

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 12/31/2022

GOVERNMENT INFORMATION:

Official Mailing Address 32316 148th Ave SE
Auburn, WA 98092

Official Website Address http://www.mvfire.org

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 26th day of May, 2023, 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, 2022

		<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	3,231,861	3,017,363	5,236	3,016
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	6,510,058	6,161,419	348,639	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	65,106	65,077	29	-
340	Charges for Goods and Services	1,504,048	1,504,048	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	463,210	256,024	205,564	78
Total Revenues:		<u>8,542,422</u>	<u>7,986,568</u>	<u>554,232</u>	<u>78</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	7,646,520	7,642,872	3,648	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>7,646,520</u>	<u>7,642,872</u>	<u>3,648</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>895,902</u>	<u>343,696</u>	<u>550,584</u>	<u>78</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	334,432	200,000	5,000	60,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	208,469	208,469	-	-
Total Other Increases in Fund Resources:		<u>542,901</u>	<u>408,469</u>	<u>5,000</u>	<u>60,000</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	488,823	488,823	-	-
591-593, 599	Debt Service	621,773	2,028	557,620	62,125
597	Transfers-Out	334,432	134,432	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	(25,646)	(25,646)	-	-
Total Other Decreases in Fund Resources:		<u>1,419,382</u>	<u>599,637</u>	<u>557,620</u>	<u>62,125</u>
Increase (Decrease) in Cash and Investments:		<u>19,421</u>	<u>152,528</u>	<u>(2,036)</u>	<u>(2,047)</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	520,641	440,221	3,200	-
50851	Assigned	2,732,655	2,731,686	-	969
50891	Unassigned	(2,014)	(2,014)	-	-
Total Ending Cash and Investments		<u>3,251,282</u>	<u>3,169,893</u>	<u>3,200</u>	<u>969</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, 2022

		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	204,676	1,198	372
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	1,250	12	282
Total Revenues:		1,250	12	282
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:		1,250	12	282
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	69,432
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	-	69,432
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	200,000	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		200,000	-	-
Increase (Decrease) in Cash and Investments:		(198,750)	12	69,714
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	5,926	1,209	70,085
50851	Assigned	-	-	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		5,926	1,209	70,085

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, 2022

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 of local government and provides fire and life safety (EMS).

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, 2022

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 4 - Deposits and Investments.

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2022

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 by unpaid compensated absences as of December 31, 2022, is \$218,718.27 – a reduction of \$94,184.05 from the prior year.

F. Long-Term Debt

See Note 6 - 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:

Fund Name	Portion of Ending Balance Restricted	Portion of Ending Balance Committed	Combined	Reason for Restriction or Commitment
Bond Payment		3,200	3,200	Repayment of 2008 and 2009 G.O Bonds
Bond Project		1,209	1,209	Capital Acquisition and Construction

Mountain View Fire and Rescue
Notes to the Financial Statements
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District 17 Reserve/Mitigation Fees		70,085	70,085	Capital Acquisition and Construction/Mitigation Fees Benefitting Fire Station 98
<i>Totals</i>	0	74,494	74,494	

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 follows:

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance	Explanation of Variances
Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance	
001 - Expense 10-044-0010				
Expense 10-044-0010	8,138,666	8,226,913	(88,246)	Hiring of additional firefighters to meet the demands of the public and AMB transport
44 Reserve 10-044-6010	5,350	12,504	(7,154)	Ad Valorem Tax charges exceeding projections resulted in variances in the 44 Reserve
Maint. And Ops Levy 10-044-0020	520	3,088	(2,568)	Ad Valorem Tax charges exceeding projections resulted in variances in the 44 Reserve
Emerg Operating Fund 10-044-1010	150		150	
Total 001 - Expense 10-044-0010	8,144,686	8,242,504	(97,818)	
200 - Bond Pymnt 2008/09 10-044-8510	558,060	561,268	(3,208)	Over expenditure due to rebalancing transactions within funds
201 - COP Loan(s) 10-044-8880	62,125	62,125		
300 - Capital Replacement 10-044-3010	100	200,000	(199,900)	Over-stated cash balance due to error correction in prior period. Tx out to balance fund
301 - 2008-09 Bnd Prj (7.5Mil) 10-044-8512	5		5	

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, 2022

Title for Disclosure	Details for Disclosure
Consolidation Effects:	Interfund tx 2,149,000 excluded due to consolidation, interfund tx 400,000 excluded due to consolidation, interfund tx 670,173 excluded due to consolidation, interfund tx 283,000 excluded due to consolidation, interfund tx 147,000 excluded due to consolidation
Interfund Transfers:	Interfund tx from 44 reserve to expense for operating costs, tx from M&O Excess Revenue to expense for payment of new fire engine, tx from M&O excess revenue to expense for additional costs of hiring firefighters, tx from expense to COP loan for yearly payment, tx from emergency ops fund, capital replacment fund and reserve fund for operating costs, tx from expense to bond payment to insure adequate funds for Dec 1 payment of interest and interfund tx's from expense to mitigation (formerly Dist 17 reserve) fund for the collection of mitigation fees.
Over-expended:	Over expenditures due to error correction associated to re-balancing transactions within funds, also ambulance transport of patients in our district due to the decline in outside agencies transporting.
Budget amendment:	Our yearly budget amendment in 2022 included hiring 5 additional firefighters to meet demands of the public and to offset the retiring of firefighters.

