	<b>575.54</b>	<b>37,000.20</b>	<b>215,999.80</b>	<b>85.4%</b>

590

594 22 62 2-04	Exercise Equipment - Over \$5k Capital (budget allocation with 522 line item)	0.00	0.00	6,562.91	(6,562.91)	0.0%
<b>590</b>		<b>0.00</b>	<b>0.00</b>	<b>6,562.91</b>	<b>(6,562.91)</b>	<b>0.0%</b>

<b>850 BC Jesus</b>		<b>253,000.00</b>	<b>575.54</b>	<b>43,563.11</b>	<b>209,436.89</b>	<b>82.8%</b>
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**860 DC Nielson**

520

522 20 24 7-04	Wildland Firefighting Program - PPE	26,000.00	0.00	0.00	26,000.00	100.0%
522 20 35 1-04	Wildland Firefighting Program - Equipment/Tools	51,700.00	0.00	0.00	51,700.00	100.0%
522 20 49 5-04	Comprehensive Behavioral Health Program	60,000.00	3,100.00	18,558.56	41,441.44	69.1%
<b>220</b>		<b>137,700.00</b>	<b>3,100.00</b>	<b>18,558.56</b>	<b>119,141.44</b>	<b>86.5%</b>

## MFD RFA Expense YTD - Expenses

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### 004 MFD RFA - Expense Fund 778-70

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520					
522 45 49 8-04 Wildland Firefighting Program - Training	7,000.00	0.00	0.00	7,000.00	100.0%
245	7,000.00	0.00	0.00	7,000.00	100.0%
520	144,700.00	3,100.00	18,558.56	126,141.44	87.2%
<b>860 DC Nielson</b>	<b>144,700.00</b>	<b>3,100.00</b>	<b>18,558.56</b>	<b>126,141.44</b>	<b>87.2%</b>

### 865 BC Hale

520					
522 45 49 4-04 Incident Mgmt Training Program (Blue Card)	22,500.00	4,942.63	5,302.63	17,197.37	76.4%
520	22,500.00	4,942.63	5,302.63	17,197.37	76.4%
<b>865 BC Hale</b>	<b>22,500.00</b>	<b>4,942.63</b>	<b>5,302.63</b>	<b>17,197.37</b>	<b>76.4%</b>

### 870 SSD - Fleet/Facilities - FFS Farnes

520					
522 60 48 1-04 Tender 65 Water Tank Replacement	75,000.00	0.00	0.00	75,000.00	100.0%
000	75,000.00	0.00	0.00	75,000.00	100.0%
522 20 32 0-04 FS Vehicles - Fuel/Lubricants/Antifreeze	90,000.00	9,855.59	31,702.83	58,297.17	64.8%
522 20 48 0-04 SCBA - Compressor Repairs & Air Sample Testing	4,000.00	279.00	5,328.41	(1,328.41)	0.0%
220	94,000.00	10,134.59	37,031.24	56,968.76	60.6%
522 45 43 2-04 Travel Expenses - SSD	2,500.00	0.00	0.00	2,500.00	100.0%
522 45 49 2-04 Registration Fees - SSD	5,000.00	0.00	163.01	4,836.99	96.7%
245	7,500.00	0.00	163.01	7,336.99	97.8%
522 50 31 0-04 Facilities - Operating Supplies	60,000.00	6,143.53	20,010.47	39,989.53	66.6%
522 50 35 0-04 Facilities - Furniture, Equipment, Appliances	50,000.00	975.84	19,300.24	30,699.76	61.4%
522 50 35 2-04 Facility Electronic Security - Door Locks	16,500.00	630.14	630.14	15,869.86	96.2%
522 50 41 0-04 Facilities - Landscaping & Janitorial Service	50,000.00	3,965.01	15,765.56	34,234.44	68.5%
522 50 45 0-04 Equipment & Other Rentals	1,500.00	0.00	644.67	855.33	57.0%
522 50 47 0-04 Water / Sewer / Garbage	45,000.00	5,956.55	14,502.41	30,497.59	67.8%
522 50 47 5-04 Electricity / Natural Gas	155,000.00	12,408.56	55,172.00	99,828.00	64.4%
522 50 48 0-04 Facilities - Contracted Repair	200,000.00	34,183.60	106,912.99	93,087.01	46.5%
522 50 49 9-04 Miscellaneous - Facilities/Vehicles/Equip	1,000.00	0.00	136.00	864.00	86.4%
250	579,000.00	64,263.23	233,074.48	345,925.52	59.7%

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### 004 MFD RFA - Expense Fund 778-70

Expenditures	Amt Budgeted	April	YTD	Remaining	
<b>520</b>					
522 60 31 0-04 Vehicle / Shop - Operating Supplies	160,000.00	14,732.89	35,036.37	124,963.63	78.1%
522 60 35 0-04 Vehicle / Shop - Tools & Equipment	8,000.00	446.50	515.04	7,484.96	93.6%
522 60 48 0-04 Vehicles - Repair/Services	60,000.00	1,640.36	7,916.32	52,083.68	86.8%
522 60 48 5-04 Equipment - Contracted Repair/Testing	24,000.00	0.00	0.00	24,000.00	100.0%
<b>260</b>	<b>252,000.00</b>	<b>16,819.75</b>	<b>43,467.73</b>	<b>208,532.27</b>	<b>82.8%</b>
522 70 32 0-04 EMS Vehicles - Fuel/Lubricants/Antifreeze	85,000.00	8,601.93	28,963.93	56,036.07	65.9%
<b>270</b>	<b>85,000.00</b>	<b>8,601.93</b>	<b>28,963.93</b>	<b>56,036.07</b>	<b>65.9%</b>
<b>520</b>	<b>1,092,500.00</b>	<b>99,819.50</b>	<b>342,700.39</b>	<b>749,799.61</b>	<b>68.6%</b>
<b>590</b>					
594 22 62 1-04 Automotive Diagnostic Tool	13,500.00	0.00	11,988.36	1,511.64	11.2%
<b>590</b>	<b>13,500.00</b>	<b>0.00</b>	<b>11,988.36</b>	<b>1,511.64</b>	<b>11.2%</b>
<b>870 SSD - Fleet/Facilities - FFS Farnes</b>					
	<b>1,106,000.00</b>	<b>99,819.50</b>	<b>354,688.75</b>	<b>751,311.25</b>	<b>67.9%</b>

### 875 SSD - Communications - IT Davis

<b>520</b>					
522 18 49 1-04 Website Design & Year 1 Hosting Fee	56,000.00	0.00	0.00	56,000.00	100.0%
<b>000</b>	<b>56,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>56,000.00</b>	<b>100.0%</b>
522 18 35 7-04 Computer Hardware/Parts	78,000.00	0.00	4,504.51	73,495.49	94.2%
522 18 42 0-04 Telephone - All Stations	34,000.00	5,738.49	14,374.01	19,625.99	57.7%
522 18 42 3-04 Cellular Phone Services	40,000.00	3,490.97	14,125.75	25,874.25	64.7%
522 18 42 7-04 Network Lines & Maintenance	36,700.00	4,852.59	5,975.16	30,724.84	83.7%
522 18 45 0-04 Office Equipment	8,850.00	411.20	1,982.86	6,867.14	77.6%
522 18 49 0-04 Images/Repairs/Maintenance					
522 18 49 0-04 Computer Licensing/Support	372,105.00	23,667.40	145,819.21	226,285.79	60.8%
522 18 49 9-04 Miscellaneous - Communications	500.00	0.00	0.00	500.00	100.0%
<b>218</b>	<b>570,155.00</b>	<b>38,160.65</b>	<b>186,781.50</b>	<b>383,373.50</b>	<b>67.2%</b>
522 20 35 5-04 Communications Equipment	10,000.00	0.00	0.00	10,000.00	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	55,000.00	3,587.72	14,388.33	40,611.67	73.8%
522 20 45 2-04 SNOCO 911 - Dispatch Services	865,000.00	71,938.78	314,237.12	550,762.88	63.7%
522 20 48 3-04 Communications Equipment Repairs/Maintenance	5,000.00	0.00	0.00	5,000.00	100.0%
<b>220</b>	<b>936,000.00</b>	<b>75,526.50</b>	<b>328,625.45</b>	<b>607,374.55</b>	<b>64.9%</b>

