

ANNUAL REPORT CERTIFICATION

Mountain View Fire & Rescue
(Official Name of Government)

2534
MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

For the Fiscal Year Ended 12/31/2023

GOVERNMENT INFORMATION:

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Official E-mail Address pkramlich@mvfire.org

Official Phone Number (253) 735-0284

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Patty Kramlich Finance Manager

Contact Phone Number (253) 735-0284

Contact E-mail Address pkramlich@mvfire.org

I certify 29th day of May, 2024, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Patty Kramlich (pkramlich@mvfire.org)

Mountain View Fire & Rescue
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		<u>Total for All Funds (Memo Only)</u>	<u>001 Expense 10- 044-0010</u>	<u>200 Bond Pymnt 2008/09 10-044-8510</u>	<u>201 COP Loan (s) 10-044-8880</u>
Beginning Cash and Investments					
308	Beginning Cash and Investments	3,253,291	3,171,902	3,200	969
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	8,905,935	8,343,555	562,380	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	101,744	101,703	41	-
340	Charges for Goods and Services	2,040,718	2,040,718	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	502,358	493,960	5,640	194
Total Revenues:		<u>11,550,755</u>	<u>10,979,936</u>	<u>568,061</u>	<u>194</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	8,517,146	8,515,666	1,480	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>8,517,146</u>	<u>8,515,666</u>	<u>1,480</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		3,033,609	2,464,270	566,581	194
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	579,135	-	14,000	59,875
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	104,680	104,666	-	-
Total Other Increases in Fund Resources:		<u>683,815</u>	<u>104,666</u>	<u>14,000</u>	<u>59,875</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	232,155	232,155	-	-
591-593, 599	Debt Service	626,502	3,287	563,340	59,875
597	Transfers-Out	579,135	579,135	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	(6,729)	(6,729)	-	-
Total Other Decreases in Fund Resources:		<u>1,431,063</u>	<u>807,848</u>	<u>563,340</u>	<u>59,875</u>
Increase (Decrease) in Cash and Investments:		<u>2,286,361</u>	<u>1,761,088</u>	<u>17,241</u>	<u>194</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	1,216,901	611,401	20,441	-
50851	Assigned	832,538	831,375	-	1,163
50891	Unassigned	3,490,222	3,490,222	-	-
Total Ending Cash and Investments		<u>5,539,661</u>	<u>4,932,998</u>	<u>20,441</u>	<u>1,163</u>

The accompanying notes are an integral part of this statement.

Mountain View Fire & Rescue
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

		300 Capital Replacement 10-044-3010	301 2008-09 Bnd Prj (7.5Mil) 10-044-8512	315 District 17 Capital Reserve
Beginning Cash and Investments				
308	Beginning Cash and Investments	5,926	1,209	70,085
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	-	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	391	35	2,138
Total Revenues:		391	35	2,138
Expenditures				
510	General Government	-	-	-
520	Public Safety	-	-	-
530	Utilities	-	-	-
540	Transportation	-	-	-
550	Natural/Economic Environment	-	-	-
560	Social Services	-	-	-
570	Culture and Recreation	-	-	-
Total Expenditures:		-	-	-
Excess (Deficiency) Revenues over Expenditures:		391	35	2,138
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	500,000	-	5,260
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	14	-	-
Total Other Increases in Fund Resources:		500,014	-	5,260
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	-	-
Increase (Decrease) in Cash and Investments:		500,405	35	7,398
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	506,331	1,245	77,483
50851	Assigned	-	-	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		506,331	1,245	77,483

The accompanying notes are an integral part of this statement.

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2023

Note 1 - Summary of Significant Accounting Policies

Mountain View Fire and Rescue was incorporated on January 6, 1953, 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 (list major types of 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 Notes to the Financial Statements).
- 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 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:

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2023

Fund Types & Funds	Number Range	Have	Do Not Have	Description
Governmental Fund Types		X		
General Fund	000-099	X		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.
Special Revenue Funds	100-199	X		These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.
Debt Service Funds	200-299	X		These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.
Capital Projects Funds	300-399	X		These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.
Permanent Funds	700-799		X	These funds account for financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support programs for the benefit of the government or its citizenry.
Proprietary Fund Types			X	
Enterprise Funds	400-499		X	These funds account for operations that provide goods or services to the general public and are supported primarily through user charges.
Internal Service Funds	500-599		X	These funds account for operations that provide goods or services to other departments or funds of the government on a cost reimbursement basis.
Fiduciary Fund Types			X	
Pension	610-619		X	These funds are used to report fiduciary activities for pension and OPEB plans administered through trust.
Investment Trust Funds	600-609		X	These funds are used to report fiduciary activities from the external portion of investment pools and individual investment accounts that are held in trust.
Private-Purpose Funds	620-629		X	These funds report all trust arrangements under which principal and income benefit individuals, private organizations or other governments.
Custodial Funds	630-699		X	These funds are used to account assets that the government holds on behalf of others in a custodial capacity.

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.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest, and related costs on general long-term debt.

Capital Projects Funds

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

B. Basis of Accounting and Measurement Focus

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

C. Cash and Investments

See Note 3 - *Deposits and Investments*.

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2023

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000.00, an estimated useful life of more than one year and be legally considered real or personal property. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave is addressed by Policy 2.11, a collective bargaining agreement and personal service contracts. Generally, vacation must be used in the year it is earned. The Chief may authorize vacation leave to be carried over to the following year. Typically, those authorizations include the stipulation that the leave will be used during the first few months of the year. Administrative personnel on personal services contracts may elect to carry over 80 hours of vacation from one year to the next. Sick leave may accumulate up to 1,200 hours. Upon separation of retirement employees may receive payment for up to 960 hours of unused sick leave at 25%. Payment is recognized as expenditures when paid.

Employees covered under the collective bargaining agreement may accumulate a maximum of 120 hours of compensatory leave. Other employees may accumulate a maximum of 100 hours by Policy 2.15.

The total value of earned but unpaid compensated absences as of December 31, 2023, is \$380,286.25 – an increase of \$161,567.98 from the prior year.

Mt View Fire sponsors an HRA/VEBA defined contribution plan for all full-time employees. Mt View contributed \$ 211,000.00 as of December 31, 2023

F. Long-Term Debt

See Note 5 – *Long-Term Debt (formerly Debt Service Requirements)*.