Note 3 – COVID-19 Pandemic

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of the deadly new virus known as COVID-19. In the months following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, cancelling public events, limiting public and private gatherings, and restricting business operations, travel, and non-essential activities.

As of December 31, 2022, Mt View Fire and Rescue applied and was approved for a continuation of our original 4481-COVID-19 Federal Indirect Grant from the Department of Homeland Security, (State of Military Dept. of Emergency Management Division) in the amount of \$41,687. This was for 100% reimbursable monies for COVID-19 related Wages, Equipment and Supplies. We received the funds in January of 2023. Mountain View Fire and Rescue does not plan on submitting for any further COVID-19 grants currently.

The length of time these measures will continue to be in place, and the full extent of the financial impact on the district is unknown at this time.

Note 4 – Deposits and Investments

Investments are reported at fair value. Deposits and investments by type on December 31, 2022, are as follows:

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2022

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	6,100		6,100
LGIP (King County Investment Pool)		3,251,283	3,251,283
			0
<i>Totals</i>	6,100	3,251,283	3,257,383

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).

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

Note 5 – Leases

The district leases one aid car from a neighboring department. Mountain View Fire and Rescue will keep up maintenance and repairs on the vehicle, will provide insurance on the vehicle, and may only be used for emergency medical response and transport. There is no money exchanged. The terms continue until terminated by either party with 3 days advance written notice.

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 \$549.08 monthly to Mt View Fire.

The district leases one copier from Kelley Connect for a base price of \$168.98 each month with

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2022

a 60-month lease from May 2020, ending in May of 2025. The cost in 2022 was \$2,028.00.

Year	Lease Payments
2023	2,028
2024	2,028
2025	1,013
2026	
Total	5,070

Note 6 - Long-Term Debt

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the district and summarizes the district's debt transactions for the year ended December 31, 2022.

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

Year	Principal	Interest	Total Debt Service
2023	475,000	148,215	623,215
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
2028-2031	840,000	50,100	890,100
Totals	3,420,000	589,240	4,009,240

Note 7 – Pension Plans

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.

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2022

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, 2022 (the measurement date of the plans), 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	6288	0.00102600 %	2,784,367,000	28,568	
PERS 2/3	10751	0.00133800 %	(3,708,781,000)		(49,623)
LEOFF 2	192412	0.09293900 %	(2,717,698,000)		(2,525,801)
VFFRPF	150	0.080000%			22,297
		<i>Totals</i>		\$ 28,568	\$ (2,553,128)

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.

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2022

Note 8 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 2022 was \$1.50 per \$1,000 on an assessed valuation of \$4,955,861,415 for a total regular levy of \$7,433,792.

Levy Type	Assessed Valuation		
	Per \$1000		Amount
Regular	1.5	4,955,861,415	7,433,792
G.O.Bond (2008)			300,600
G.O.Bond (2009)			262,740
M&O Levy			965,000

Note 9 – 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.

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**Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2022**

Mountain View Fire & Rescue

Schedule 01

For the year ended December 31, 2022

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	3084100	Committed Cash and Investments - Beginning	\$555,056
2534	001	Expense 10-044-0010	3084100	Committed Cash and Investments - Beginning	\$282,644
2534	001	Expense 10-044-0010	3085100	Assigned Cash and Investments - Beginning	\$23,972
2534	001	Expense 10-044-0010	3085100	Assigned Cash and Investments - Beginning	\$6,100
2534	001	Expense 10-044-0010	3089100	Unassigned Cash and Investments - Beginning	\$2,149,591
2534	001	Expense 10-044-0010	3111000	Property Tax	\$2,965,462
2534	001	Expense 10-044-0010	3111000	Property Tax	\$2,162,431
2534	001	Expense 10-044-0010	3111000	Property Tax	\$940,503
2534	001	Expense 10-044-0010	3111100	Property Tax	\$47,733
2534	001	Expense 10-044-0010	3111100	Property Tax	\$34,085
2534	001	Expense 10-044-0010	3111100	Property Tax	\$11,205
2534	001	Expense 10-044-0010	3340130	State Grant from State Patrol	\$6,420
2534	001	Expense 10-044-0010	3340490	State Grant from Department of Health	\$1,125
2534	001	Expense 10-044-0010	3340492	State Grant from Department of Health	\$34,838
2534	001	Expense 10-044-0010	3340493	State Grant from Department of Health	\$5,674
2534	001	Expense 10-044-0010	3340495	State Grant from Department of Health	\$15,000
2534	001	Expense 10-044-0010	3370040	Local Grants, Entitlements and Other Payments	\$19
2534	001	Expense 10-044-0010	3372000	Local Grants, Entitlements and Other Payments	\$64
2534	001	Expense 10-044-0010	3372000	Local Grants, Entitlements and Other Payments	\$47
2534	001	Expense 10-044-0010	3374000	Local Grants, Entitlements and Other Payments	\$1,890