## MFD RFA Expense YTD - Expenses

Marysville Fire District

Time: 10:37:56 Date: 05/06/2026

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004 MFD RFA - Expense Fund 778-70

Expenditures	Amt Budgeted	April	YTD	Remaining	
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520

	1,562,155.00	113,687.15	515,406.95	1,046,748.05	67.0%
--	--------------	------------	------------	--------------	-------

590

591 22 70 0-04 Capital Lease - Copy Machine	4,460.00	371.52	1,486.08	2,973.92	66.7%
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591 22 70 5-00 Capital Lease - Postage Meter	805.00	201.21	402.42	402.58	50.0%
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	5,265.00	572.73	1,888.50	3,376.50	64.1%
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<b>875 SSD - Communications - IT Davis</b>	<b>1,567,420.00</b>	<b>114,259.88</b>	<b>517,295.45</b>	<b>1,050,124.55</b>	<b>67.0%</b>
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**880 PPE**

520

522 20 24 5-04 Protective Gear & Equipment	370,000.00	2,731.41	98,714.36	271,285.64	73.3%
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522 20 41 0-04 PPE - Inspections/Repairs	35,000.00	0.00	13,954.09	21,045.91	60.1%
--	-----------	------	-----------	-----------	-------

	405,000.00	2,731.41	112,668.45	292,331.55	72.2%
--	------------	----------	------------	------------	-------

<b>880 PPE</b>	<b>405,000.00</b>	<b>2,731.41</b>	<b>112,668.45</b>	<b>292,331.55</b>	<b>72.2%</b>
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**885 PIO/PUB ED**

520

522 30 31 3-04 FP - Public Education Supplies	14,000.00	0.00	5,229.22	8,770.78	62.6%
---	-----------	------	----------	----------	-------

522 30 49 5-04 Newsletters & Community Publications	40,000.00	0.00	0.00	40,000.00	100.0%
---	-----------	------	------	-----------	--------

	54,000.00	0.00	5,229.22	48,770.78	90.3%
--	-----------	------	----------	-----------	-------

<b>885 PIO/PUB ED</b>	<b>54,000.00</b>	<b>0.00</b>	<b>5,229.22</b>	<b>48,770.78</b>	<b>90.3%</b>
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<b>Fund Expenditures:</b>	<b>42,427,185.00</b>	<b>2,524,059.25</b>	<b>11,523,918.50</b>	<b>30,903,266.50</b>	<b>72.8%</b>
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<b>Fund Excess/(Deficit):</b>	<b>(42,427,185.00)</b>	<b>(2,524,059.25)</b>	<b>(11,523,918.50)</b>		
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cm

## MFD RFA Apparatus YTD - Expenses

Marysville Fire District

Time: 10:39:19 Date: 05/06/2026

Page: 1

304 MFD RFA - Apparatus Fund 778-72

Expenditures	Amt Budgeted	April	YTD	Remaining	
<b>100 General Admin</b>					
520					
522 16 41 3-09 Snohomish County - Investment Fees	1,050.00	2.49	9.05	1,040.95	99.1%
520	1,050.00	2.49	9.05	1,040.95	99.1%
<b>100 General Admin</b>	<b>1,050.00</b>	<b>2.49</b>	<b>9.05</b>	<b>1,040.95</b>	<b>99.1%</b>
<b>870 SSD - Fleet/Facilities - FFS Farnes</b>					
590					
594 22 64 0-09 Brush Truck - Wildland Program	400,000.00	0.00	0.00	400,000.00	100.0%
594 22 64 1-09 (2) Ambulance Remounts	500,000.00	0.00	0.00	500,000.00	100.0%
594 22 64 2-09 Staff Vehicle - Shop	80,000.00	0.00	0.00	80,000.00	100.0%
590	980,000.00	0.00	0.00	980,000.00	100.0%
<b>870 SSD - Fleet/Facilities - FFS Farnes</b>	<b>980,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>980,000.00</b>	<b>100.0%</b>
<b>Fund Expenditures:</b>	<b>981,050.00</b>	<b>2.49</b> ✓	<b>9.05</b>	<b>981,040.95</b>	<b>100.0%</b>
<b>Fund Excess/(Deficit):</b>	<b>(981,050.00)</b>	<b>(2.49)</b>	<b>(9.05)</b>		

CM

## MFD RFA Reserve/Capital YTD - Expenses

Marysville Fire District

Time: 10:40:00 Date: 05/06/2026

Page: 1

### 303 MFD RFA - Capital/Reserve Fund 778-73

Expenditures	Amt Budgeted	April	YTD	Remaining	
590					
597 01 00 0-08 Transfer Out - Apparatus Fund	0.00	0.00	0.00	0.00	100.0%
590	0.00	0.00	0.00	0.00	100.0%

### 100 General Admin

520					
522 70 49 0-08 GEMT Program - Overpaid Funds Return	10,000.00	0.00	225,615.21	(215,615.21)	0.0%
000	10,000.00	0.00	225,615.21	(215,615.21)	0.0%
522 16 41 9-08 Snohomish County Investment Fees	6,000.00	341.54	1,319.55	4,680.45	78.0%
216	6,000.00	341.54	1,319.55	4,680.45	78.0%
520	16,000.00	341.54	226,934.76	(210,934.76)	0.0%
<b>100 General Admin</b>	<b>16,000.00</b>	<b>341.54</b>	<b>226,934.76</b>	<b>(210,934.76)</b>	<b>0.0%</b>

### 870 SSD - Fleet/Facilities - FFS Farnes

520					
522 16 41 3-08 General Capital Projects - A&E/Professional Services	25,000.00	0.00	0.00	25,000.00	100.0%
522 16 41 5-08 Station 63 Project - Alternate Site Discovery/Feasibility Prof Svcs	0.00	0.00	7,487.50	(7,487.50)	0.0%
520	25,000.00	0.00	7,487.50	17,512.50	70.1%

590					
594 22 62 0-08 Station 63 Project - Land/Construction/A&E/Prof Svcs	12,500,000.00	192.50	101,486.42	12,398,513.58	99.2%
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	1,000,000.00	0.00	0.00	1,000,000.00	100.0%
590	13,525,000.00	192.50	101,486.42	13,423,513.58	99.2%

<b>870 SSD - Fleet/Facilities - FFS Farnes</b>	<b>13,550,000.00</b>	<b>192.50</b>	<b>108,973.92</b>	<b>13,441,026.08</b>	<b>99.2%</b>
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<b>Fund Expenditures:</b>	<b>13,566,000.00</b>	<b>534.04</b> ✓	<b>335,908.68</b>	<b>13,230,091.32</b>	<b>97.5%</b>
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<b>Fund Excess/(Deficit):</b>	<b>(13,566,000.00)</b>	<b>(534.04)</b>	<b>(335,908.68)</b>		
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CJM

# MFD RFA Equipment YTD - Expenses

Marysville Fire District

Time: 10:40:33 Date: 05/06/2026

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**305 MFD RFA - Equipment Fund 778-74**

Expenditures	Amt Budgeted	April	YTD	Remaining
<b>100 General Admin</b>				
520				
522 16 41 9-10 Snohomish County - Investment Fees	1,000.00	10.76	38.81	961.19 96.1%
520	1,000.00	10.76	38.81	961.19 96.1%
<b>100 General Admin</b>	<b>1,000.00</b>	<b>10.76</b>	<b>38.81</b>	<b>961.19 96.1%</b>
<b>Fund Expenditures:</b>	<b>1,000.00</b>	<b>10.76</b> ✓	<b>38.81</b>	<b>961.19 96.1%</b>
<b>Fund Excess/(Deficit):</b>	<b>(1,000.00)</b>	<b>(10.76)</b>	<b>(38.81)</b>	

