

# 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 12/31/2021

## 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 Secretary

Contact Phone Number 253-735-0284

Contact E-mail Address pkramlich@mvfire.org

I certify 17th day of May, 2022, 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, 2021**

		<b>Total for All Funds (Memo Only)</b>	<b>001 Expense 10- 044-0010</b>	<b>200 Bond Pymnt 2008/09 10-044-8510</b>	<b>201 COP Loan (s) 10-044-8880</b>
<b>Beginning Cash and Investments</b>					
308	Beginning Cash and Investments	3,294,586	3,038,497	6,249	43,804
388 / 588	Net Adjustments	3	-	-	-
<b>Revenues</b>					
310	Taxes	6,582,979	6,024,775	558,204	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	106,739	106,710	29	-
340	Charges for Goods and Services	1,054,813	1,054,813	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	163,859	161,333	1,058	67
Total Revenues:		<u>7,908,390</u>	<u>7,347,631</u>	<u>559,291</u>	<u>67</u>
<b>Expenditures</b>					
510	General Government	-	-	-	-
520	Public Safety	6,958,941	6,956,738	2,203	-
Total Expenditures:		<u>6,958,941</u>	<u>6,956,738</u>	<u>2,203</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		949,449	390,893	557,088	67
<b>Other Increases in Fund Resources</b>					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	110,453	42,035	4,043	64,375
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	72,543	72,542	1	-
Total Other Increases in Fund Resources:		<u>182,996</u>	<u>114,577</u>	<u>4,044</u>	<u>64,375</u>
<b>Other Decreases in Fund Resources</b>					
594-595	Capital Expenditures	469,580	469,580	-	-
591-593, 599	Debt Service	626,520	-	562,145	64,375
597	Transfers-Out	110,453	68,403	-	40,855
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	(11,392)	(11,392)	-	-
Total Other Decreases in Fund Resources:		<u>1,195,161</u>	<u>526,591</u>	<u>562,145</u>	<u>105,230</u>
<b>Increase (Decrease) in Cash and Investments:</b>		<b><u>(62,716)</u></b>	<b><u>(21,121)</u></b>	<b><u>(1,013)</u></b>	<b><u>(40,788)</u></b>
<b>Ending Cash and Investments</b>					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	1,049,182	837,700	5,236	-
50851	Assigned	33,088	30,072	-	3,016
50891	Unassigned	2,149,591	2,149,591	-	-
<b>Total Ending Cash and Investments</b>		<b><u>3,231,861</u></b>	<b><u>3,017,363</u></b>	<b><u>5,236</u></b>	<b><u>3,016</u></b>

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, 2021**

		<b>300 Capital Replacement 10-044-3010</b>	<b>301 2008-09 Bnd Prj (7.5Mil) 10-044-8512</b>	<b>315 District 17 Capital Reserve</b>
<b>Beginning Cash and Investments</b>				
308	Beginning Cash and Investments	203,288	1,203	1,545
388 / 588	Net Adjustments	-	-	3
<b>Revenues</b>				
310	Taxes	-	-	-
320	Licenses and Permits	-	-	-
330	Intergovernmental Revenues	-	-	-
340	Charges for Goods and Services	-	-	-
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	1,390	8	3
Total Revenues:		1,390	8	3
<b>Expenditures</b>				
510	General Government	-	-	-
520	Public Safety	-	-	-
Total Expenditures:		-	-	-
Excess (Deficiency) Revenues over Expenditures:		1,390	8	3
<b>Other Increases in Fund Resources</b>				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	-	-
<b>Other Decreases in Fund Resources</b>				
594-595	Capital Expenditures	-	-	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	2	13	1,180
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		2	13	1,180
<b>Increase (Decrease) in Cash and Investments:</b>		<b>1,388</b>	<b>(5)</b>	<b>(1,177)</b>
<b>Ending Cash and Investments</b>				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	204,676	1,198	372
50851	Assigned	-	-	-
50891	Unassigned	-	-	-
<b>Total Ending Cash and Investments</b>		<b>204,676</b>	<b>1,198</b>	<b>372</b>