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$5,555
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$53,971
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$26,021
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$982,000
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$407,235
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$3,664
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$60
2534	001	Expense 10-044-0010	3424000	Protective Inspection Services	\$25,542
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$10,317
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$11,442
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$5,330
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$1,745
2534	001	Expense 10-044-0010	3613000	Gains (Losses) on Sale of Investments	\$17
2534	001	Expense 10-044-0010	3613000	Gains (Losses) on Sale of Investments	(\$32)
2534	001	Expense 10-044-0010	3613200	Gains (Losses) on Sale of Investments	\$12
2534	001	Expense 10-044-0010	3613200	Gains (Losses) on Sale of Investments	\$10
2534	001	Expense 10-044-0010	3625000	Rents and Leases	\$7,138
2534	001	Expense 10-044-0010	3671100	Contributions and Donations from Nongovernmental Sources	\$208,750
2534	001	Expense 10-044-0010	3691000	Sale of Surplus	\$11,295
2534	200	Bond Pymnt 2008/09 10-044-8510	3084100	Committed Cash and Investments - Beginning	\$5,236

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	200	Bond Pymnt 2008/09 10-044-8510	3111000	Property Tax	\$339,714
2534	200	Bond Pymnt 2008/09 10-044-8510	3111100	Property Tax	\$8,925
2534	200	Bond Pymnt 2008/09 10-044-8510	3374000	Local Grants, Entitlements and Other Payments	\$29
2534	200	Bond Pymnt 2008/09 10-044-8510	3611100	Investment Earnings	\$205,564
2534	201	COP Loan(s) 10-044-8880	3085100	Assigned Cash and Investments - Beginning	\$3,016
2534	201	COP Loan(s) 10-044-8880	3611100	Investment Earnings	\$78
2534	300	Capital Replacement 10-044-3010	3084100	Committed Cash and Investments - Beginning	\$204,676
2534	300	Capital Replacement 10-044-3010	3611100	Investment Earnings	\$1,269
2534	300	Capital Replacement 10-044-3010	3613000	Gains (Losses) on Sale of Investments	(\$8)
2534	300	Capital Replacement 10-044-3010	3613000	Gains (Losses) on Sale of Investments	(\$11)
2534	301	2008-09 Bnd Prj (7.5Mil) 10-044-8512	3084100	Committed Cash and Investments - Beginning	\$1,198
2534	301	2008-09 Bnd Prj (7.5Mil) 10-044-8512	3611100	Investment Earnings	\$12
2534	315	District 17 Capital Reserve	3084100	Committed Cash and Investments - Beginning	\$372
2534	315	District 17 Capital Reserve	3611100	Investment Earnings	\$285
2534	315	District 17 Capital Reserve	3613000	Gains (Losses) on Sale of Investments	(\$3)
2534	001	Expense 10-044-0010	5221010	Administration	\$34,004
2534	001	Expense 10-044-0010	5221020	Administration	\$2,448
2534	001	Expense 10-044-0010	5221020	Administration	\$14
2534	001	Expense 10-044-0010	5221030	Administration	\$2,763
2534	001	Expense 10-044-0010	5221030	Administration	\$1,703
2534	001	Expense 10-044-0010	5221040	Administration	\$9,497
2534	001	Expense 10-044-0010	5221040	Administration	\$2,684
2534	001	Expense 10-044-0010	5221040	Administration	\$3,223
2534	001	Expense 10-044-0010	5221040	Administration	\$12,504
2534	001	Expense 10-044-0010	5221040	Administration	\$15,522

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5221040	Administration	\$4,392
2534	001	Expense 10-044-0010	5221110	Administration	\$427,217
2534	001	Expense 10-044-0010	5221110	Administration	\$173,857
2534	001	Expense 10-044-0010	5221110	Administration	\$10,340
2534	001	Expense 10-044-0010	5221110	Administration	\$10,320
2534	001	Expense 10-044-0010	5221120	Administration	\$24,941
2534	001	Expense 10-044-0010	5221120	Administration	\$6,772
2534	001	Expense 10-044-0010	5221120	Administration	\$595
2534	001	Expense 10-044-0010	5221120	Administration	\$78,291
2534	001	Expense 10-044-0010	5221120	Administration	\$31,000
2534	001	Expense 10-044-0010	5221120	Administration	\$18,939
2534	001	Expense 10-044-0010	5221120	Administration	\$19,606
2534	001	Expense 10-044-0010	5221120	Administration	\$10,005
2534	001	Expense 10-044-0010	5221120	Administration	\$1,584
2534	001	Expense 10-044-0010	5221130	Administration	\$3,677
2534	001	Expense 10-044-0010	5221130	Administration	\$3,248
2534	001	Expense 10-044-0010	5221130	Administration	\$106
2534	001	Expense 10-044-0010	5221140	Administration	\$1,313
2534	001	Expense 10-044-0010	5221140	Administration	\$5,672
2534	001	Expense 10-044-0010	5221140	Administration	\$33,623
2534	001	Expense 10-044-0010	5221140	Administration	\$21,065
2534	001	Expense 10-044-0010	5221140	Administration	\$46,756
2534	001	Expense 10-044-0010	5221140	Administration	\$366,631
2534	001	Expense 10-044-0010	5221140	Administration	\$835
2534	001	Expense 10-044-0010	5221140	Administration	\$2,596
2534	001	Expense 10-044-0010	5221140	Administration	\$885
2534	001	Expense 10-044-0010	5221140	Administration	\$85
2534	001	Expense 10-044-0010	5221140	Administration	\$3,088
2534	001	Expense 10-044-0010	5221140	Administration	\$15,824
2534	001	Expense 10-044-0010	5221140	Administration	\$91
2534	001	Expense 10-044-0010	5221140	Administration	\$6,049
2534	001	Expense 10-044-0010	5221140	Administration	\$240
2534	001	Expense 10-044-0010	5221140	Administration	\$79,117