cm



**SNOHOMISH COUNTY**

**Property Tax/Special Assessment Fund Activity**

From 04-01-2026 To 04-30-2026

District: MARYSVILLE FIRE DISTRICT RFA

Year	Account Number	Beginning Balance	Certification Adjustments	Receipts and Adjustments	Ending Balance
<b>Fund:</b>	778900 MARYSVILLE REGNL FIRE EXP				
2026	7781702110	\$27,103,293.26	\$7,280.25	\$11,984,326.57	\$15,126,246.94
2025	7781702110	\$137,612.61	(\$668.50)	\$11,834.94	\$125,109.17
2024	7781702110	\$57,284.23	(\$124.78)	\$2,285.52	\$54,873.93
2023	7781702110	\$21,904.14	\$0.00	\$3,098.12	\$18,806.02
2022	7781702110	\$7,625.50	\$0.00	\$138.33	\$7,487.17
2021	7781702110	\$4,464.53	\$0.00	\$121.88	\$4,342.65
2020	7781702110	\$3,370.62	\$0.00	\$72.99	\$3,297.63
	<b>Fund Total:</b>	<b>\$27,335,554.89</b>	<b>\$6,486.97</b>	<b>\$12,001,878.35</b>	<b>\$15,340,163.51</b>
<b>Fund:</b>	778925 MARYSVILLE FIRE DISTRICT RFA EMS				
2026	7781709252110	\$8,756,143.89	\$2,325.09	\$3,857,152.80	\$4,901,316.18
2025	7781709252110	\$66,964.08	(\$304.41)	\$5,616.30	\$61,043.37
2024	7781709252110	\$28,491.68	(\$56.89)	\$1,357.68	\$27,077.11
	<b>Fund Total:</b>	<b>\$8,851,599.65</b>	<b>\$1,963.79</b>	<b>\$3,864,126.78</b>	<b>\$4,989,436.66</b>
	<b>District Total:</b>	<b>\$36,187,154.54</b>	<b>\$8,450.76</b>	<b>\$15,866,005.13</b>	<b>\$20,329,600.17</b>

*cm*

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

**Cash on hand at beginning of the month:** **\$10,577,653.46**

Income for the month:

04/02 - Cash Deposit	\$8,411.13
04/09 - Cash Deposit	\$26,165.00
04/16 - Cash Deposit	\$3,749.61
04/17 - ACH Debit Transfer - Ambulance	\$300,479.57
04/23 - Cash Deposit	\$2,072.38
04/30 - Cash Deposit	\$44,204.36
04/30 - RFA Property Tax Collections	\$15,866,005.13
04/30 - FD12 Property Tax Collections	\$490.50
04/30 - LET/Private Harvest Distribution	\$0.00
04/30 - Investment Interest	\$36,946.33

**Total Income for the month:** **\$16,288,524.01**

Expenditures for the month:

04/17 - A/P - Warrants Approved 04/15	(\$336,543.44)
04/22 - Voided & Cancel Check 5209	\$9,300.00
04/22 - Lost Check Void #5183	(\$4,372.50)
04/22 - Lost Check Reissue ACH #962	\$4,372.50
04/22 - Lost Check Voids #5108,5193,5279	(\$9,732.03)
04/22 - Lost Check Reissue #5358	\$9,732.03
04/30 - Sno Co Property Tax Refunds	\$0.00
04/30 - Sno Co Investment Fees	(\$143.90)
04/30- Payroll - Approved 04/15	(\$2,203,775.73)

**Total Expenditures for the month:** **(\$2,531,163.07)**

**Cash on hand as of 04/30/2026** **\$24,335,014.40**

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

**Cash on hand at beginning of the month:** **\$198,669.48**

Income for the month:

04/23 - Cash Deposit	\$10,050.00
04/30 - Investment Interest	\$640.32

**Total Income for the month:** **\$10,690.32**

Expenditures for the month:

04/17 - A/P - Warrants Approved 04/15	\$0.00
04/30 - Sno Co Investment Fees	(\$2.49)

**Total Expenditures for the month:** **(\$2.49)**

**Cash on hand as of 04/30/2026** **\$209,357.31**

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

**Cash on hand at beginning of the month:** **\$27,265,114.03**

Income for the month:

04/17 - ACH Debit Transfer - Ambulance \$244,357.22

04/30 - Investment Interest \$87,691.08

**Total Income for the month:** **\$332,048.30**

Expenditures for the month:

04/17 - A/P - Warrants Approved 04/15 (\$192.50)

04/30 - Sno Co Investment Fees (\$341.54)

**Total Expenditures for the month:** **(\$534.04)**

**Cash on hand as of 04/30/2026**

**\$27,596,628.29**

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

**Cash on hand at beginning of the month:** **\$861,375.42**

Income for the month:

04/30 - Investment Interest \$2,762.14

**Total Income for the month:** **\$2,762.14**

Expenditures for the month:

04/30 - Sno Co Investment Fees (\$10.76)

**Total Expenditures for the month:** **(\$10.76)**

**Cash on hand as of 04/30/2026**

**\$864,126.80**

*GRAND TOTAL CASH ON HAND - April 1, 2026* *\$38,902,812.39*

*GRAND TOTAL CASH ON HAND - April 30, 2026* *\$53,005,126.80*

*DIFFERENCE* *\$14,102,314.41*

**MARYSVILLE FIRE DISTRICT RFA**  
**Q1 2026 FUNDS & BUDGETS REPORT**



**FUND BALANCE**

The tables below summarize changes in fund balances for the quarter ended March 31, 2026, and indicate the extent to which the Expense Fund is above or below the minimum fund balance established by District policy.

FUND NAME/NO.	01/01/26 Beginning Cash/Investments	3/31/26 Ending Cash/Investments	YTD Change
Expense 778-70	\$ 16,508,524	\$ 10,577,653	\$ (5,930,871)
Apparatus 778-72	\$ 174,841	\$ 198,669	\$ 23,829
Capital/Reserve 778-73	\$ 26,735,845	\$ 27,265,114	\$ 529,269
Equipment 778-74	\$ 553,994	\$ 861,375	\$ 307,381
<b>Total</b>	<b>\$ 43,973,204</b>	<b>\$ 38,902,812</b>	<b>\$ (5,070,391)</b>

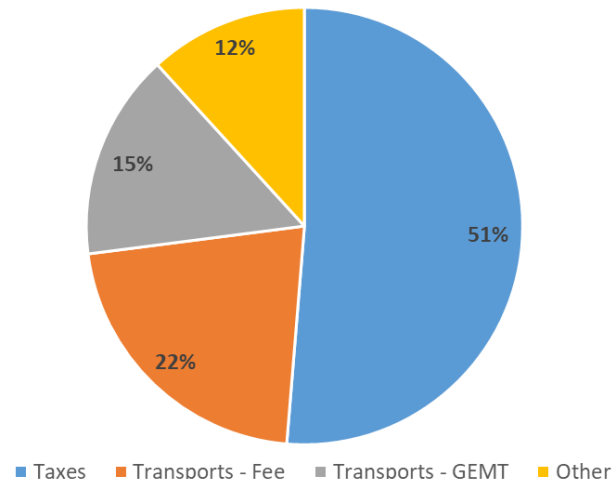
2026 Min Expense Fund Balance	(Under)/Over
\$ 9,031,796	\$ 1,545,857

**REVENUES**

The table below presents revenue collections for the quarter ended March 31, 2026, compared to the original 2026 revenue projections. Reported amounts reflect combined revenues across all funds, excluding interfund transfers.

Revenue Category	Final Budget	03/31 YTD Collected	Percent Collected
Taxes	\$ 37,454,110	\$ 2,033,829	5%
Transports - Fee Schedule	\$ 2,850,000	\$ 859,160	30%
Transports - GEMT	\$ 1,980,000	\$ 605,058	31%
Investment Interest	\$ 1,295,000	\$ 398,944	31%
Other	\$ 114,605	\$ 67,885	59%
<b>Total</b>	<b>\$ 43,693,715</b>	<b>\$ 3,964,877</b>	<b>9%</b>

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



## **EXPENSES**

The tables below present the status of the appropriated expense budget for the quarter ended March 31, 2026. Total remaining operating expenditures are expected to be at or above 75% of the total appropriated budget. The percentage of remaining capital expenditures may differ due to the one-time nature of these purchases, as compared to ongoing operating costs.

### **Budget Amendments**

- An amendment to the Expense Fund Budget was approved in January to support the hiring of four additional firefighters and to address increased paramedic school tuition costs. The total amendment amount was \$641,450.

### **Annual Interfund Transfers**

- A \$300,000 interfund transfer to the Equipment Fund was completed in January. Transfers to Apparatus and Capital/Reserve Funds remain pending, contingent upon sufficient property tax collections.

### **Other Budget Notes**

- Actual labor cost trends for represented employees will be more accurately determined upon finalization of the collective bargaining agreement and processing of retroactive pay adjustments. A budget amendment may be required.
- A billing error within the WA State HCA GEMT program, which occurred in Q1 2025, resulted in an overpayment to the District. Repayment of the overpaid funds was completed in March.