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, 2021**

**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 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, 2021**

Fund Types & Funds	Number Range	Have	Do Not Have
Governmental Fund Types		X	
<b>General Fund</b>	<b>000-099</b>	<b>X</b>	
Special Revenue Funds	100-199		X
<b>Debt Service Funds</b>	<b>200-299</b>	<b>X</b>	
Capital Projects Funds	300-399	X	
<b>Permanent Funds</b>	<b>700-799</b>		<b>X</b>
Proprietary Fund Types			X
<b>Enterprise Funds</b>	<b>400-499</b>		<b>X</b>
Internal Service Funds	500-599		X
<b>Fiduciary Fund Types</b>			<b>X</b>
Pension	610-619		X
<b>Investment Trust Funds</b>	<b>600-609</b>		<b>X</b>
Private-Purpose Funds	620-629		X
<b>Custodial Funds</b>	<b>630-699</b>		<b>X</b>

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.

**Mountain View Fire and Rescue**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2021**

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.

D. Capital Assets

Capital assets are items or equipment with 1) asset value over five thousand dollars (\$5,000), 2) a useful life of one or more years, and 3) legally considered either 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 services contracts. Generally, vacation must be used in the year it is earned. The Chief may authorize vacation leave being 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 be accumulated up to 1,200 hours. Upon separation or retirement employees may receive payment for up to 960 hours unused sick leave at 25%. Payments are 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, 2021, is \$312,920.32 - an increase of \$44,454.32 from the prior year.

F. Long-Term Debt

See Note 5 – 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.

**Mountain View Fire and Rescue**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2021**

Restrictions and commitments of Ending Cash and Investments consist of:

Fund Name	Portion of	Portion of	Combined	Reason for Restriction or Commitment
	Ending Balance Restricted	Ending Balance Committed		
Bond Payment	5,236		5,236	Repayment of 2008 and 2009 G.O. Bonds
Bond Project	1,198		1,198	Capital Acquisition and Construction
District 17 Reserve/Mitigation Fees	368		368	Capital Acquisition and Construction Benefitting Station 98 Area
<i>Totals</i>	6,802	0	6,802	

**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
<b>001 - Expense 10-044-0010</b>				
Expense 10-044-0010	\$ 7,559,169.23	\$ 7,474,614.87	\$ 84,554.36	
44 Reserve 10-044-6010	\$ 1,550.00	\$ 8,547.74	\$ (6,997.74)	Ad Valorem Tax charges exceeding projections resulted in variances in the 44 Reserve
Maint. And Ops Levy 10-044-0020	\$ 10.00	\$ 176.90	\$ (166.90)	Ad Valorem Tax charges exceeding projections resulted in variances in the M&O Fund
Emerg Operating Fund 10-044-1010	\$ 150.00	\$	\$ 150.00	
<b>Total 001 - Expense 10-044-0010</b>	<b>\$ 7,560,879.23</b>	<b>\$ 7,483,339.51</b>	<b>\$ 77,539.72</b>	
<b>200 - Bond Pymnt 2008/09 10-044-8510</b>	<b>\$ 561,985.00</b>	<b>\$ 564,347.95</b>	<b>\$ (2,362.95)</b>	Over expenditure due to re-balancing transactions within funds
<b>201 - COP Loan(s) 10-044-8880</b>	<b>\$ 64,375.00</b>	<b>\$ 105,230.03</b>	<b>\$ (40,855.03)</b>	Over-stated cash to fund balance due to error correction in prior period. Tx out to balance fund
<b>300 - Capital Replacement 10-044-3010</b>	<b>\$ 100.00</b>	<b>\$ 2.14</b>	<b>\$ 97.86</b>	
<b>301 - 2008-09 Bnd Prj (7.5MM) 10-044-8512</b>	<b>\$ 5.00</b>	<b>\$ 13.15</b>	<b>\$ (8.15)</b>	Investment Interest
<b>315 - District 17 Capital Reserve</b>		<b>\$ 1,176.45</b>	<b>\$ (1,176.45)</b>	Interfund tx due to balancing fund transfer

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.