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5222010	Fire Suppression and Emergency Medical Services	\$3,280,498
2534	001	Expense 10-044-0010	5222010	Fire Suppression and Emergency Medical Services	\$687,284
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$55,855
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$228,329
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$569,997
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$170,000
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$196,447
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$25,621
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$9,809
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$536
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$3,539
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$13,066
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$48,466
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$49,893
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$125

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$11,113
2534	001	Expense 10-044-0010	5222040	Fire Suppression and Emergency Medical Services	\$208
2534	001	Expense 10-044-0010	5222040	Fire Suppression and Emergency Medical Services	\$840
2534	001	Expense 10-044-0010	5222040	Fire Suppression and Emergency Medical Services	\$2,630
2534	001	Expense 10-044-0010	5222040	Fire Suppression and Emergency Medical Services	\$20,585
2534	001	Expense 10-044-0010	5222110	Fire Suppression and Emergency Medical Services	\$40,017
2534	001	Expense 10-044-0010	5222120	Fire Suppression and Emergency Medical Services	\$3,055
2534	001	Expense 10-044-0010	5222120	Fire Suppression and Emergency Medical Services	\$4,353
2534	001	Expense 10-044-0010	5222130	Fire Suppression and Emergency Medical Services	\$493
2534	001	Expense 10-044-0010	5222140	Fire Suppression and Emergency Medical Services	\$990
2534	001	Expense 10-044-0010	5222140	Fire Suppression and Emergency Medical Services	\$5,315
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	\$5,935
2534	001	Expense 10-044-0010	5222140	Fire Suppression and Emergency Medical Services	(\$20)
2534	001	Expense 10-044-0010	5222430	Fire Suppression and Emergency Medical Services	\$8,677

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5222630	Fire Suppression and Emergency Medical Services	\$24,986
2534	001	Expense 10-044-0010	5222630	Fire Suppression and Emergency Medical Services	\$191
2534	001	Expense 10-044-0010	5222630	Fire Suppression and Emergency Medical Services	\$3,299
2534	001	Expense 10-044-0010	5222640	Fire Suppression and Emergency Medical Services	\$1,106
2534	001	Expense 10-044-0010	5222640	Fire Suppression and Emergency Medical Services	\$9,894
2534	001	Expense 10-044-0010	5223030	Fire Prevention and Investigation	\$8,641
2534	001	Expense 10-044-0010	5223030	Fire Prevention and Investigation	\$8,492
2534	001	Expense 10-044-0010	5224530	Training Obtained by Employees	\$391
2534	001	Expense 10-044-0010	5224530	Training Obtained by Employees	\$701
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$65,784
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$12,394
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$2,689
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$1,684
2534	001	Expense 10-044-0010	5225030	Facilities	\$5,051
2534	001	Expense 10-044-0010	5225030	Facilities	\$8,161
2534	001	Expense 10-044-0010	5225030	Facilities	\$543
2534	001	Expense 10-044-0010	5225040	Facilities	\$7,034
2534	001	Expense 10-044-0010	5225040	Facilities	\$96,003
2534	001	Expense 10-044-0010	5225040	Facilities	\$5,586
2534	001	Expense 10-044-0010	5225040	Facilities	\$803
2534	001	Expense 10-044-0010	5225040	Facilities	\$4,688
2534	001	Expense 10-044-0010	5225040	Facilities	\$15,237
2534	001	Expense 10-044-0010	5225040	Facilities	\$16,779

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,125
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,508
2534	001	Expense 10-044-0010	5225040	Facilities	\$569
2534	001	Expense 10-044-0010	5225040	Facilities	\$461
2534	001	Expense 10-044-0010	5225040	Facilities	\$3,469
2534	001	Expense 10-044-0010	5225040	Facilities	\$737
2534	001	Expense 10-044-0010	5225040	Facilities	\$600
2534	001	Expense 10-044-0010	5225040	Facilities	\$2,963
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,047
2534	001	Expense 10-044-0010	5225040	Facilities	\$6,806
2534	001	Expense 10-044-0010	5225040	Facilities	\$2,559
2534	001	Expense 10-044-0010	5225040	Facilities	\$7
2534	001	Expense 10-044-0010	5225040	Facilities	\$7,875
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,658
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,712
2534	001	Expense 10-044-0010	5225040	Facilities	\$2,688
2534	001	Expense 10-044-0010	5225040	Facilities	\$5,315
2534	001	Expense 10-044-0010	5225040	Facilities	\$11,050
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,201
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,813
2534	001	Expense 10-044-0010	5225040	Facilities	\$20,393
2534	001	Expense 10-044-0010	5225040	Facilities	\$8,577
2534	001	Expense 10-044-0010	5225040	Facilities	\$3,231
2534	001	Expense 10-044-0010	5225440	Facilities	\$4,372
2534	001	Expense 10-044-0010	5225440	Facilities	\$1,085
2534	001	Expense 10-044-0010	5225440	Facilities	\$1,993
2534	001	Expense 10-044-0010	5225440	Facilities	\$3,537
2534	001	Expense 10-044-0010	5225440	Facilities	\$1,117
2534	001	Expense 10-044-0010	5225440	Facilities	\$2,333
2534	001	Expense 10-044-0010	5225440	Facilities	\$7,216
2534	001	Expense 10-044-0010	5226030	Vehicles and Equipment Maintenance	\$2,092
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$86,275