#### **EXPENSE FUND 778-70**

<b>Category</b>	<b>Adopted Budget</b>	<b>Year-to-Date Expended (As of 03/31)</b>	<b>Percent Remaining</b>
Wages/Benefits	\$ 30,346,945	\$ 6,956,839	77%
M&O	\$ 5,780,240	\$ 1,743,021	70%
Transfers	\$ 6,300,000	\$ 300,000	95%
<b>Total</b>	<b>\$ 42,427,185</b>	<b>\$ 8,999,859</b>	<b>79%</b>

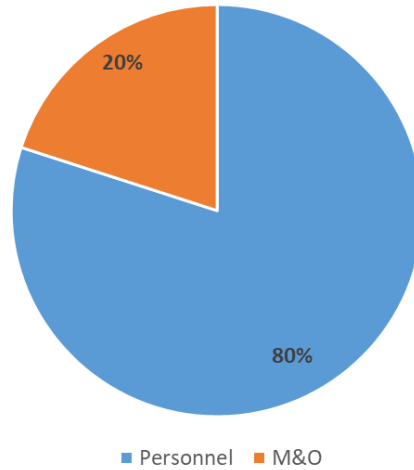
#### **APPARATUS FUND 778-72**

<b>Category</b>	<b>Adopted Budget</b>	<b>Year-to-Date Expended (As of 03/31)</b>	<b>Percent Remaining</b>
Investment Fees	\$ 1,050	\$ 7	99%
Capital	\$ 980,000	\$ -	100%
<b>Total</b>	<b>\$ 981,050</b>	<b>\$ 7</b>	<b>100%</b>

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

<b>Category</b>	<b>Adopted Budget</b>	<b>Year-to-Date Expended (As of 03/31)</b>	<b>Percent Remaining</b>
Investment Fees	\$ 7,000	\$ 1,006	86%
GEMT Refund	\$ 10,000	\$ 225,615	-2156%
Capital	\$ 13,550,000	\$ 108,781	99%
<b>Total</b>	<b>\$ 13,567,000</b>	<b>\$ 335,403</b>	<b>98%</b>

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



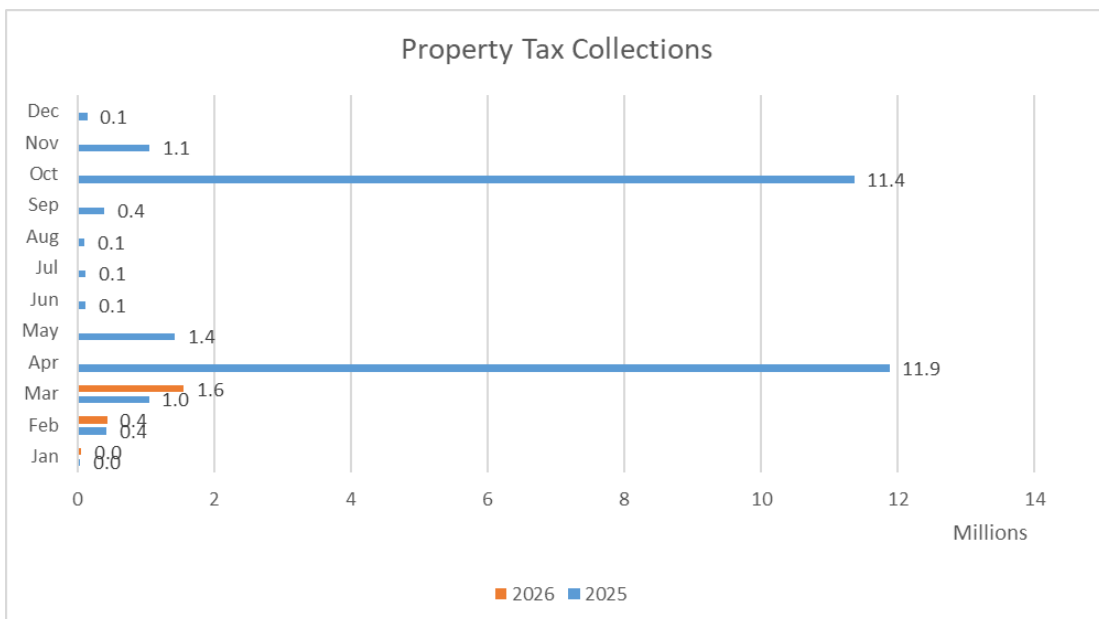
**REVENUE/EXPENSE/FUND BALANCE COMPARISON**

The table below provides a comparative analysis of the Expense Fund’s financial performance for Q1 2026, highlighting variances in operational revenues, expenses, and fund balance relative to Q1 2025. Key drivers include an increase in property tax revenue from the new regular levy lid lift and lower operating costs pending collective bargaining agreement finalization, resulting in a net increase to the overall fund balance.

	2026	2025	Variance	%
REVENUES	\$ 3,068,988	\$ 2,527,134	\$ 541,855	21%
OPERATING EXPENSES	\$ 8,999,859	\$ 9,357,358	\$ (357,498)	-4%
EXCESS/(DEFICIT) REV VS. EXP	\$ (5,930,871)	\$ (6,830,224)	\$ 899,353	-13%
FUND BALANCE	\$ 10,577,653	\$ 9,661,773	\$ 915,880	9%

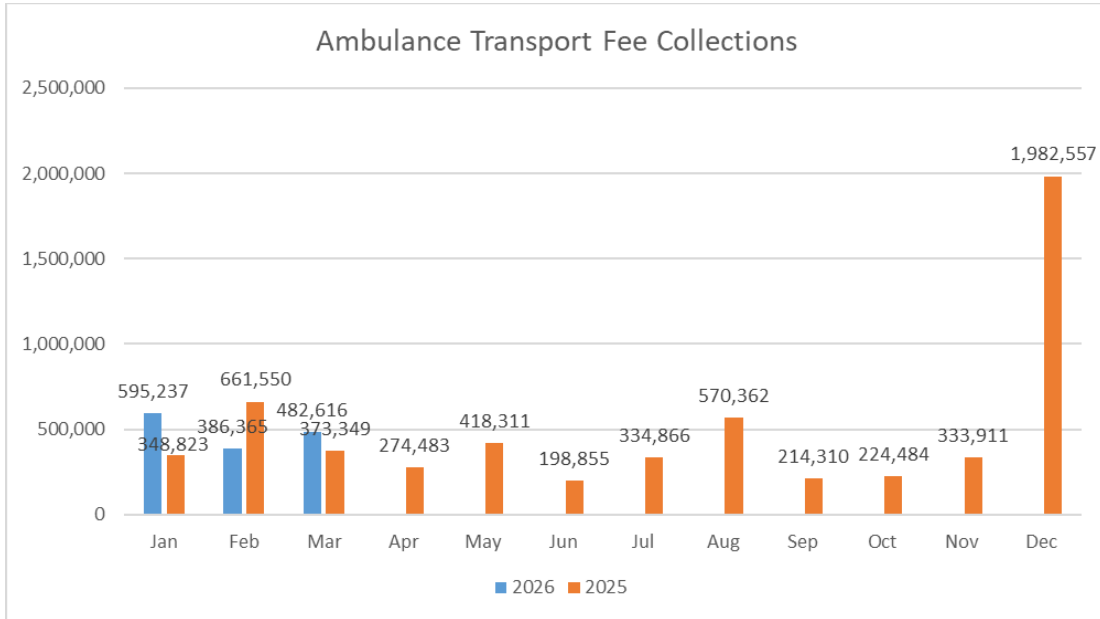
**PROPERTY TAXES**

The chart below displays the monthly property tax revenue for years 2026 and 2025.



## **AMBULANCE TRANSPORT FEES**

The chart below displays total monthly ambulance transport revenue (combined Regular and GEMT) for years 2026 and 2025. Retroactive GEMT settlements occur later in the year. Note that figures are not adjusted for refunds; year-to-date returned overpayments total \$229,794.