G. 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 our Board of Commissioners. 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:

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2023

Fund Name	Portion of Ending Balance	Portion of Ending Balance	Combined	Reason for Restriction or Commitment
Bond Payment	20,441		20,441	Repayment of 2008 and 2009 G.O. Bonds
Bond Project	1,245		1,245	Capital Acquisition and Construction
Mitigation Fees	77,483		77,483	Capital Acquisition and Construction/Mitigation Fees Benefitting Fire Station 98
Totals	\$ 99,168.74	\$ -	\$ 99,168.74	

Note 2 - Budget Compliance

The district adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level (except the general/current expense fund), where budget is adopted at the department 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 Expenses	Variance	Explanation of Variances
001 - Expense 10-044-0010				
Expense 10-044-0010	9,869,097.61	9,315,537.91	553,559.70	
44 Reserve 10-044-6010	10,350.00	5,632.09	4,717.91	
Maint. And Ops Levy 10-044-0020	3,020.00	2,338.97	681.03	
Total 001 - Expense 10-044-0010	9,882,467.61	9,323,508.97	558,958.64	
200 - Bond Pymnt 2008/09 10-044-8510	563,780.00	564,820.39	-1,040.39	Over expenditure due to rebalancing transactions within funds
201 - COP Loan(s) 10-044-8880	59,875.00	59,875.00	0.00	
301 - 2008-09 Bnd Prj (7.5Mil) 10-044-8512	5.00	0.00	5.00	

Budgeted amounts are authorized to be transferred between object classes within departments; 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.

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2023

Title for Disclosure	Details for Disclosure
Consolidation Effects:	Interfund tx 2,052,000 excluded due to consolidation, interfund tx 967,437 excluded due to consolidation, interfund tx 436,429 excluded due to consolidation
Interfund Transfers:	Interfund tx from 44 reserve to expense for operating costs, tx's from M&O Excess Revenue to expense for operating costs, tx from expense to COP Loan for yearly payment, tx from expense to bond payment to insure adequate funds for Dec 1 payment of interest, tx from expense to mitigation fund for the collection of mitigation fees, interfund tx to emergency operating fund to replenish fund, interfund tx to emergency ops fund to replenish fund
Over-Expended	Over expenditure due to rebalancing transactions within funds
Budget Amendment	Our yearly budget amendment in 2023 included making a correction on the transfers in the reserve acct <1,045,471>. We made an adjustment for the remaining 2022 M&O Levy Funds.

Note 3 – Deposits and Investments

Investments are reported at fair value. Deposits and investments by type on December 31, 2023 are as follows:

Type of Deposit or Investment	(City/Town/District)'s own deposits & investments	Deposits & Investments held by the (City, Town/District) as custodian for other local governments, individuals, or private organizations.	Combined
Checking Accounts	6,000		6,000
LGIP		5,539,660	5,539,660
			0
Totals	6,000	5,539,660	5,545,660

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

Investments in King County Investment Pool

The district is a voluntary participant in the King County Investment Pool, 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.

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).

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2023

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

Note 4 – Leases (Lessees)

The district leases space in a fire station to King County Medic One each month and is beneficial for call response time in the responding area. Currently, the contract states that the agreement is subject to termination upon ninety days' written notice by either party. KCM1 pays \$576.88 monthly to Mt View Fire.

The district leases one copier from Kelley Connect for a base price of \$168.98 each month with a 60-month lease from May 2020, ending in May of 2025. The cost in 2023 was \$2,028.00.

Year	Lease Payments
2023	2,028
2024	2,028
2025	845
2026	
Total	4,901

Note 5 – Long-Term Debt *(formerly Debt Service Requirements)*

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the district and summarizes the district's debt transactions for the year ended December 31, 2023.

The debt service requirements for general obligation bonds and COP Loan are as follows:

Year	Principal	Interest	Total Debt Service
2024	500,000	130,850	630,850
2025	510,000	110,150	620,150
2026	535,000	87,075	622,075
2027	560,000	62,850	622,850
2028	590,000	37,600	627,600
2029-2033	250,000	12,500	262,500
2034-2038			0
Totals	2,945,000	441,025	3,386,025

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2023

Note 6 – 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.

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 comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems
 Communications Unit
 P.O. Box 48380
 Olympia, WA 98540-8380

Also, the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

The district also participates in the Volunteer Fire Fighters’ and Reserve Officers’ Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at www.ofm.wa.gov.

On June 30, 2023 the district’s proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan Type	Employer Contributions	Allocation Percentage	Plan Liability / Asset	NPL	NPA
PERS 1 UAAL	9148.06	0.00134200%	2,282,732,000	30,634	
PERS 2/3	15195.09	0.00172800%	(4,098,683,000)		(70,825)
LEOFF 2	219750.54	0.09735700%	(2,398,598,000)		(2,335,218)
VFFRPF	60	0.030000%			6,867
		Totals		\$ 30,634	\$ (2,399,161)

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2023

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.

Note 7 - Property Tax

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

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 2023 was \$1.50 per \$1,000 on an assessed valuation of \$4,488,175,491 for a total regular levy of \$6,732,263.

Levy Type	Per \$1000	Assessed Valuation	Amount
Regular	1.5	4,488,175,491	6,732,263
G.O. Bonds (2008)			321,604
G.O. Bonds (2009)			280,847
M&O Levy			965,000

Note 8 – Risk Management

Policy holders pay an annual premium to Volunteer Fireman's Insurance Services (VFIS), in lieu of a membership assessment. VFIS is responsible for payment of all covered causes of loss against the district above the stated deductible, if any. Portable equipment and real and personal property are covered at either actual cash value, replacement cost or guaranteed replacement cost. VFIS provides general, automobile and management liability on an "occurrence" and/or "claims-made" basis, subject to a "follow form" umbrella, if elected. The most common sub-limit of liability starts at \$1M, while aggregate limits may reach as high as \$20M.

The district is self-insured for employment security. The district pays claims to the Employment Security Department on a reimbursable basis. We paid a total of \$2,821.95 to Employment Security in 2023 due to a firefighter who resigned because he could not perform the job of duty. We project a liability of \$5,000 for 2024 based on the formula from the L & I website

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2023

Note 9 – SBITA (Lessees)

During 2023, the district adopted guidance for the presentation and disclosure of Subscription Based Information Technology Arrangements (SBITA), as required by the BARS manual. This requirement resulted in the addition of a subscription liability reported on the Schedule of Liabilities.