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$12,409
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$1,671
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$3,736
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$732
2534	001	Expense 10-044-0010	5227040	Ambulance Services	\$631
2534	001	Expense 10-044-0010	5286040	Dispatch Services	\$127,097
2534	001	Expense 10-044-0010	5286040	Dispatch Services	\$3,010
2534	001	Expense 10-044-0010	5286040	Dispatch Services	\$375
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$22,713
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$11,869
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$712
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$1,972
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$1,472
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$9,536
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$1,483
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$7,175
2534	001	Expense 10-044-0010	5084100	Committed Cash and Investments - Ending	\$438,833
2534	001	Expense 10-044-0010	5084100	Committed Cash and Investments - Ending	\$1,388
2534	001	Expense 10-044-0010	5085100	Assigned Cash and Investments - Ending	\$674,483
2534	001	Expense 10-044-0010	5085100	Assigned Cash and Investments - Ending	\$2,051,103
2534	001	Expense 10-044-0010	5085100	Assigned Cash and Investments - Ending	\$6,100
2534	001	Expense 10-044-0010	5089100	Unassigned Cash and Investments - Ending	(\$2,014)
2534	200	Bond Pymnt 2008/09 10-044-8510	5221040	Administration	\$3,648
2534	200	Bond Pymnt 2008/09 10-044-8510	5084100	Committed Cash and Investments - Ending	\$3,200
2534	201	COP Loan(s) 10-044-8880	5085100	Assigned Cash and Investments - Ending	\$969
2534	300	Capital Replacement 10-044-3010	5084100	Committed Cash and Investments - Ending	\$5,926

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	301	2008-09 Bnd Prj (7.5Mil) 10-044-8512	5084100	Committed Cash and Investments - Ending	\$1,209
2534	315	District 17 Capital Reserve	5084100	Committed Cash and Investments - Ending	\$70,085
2534	001	Expense 10-044-0010	3899000	Holding and Clearing Account Transactions	\$163,679
2534	001	Expense 10-044-0010	3973000	Transfers-In	\$200,000
2534	001	Expense 10-044-0010	3981000	Insurance Recoveries (Cash Basis)	\$44,790
2534	200	Bond Pymnt 2008/09 10- 044-8510	3970000	Transfers-In	\$5,000
2534	201	COP Loan(s) 10-044- 8880	3970100	Transfers-In	\$60,000
2534	315	District 17 Capital Reserve	3970000	Transfers-In	\$69,432
2534	001	Expense 10-044-0010	5899900	Holding and Clearing Account Transactions	(\$25,646)
2534	001	Expense 10-044-0010	5912270	Debt Repayment - Fire Suppression and EMS Services	\$2,028
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$4,006
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$73,730
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$30,363
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$380,724
2534	001	Expense 10-044-0010	5972000	Transfers-Out	\$60,000
2534	001	Expense 10-044-0010	5972200	Transfers-Out	\$69,432
2534	001	Expense 10-044-0010	5972200	Transfers-Out	\$5,000
2534	200	Bond Pymnt 2008/09 10- 044-8510	5912270	Debt Repayment - Fire Suppression and EMS Services	\$410,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	200	Bond Pymnt 2008/09 10-044-8510	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$147,620
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	\$17,125
2534	300	Capital Replacement 10-044-3010	5970100	Transfers-Out	\$200,000

**Mountain View Fire & Rescue
Schedule of Liabilities
For the Year Ended December 31, 2022**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	Bond	12/30/2028	1,805,000	-	230,000	1,575,000
251.11	Bond	12/30/2029	1,705,000	-	180,000	1,525,000
263.96	COP Series 2018C	6/1/2028	365,000	-	45,000	320,000
Total General Obligation Debt/Liabilities:			3,875,000	-	455,000	3,420,000
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		312,920	-	94,202	218,718
264.30	Net Pension Liability		11,199	17,369	-	28,568
263.57	Copier Lease	5/31/2025	7,098	-	2,028	5,070
Total Revenue and Other (non G.O.) Debt/Liabilities:			331,217	17,369	96,230	252,356
Total Liabilities:			4,206,217	17,369	551,230	3,672,356

Mountain View Fire & Rescue
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2022