Variances are due to adjusting fund balances to match cash activity. Actual cost of the COP Loan was 64,375.

**Mountain View Fire and Rescue**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2021**

Title for Disclosure	Details for Disclosure
Consolidation Effects:	Interfund tx 2,298,485 excluded due to consolidation, Interfund tx 400,000 excluded to consolidation, Interfund tx 227,932 excluded due to consolidation
Interfund Transfers;	Interfund tx from 44 reserve to expense for operating costs, Tx from M&O Levy to expense for partial payment of new fire engine, tx from expense to COP loan for yearly payment, tx from Emergency Operating fund to expense for hiring additional firefighters, Interfund tx from expense to Bond Payment to insure adequate funds for Dec. 1 payment of interest
Over-expend:	Over expenditures due to error correction associated to re-balancing transactions within funds
Budget Amendments:	Our yearly budget amendment in 2021 included hiring 4 additional firefighters and 2 temporary 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, 2021 Mt View Fire and Rescue applied for and received a continuation of our original 4481-Covid19 Federal Indirect Grant from the Department of Homeland Security, (State of Military Dept. of Emergency Management Division) for \$46,711. This was for 100% reimbursable monies for Covid-19 related Wages, Equipment and Supplies.

Mt View Fire and Rescue also received approximately \$19,179 in donated EMS masks, gowns, face-shields, gloves and hand sanitizer from the King County Covid-19 Cache. We also received approximately \$500 value of cleaning supplies.

Mt View Fire plans to submit another continuation grant for any remainder costs that are reimbursable under this grant. The Amount is unknown at this time.

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, 2021, are as follows:

**Mountain View Fire and Rescue**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2021**

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, Petty Cash	6,100		6,100
LGIP (King County Investment Pool)		3,225,761	3,225,761
			0
Totals	6,100	3,225,761	3,231,861

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 – Long-Term Debt**

The accompanying Schedule of Liabilities provides more details of the outstanding debt and liabilities of the district and summarizes the district's debt transactions for year ended December 31, 2021.

**Mountain View Fire and Rescue**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2021**

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

Year	Principal	Interest	Total Debt Service
2022	455,000	164,745	619,745
<b>2023</b>	<b>475,000</b>	<b>148,215</b>	<b>623,215</b>
2024	500,000	130,850	630,850
<b>2025</b>	<b>510,000</b>	<b>110,150</b>	<b>620,150</b>
2026	535,000	87,075	622,075
<b>2027-2031</b>	<b>1,400,000</b>	<b>112,950</b>	<b>1,512,950</b>
<b>Totals</b>	<b>3,875,000</b>	<b>753,985</b>	<b>4,628,985</b>

**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](http://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](http://www.ofm.wa.gov).

**Mountain View Fire and Rescue**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2021**

On June 30, 2021 (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	6834	0.00091700%	1,221,234,000	11,199	
PERS 2/3	11149	0.00117700%	-9,961,609,000		(117,248)
LEOFF 2	159768	0.08014700%	-5,808,414,000		(4,655,270)
VFFRPF	210	0.110000%			23,756
		<b>Totals</b>		<b>\$ 11,199</b>	<b>\$ (4,748,762)</b>

**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 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 2021 was \$1.50 per \$1,000 on an assessed valuation of \$3,392,248,679 for a total regular levy of \$5,088,373.

Levy Type	Assessed Valuation		
	Per \$1000		Amount
Regular	1.50	3,392,248,679	5,088,373
<b>G.O. Bond (2008)</b>			<b>299,250</b>
G.O. Bond (2009)			262,295
<b>M&amp;O Levy</b>			<b>965,000</b>

**Mountain View Fire and Rescue**  
**Notes to the Financial Statements**  
**For the year ended December 31, 2021**

**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 \$9,295.00 to Employment Security in 2021 due to a Mechanic we laid off receiving extended benefits during Covid-19 We project a liability of \$12,000 for 2021 based on the formula from the L & I website.