Renewal Description	Classification	Payment	Frequency	Term in Years	Liability	Extension and/or cancellation options for leases	Beginning Balance	Additions	Reductions	Ending Balance
Anaconda Networks	SBITA	2,769	Annually	3	8,307	Renewal each year or every three years	8,307		2,769	5,538

Year	SBITA Payments
2024	2,769
2025	2,769
2026	2,769
2027	
2028	
2029-2033	
<i>Total</i>	8,307

Mountain View Fire & Rescue

Schedule 01

For the year ended December 31, 2023

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	3084100	Committed Cash and Investments - Beginning	\$438,833
2534	001	Expense 10-044-0010	3084100	Committed Cash and Investments - Beginning	\$1,388
2534	001	Expense 10-044-0010	3085100	Assigned Cash and Investments - Beginning	\$674,483
2534	001	Expense 10-044-0010	3085100	Assigned Cash and Investments - Beginning	\$2,051,098
2534	001	Expense 10-044-0010	3085100	Assigned Cash and Investments - Beginning	\$6,100
2534	001	Expense 10-044-0010	3111000	Property Tax	\$3,888,072
2534	001	Expense 10-044-0010	3111000	Property Tax	\$3,404,719
2534	001	Expense 10-044-0010	3111000	Property Tax	\$945,278
2534	001	Expense 10-044-0010	3111100	Property Tax	\$49,328
2534	001	Expense 10-044-0010	3111100	Property Tax	\$39,936
2534	001	Expense 10-044-0010	3111100	Property Tax	\$16,222
2534	001	Expense 10-044-0010	3339700	Federal Indirect Grant from Department of Homeland Security	\$41,687
2534	001	Expense 10-044-0010	3340130	State Grant from State Patrol	\$1,980
2534	001	Expense 10-044-0010	3340490	State Grant from Department of Health	\$554
2534	001	Expense 10-044-0010	3340492	State Grant from Department of Health	\$38,267
2534	001	Expense 10-044-0010	3340493	State Grant from Department of Health	\$1,891
2534	001	Expense 10-044-0010	3340494	State Grant from Department of Health	\$8,038
2534	001	Expense 10-044-0010	3340495	State Grant from Department of Health	\$6,282
2534	001	Expense 10-044-0010	3370040	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$2,053

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	3374000	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$951
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$2,001
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$48,324
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$36,467
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$1,075,290
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$436,332
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$5,983
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$83,435
2534	001	Expense 10-044-0010	3424000	Protective Inspection Services	\$318
2534	001	Expense 10-044-0010	3426000	Ambulance Services	\$352,568
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$55,836
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$49,843
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$15,565
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$319
2534	001	Expense 10-044-0010	3625000	Rents and Leases	\$5,989
2534	001	Expense 10-044-0010	3691000	Sale of Surplus	\$333,120
2534	001	Expense 10-044-0010	3699100	Miscellaneous Other Operating	\$33,288
2534	200	Bond Pymnt 2008/09 10-044-8510	3084100	Committed Cash and Investments - Beginning	\$3,200
2534	200	Bond Pymnt 2008/09 10-044-8510	3111000	Property Tax	\$551,098
2534	200	Bond Pymnt 2008/09 10-044-8510	3111100	Property Tax	\$11,282

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	200	Bond Pymnt 2008/09 10-044-8510	3374000	Local Grants, Entitlements, Tribal Government Distributions, and Other Payments	\$41
2534	200	Bond Pymnt 2008/09 10-044-8510	3611100	Investment Earnings	\$5,640
2534	201	COP Loan(s) 10-044-8880	3085100	Assigned Cash and Investments - Beginning	\$969
2534	201	COP Loan(s) 10-044-8880	3611100	Investment Earnings	\$194
2534	300	Capital Replacement 10-044-3010	3084100	Committed Cash and Investments - Beginning	\$5,926
2534	300	Capital Replacement 10-044-3010	3611100	Investment Earnings	\$397
2534	300	Capital Replacement 10-044-3010	3613000	Gains (Losses) on Sale of Investments	(\$6)
2534	301	2008-09 Bnd Prj (7.5Mil) 10-044-8512	3084100	Committed Cash and Investments - Beginning	\$1,209
2534	301	2008-09 Bnd Prj (7.5Mil) 10-044-8512	3611100	Investment Earnings	\$35
2534	315	District 17 Capital Reserve	3084100	Committed Cash and Investments - Beginning	\$70,085
2534	315	District 17 Capital Reserve	3611100	Investment Earnings	\$2,138
2534	001	Expense 10-044-0010	5221010	Administration	\$25,314
2534	001	Expense 10-044-0010	5221020	Administration	\$1,836
2534	001	Expense 10-044-0010	5221030	Administration	\$889
2534	001	Expense 10-044-0010	5221030	Administration	\$1,171
2534	001	Expense 10-044-0010	5221040	Administration	\$18,969
2534	001	Expense 10-044-0010	5221040	Administration	\$3,188
2534	001	Expense 10-044-0010	5221040	Administration	\$2,437
2534	001	Expense 10-044-0010	5221040	Administration	\$5,620
2534	001	Expense 10-044-0010	5221040	Administration	\$21,994
2534	001	Expense 10-044-0010	5221040	Administration	\$4,552
2534	001	Expense 10-044-0010	5221110	Administration	\$512,714
2534	001	Expense 10-044-0010	5221110	Administration	\$186,176
2534	001	Expense 10-044-0010	5221110	Administration	\$105,067
2534	001	Expense 10-044-0010	5221120	Administration	\$30,899
2534	001	Expense 10-044-0010	5221120	Administration	\$12,142

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5221120	Administration	\$2,822
2534	001	Expense 10-044-0010	5221120	Administration	\$93,766
2534	001	Expense 10-044-0010	5221120	Administration	\$25,500
2534	001	Expense 10-044-0010	5221120	Administration	\$28,568
2534	001	Expense 10-044-0010	5221120	Administration	\$21,340
2534	001	Expense 10-044-0010	5221120	Administration	\$4,960
2534	001	Expense 10-044-0010	5221130	Administration	\$12
2534	001	Expense 10-044-0010	5221130	Administration	\$4,807
2534	001	Expense 10-044-0010	5221130	Administration	\$4,345
2534	001	Expense 10-044-0010	5221130	Administration	\$4
2534	001	Expense 10-044-0010	5221140	Administration	(\$762)
2534	001	Expense 10-044-0010	5221140	Administration	\$35,685
2534	001	Expense 10-044-0010	5221140	Administration	\$8,244
2534	001	Expense 10-044-0010	5221140	Administration	\$1,000
2534	001	Expense 10-044-0010	5221140	Administration	\$38,647
2534	001	Expense 10-044-0010	5221140	Administration	\$319,379
2534	001	Expense 10-044-0010	5221140	Administration	\$5,789
2534	001	Expense 10-044-0010	5221140	Administration	\$234
2534	001	Expense 10-044-0010	5221140	Administration	\$1,174
2534	001	Expense 10-044-0010	5221140	Administration	\$2,172
2534	001	Expense 10-044-0010	5221140	Administration	\$47,885
2534	001	Expense 10-044-0010	5221140	Administration	\$5,795
2534	001	Expense 10-044-0010	5221140	Administration	\$2,384
2534	001	Expense 10-044-0010	5221140	Administration	\$53,132
2534	001	Expense 10-044-0010	5221140	Administration	\$6,448
2534	001	Expense 10-044-0010	5222010	Fire Suppression and Emergency Medical Services	\$3,811,591
2534	001	Expense 10-044-0010	5222010	Fire Suppression and Emergency Medical Services	\$763,155
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$63,589
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$202,934