State Agency Name	Program Title	Identification Number	Total
State Grant from State Patrol	WSP Recruit Academy	WA	6,420
		Sub-Total:	6,420
State Grant from Department of Health	EMS Trauma Grant	WA	1,125
		Sub-Total:	1,125
State Grant from Other State Agencies	L&I FIIRE Grant	WA	15,000
		Sub-Total:	15,000
		Total State Grants Expended:	22,545

MOUNTAIN VIEW FIRE AND RESCUE**Local Government Risk Assumption
For the Year Ended December 31, 2022**

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?	<u>YES</u>				
If yes, do other governments participate?	<u>NO</u>				
If yes, please list participating governments.	<u>N/A</u>				
Self-Insure as part of a joint program?	<u>NO</u>				
Does a Third-Party Administer manage claims?	<u>NO</u>				
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.)	<u>N/A</u>				
Has program had a claims audit in last three years?	<u>NO</u>				
Are program resources sufficient to cover expenses?	<u>YES</u>				
Does an actuary estimate program liability?	<u>NO</u>				
Number of claims paid during the period?	<u>1</u>				
Total amount of paid claims during the period?	<u>594.92</u>				
Total amount of recoveries during the period?	<u>0.00</u>				

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: 2022

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, 2022

Reference	#	Question	Answer	Explanation
FINANCIAL ACTIVITY MONITORING AND OVERSIGHT				
<u>INSTRUCTIONS FOR PREPARER</u>				
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.				
	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.	Yes	Attachments Bank Statments Revolving Fund 2022.pdf Bank Statements Depository 2022.pdf Bank Statements Payroll Direct Deposit 2022.pdf Bank Statements Travel Fund 2022.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	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.	Each month Patty 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 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.	
	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	Prior to each Commissioner meeting, all vouchers are reviewed and verified by the Fire Chief and two Fire Commissioner's. A Commissioner or the Fire Chief will audit the petty cash and will sign off on it. At the Commissioner meetings the other Commissioners will review financial documents. The payroll is also verified by the Commissioners and or the Fire Chief matching the King County financial reports to the direct deposits, vouchers, etc.

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).	<p>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.</p> <p>In 2022, we hired 5 Firefighters in anticipation of upcoming retirements. Our Fire Chief Greg Smith passed away on March 7, 2023. Our previous Deputy Chief Dawn Judkins is now our Fire Chief. We promoted Captain Dustin Trout as our new Deputy Chief.</p>	

Reference	#	Question	Answer	Explanation
	9	Has the government contracted out for, or recently assumed responsibility for, any major governmental function? If yes, please explain. For example: contracts for accounting services, janitorial/grounds keeping or other maintenance contracts; the government performs fire protection services for another government assumes a new water system from another government or annexations.	No	

PERMANENT FILES

	10	Please check all boxes that occurred during the fiscal year. If none of these events occurred, please check the box for "none".	None	
	15	Did the government make any significant updates to key administrative, personnel, or financial policies? If yes, please attach the newest policy.	No	
	16	Did the government enter into, or modify any existing, interlocal agreements? If yes, please attach.	Yes	Attachments Local 3186 Labor Agreement - signed (1).pdf
	17	Does the government have a system or process to record information about its capital assets, including buildings, equipment, etc.? If yes, please describe the process for tracking.	Yes	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 also have a Capital Assets Policy numbered 3.7.1 which is copied here: SUBJECT: Capital Asset Policy EFFECTED AREAS: All Personnel King County Fire Protection District No. 44 shall conduct all fiscal management

Reference	#	Question	Answer	Explanation
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actions pursuant to and as directed in the Revised Code of Washington, and all Federal, State, County and local laws as applicable. The purpose of this policy is primarily for stewardship, control and budget planning of Capital Assets. Capital Assets are defined as items and equipment that have a value of \$ 5,000 or more and are intended to be held or used for a long period of time, such as buildings, land, and improvements other than buildings, machinery, vehicles and equipment. The Capital Outlay Budget for the District shall identify Capital items that are required to meet the mission and goals of the District. Capital Items may be new assets or replacement of existing assets. All Capital Items shall be marked as property of King County Fire District 44 in such a manner that identifies the District as the owner of such property. Capital Items shall be identified on the District CAPITAL ASSET INVENTORY LIST. All Capital items purchased as of January 1, 2010 shall have the purchase price, date purchased and expected life expectancy annotated on this inventory list. The Board of Fire Commissioners shall authorize all Capital Asset Purchases

Reference	#	Question	Answer	Explanation
				<p>during the Budget adoption process and identify those Capital Asset Items that are authorized to be funded from the Districts Capital Expense Account. DEFINITION: CAPITAL ITEMS CAPITAL EQUIPMENT CAPITAL Expenditures for movable equipment and vehicles at the invoiced cost plus any applicable transportation and installation charges if they meet the following criteria: 1. Have individual first cost value of \$5,000.00 or more 2. Are durable (an economic useful life of more than two years). 3. Are free-standing, useable free of support from other equipment, or meets the requirements in statement 4 below 4. Accessory equipment should be considered as a portion of the first cost of the capital item if it was invoiced at the time of initial purchase. However, accessory equipment that was purchased with the intent of using it interchangeably with two or more items should be capitalized and recorded as a separate item of equipment. Accessory equipment that is acquired subsequent to the purchase of the parent item must have the capitalization criteria applied to it separately. These criteria will determine if the item is to be expensed or capitalized.</p>