**Mountain View Fire & Rescue**

Schedule 01

For the year ended December 31, 2021

<b>MCAG</b>	<b>Fund #</b>	<b>Fund Name</b>	<b>BARS Account</b>	<b>BARS Name</b>	<b>Amount</b>
2534	001	Expense 10-044-0010	3084100	Committed Cash and Investments - Beginning	\$10,200
2534	001	Expense 10-044-0010	3084100	Committed Cash and Investments - Beginning	\$507,270
2534	001	Expense 10-044-0010	3085100	Assigned Cash and Investments - Beginning	\$221,260
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	\$2,293,667
2534	001	Expense 10-044-0010	3111000	Property Tax	\$2,920,415
2534	001	Expense 10-044-0010	3111000	Property Tax	\$2,100,009
2534	001	Expense 10-044-0010	3111000	Property Tax	\$942,469
2534	001	Expense 10-044-0010	3111100	Property Tax	\$31,692
2534	001	Expense 10-044-0010	3111100	Property Tax	\$29,384
2534	001	Expense 10-044-0010	3111100	Property Tax	\$806
2534	001	Expense 10-044-0010	3339700	Federal Indirect Grant from Department of Homeland Security	\$50,081
2534	001	Expense 10-044-0010	3340130	State Grant from State Patrol	\$5,052
2534	001	Expense 10-044-0010	3340490	State Grant from Department of Health	\$2,480
2534	001	Expense 10-044-0010	3340492	State Grant from Department of Health	\$44,053
2534	001	Expense 10-044-0010	3340493	State Grant from Department of Health	\$3,455
2534	001	Expense 10-044-0010	3370040	Local Grants, Entitlements and Other Payments	\$30
2534	001	Expense 10-044-0010	3372000	Local Grants, Entitlements and Other Payments	\$5
2534	001	Expense 10-044-0010	3374000	Local Grants, Entitlements and Other Payments	\$1,554
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	\$26,021
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$583,728
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$328,474
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$1,253
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$3,606

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$57,137
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$530
2534	001	Expense 10-044-0010	3424000	Protective Inspection Services	\$4,761
2534	001	Expense 10-044-0010	3443000	Repair Services	\$979
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$9,438
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$5,805
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$2,313
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$2,849
2534	001	Expense 10-044-0010	3613000	Gains (Losses) on Sale of Investments	\$13
2534	001	Expense 10-044-0010	3613000	Gains (Losses) on Sale of Investments	\$32
2534	001	Expense 10-044-0010	3613000	Gains (Losses) on Sale of Investments	(\$13)
2534	001	Expense 10-044-0010	3625000	Rents and Leases	\$5,961
2534	001	Expense 10-044-0010	3671100	Contributions and Donations from Nongovernmental Sources	\$540
2534	001	Expense 10-044-0010	3671100	Contributions and Donations from Nongovernmental Sources	\$117,369
2534	001	Expense 10-044-0010	3699100	Miscellaneous Other, Operating	\$16,593
2534	001	Expense 10-044-0010	3699100	Miscellaneous Other, Operating	\$433
2534	200	Bond Pymnt 2008/09 10-044-8510	3084100	Committed Cash and Investments - Beginning	\$6,249
2534	200	Bond Pymnt 2008/09 10-044-8510	3111000	Property Tax	\$550,479
2534	200	Bond Pymnt 2008/09 10-044-8510	3111100	Property Tax	\$7,725
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	\$1,058
2534	201	COP Loan(s) 10-044-8880	3085100	Assigned Cash and Investments - Beginning	\$43,804
2534	201	COP Loan(s) 10-044-8880	3611100	Investment Earnings	\$67
2534	300	Capital Replacement 10-044-3010	3084100	Committed Cash and Investments - Beginning	\$203,288
2534	300	Capital Replacement 10-044-3010	3611100	Investment Earnings	\$1,390
2534	300	Capital Replacement 10-044-3010	3613000	Gains (Losses) on Sale of Investments	\$5
2534	300	Capital Replacement 10-044-3010	3613000	Gains (Losses) on Sale of Investments	(\$5)
2534	301	2008-09 Bnd Prj (7.5Mil) 10-044-8512	3084100	Committed Cash and Investments - Beginning	\$1,203