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$558,862
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$185,500
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$226,933
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	(\$151)
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$31,442
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$6,383
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$822
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$15,825
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$61,014
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$66,334
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$15,754
2534	001	Expense 10-044-0010	5222040	Fire Suppression and Emergency Medical Services	\$1,274
2534	001	Expense 10-044-0010	5222040	Fire Suppression and Emergency Medical Services	\$22,445
2534	001	Expense 10-044-0010	5222040	Fire Suppression and Emergency Medical Services	\$16,042
2534	001	Expense 10-044-0010	5222110	Fire Suppression and Emergency Medical Services	\$19,663

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5222120	Fire Suppression and Emergency Medical Services	\$1,504
2534	001	Expense 10-044-0010	5222140	Fire Suppression and Emergency Medical Services	\$300
2534	001	Expense 10-044-0010	5222140	Fire Suppression and Emergency Medical Services	\$1,980
2534	001	Expense 10-044-0010	5222140	Fire Suppression and Emergency Medical Services	\$8,556
2534	001	Expense 10-044-0010	5222430	Fire Suppression and Emergency Medical Services	\$541
2534	001	Expense 10-044-0010	5222440	Fire Suppression and Emergency Medical Services	\$90
2534	001	Expense 10-044-0010	5222630	Fire Suppression and Emergency Medical Services	\$35,579
2534	001	Expense 10-044-0010	5222630	Fire Suppression and Emergency Medical Services	\$3,870
2534	001	Expense 10-044-0010	5222630	Fire Suppression and Emergency Medical Services	\$8,038
2534	001	Expense 10-044-0010	5222640	Fire Suppression and Emergency Medical Services	\$745
2534	001	Expense 10-044-0010	5222640	Fire Suppression and Emergency Medical Services	\$9,557
2534	001	Expense 10-044-0010	5223030	Fire Prevention and Investigation	\$10,715
2534	001	Expense 10-044-0010	5223030	Fire Prevention and Investigation	\$9,607
2534	001	Expense 10-044-0010	5224530	Training Obtained by Employees	\$1,188
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$92,263
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$7,587
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$2,595

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$3,031
2534	001	Expense 10-044-0010	5225030	Facilities	\$5,634
2534	001	Expense 10-044-0010	5225030	Facilities	\$10,260
2534	001	Expense 10-044-0010	5225030	Facilities	\$15,535
2534	001	Expense 10-044-0010	5225040	Facilities	\$3,758
2534	001	Expense 10-044-0010	5225040	Facilities	\$88
2534	001	Expense 10-044-0010	5225040	Facilities	\$107,153
2534	001	Expense 10-044-0010	5225040	Facilities	\$6,392
2534	001	Expense 10-044-0010	5225040	Facilities	\$623
2534	001	Expense 10-044-0010	5225040	Facilities	\$4,862
2534	001	Expense 10-044-0010	5225040	Facilities	\$16,000
2534	001	Expense 10-044-0010	5225040	Facilities	\$17,727
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,655
2534	001	Expense 10-044-0010	5225040	Facilities	\$2,055
2534	001	Expense 10-044-0010	5225040	Facilities	\$514
2534	001	Expense 10-044-0010	5225040	Facilities	\$509
2534	001	Expense 10-044-0010	5225040	Facilities	\$2,905
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,242
2534	001	Expense 10-044-0010	5225040	Facilities	\$620
2534	001	Expense 10-044-0010	5225040	Facilities	\$4,087
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,161
2534	001	Expense 10-044-0010	5225040	Facilities	\$7,240
2534	001	Expense 10-044-0010	5225040	Facilities	\$3,490
2534	001	Expense 10-044-0010	5225040	Facilities	\$9,404
2534	001	Expense 10-044-0010	5225040	Facilities	\$2,527
2534	001	Expense 10-044-0010	5225040	Facilities	\$3,414
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,625
2534	001	Expense 10-044-0010	5225040	Facilities	\$11,464
2534	001	Expense 10-044-0010	5225040	Facilities	\$7,326
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,590
2534	001	Expense 10-044-0010	5225040	Facilities	\$6,818
2534	001	Expense 10-044-0010	5225040	Facilities	\$11,163
2534	001	Expense 10-044-0010	5225040	Facilities	\$895
2534	001	Expense 10-044-0010	5225430	Facilities	\$331

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5225440	Facilities	\$5,112
2534	001	Expense 10-044-0010	5225440	Facilities	\$75
2534	001	Expense 10-044-0010	5225440	Facilities	\$3,099
2534	001	Expense 10-044-0010	5225440	Facilities	\$2,927
2534	001	Expense 10-044-0010	5225440	Facilities	\$309
2534	001	Expense 10-044-0010	5225440	Facilities	\$2,557
2534	001	Expense 10-044-0010	5225440	Facilities	\$12,823
2534	001	Expense 10-044-0010	5226030	Vehicles and Equipment Maintenance	\$94
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$56,401
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$16,623
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$7,382
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$3,102
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$1,130
2534	001	Expense 10-044-0010	5226440	Vehicles and Equipment Maintenance	\$190
2534	001	Expense 10-044-0010	5227040	Ambulance Services	\$21,080
2534	001	Expense 10-044-0010	5286040	Dispatch Services	\$113,167
2534	001	Expense 10-044-0010	5286040	Dispatch Services	\$38,203
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$18,420
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$10,164
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$2,224
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$9,498
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$1,468
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$5,952
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$144
2534	001	Expense 10-044-0010	5084100	Committed Cash and Investments - Ending	\$9,693
2534	001	Expense 10-044-0010	5084100	Committed Cash and Investments - Ending	\$601,708
2534	001	Expense 10-044-0010	5085100	Assigned Cash and Investments - Ending	\$825,275
2534	001	Expense 10-044-0010	5085100	Assigned Cash and Investments - Ending	\$6,100