## Monthly Report

APRIL 1 – APRIL 30, 2026

YTD: JAN 1 – APR 30, 2026 | LIFETIME SINCE: MAY, 2025

### Safety Impact

#### Drivers Alerted

3,287

YTD: 13,292

LIFETIME: 26,480

#### Driver Speed Reduction

6.3%

All Safety Cloud

5.6%

My State

20.9%

Similar Organizations

### Responder-to-Responder (R2R)

#### R2R Alerts Sent

114

YTD: 562

LIFETIME: 905

#### R2R Alerts Received

114

YTD: 562

LIFETIME: 905

### Event Totals

#### Incidents

413

YTD: 1,742

LIFETIME: 3,408

#### Average Time On-scene

15.4 min

YTD: 16.7 min

LIFETIME: 16.2 min

### Response Totals

#### Runs

809

YTD: 3,446

LIFETIME: 6,621

#### Responding Time

3,277 min

YTD: 14,032 min

LIFETIME: 26,832 min

#### Average Time-to-Scene

4.1 min

YTD: 4.1 min

LIFETIME: 4.1 min

## Monthly Report

APRIL 1 – APRIL 30, 2026

YTD: JAN 1 – APR 30, 2026 | LIFETIME SINCE: MAY, 2025

## Glossary

### Drivers Alerted

Total drivers alerted; based on HAAS Alert enabled applications.

### Driver Speed Reduction

Average reduction in speed of the first vehicle receiving an alert from a stationary event / incident, where information is available. Excludes mobile navigation applications.

### All Safety Cloud

Average across all Safety Cloud organizations.

### My State

Average across all Organizations in your state. "-" indicates not enough data available in your state to provide a statistically significant percentage.

### Similar Organizations

Average across all Organizations similar to yours (e.g., fire departments, towing operators, maintenance fleets).

### R2R Alerts Sent

Total number of Responder-to-Responder Alerts sent to nearby emergency vehicles.

### R2R Alerts Received

Total number of Responder-to-Responder Alerts received by your emergency vehicles.

### Incident Totals

Total number of times at least one vehicle arrived on-scene with lights engaged for 2+ minutes.

### Average Time On-Scene

Average time duration per incident.

### Run Totals

Total times a vehicle was dispatched to an incident with lights engaged for at least 1+ minute.

### Response Time Totals

Total time vehicles/apparatus spent traveling to dispatched calls with lights engaged.

### Average Time-to-Scene

Average time it took for a dispatched vehicle to arrive on-scene.

## Monthly Report

APRIL 1 – APRIL 30, 2026

YTD: JAN 1 – APR 30, 2026 | LIFETIME SINCE: MAY, 2025

## Driver Totals

### Drivers Alerted

0

YTD: 0

LIFETIME: 17,352

---

## Closures

### Total Events

0

YTD: 0

LIFETIME: 12

### Automated Closures

0

YTD: 0

LIFETIME: 2

### Manual Closures

0

YTD: 0

LIFETIME: 10

---

## Closures - Automated

### Total Events

0

YTD: 0

LIFETIME: 2

### Total Time

0 hrs

YTD: 0 hrs

LIFETIME: 413 hrs

### Average Time

0.0 hrs

YTD: 0 hrs

LIFETIME: 206.8 hrs

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## Closures - Manual

### Total Events

0

YTD: 0

LIFETIME: 10

### Total Time

0 hrs

YTD: 0 hrs

LIFETIME: 614 hrs

### Average Time

0.0 hrs

YTD: 0 hrs

LIFETIME: 61.4 hrs

# WA - Marysville Fire District

## Monthly Report

APRIL 1 – APRIL 30, 2026

YTD: JAN 1 – APR 30, 2026 | LIFETIME SINCE: MAY, 2025

HAAS ALERT



## Glossary

### Drivers Alerted

Total drivers alerted; based on HAAS Alert enabled applications.

### Total Events

Total number of times a closure was active for at least 5 minutes.

### Total Time

Total time closures were active.

### Average Time

Average time duration per closure event.

**MARYSVILLE FIRE DISTRICT**

**Regional Fire Authority**

**AGENDA BILL**

**BOARD MEETING DATE: May 20, 2026**

AGENDA ITEM: 2025 Annual Financial Report	AGENDA SECTION: New Business
PREPARED BY: Chelsie McInnis, Finance Director	
ATTACHMENTS: 2025 Annual Financial Report	
BUDGET CODE: N/A	AMOUNT: N/A
SUMMARY:  Submitted for review and approval is the 2025 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, 2026.  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 2025 Annual Financial Report.
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**Marysville Fire District**  
**Fund Resources and Uses Arising from Cash Transactions**  
**For the Year Ended December 31, 2025**

		<b>Total for All Funds (Memo Only)</b>	<b>001 General</b>	<b>301 Capital</b>
<b>Beginning Cash and Investments</b>				
308	Beginning Cash and Investments	43,229,889	16,503,597	26,726,291
388 / 588	Net Adjustments	-	-	-
<b>Revenues</b>				
310	Taxes	28,093,259	28,093,259	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	3,928,545	459,400	3,469,145
340	Charges for Goods and Services	2,877,043	2,877,043	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	1,837,452	714,113	1,123,339
Total Revenues:		<u>36,736,299</u>	<u>32,143,815</u>	<u>4,592,484</u>
<b>Expenditures</b>				
510	General Government	-	-	-
520	Public Safety	30,842,526	30,729,600	112,926
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		<u>30,842,526</u>	<u>30,729,600</u>	<u>112,926</u>
Excess (Deficiency) Revenues over Expenditures:		5,893,773	1,414,215	4,479,558
<b>Other Increases in Fund Resources</b>				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	1,335,000	-	1,335,000
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	41,805	19,749	22,056
Total Other Increases in Fund Resources:		<u>1,376,805</u>	<u>19,749</u>	<u>1,357,056</u>
<b>Other Decreases in Fund Resources</b>				
594-595	Capital Expenditures	5,153,688	55,462	5,098,226
591-593, 599	Debt Service	5,263	5,263	-
597	Transfers-Out	1,335,000	1,335,000	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	19,712	19,712	-
Total Other Decreases in Fund Resources:		<u>6,513,664</u>	<u>1,415,437</u>	<u>5,098,226</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>756,915</u></b>	<b><u>18,527</u></b>	<b><u>738,388</u></b>
<b>Ending Cash and Investments</b>				
50821	Nonspendable	-	-	-
50831	Restricted	504	504	-
50841	Committed	-	-	-
50851	Assigned	27,464,679	-	27,464,679
50891	Unassigned	16,521,621	16,521,621	-
<b>Total Ending Cash and Investments</b>		<b><u>43,986,804</u></b>	<b><u>16,522,124</u></b>	<b><u>27,464,679</u></b>

The accompanying notes are an integral part of this statement.

**Marysville Fire District**  
**Notes to the Financial Statements**  
**For the Year Ended December 31, 2025**

**Note 1 - Summary of Significant Accounting Policies**

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

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

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements (see Note 4 – *Component Unit(s), Joint Ventures, and Related Parties*).
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances for proprietary and fiduciary funds are presented using classifications that are different from the ending net position classifications in GAAP.

**A. Fund Accounting**

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

**GOVERNMENTAL FUND TYPES:**

**General Fund**

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

**Capital Projects Funds**

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets. 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 3 - *Deposits and Investments*.

**D. Capital Assets**

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

**E. Compensated Absences**

Vacation leave may be accumulated up to 500 hours and is 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 6 – *Long-term Liabilities (Formerly Long-Term Debt)*, Note 8 – *Other Postemployment Benefits*, and Note 9 – *Pension Plans*.

**G. Leases and Subscription Based Information Technology Arrangements (SBITA)**

The district does not have a lease/SBITA threshold and therefore reports a liability for all leases/SBITAs regardless of their dollar amount. For more information see Note 5 – Leases.

H. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by resolution of the Board of Directors. When expenditures that meet restrictions are incurred, the district intends to use the most restricted resources first.

Restrictions and commitments of Ending Cash and Investments consist of \$504 in external party restrictions on donated funds for the purchase of bike helmets and blinking lights.

**Note 2 - 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	\$33,369,060	\$32,147,037	\$1,222,023
Capital Reserve Fund	\$14,666,000	\$1,996,580	\$12,669,420
Apparatus Fund	\$4,849,550	\$4,714,327	\$135,223
Equipment Fund	\$1,000	\$245	\$755

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. Included in the actual expenditures for the separately listed managerial funds is \$1,500,000 of interfund transfer, which was eliminated during the roll up of such funds for financial reporting purposes. Included in the actual expenditures for the Expense Fund is a \$2,000 imprest account opening deposit, which was eliminated during roll up of authorized imprest account balances into the year-end cash balance for General Fund 001.