Reference	#	Question	Answer	Explanation
				<p>TELECOMMUNICATION AND I/T EQUIPMENT Telecommunication equipment acquired and installed, costing \$5,000 or greater, will be recorded as Capital Equipment.</p> <p>CAPITALIZATION OF FIXED ASSETS Land and buildings are defined as fixed assets. 2</p> <p>CRITERIA FOR CAPITALIZING FIXED EQUIPMENT Fixed equipment includes items usually associated with the mechanical components or systems designed to support the operation of a building or facility. Expenditures for fixed equipment are capitalized at the invoiced cost plus any applicable transportation and installation charges if they meet the following criteria: 1. Have individual first cost value of \$5,000.00 or more. 2. Are durable (an economic useful life of more than two years).</p> <p>CRITERIA FOR CAPITALIZING RENOVATIONS OR BUILDING ADDITIONS • A renovation or building addition is capital when it enhances the use of, or extends the life of the building if the capitalizable amount equals or exceeds \$100,000.00 or 20% of the building cost, whichever is less. DEFINITIONS 1. Enhance the use of: The efficiency of a building or portion thereof would be improved 2. Extends the life:</p>

Reference	#	Question	Answer	Explanation
				<p>The useful life of the building has been extended by two years or more beyond its original estimated useful life 3.</p> <p>Capitalizable amount: The total cost of a renovation project, less movable equipment expense and other expense incidental to the project. Incidental cost to a project is that cost contiguous to the project or unrelated repairs, which do not lend to the enhancement or extension of the building life (e.g., internal moving and storage costs). 3</p> <p>DEFINITIONS FOR CAPITAL EXPENDITURES: 1. Newly acquired item. 2. Replacement of complete unit. 3. Rebuilt equipment if the rebuilding project effectively restores to like-new condition and/or significantly extends the item's useful life or markedly increases the item's net book value. Generally rebuilds must be \$5,000 or greater and at least 50% of the first cost of the item.</p> <p>DEFINITIONS FOR NON-CAPITAL EXPENDITURES 1. Expenditures for repairs, maintenance or replacement of component parts which do not extend the unit's original life or significantly enhance its net value. 2. Expenditures incurred in demolishing or dismantling equipment including those expenditures related to the</p>

Reference	#	Question	Answer	Explanation
				<p>replacement of units or systems.</p> <p>3. Expenditures incurred in connection with the rearrangement, transfer, or moving of Station equipment from one Station location to another, including expenditures incurred in dismantling, transporting, reassembling and reinstalling such items in a new location. Capital Assets Inventory All Capital Assets shall be included in the District's Capital Assets Inventory. Capital Assets that are surplus and or disposed of shall be removed from this inventory. New and or replacement Capital Asst items shall be included in the inventory as soon as the District takes possession of these items.</p> <p>4 CAPITAL IMPROVEMENT PLAN THE Capital Improvement Plan, or CIP, is a short-range plan, usually four to six years, which identifies capital projects and equipment purchases, provides a planning schedule and identifies options for financing the plan. • Allows for a systematic evaluation of all potential projects at the sametime. • The ability to stabilize debt and consolidate projects to reduce borrowing costs. • Serve as a public relations and economic development tool. • A focus on preserving the Districts</p>

Reference	#	Question	Answer	Explanation
				<p>infrastructure while ensuring the efficient use of public funds. . The District’s CIP shall include the following information: • A listing of the capital projects or equipment to be purchased. • The projects ranked in order of preference. • The plan for financing the projects. • A timetable for the construction or completion of the project. • Justification for the project.</p> <p>Capital Planning Committee The Capital Planning Committee shall consist of Board member(s), Administrative chief officer(s), staff and labor group representation. The chair of the Capital Planning Committee shall be a Board Member appointed by the Board. Capital Plan Calendar The Capital Plan shall be updated no less than annually and may be updated more frequently at the request of the Board. The Capital Plan update shall be due to the Board of Commissioners (in draft) no later than the first regular meeting of the Board in August of each year. The Capital Plan shall be adopted by the Board as part of the yearly budgetprocess. 1. Existing Capital Assets Inventory All Capital Assets shall be included in the District’s Capital Assets Inventory. Capital Assets that are surplussed and or disposed</p>

Reference	#	Question	Answer	Explanation
				of shall be removed from this inventory. 2. Evaluate Previously Approved, Unimplemented or Incomplete Projects 3. Assess Financial Capacity 4. Solicit, Compile and Evaluate New Project Requests 5. Prioritize Projects 6. Develop a Financing Plan 7. Adopt a Capital Improvements Plan 8. Monitor and Manage Approved Projects within the CIP 9. Update Existing/Ongoing Capital Programs Capital Projects Addendum The Capital Projects Addendum shall list all Capital Projects completed as well as the final cost of such Capital Projects, beginning from the year 2000.