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5089100	Unassigned Cash and Investments - Ending	\$3,490,222
2534	200	Bond Pymnt 2008/09 10-044-8510	5221040	Administration	\$1,480
2534	200	Bond Pymnt 2008/09 10-044-8510	5084100	Committed Cash and Investments - Ending	\$20,441
2534	201	COP Loan(s) 10-044-8880	5085100	Assigned Cash and Investments - Ending	\$1,163
2534	300	Capital Replacement 10-044-3010	5084100	Committed Cash and Investments - Ending	\$506,331
2534	301	2008-09 Bnd Prj (7.5Mil) 10-044-8512	5084100	Committed Cash and Investments - Ending	\$1,245
2534	315	District 17 Capital Reserve	5084100	Committed Cash and Investments - Ending	\$77,483
2534	001	Expense 10-044-0010	3899000	Holding and Clearing Account Transactions	\$80,387
2534	001	Expense 10-044-0010	3899000	Holding and Clearing Account Transactions	\$204
2534	001	Expense 10-044-0010	3981000	Insurance Recoveries (Cash Basis)	\$24,075
2534	200	Bond Pymnt 2008/09 10-044-8510	3970000	Transfers-In	\$14,000
2534	201	COP Loan(s) 10-044-8880	3970100	Transfers-In	\$59,875
2534	300	Capital Replacement 10-044-3010	3899100	Holding and Clearing Account Transactions	\$14
2534	300	Capital Replacement 10-044-3010	3970000	Transfers-In	\$500,000
2534	315	District 17 Capital Reserve	3970000	Transfers-In	\$5,260
2534	001	Expense 10-044-0010	5899000	Holding and Clearing Account Transactions	\$1,749
2534	001	Expense 10-044-0010	5899100	Holding and Clearing Account Transactions	\$167
2534	001	Expense 10-044-0010	5899900	Holding and Clearing Account Transactions	(\$8,645)
2534	001	Expense 10-044-0010	5912270	Debt Repayment - Fire Suppression and EMS Services	\$3,287
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$8,623

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$50,133
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$18,363
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$45,119
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$73,646
2534	001	Expense 10-044-0010	5942830	Capital Expenditures/Expenses - Dispatch Services	\$36,271
2534	001	Expense 10-044-0010	5972000	Transfers-Out	\$59,875
2534	001	Expense 10-044-0010	5972200	Transfers-Out	\$5,260
2534	001	Expense 10-044-0010	5972200	Transfers-Out	\$500,000
2534	001	Expense 10-044-0010	5972200	Transfers-Out	\$14,000
2534	200	Bond Pymnt 2008/09 10-044-8510	5912270	Debt Repayment - Fire Suppression and EMS Services	\$430,000
2534	200	Bond Pymnt 2008/09 10-044-8510	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$133,340
2534	201	COP Loan(s) 10-044-8880	5912270	Debt Repayment - Fire Suppression and EMS Services	\$45,000
2534	201	COP Loan(s) 10-044-8880	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$14,875

**Mountain View Fire & Rescue
Schedule of Liabilities
For the Year Ended December 31, 2023**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	Bond	12/30/2028	1,575,000	-	240,000	1,335,000
251.11	Bond	12/30/2029	1,525,000	-	190,000	1,335,000
263.96	COP Series 2018C	6/1/2028	320,000	-	45,000	275,000
Total General Obligation Debt/Liabilities:			3,420,000	-	475,000	2,945,000
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		218,718	161,568	-	380,286
263.57	Copier Lease	5/31/2025	4,901	-	2,028	2,873
Total Revenue and Other (non G.O.) Debt/Liabilities:			223,619	161,568	2,028	383,159
Total Liabilities:			3,643,619	161,568	477,028	3,328,159

Mountain View Fire & Rescue
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2023

<u>State Agency Name</u>	<u>Program Title</u>	<u>Identification Number</u>	<u>Total</u>
State Grant from Department of Health	EMS Trauma Grant	WA	554
		Sub-Total:	554
State Grant from Secretary of State	WA State Archives Grant	WA	6,282
		Sub-Total:	6,282
State Grant from Other State Agencies	WSP Academy	WA	1,980
		Sub-Total:	1,980
		Total State Grants Expended:	8,816

Mountain View Fire and Rescue**Local Government Risk Assumption
For the Year Ended December 31, 2023**

1. Self-Insurance Program Manager: Patty Kramlich
2. Manager Phone: 253-735-0284
3. Manager Email: pkramlich@mvfire.org
4. How do you insure property and liability risks, if at all?
 - a. Formal self-insurance program for some or all perils/risks
 - b. **Belong to a public entity risk pool**
 - c. Purchase private insurance
 - d. Retain risk internally without a self-insurance program (i.e., risk assumption)
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. Self-insure some or all benefits
 - b. Belong to a public entity risk pool
 - c. **All benefits provided by health insurance company or HMO**
 - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
 - a. **Self-insured (“Reimbursable”)**
 - b. Belong to a public entity risk pool
 - c. Pay taxes to the Department of Employment Security (“Taxable”)
 - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)
 - b. Belong to a public entity risk pool
 - c. **Pay premiums to the Department of Labor and Industries**
 - d. Not applicable – no employees
8. How do you participate in the Washington Paid Family & Medical Leave Program?
 - a. Self-insured (“Voluntary Plan”) for one or both program benefits
 - b. **Pay premiums to the State’s program for both benefits**
 - c. Not Applicable – No Employees

If the local government DID NOT answer (a) to any of the above questions, then there is no need to complete the rest of this schedule.

If the local government answered (a) to any of the above questions, then answer the rest of the form in relation to the government's self-insured risks and copy the table below as needed.

	<u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u>				
	<i>Program/Risk 1</i>	<i>Program/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</i>
Self-Insurance as a <i>formal</i> program?	YES				
If yes, do other governments participate?	NO				
If yes, please list participating governments.	N/A				
Self-Insure as part of a joint program?	NO				
Does a Third-Party Administer manage claims?	NO				
If no, does an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.)	N/A				
Has program had a claims audit in last three years?	NO				
Are program resources sufficient to cover expenses?	YES				
Does an actuary estimate program liability?	NO				
Number of claims paid during the period?	1				
Total amount of paid claims during the period?	\$2,821.95				
Total amount of recoveries during the period?	0.00				

Provide any other information necessary to explain answers to the Schedule 21 questions above.