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.

The Capital Reserve Fund variance is primarily due to the Fire Station 63 project remaining in progress at year-end. Budgeted amounts not yet expended, totaling approximately \$12.1 million, will be used in subsequent periods as the project continues and are not indicative of cost savings.

**Note 3 – Deposits and Investments**

Investments are reported at face value. Deposits and investments by type at December 31, 2025 are as follows:

Type of deposit or investment	Total of District’s <b>own</b> deposits and investments
Bank deposits	\$171,795
Certificates of deposit	\$0
Local Government Investment Pool	\$0
U.S. Government securities	\$0
Snohomish County Investment Pool	\$43,815,009
<b>Total</b>	<b>\$43,986,804</b>

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 restrictions on participant withdrawals.

**Custodial Credit Risk**

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

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

**Note 4 – 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 \$1,099,413 on December 31, 2025.

Snohomish County 911’s 2025 operating budget was \$35,740,257, operating revenues received were \$35,003,343 and total operating expenditures were \$34,088,053. Complete financial statements for SNOHOMISH COUNTY 911 can be obtained from SNOHOMISH COUNTY 911’s administrative office at 332 SW Everett Mall Way, BLDG A, Everett, WA 98204.

**Note 5 – 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 2025 was \$5,263. As of December 31, 2025, the future lease payments are as follows:

Year Ended December 31	Total
2026	\$5,263
2027	\$4,520
<b>Total</b>	<b>\$9,783</b>

**Note 6 – Long-Term Liabilities (formerly Long-Term Debt)**

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the district and summarizes the district’s debt transactions for year ended December 31, 2025.

**Compensated Absences**

During the year ended December 31, 2025, the following changes occurred in compensated absences:

	Beginning Balance 01/01/2025	Additions	Reductions	Ending Balance 12/31/2025
Compensated Absences*	\$3,777,359	\$	\$42,168	\$3,735,191

\*additions and reductions are reported as a net change

**Note 7 – Other Disclosures**

A. Additional Bank Accounts

The district holds five separate imprest checking accounts for operational purposes including Accounts Payable, Ambulance Billing, Travel, Petty Cash, and Deposit In Transit. The combined authorized balance of all imprest checking accounts is \$13,600. This amount has been accounted for in the year-end cash balance of General Fund 001.

B. Significant Commitments or Obligations

Capital Construction Commitment (Fire Station 63 Project)

In 2024, the district initiated a capital construction project for the replacement and relocation of Fire Station 63. Total project costs are estimated at approximately \$15,000,000, including offsetting revenues from the sale of existing Fire Station 63 property. 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 five-year period (2024-2028). The district’s total project costs for planning, pre-design and programming during the year ended December 31, 2025, totaled \$402,983.

**Note 8 – 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, 2025 the plan had (2) members, all retirees.

Fiscal Year 2025	
Number of Retired Plan Members	2
Benefits Paid	\$46,920
*Total OPEB Liability	\$1,042,934

*\*Measured using the alternative measurement method*

**Note 9 – 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](http://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, 2025 (*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	\$33,380	0.006054%	\$71,376
PERS 2/3	\$83,643	0.007881%	(\$300,753)
LEOFF 1	\$0	0.012003%	(\$380,319)
LEOFF 2	\$919,742	0.337355%	(\$6,536,310)

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, Charles Schwab Trust Bank, 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, 2025 was \$475,617.

**Note 10 - 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 the 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 2025 was \$1.04 per \$1,000 on an assessed valuation of \$18,665,011,872 for a total regular levy of \$19,351,051. The district’s EMS levy for the year 2025 was \$0.47 per \$1,000 on an assessed valuation of \$18,915,890,352 for a total EMS levy of \$8,930,187.

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

**Note 11 – 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, 2025, the district paid \$7,496 in claims.

**Washington Cities Insurance Authority (WCIA)**

The district is a member of the Washington Cities Insurance Authority (WCIA). Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring, and / or jointly contracting for risk management services. As of December 31, 2025, 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, 2025

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2583	001	General	3089100	Unassigned Cash and Investments - Beginning	\$16,503,597
2583	001	General	3111000	Property Tax	\$28,093,259
2583	001	General	3329340	Ground Emergency Medical Transportation (GEMT) Payment Program	\$450,000
2583	001	General	3340490	State Award from Department of Health	\$778
2583	001	General	3370000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$8,622
2583	001	General	3417000	Sales of Merchandise	\$238
2583	001	General	3422100	Fire Protection and Emergency Medical Services	\$45,475
2583	001	General	3426000	Ambulance Services	\$2,804,734
2583	001	General	3443000	Repair Services	\$14,963
2583	001	General	3444000	Sales of Parts	\$11,634
2583	001	General	3611000	Investment Earnings	\$606,014
2583	001	General	3620000	Rents and Leases	\$19,492
2583	001	General	3670000	Contributions and Donations from Nongovernmental Sources	\$20,190
2583	001	General	3691000	Sale of Surplus	\$673
2583	001	General	3694000	Judgments and Settlements	\$86
2583	001	General	3699100	Miscellaneous Other Operating	\$67,658
2583	301	Capital	3085100	Assigned Cash and Investments - Beginning	\$26,726,291
2583	301	Capital	3329340	Ground Emergency Medical Transportation (GEMT) Payment Program	\$3,469,145
2583	301	Capital	3611000	Investment Earnings	\$1,123,190

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2583	301	Capital	3691000	Sale of Surplus	\$149
2583	001	General	5221010	Administration	\$1,574,790
2583	001	General	5221020	Administration	\$1,916,633
2583	001	General	5221030	Administration	\$85,850
2583	001	General	5221040	Administration	\$1,053,384
2583	001	General	5222010	Fire Suppression and Emergency Medical Services	\$12,454,786
2583	001	General	5222020	Fire Suppression and Emergency Medical Services	\$3,230,069
2583	001	General	5222030	Fire Suppression and Emergency Medical Services	\$209,057
2583	001	General	5222040	Fire Suppression and Emergency Medical Services	\$1,017,725
2583	001	General	5223010	Fire Prevention and Investigation	\$770,127
2583	001	General	5223020	Fire Prevention and Investigation	\$206,226
2583	001	General	5223030	Fire Prevention and Investigation	\$23,672
2583	001	General	5223040	Fire Prevention and Investigation	\$6,849
2583	001	General	5224510	Training Obtained by Employees	\$507,061
2583	001	General	5224520	Training Obtained by Employees	\$163,955
2583	001	General	5224530	Training Obtained by Employees	\$8,981
2583	001	General	5224540	Training Obtained by Employees	\$254,588
2583	001	General	5225010	Facilities	\$111,068
2583	001	General	5225020	Facilities	\$44,100
2583	001	General	5225030	Facilities	\$86,898
2583	001	General	5225040	Facilities	\$513,967
2583	001	General	5226010	Vehicles and Equipment Maintenance	\$275,702
2583	001	General	5226020	Vehicles and Equipment Maintenance	\$77,096

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2583	001	General	5226030	Vehicles and Equipment Maintenance	\$126,283
2583	001	General	5226040	Vehicles and Equipment Maintenance	\$37,574
2583	001	General	5227010	Ambulance Services	\$4,353,724
2583	001	General	5227020	Ambulance Services	\$912,496
2583	001	General	5227030	Ambulance Services	\$373,498
2583	001	General	5227040	Ambulance Services	\$333,443
2583	001	General	5083100	Restricted Cash and Investments - Ending	\$504
2583	001	General	5089100	Unassigned Cash and Investments - Ending	\$16,521,621
2583	301	Capital	5221040	Administration	\$101,522
2583	301	Capital	5227040	Ambulance Services	\$11,404
2583	301	Capital	5085100	Assigned Cash and Investments - Ending	\$27,464,679
2583	001	General	3821000	Refundable Deposits	\$1,000
2583	001	General	3829000	Immaterial Fiduciary Collections	\$2,525
2583	001	General	3899000	Holding and Clearing Account Transactions	\$16,224
2583	301	Capital	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$22,056
2583	301	Capital	3970000	Transfers-In	\$1,335,000
2583	001	General	5821000	Refund of Deposits	\$1,000
2583	001	General	5829000	Immaterial Fiduciary Remittance	\$2,489
2583	001	General	5899000	Holding and Clearing Account Transactions	\$16,224
2583	001	General	5912270	Debt Repayment - Fire Suppression and EMS Services	\$5,263
2583	001	General	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$35,439
2583	001	General	5942270	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$20,023
2583	001	General	5970000	Transfers-Out	\$1,335,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2583	301	Capital	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$5,098,226