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	301	2008-09 Bnd Prj (7.5Mil) 10-044-8512	3611100	Investment Earnings	\$8
2534	315	District 17 Capital Reserve	3084100	Committed Cash and Investments - Beginning	\$1,545
2534	315	District 17 Capital Reserve	3611100	Investment Earnings	\$3
2534	001	Expense 10-044-0010	5221010	Administration	\$22,024
2534	001	Expense 10-044-0010	5221020	Administration	\$1,625
2534	001	Expense 10-044-0010	5221020	Administration	\$84
2534	001	Expense 10-044-0010	5221030	Administration	\$485
2534	001	Expense 10-044-0010	5221040	Administration	\$34,235
2534	001	Expense 10-044-0010	5221040	Administration	\$3,013
2534	001	Expense 10-044-0010	5221040	Administration	\$3,332
2534	001	Expense 10-044-0010	5221040	Administration	\$8,464
2534	001	Expense 10-044-0010	5221040	Administration	\$9,152
2534	001	Expense 10-044-0010	5221040	Administration	\$4,367
2534	001	Expense 10-044-0010	5221110	Administration	\$373,573
2534	001	Expense 10-044-0010	5221110	Administration	\$159,871
2534	001	Expense 10-044-0010	5221110	Administration	\$11,840
2534	001	Expense 10-044-0010	5221120	Administration	\$23,518
2534	001	Expense 10-044-0010	5221120	Administration	\$17,947
2534	001	Expense 10-044-0010	5221120	Administration	\$9,295
2534	001	Expense 10-044-0010	5221120	Administration	\$97,327
2534	001	Expense 10-044-0010	5221120	Administration	\$26,000
2534	001	Expense 10-044-0010	5221120	Administration	\$18,657
2534	001	Expense 10-044-0010	5221120	Administration	\$18,358
2534	001	Expense 10-044-0010	5221120	Administration	\$6,905
2534	001	Expense 10-044-0010	5221120	Administration	\$969
2534	001	Expense 10-044-0010	5221130	Administration	\$84
2534	001	Expense 10-044-0010	5221130	Administration	\$4,291
2534	001	Expense 10-044-0010	5221130	Administration	\$2,174
2534	001	Expense 10-044-0010	5221130	Administration	\$78
2534	001	Expense 10-044-0010	5221140	Administration	\$2,822
2534	001	Expense 10-044-0010	5221140	Administration	\$16,230
2534	001	Expense 10-044-0010	5221140	Administration	\$66,996
2534	001	Expense 10-044-0010	5221140	Administration	\$14,085
2534	001	Expense 10-044-0010	5221140	Administration	\$43,543
2534	001	Expense 10-044-0010	5221140	Administration	\$300,759
2534	001	Expense 10-044-0010	5221140	Administration	\$1,382
2534	001	Expense 10-044-0010	5221140	Administration	\$2,206
2534	001	Expense 10-044-0010	5221140	Administration	\$979
2534	001	Expense 10-044-0010	5221140	Administration	\$149
2534	001	Expense 10-044-0010	5221140	Administration	\$50,339
2534	001	Expense 10-044-0010	5221140	Administration	\$2,221
2534	001	Expense 10-044-0010	5221140	Administration	\$1,842
2534	001	Expense 10-044-0010	5221140	Administration	\$7,311