MATERIAL COMPLIANCE REQUIREMENT

	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

Reference	#	Question	Answer	Explanation
	21	Please describe any new sources of revenues or expenditure streams, or state there were none. Examples include: new activities, special levies, state or federal grants, leases, etc.	Levy lid lift, ongoing Maintenance and Operations levy, Covid 19 reimbursement (applied in 2022 and received funds Jan 2023)	
	22	Were there any rate increases during the audit period?	No	
	23	Attach rate and fee schedules in effect during the fiscal year.	Not Applicable	
	24	Does the government receipt cash locally (using its own staff to collect cash and/or checks, issuing receipts) or use a third-party vendor to bill or receipt payments? Please check all that apply.	Receipts Locally	
	25	Cash Receipting - Please list the locations where revenues are receipted.	Station 95 Headquarters	
	26	Does the government deposit funds on a daily basis?	Yes	
	28	Please check all that apply to the government and list the authorized balance for each fund or account in the explanation box:	Petty cash	Petty Cash 100, Revolving 3,000 Travel 3,000
	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	Petty Cash 100, Revolving 3,000 Travel 3,000
	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	Petty Cash 100, Revolving 3,000 Travel 3,000

Reference	#	Question	Answer	Explanation
	29	Please describe the governments process to reconcile its petty cash. Please include frequency of reconciliation. (e.g. monthly, quarterly, yearly)	The Fire Chief, Fire Commissioner or Finance Manager will regularly count petty cash and sign the form in the petty cash box. Frequency is typically before a Commissioner meeting when the Commissioners come in to look at each voucher, payroll and any other financial matters.	
	30	Please attach the year-end reconciliation and petty cash log.	Attached	Attachments Petty Cash History.pdf
	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 Dec 2022.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 Dec 2022.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	

Reference	#	Question	Answer	Explanation
	39	Please describe the governing body's process to review payroll expenses and include how many employees the government has.	We currently have 35 paid employees and 10 Volunteers. After processing payroll Patty put the documents, EFTPS, Direct Deposit, DRS and paystubs paperwork into the Commissioners meeting basket. A Commissioner will review the documents and sign the review sheet. Chief Judkins reviews and approves timesheets and initials them.	
	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	Please attach a list of physical credit cards including issuing institution, credit card limit, distribution/cardholder, etc. Note: DO NOT include credit card number.	Attached	Attachments Credit Card List US BANK.xlsx
	44	Does the government receive any funds from state or federal grantors? If yes, please attach the grant agreements for the reporting year.	No	

FIRE/EMS SPECIFIC QUESTIONS

Reference	#	Question	Answer	Explanation
<i>Informational</i>	45	Indicate services offered by the government:	Burn Permits	
<i>Informational</i>	46	Does the government prepare or contract for transport billing? If transport services are billed, attach a copy of the written transport billing policy and transport fee schedule on the last step of the Schedule 22 (Attachments Section).	Not Applicable	
	47	Has there been any changes to agreements for which the government 1) performs fire protection services/EMS for another local government (e.g. city, fire district), or 2) another local government provides fire protection services/EMS? Note: This does not include mutual aid agreements. If there were changes to any agreements, please explain.	No Changes	
	48	Does the government have any volunteers? If yes, please include the number of volunteers and any benefits they may receive.	Yes	10 Volunteers. They are covered on our life insurance policy and they are covered under the BVFF
	49	Does the government have career firefighters? If yes, please include the number of career firefighters (approximately).	Yes	31
	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 so, please list.	No	
<i>Informational</i>	53	How many stations does the government have?	8	
	54	Was the government involved in any mergers, acquisitions, or transfer of operations? If yes, please provide a brief explanation.	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	

Reference	#	Question	Answer	Explanation
REQUIRED ATTACHMENTS (see instructions for required details)				
<i>Informational</i>	56	Meeting Minutes - Attach the meeting minutes and resolutions for all governing body meetings held during the last year.	See Web Page	Our Agendas and Minutes are posted on our website www.mvfire.org under "doing business", Commissioners tab
	57	Detailed Revenue by Source - Attach a copy of the County Treasurer's Revenue Report that shows total receipts for the 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_20230111093621.pdf
	58	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_20230111093621.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_20230105014850.pdf

Reference	#	Question	Answer	Explanation
<i>Informational</i>	60	<p>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.).</p>	Attached	Attachments 3.docx
<i>Informational</i>	61	<p>Elected Official List - Attach or list the names of ALL governing body members present during the year. Include any business interest a governing body member or his/her household members hold. <i>Please avoid sending Board-member/employees/volunteers SSI numbers or other personal information such as addresses, date of birth, etc.</i></p> <p>Example: John Doe, Commissioner 1 Jane Doe, Spouse (555) 555-5555 johndoe@gmail.com Owner of John Doe's Garden Supplies and Jane Doe's Café.</p>	Attached	Attachments Commissioner Contact Info.xlsx
<i>Preparer</i>	62	<p>Please include the below information in the text box (on the right) for the local government personnel who completed the annual report.</p> <p>Full name, role (e.g., Secretary, Board Member, etc.)</p> <p>Telephone number</p> <p>E-mail address</p>	Patty Kramlich Finance Manager 253-735-0284 pkramlich@mvfire.org	