Mountain View Fire & Rescue
Schedule 21 Questions 1-6 (unaudited)
For Fiscal Year Ended: 2023

Property and Liability Insurance	Health and Welfare Insurance	Unemployment Compensation Obligations	Workers Compensation Obligations	Other Risks or Obligations
Belong to a public entity risk pool	All benefits are provided by a health insurance company or HMO	"Reimbursable" status	Pay premiums to the Department of Labor and Industries	

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

Mountain View Fire & Rescue
Schedule 22 - Audit Assessment Questionnaire (unaudited)
For Fiscal Year ended December 31, 2023

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	Attachments Travel Fund.pdf Revolving Fund.pdf Payroll Account.pdf Depository Account.pdf
	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.	We receive a King County Treasurer excel report each month on or about the 10th. The finance manager, Patty Kramlich, enters our deposits into our software with a treasures receipt and the counties credits. She then makes sure that the credit side balances with the treasurers report. She does the same for debits, AP and payroll.	

Reference	#	Question	Answer	Explanation
	5	<p>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.</p>	<p>Each month Patty, (Finance Manager), receives the KC Treasurers report. She posts all credits and debits from the County report along with our bank deposits for said month. She meets with our Springbrook support team with any questions that arise and they review our processes as needed. At the end of the year we double check our monthly treasurers report to ensure all accounts are balanced.</p>	
	6	<p>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;</p>	<p>(A)</p>	

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	<p>Prior to each Commissioner meeting, all vouchers are reviewed and verified by the Fire Chief and two Fire Commissioner's. The Deputy Chief approves each timesheet before Patty prepares payroll. The Fire Chief approves the payroll ACH direct deposits for each pay period. She also audits the US BANK "Batch Activity" for the prior payroll period to the current date to ensure there that no unauthorized payments have been processed. All bank statements are scanned and stored in our SharePoint Finance Folder. All of the Commissioners are sent a file prior to the monthly Board of Commissioner's meeting. This file contains the agenda, the ACH Financial Certification page, voucher approval document with a copy of each bill that corresponds, the updated current budget/revenue/expenditure, the daily cash balance sheet, finance and Chief reports. The petty cash was closed out February 10th due to non-use.</p>

Reference	#	Question	Answer	Explanation
	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).	Each month we receive the County Treasurers report for our district. We reconcile our BIAS/SBX funds/accounts to the County Treasurers report ensuring we balance at the end of each month. Once we have balanced all 12 months we are able to export reports into excel in preparation for the Annual Report, Schedule 1. Fire Chief Greg Smith passed away March 7, 2023. Our Deputy Chief Dawn Judkins was promoted to Fire Chief. Our Captain Dustin Trout was promoted to Deputy Chief.	
	9	Has the government contracted out for, or recently assumed responsibility for, any major governmental function? If yes, please explain. For example: contracts for accounting services, janitorial/grounds keeping or other maintenance contracts; the government performs fire protection services for another government assumes a new water system from another government or annexations.	Yes	Mt View contracts for mechanics from a neighboring fire dept.

Reference	#	Question	Answer	Explanation
CURRENT OPERATIONS				
	10	Please check all boxes that occurred during the fiscal year. If none of these events occurred, please check the box for "none".	Additions/changes to software applications	
	10	Please check all boxes that occurred during the fiscal year. If none of these events occurred, please check the box for "none".	Significant events (i.e. new debt, major construction)	
	10	Please check all boxes that occurred during the fiscal year. If none of these events occurred, please check the box for "none".	Utilized a purchasing cooperative or state contract	
	10	Please check all boxes that occurred during the fiscal year. If none of these events occurred, please check the box for "none".	Contracted functions of the government	
	11	Please provide an explanation of additions or changes in software applications since the previous year. For example: changes in providers, new software for a specific activity or function, etc.	We began using Office 365 for the ability to share files as needed. We can renew it each year. We use cradlepoint software for our dispatch services. It is currently on a 3 year renewal.	
	12	Please explain the significant events that occurred during the year (e.g., new debt, major construction, change in key positions, etc.)	We began transporting our patients to hospitals as we had no transporting companies available to us. We had an Aid car out of service for over a year as we could not obtain parts to repair it.	

Reference	#	Question	Answer	Explanation
	13	Please provide an explanation of the purchasing cooperative or state contract used during the fiscal year to procure goods and services.	We used HCAC Buy to order SCBA packs/masks in 2023 and paid for them in 2024	
	14	Please provide an explanation of what function of the government used a service organization to perform. Note: Service organizations are separate entities or organizations that provide services to the government that include performance of a key process (for example, payroll, billing, or receipting or use of the County Treasurer to process transactions).	We began using Systems Design West to bill our aid car transports. We entered into a 2023 service agreement for HVAC. We entered into a professional services agreement for IT work.	
	15	Did the government make any significant updates to key administrative, personnel, or financial policies? If yes, please attach the newest policy.	Yes	Attachments Policy 3.0 Fiscal Management 2023-11-14 SIGNED.pdf Local 3186 Labor Agreement - signed (2).pdf 4.3 EMS Transport Billing 2023 SIGNED.pdf
	16	Did the government enter into, or modify any existing, interlocal agreements? If yes, please attach.	No	

Reference	#	Question	Answer	Explanation
	17	Does the government have a system or process to record information about its capital assets, including buildings, equipment, etc.? If yes, please describe the process for tracking.	Yes	We have our inventory records located on a website called Asset Tiger. We have numbered tags on each item and in the program it lists the cost, brand, model#, serial#, site, location and category of each item or as it pertains to each item. Turnout gear is located in another site called Crossed Flags. It specifically tracks all of our gear, cleaning & repair of each item. We refer to Capital Assets Policy numbered 3.7.1

SIGNIFICANT DISCLOSURES

	18	Did the government receive any non-SAO audits during the year? If yes, please attach related report. For example: work of internal auditors, state/federal grant review, etc.	No	
	19	Is the government currently involved in any lawsuits? We may be requesting an update on the status of legal matters during the audit.	No	
	20	Are there any licensing, regulatory, contracting, or granting agencies with the ability to impose material penalties that would play a role in the government's ability to continue? If yes, please list the agency that could impose them. Examples include: Department of Health, FEMA, etc.	No	