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5221140	Administration	\$299
2534	001	Expense 10-044-0010	5221140	Administration	\$52,171
2534	001	Expense 10-044-0010	5222010	Fire Suppression and Emergency Medical Services	\$2,656,595
2534	001	Expense 10-044-0010	5222010	Fire Suppression and Emergency Medical Services	\$547,472
2534	001	Expense 10-044-0010	5222010	Fire Suppression and Emergency Medical Services	\$39,062
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$45,226
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$210,487
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$592,159
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$190,000
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$160,308
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$17,077
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$551
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$2,200
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$82,111
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$1,727
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$12,797
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$6
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$8,712
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$10,671
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$31,770
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$28,213

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$166
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$9,945
2534	001	Expense 10-044-0010	5222040	Fire Suppression and Emergency Medical Services	\$887
2534	001	Expense 10-044-0010	5222040	Fire Suppression and Emergency Medical Services	\$28,937
2534	001	Expense 10-044-0010	5222040	Fire Suppression and Emergency Medical Services	\$33,629
2534	001	Expense 10-044-0010	5222040	Fire Suppression and Emergency Medical Services	\$23,114
2534	001	Expense 10-044-0010	5222110	Fire Suppression and Emergency Medical Services	\$1,340
2534	001	Expense 10-044-0010	5222110	Fire Suppression and Emergency Medical Services	\$65,211
2534	001	Expense 10-044-0010	5222110	Fire Suppression and Emergency Medical Services	\$669
2534	001	Expense 10-044-0010	5222120	Fire Suppression and Emergency Medical Services	\$5,159
2534	001	Expense 10-044-0010	5222130	Fire Suppression and Emergency Medical Services	\$4,705
2534	001	Expense 10-044-0010	5222140	Fire Suppression and Emergency Medical Services	\$2,206
2534	001	Expense 10-044-0010	5222140	Fire Suppression and Emergency Medical Services	\$6,315
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	\$3,080
2534	001	Expense 10-044-0010	5222140	Fire Suppression and Emergency Medical Services	\$3,032
2534	001	Expense 10-044-0010	5222430	Fire Suppression and Emergency Medical Services	\$10,288
2534	001	Expense 10-044-0010	5222440	Fire Suppression and Emergency Medical Services	\$9,942
2534	001	Expense 10-044-0010	5222630	Fire Suppression and Emergency Medical Services	\$21,907
2534	001	Expense 10-044-0010	5222630	Fire Suppression and Emergency Medical Services	\$1,122

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5222630	Fire Suppression and Emergency Medical Services	\$1,075
2534	001	Expense 10-044-0010	5222640	Fire Suppression and Emergency Medical Services	\$1,075
2534	001	Expense 10-044-0010	5222640	Fire Suppression and Emergency Medical Services	\$10,057
2534	001	Expense 10-044-0010	5223030	Fire Prevention and Investigation	\$8,743
2534	001	Expense 10-044-0010	5223030	Fire Prevention and Investigation	\$2,338
2534	001	Expense 10-044-0010	5224530	Training Obtained by Employees	\$140
2534	001	Expense 10-044-0010	5224530	Training Obtained by Employees	\$3,662
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$30,820
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$13,802
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$4,473
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$663
2534	001	Expense 10-044-0010	5225030	Facilities	\$6,247
2534	001	Expense 10-044-0010	5225030	Facilities	\$1,409
2534	001	Expense 10-044-0010	5225030	Facilities	\$72
2534	001	Expense 10-044-0010	5225030	Facilities	\$2,997
2534	001	Expense 10-044-0010	5225040	Facilities	\$7,631
2534	001	Expense 10-044-0010	5225040	Facilities	\$79,717
2534	001	Expense 10-044-0010	5225040	Facilities	\$5,339
2534	001	Expense 10-044-0010	5225040	Facilities	\$933
2534	001	Expense 10-044-0010	5225040	Facilities	\$4,164
2534	001	Expense 10-044-0010	5225040	Facilities	\$14,916
2534	001	Expense 10-044-0010	5225040	Facilities	\$13,728
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,589
2534	001	Expense 10-044-0010	5225040	Facilities	\$611
2534	001	Expense 10-044-0010	5225040	Facilities	\$472
2534	001	Expense 10-044-0010	5225040	Facilities	\$3,382
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,962
2534	001	Expense 10-044-0010	5225040	Facilities	\$600
2534	001	Expense 10-044-0010	5225040	Facilities	\$3,068
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,513
2534	001	Expense 10-044-0010	5225040	Facilities	\$3,673
2534	001	Expense 10-044-0010	5225040	Facilities	\$2,315
2534	001	Expense 10-044-0010	5225040	Facilities	\$857
2534	001	Expense 10-044-0010	5225040	Facilities	\$7,946
2534	001	Expense 10-044-0010	5225040	Facilities	\$2,578
2534	001	Expense 10-044-0010	5225040	Facilities	\$191
2534	001	Expense 10-044-0010	5225040	Facilities	\$3,963