**Marysville Fire District  
Schedule of Liabilities  
For the Year Ended December 31, 2025**

ID. No.	Debt ID Title	Description	Beginning Balance	Additions	Reductions	Ending Balance
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
263.52	Installment Purchases	Stryker Medical Equipment - Installment Purchases - #2210157028	20,022	-	20,022	-
263.57	Leases, SBITA, and PPPs	Pitney Bowes - Postage Meter Lease - #0041239341	2,414	-	805	1,609
263.57	Leases, SBITA, and PPPs	Copiers NW - Copy Machine Lease - #NASPO- CN32583-EP-01	12,631	-	4,458	8,173
264.40	OPEB Liabilities	OPEB LEOFF 1 Liability	1,219,262	-	176,328	1,042,934
264.30	Pension Liabilities	Pension Liability	103,465	-	32,089	71,376
259.12	Compensated Absences	Compensated Absences	3,777,359	-	42,168	3,735,191
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>5,135,153</b>	<b>-</b>	<b>275,870</b>	<b>4,859,283</b>
<b>Total Liabilities:</b>			<b>5,135,153</b>	<b>-</b>	<b>275,870</b>	<b>4,859,283</b>

**Marysville Fire District**  
**Schedule of Expenditures of State Financial Assistance**  
**For the Year Ended December 31, 2025**

State Agency Name	Program Title	Identification Number	Total
State Award from Department of Health	Prehospital Participation Grant	70.168	778
		<b>Sub-Total:</b>	<b>778</b>
		<b>Total State Grants Expended:</b>	<b>778</b>

**Marysville Fire District  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2025**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via City of Seattle)	Homeland Security Grant Program	97.067	EMW2022-SS- 00056-S01	8,021	-	8,021	-	3
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via City of Seattle)	Homeland Security Grant Program	97.067	EMW-2023-SS- 00063	12,031	-	12,031	-	3
			<b>Total ALN 97.067:</b>	<b>20,052</b>	<b>-</b>	<b>20,052</b>	<b>-</b>	
			<b>Total Federal Awards Expended:</b>	<b>20,052</b>	<b>-</b>	<b>20,052</b>	<b>-</b>	

*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, 2025**

Note 1 – Basis of Accounting

This Schedule is prepared on the same cash basis of accounting as the district's financial statements and in accordance with requirements contained in the Uniform Guidance.

Note 2 – Federal Indirect Cost Rate

The district has not elected to use the 15-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3 – Noncash Awards - Equipment

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

**Marysville Fire District**  
**Schedule 22 - Audit Assessment Questionnaire (unaudited)**  
**For Fiscal Year ended December 31, 2025**

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

The Schedule 22 questions can be found below and are categorized based on the type of operation each question is related to. Click the category title to expand or collapse that category of questions.

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

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

**FINANCIAL MONITORING**

1	Please indicate which of the following best describes the accounting system of the government: A) Rely on the County Treasurer (no other accounting software used) B) Other accounting software (i.e. QuickBooks, BIAS, Vision, Excel, etc.).	(B)		
2	Does the government use their own bank accounts in lieu of or in addition to the County Treasurer? If yes, please attach bank statements for the fiscal year. <i>Note: auditors will request all monthly bank statements for the reporting year during the audit. If preferred, you may attach all statements here.</i>	Yes		<b>Attachments</b> <a href="#">Nov25_Dec25 MFD AP Imprest.pdf</a> <a href="#">FY25_MFD Deposit In Transit.pdf</a>  <a href="#">FY25_MFD Petty Cash Imprest.pdf</a> <a href="#">FY25_MFD Travel Imprest.pdf</a> <a href="#">FY25_MFD Ambulance Imprest.pdf</a>
3	Please disclose the accounting software the government uses.		Springbrook Express (formerly BIAS)	

Reference	#	Question	Answer	Explanation
	4	Please describe the government's reconciliation of their bank accounts (County Treasurer and transmittal) to the accounting records. Include the personnel responsible for performing the reconciliation and the personnel responsible for reviewing the reconciliation. Note: the job position/title is sufficient for the identification purpose.	Finance Director reconciles the County Treasurer Trial Balance Reports and Imprest Accounts 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 reconciliations, journal entries, and	

Reference	#	Question	Answer	Explanation
			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 and adjusting transactions (if applicable). All entries posted to the GL by Finance Director are reviewed by the accounting technician. Year-end reconciliation of all revenues/expenses	

Reference	#	Question	Answer	Explanation
			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 periodically to review annual financial reports and financial trends throughout the year. 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	

Reference	#	Question	Answer	Explanation
			<p>to submittal.  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</p>	

Reference	#	Question	Answer	Explanation
			<p>Springbrook into 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</p>	

Reference	#	Question	Answer	Explanation
			the most current 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	Does the government have a process for pre-authorizing payments (id. use of an auditing officer) or are all payments approved by the governing body prior to issuance? If yes, provide a brief explanation of what the process is.	No	
	10	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	
<b>CURRENT OPERATIONS</b>				
	11	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)	

Reference	#	Question	Answer	Explanation
	11	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	
	13	Please explain the significant events that occurred during the year (e.g., new debt, major construction, change in key positions, etc.)	<p>The district elected to terminate the accounts payable financial services agreement with the Snohomish County Treasurer on 12/31/2025. Effective 01/01/2026, the district began issuing its own accounts payable checks utilizing a new, board authorized, accounts payable imprest checking account with US Bank. Associated resolutions and policies were adopted to authorize and support the activity.</p> <p>Effective 12/01/2025, the HR Director Steven Edin (retirement date effective 12/31/2025) was replaced with new HR Director Kimberly Adams. Former HR Director was</p>	

Reference	#	Question	Answer	Explanation
			removed from all bank accounts with new HR Director being added.	
			The district adopted necessary resolutions and updated policies to begin participation in the MRSC Rosters program, effective 07/16/2025.	
	14	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.	
	16	Did the government make any significant updates to key administrative, personnel, or financial policies? If yes, please attach the newest policy.	Yes	<b>Attachments</b> <a href="#">1307 Donations Policy.pdf</a> <a href="#">1323 Travel Expenses Policy.pdf</a> <a href="#">1318 Ambulance Billing Policy.pdf</a> <a href="#">1328 Electronic Funds Transfer Policy.pdf</a> <a href="#">1319 Cash Receipting and Bank Accounts Policy.pdf</a> <a href="#">1314 Purchasing Bids and Contracts Policy.pdf</a> <a href="#">1051 Administrative Staff Benefit Plan Policy.pdf</a>

Reference	#	Question	Answer	Explanation
	17	Did the government enter into, or modify any existing, interlocal agreements? If yes, please attach.	Yes	<b>Attachments</b> <a href="#">2025 ILA Whatcom County Paramedic School.pdf</a> <a href="#">2025 SNO911 ILA Update.pdf</a> <a href="#">2025 SCEMSA Member Agency ILA.pdf</a>
	18	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

	19	Did the government receive any non-SAO audits during the year? If yes, please attach related report. For example: work of internal auditors, state/federal grant review, etc.	No	
	20	Is the government currently involved in any lawsuits? We may be requesting an update on the status of legal matters during the audit.	No	
	21	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	

Reference	#	Question	Answer	Explanation
<b>REVENUES AND EXPENDITURES</b>				
	22	Please describe any new sources of revenues or expenditure streams, or state there were none. Examples include: new activities, special levies, state or federal grants, leases, etc.	None	
	23	Were there any rate increases during the fiscal year?	Yes	
	24	Attach rate and fee schedules in effect during the fiscal year.	Attached	<b>Attachments</b> <a href="#">Packet - Agenda Bill - 2025 Ambulance Transport Fee Schedule.pdf</a>
	25	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	
	25	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	

Reference	#	Question	Answer	Explanation
	26	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.	<p>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.</p> <p>Locations:</p> <p>MFD Admin 1635 Grove Street Marysville, WA 98270</p> <p>Ambulance Billing Company Location: System Design NW 19265 Powder Hill PL NE Poulsbo, WA 98370</p>	

Reference	#	Question	Answer	Explanation
	27	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.
	28	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.	
	29	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 5 separate imprest bank accounts to facilitate the following operational uses: Accounts Payable (\$2,000), Ambulance Billing (\$3,600), Petty Cash (\$1,500), Advance Travel (\$5,000), and Deposit In Transit (\$1,500).