REVENUES AND EXPENDITURES

	21	Please describe any new sources of revenues or expenditure streams, or state there were none. Examples include: new activities, special levies, state or federal grants, leases, etc.	Ongoing Maintenance and Operations Levy, Secretary of State Archives Grant	
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Reference	#	Question	Answer	Explanation
	22	Were there any rate increases during the fiscal year?	No	
	23	Attach rate and fee schedules in effect during the fiscal year.	Not Applicable	
	24	Does the government accept cash/checks locally (using its own staff, issuing receipts) or use a third-party vendor to bill or receipt payments? Please check all that apply.	Receipts Locally	
	25	Cash/Check Receipting - Please briefly describe the government's process for collection of payments. Please include a list of the locations where cash/checks are accepted/receipted.	Station 95 Headquarters	
	26	Does the government deposit funds on a daily basis?	No	Due to logistics, checks are deposited as soon as possible. We are working with the County Treasurer to use Mobile Deposits.
	28	Please check all that apply to the government and list the authorized balance for each fund or account in the explanation box:	Revolving/imprest bank account	Revolving 3,000 Travel 3,000 We closed our petty cash account Feb 10, 2023 due to non-use
	28	Please check all that apply to the government and list the authorized balance for each fund or account in the explanation box:	Travel account	Revolving 3,000 Travel 3,000 We closed our petty cash account Feb 10, 2023 due to non-use
	33	Please describe the governments process to reconcile the revolving/imprest bank accounts.	The bank statement comes in each month for the revolving and travel fund accounts. We look at checks paid, outstanding checks and balance the account.	
	34	Please attach the year-end reconciliation of the revolving/imprest account	Attached	Attachments Revolving Acct Dec 2023.pdf

Reference	#	Question	Answer	Explanation
	35	Please describe the governments process to reconcile the travel accounts.	The bank statement comes in each month for the revolving and travel fund accounts. We look at checks paid, outstanding checks and balance the account.	
	36	Please attach the year-end reconciliation with the bank statement.	Attached	Attachments Travel Acct Dec 2023.pdf
	37	What type(s) of electronic payment (EFT/ACH) does the government make? Please list them in the box below. Examples include: payroll, direct deposit, employee reimbursements, wire transfers, AP vendor payments, etc.	Payroll, Union Dues and WA State Child Support Registry.	
	38	Does the government incur payroll costs?	Yes	
	39	Please describe the governing body's process to review payroll expenses and include how many employees the government has.	We currently have 38 paid employees and 5 Volunteers. We are in the process of hiring 4 additional firefighters. Deputy Chief Trout goes through the time sheets to verify the hours worked against the daily schedule in Fire Manager. Patty prepares payroll, using Springbrook software, runs a US Bank Batch Activity report showing the	

Reference	#	Question	Answer	Explanation
			previous payroll activity to the current date. Patty puts the US Bank Batch Activity form, ACH Financial Certification form, EFTPS, Direct Deposit, DRS and paystubs together and submits them to Chief Judkins, who then approves the payroll. Patty then initiates the batch and either Chief Judkins or Lisette Kelly checks the pay date and amount of each transaction and approves it in the US Bank app.	
	40	Please mark all that apply to the government: Note: "open store accounts" refers to arrangements where individuals may make purchases on the government's behalf that are subsequently billed (e.g., local hardware store).	Credit Card(s)	
	42	Credit Cards - use the "ADD ROW" button to add the applicable number of rows for each vendor/institution the government has physical credit cards with.		
		Vendor/Institution	US Bank	
		Number of Cards	10	
		Total Credit Limit	78000	

Reference	#	Question	Answer	Explanation
	44	Does the government receive any funds from state or federal grantors? If yes, please attach the grant agreements for the reporting year.	Yes	Attachments 2023 WA State Archives Grant Contract_SIGNED.pdf
FIRE/EMS SPECIFIC QUESTIONS				
<i>Informational</i>	45	Indicate services offered by the government (check all that apply):	BLS Transports	
<i>Informational</i>	46	Does the government prepare or contract for transport billing? If transport service billings are prepared in house, attach a copy of the government's policy, and fee schedule. If transport service billings are contracted out, attach a copy of the contract/agreement.	Contract for billing	Attachments Mountain View F&R PSA BAA 2021SnureEdits3_15_22RL (002) - signed.pdf 2023 Systems Design West Professional Services Contract.pdf
	47	Has there been any changes to agreements for which the government 1) performs fire protection services/EMS for another local government (e.g. city, fire district), or 2) another local government provides fire protection services/EMS? Note: This does not include mutual aid agreements. If there were changes to any agreements, please explain.	No Changes	
	48	Does the government have any volunteers? If yes, please include the number of volunteers and any benefits they may receive.	Yes	We currently have 5 Volunteer FF/EMTs and 3 Volunteer Chaplains. These volunteers have life insurance, BVFF for injury coverage and pension benefits if they choose to pay into the pension, and access to Ready Rebound.
	49	Does the government have career firefighters? If yes, please include the number of career firefighters (approximately).	Yes	We currently have 33 career firefighters, and hiring 4 at this time

Reference	#	Question	Answer	Explanation
	50	Does the government provide other post-employment benefits (OPEB) for current retirees and active employees? Examples include: medical, dental, vision, hearing, etc.	No	
	52	Does the government have any closely related associations or foundations? If yes, please list.	No	
<i>Informational</i>	53	How many stations does the government have?	6	
	54	Was the government involved in any mergers, acquisitions, or transfer of operations? If yes, please attach copies of documentation (i.e. resolutions, etc.) authorizing the mergers, acquisition, or transfer of operations.	No	
	55	Does the government act as the fiscal agent for any other entities? If yes, please list parties served. Examples may include: holding accounts, receiving/disbursing funds, etc.	No	

REQUIRED ATTACHMENTS

<i>Informational</i>	56	Meeting Minutes - Attach the meeting minutes and resolutions for all governing body meetings held during the reporting year.	See Web Page	Minutes and Agendas are posted on our website at www.mvfire.org
	57	Cash Balance Summary - Attach a copy of the year-end County Treasurer (or other fiscal agent) report (s) inclusive of all year-end cash and investment balances. If the government holds funds outside of the County, please upload the first and last bank statements of the year, inclusive of all cash and investment balances.	Attach	Attachments GL_MTVUFIRE_GL_RPRT_030_GL_BALANCE_20240110073617.pdf