Reference	#	Question	Answer	Explanation
	34	Please describe the governments process to reconcile the revolving/imprest bank accounts.	Statements are reconciled monthly by the Finance Director or HR/Finance Asst 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.	
	35	Please attach the year-end reconciliation of the revolving/imprest account	Attached	<b>Attachments</b> <a href="#">Jan25_Dec25 MFD Deposit In Transit Imprest.pdf</a> <a href="#">Nov25_Dec25 MFD AP Imprest.pdf</a> <a href="#">Jan25_Dec25 MFD Petty Cash Imprest.pdf</a> <a href="#">Jan25_Dec25 MFD Travel Imprest .pdf</a> <a href="#">Jan25_Dec25 MFD Ambulance Imprest.pdf</a>
	38		For FY2025, all EFT/ACH payments were facilitated by the Snohomish	

Reference	#	Question	Answer	Explanation
		<p>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.</p>	<p>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. Effective 01/01/2026, the district began issuing its own accounts payable checks/ACH payments; associated resolutions, policies, and procedures were implemented to ensure separation of duties and banking security features were implemented. The Snohomish County Treasurer deposits funds to cover the accounts</p>	

Reference	#	Question	Answer	Explanation
			payable batch total each month, this deposit is in the form of ACH deposit.	
	39	Does the government incur payroll costs?	Yes	

Reference	#	Question	Answer	Explanation
	40	Please describe the governing body's process to review payroll expenses and include how many employees the government has.	<p>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 2025, the district had 131 full time employees.</p>	

Reference	#	Question	Answer	Explanation
	41	Please mark all that apply to the government: <b>Note:</b> "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)	
	41	Please mark all that apply to the government: <b>Note:</b> "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)	
	41	Please mark all that apply to the government: <b>Note:</b> "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	
	42	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	47	
		Total Credit Limit	25000	
	43	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	14	
		Total Credit Limit	60000	
	44	Please attach a list of open accounts the government has.	Attached	<b>Attachments</b> <a href="#">2025 Vendor List ActiveDirectBill.xlsx</a>

Reference	#	Question	Answer	Explanation
	45	Does the government receive any funds from state or federal grantors? If yes, please attach the grant agreements for the reporting year.	Yes	<b>Attachments</b> <a href="#">FY25 DOH EMS Grant_100% State.pdf</a> <a href="#">FY25 2022 PassThrough Seattle UASI Equipment.pdf</a> <a href="#">FY25 2023 PassThrough Seattle UASI Equipment.pdf</a>

### FIRE/EMS SPECIFIC QUESTIONS

<i>Informational</i>	46	Indicate services offered by the government (check all that apply):	ALS Transports	Blue address sign preparation/sales to citizens within the district.
<i>Informational</i>	46	Indicate services offered by the government (check all that apply):	BLS Transports	Blue address sign preparation/sales to citizens within the district.
<i>Informational</i>	46	Indicate services offered by the government (check all that apply):	Repairs for Other Entities	Blue address sign preparation/sales to citizens within the district.
<i>Informational</i>	46	Indicate services offered by the government (check all that apply):	Facility Rentals	Blue address sign preparation/sales to citizens within the district.
<i>Informational</i>	46	Indicate services offered by the government (check all that apply):	Other	Blue address sign preparation/sales to citizens within the district.
<i>Informational</i>	47	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	<b>Attachments</b> <a href="#">Systems Design Professional Services Agreement.pdf</a>

Reference	#	Question	Answer	Explanation
	48	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? <b>Note:</b> This does not include mutual aid agreements. If there were changes to any agreements, please explain.	No Changes	
	49	Does the government have any volunteers? If yes, please include the number of volunteers and any benefits they may receive.	No	
	50	Does the government have career firefighters? If yes, please include the number of career firefighters (approximately).	Yes	109
	51	Does the government provide other post-employment benefits (OPEB) for current retirees and active employees? <b>Examples include:</b> medical, dental, vision, hearing, etc.	Yes	
	52	Please indicate which employee group the benefits are for:	LEOFF 1	
	53	Does the government have any closely related associations or foundations? If yes, please list.	No	
<i>Informational</i>	54	How many stations does the government have?	5	
	55	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.	No	
	56	Does the government act as the fiscal agent for any other entities? If yes, please list parties served. <b>Examples may include:</b> holding accounts, receiving/disbursing funds, etc.	No	
	57	Does the government have any outstanding bonds or other debt?	No	

Reference	#	Question	Answer	Explanation
<b>REQUIRED ATTACHMENTS</b>				
<i>Informational</i>	58	<b>Meeting Minutes</b> - Attach the meeting minutes and resolutions for <b>all</b> governing body meetings held during the reporting year.	See Web Page	www.marysvillefiredistrict.org
	59	<b>Cash Balance Summary</b> - 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	<b>Attachments</b> <a href="#">2025 YTD MSVRFA YTD Summary TB Report.pdf</a> <a href="#">Jan25_Dec25 MFD Deposit In Transit Imprest.pdf</a> <a href="#">Jan25_Dec25 MFD Petty Cash Imprest.pdf</a> <a href="#">Jan25_Dec25 MFD Travel Imprest .pdf</a> <a href="#">Jan25_Dec25 MFD Ambulance Imprest.pdf</a> <a href="#">Nov25_Dec25 MFD AP Imprest.pdf</a>
	60	<b>Detailed Revenue by Source</b> - 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	<b>Attachments</b> <a href="#">2025_GL_Revenue_Listing.xlsx</a> <a href="#">FY25 County Revenue By Source MFD.pdf</a>
	61	<b>Detailed Expenditure List</b> - 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	<b>Attachments</b> <a href="#">2025_GL_Expenditure_Listing.xlsx</a>

Reference	#	Question	Answer	Explanation
<i>Informational</i>	62	<p><b>Cash Receipting Policy</b> - 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 <b>all governments that invoice for a service</b> (including third party billing services) <b>or</b> receive funds other than at the county treasurer (including charges for services or goods, fees, donations, grants, etc.).</p>	Attached	<p><b>Attachments</b>  <a href="#">1319 Cash Receipting and Bank Accounts Policy.pdf</a>  <a href="#">2025 INVOICING PROCEDURE.pdf</a>  <a href="#">2025 CASH DEPOSIT PROCEDURE.pdf</a></p>
<i>Informational</i>	63	<p><b>Elected Official List</b> - 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.</p>		
		Governing Board Member Name	Steve Muller	
		Board Member Spouse Name	Donna Muller	
		Business Interest(s)	None	
		Phone Number	4253284002	
		Email Address	smuller@marysvilleva.gov	
		Mailing Address*	4919 Sunnyside Blvd, Marysville, WA 98270	
		Governing Board Member Name	Kamille Norton	
		Board Member Spouse Name	Ron Norton	

Reference	#	Question	Answer	Explanation
		Business Interest(s)	None	
		Phone Number	4253345264	
		Email Address	knorton@marysville wa.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@marysvill ewa.gov	
		Mailing Address*	Marysville, WA	
		Governing Board Member Name	Tonya Christoffersen	
		Board Member Spouse Name	None	
		Business Interest(s)	None	
		Phone Number	4253080897	
		Email Address	tchristoffersen@mfd 12.org	
		Mailing Address*	Marysville, WA	
		Governing Board Member Name	Mark James	
		Board Member Spouse Name	Rena James	

Reference	#	Question	Answer	Explanation
		Business Interest(s)	Hometown Value Savings Magazine, Owner	
		Phone Number	4259710030	
		Email Address	mjames@marysville wa.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	
<i>Preparer</i>	64	Please include the below information in the text box for the local government personnel who completed the annual report.  <b>Full name, role (e.g., Secretary, Board Member, etc.)</b> <b>Telephone number</b> <b>E-mail address</b>	Chelsie McInnis Finance Director 360-363-8509 cmcinnis@mfdrfa.org	