Reference	#	Question	Answer	Explanation
	58	Detailed Revenue by Source - Attach a copy of the County Treasurer's Revenue Report that shows total receipts for the reporting year by revenue source. If the County does not provide this report, please upload comparable accounting records to substantiate revenue activity and/or all bank statements for the year that comprise the government's financial statements.	Attach	Attachments GL_MTVUFIRE_GL_RPRT_030_GL_BALANCE_20240110073617.pdf
	59	Detailed Expenditure List - Attach warrant registers, payroll registers, check registers and/or petty cash log detailing all expenditures made during the year. This includes those expenditures paid by the County on a government's behalf due to Treasurer responsibilities.	Attach	Attachments KC_EBSREPORT_AP_MTVUFIRE_AP_RPRT_181_PAYMENT_SUMMARY_20240102082217.pdf
<i>Informational</i>	60	Cash Receipting Policy - Attach a detailed description of the government's invoicing, cash and check receiving and deposit process. The description should include name of positions completing tasks in the process and all reconciliations and reviews performed. Include a copy of your written Cash and Check Receipting Policy or procedure if you have one. This request applies to all governments that invoice for a service (including third party billing services) or receive funds other than at the county treasurer (including charges for services or goods, fees, donations, grants, etc.).	Attached	Attachments 3.0.4 Cash Receipt.docx
<i>Informational</i>	61	Elected Official List - Click the "ADD ROW" button to add the applicable number of rows for each governing board member. If the governing board exceeds 5 members, please include the 3-top-ranking Board officers (e.g. chair/president, treasurer, etc.). Note: (*) mailing address is an optional field but should be provided for at least one board member. Governing Board Member Name	Don Gentry (Chairperson)	

Reference	#	Question	Answer	Explanation
		Board Member Spouse Name	Bonnie	
		Business Interest(s)	No	
		Phone Number	2062187316	
		Email Address	Mvfr.gentry@gmail.com	
		Mailing Address*		
		Governing Board Member Name	James Farrell	
		Board Member Spouse Name	Christine	
		Business Interest(s)	No	
		Phone Number	2535698206	
		Email Address	cefarrel@comcast.net	
		Mailing Address*		
		Governing Board Member Name	Cathie McKinney	
		Board Member Spouse Name	Bernie	
		Business Interest(s)	No	
		Phone Number	2537401169	
		Email Address	cvmckinney@comcast.net	
		Mailing Address*		
		Governing Board Member Name	Jake Fouts	
		Board Member Spouse Name	Naomi	

Reference	#	Question	Answer	Explanation
		Business Interest(s)	No	
		Phone Number	2535691179	
		Email Address	JTF@outlook.com	
		Mailing Address*		
		Governing Board Member Name	Dennis Young	
		Board Member Spouse Name	Debbie	
		Business Interest(s)	No	
		Phone Number	2535697351	
		Email Address	dyoung@mvfire.org	
		Mailing Address*		
<i>Preparer</i>	62	Please include the below information in the text box for the local government personnel who completed the annual report. Full name, role (e.g., Secretary, Board Member, etc.) Telephone number E-mail address	Patty Kramlich, Finance Manager 253-735-0284 pkramlich@mvfire.org	g

Mountain View Fire and Rescue
SCHEDULE SUMMARY OF BANK RECONCILIATION
 For the Fiscal Year ended December 31, 2023

[CASH BARS Schedule 06 Instructions Link](#)

Bank & Investment Account name	FROM BANK STATEMENTS						Ending Bank Balance
	Beginning Bank Balance	Deposits		Withdrawals		Ending Bank Balance	
		Receipts	Inter-bank transfers In	Disbursements	Inter-bank transfers out		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	
1 - Expense 10-044-0010	734959.51	6646451.98	3455866	5124654.36	4887807.9	824815.21	
2 - 44 Reserve 10-044-6010	2052220	3508912.33	0	19708.87	2052000	3489423.46	
3 - Revolving, Travel, Petty Cash	6100	0	0	0	0	6100	
20 - M And O Levy	438832.91	979736.89	0	5010.79	1403866	9693.01	
50 - Reserve 001 Investment Expense 00:	549.47	0	0	90.16	0	459.31	
51 - Reserve 002 Investment Reserve 002	955.08	0	0	156.84	0	798.24	
52 - Reserve 300 Investment Capital Repl	483.7	0	0	79.41	0	404.29	
99 - US Bank Payroll Acct	0	0	3708672.9	3708672.9	0	0	
100 - Emerg Operating Fund 10-044-101C	1388.4	319.24	600000	0	0	601707.64	
101 - Reserve (17) 10-017-6020	70085.43	2137.65	5260	0	0	77483.08	
200 - Bond Pymnt 2008/09 10-044-8510	3200.14	570476.01	14000	567235.19	0	20440.96	
201 - COP Loan(s) 10-044-8880	968.83	194.4	59875	59875	0	1163.23	
300 - Capital Replacement 10-044-3010	5456.41	470.09	500000	0	0	505926.5	
301 - 2008-09 Bnd Prj (7.5Mil) 10-044-85	1209.4	35.3	0	0	0	1244.7	
Bank Totals	\$ 3,316,409	\$ 11,708,734	\$ 8,343,674	\$ 9,485,484	\$ 8,343,674	\$ 5,539,660	

RECONCILING ITEMS						
Beginning Deposits in Transit (8)	\$ -	\$ -				
Year-end Deposits in Transit (9)		\$ -				\$ -
Beginning Outstanding & Open Period Items (10)	-63117.93			-63117.93		
Year-end Outstanding & Open Period Items (11)				\$ -		\$ -
NSF Checks (12)		\$ -		\$ -		
Cancellation of unredeemed checks/warrants (13)		\$ -				
Interfund transactions (14)		579135		579135		
Netted Transactions (15)		-53296.23		-53296.23		
Authorized balance of revolving, petty cash and change funds (16)	\$ -					\$ -
Other Reconciling Items, net (17)	\$ -	\$ -		\$ -		\$ -
Reconciling Items Totals	\$ (63,118)	\$ 525,839		\$ 462,721		\$ -

FROM GENERAL LEDGER						
	Beginning Cash & Investment Balance	Revenues & Other Increases		Expenditures & Other Decreases		Ending Cash & Investment Balance
	(19)	(20)		(21)		(22)
C4/C5 or Trial Balance Totals (18)	3253291.85	12234572.14		9948204.36		5539659.63
Unreconciled Variance (23)	\$ (0)	\$ 1		\$ -		\$ -