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5225040	Facilities	\$2,028
2534	001	Expense 10-044-0010	5225040	Facilities	\$15,409
2534	001	Expense 10-044-0010	5225040	Facilities	\$801
2534	001	Expense 10-044-0010	5225040	Facilities	\$10,522
2534	001	Expense 10-044-0010	5225040	Facilities	\$16,504
2534	001	Expense 10-044-0010	5225040	Facilities	\$12,890
2534	001	Expense 10-044-0010	5225040	Facilities	\$5,419
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,227
2534	001	Expense 10-044-0010	5225440	Facilities	\$6,860
2534	001	Expense 10-044-0010	5225440	Facilities	\$4,470
2534	001	Expense 10-044-0010	5225440	Facilities	\$402
2534	001	Expense 10-044-0010	5225440	Facilities	\$2,468
2534	001	Expense 10-044-0010	5225440	Facilities	\$2,705
2534	001	Expense 10-044-0010	5225440	Facilities	\$858
2534	001	Expense 10-044-0010	5225440	Facilities	\$2,092
2534	001	Expense 10-044-0010	5225440	Facilities	\$2,722
2534	001	Expense 10-044-0010	5225440	Facilities	\$160
2534	001	Expense 10-044-0010	5226030	Vehicles and Equipment Maintenance	\$2,176
2534	001	Expense 10-044-0010	5226030	Vehicles and Equipment Maintenance	\$3,210
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$652
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$97,770
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$12,197
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$6,710
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$4,396
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$1,088
2534	001	Expense 10-044-0010	5226440	Vehicles and Equipment Maintenance	\$18,889
2534	001	Expense 10-044-0010	5286040	Dispatch Services	\$103,825
2534	001	Expense 10-044-0010	5286040	Dispatch Services	\$2,133
2534	001	Expense 10-044-0010	5286040	Dispatch Services	\$274
2534	001	Expense 10-044-0010	5286040	Dispatch Services	\$1,035
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$361
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$13,065
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$17,169
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$2,446
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$2,465
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$19,757
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$9,582
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$2,772
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$6,357
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$371

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5084100	Committed Cash and Investments - Ending	\$555,056
2534	001	Expense 10-044-0010	5084100	Committed Cash and Investments - Ending	\$282,644
2534	001	Expense 10-044-0010	5085100	Assigned Cash and Investments - Ending	\$23,972
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	\$2,149,591
2534	200	Bond Pymnt 2008/09 10-044-8510	5221040	Administration	\$2,203
2534	200	Bond Pymnt 2008/09 10-044-8510	5084100	Committed Cash and Investments - Ending	\$5,236
2534	201	COP Loan(s) 10-044-8880	5085100	Assigned Cash and Investments - Ending	\$3,016
2534	300	Capital Replacement 10-044-3010	5084100	Committed Cash and Investments - Ending	\$204,676
2534	301	2008-09 Bnd Prj (7.5Mil) 10-044-8512	5084100	Committed Cash and Investments - Ending	\$1,198
2534	315	District 17 Capital Reserve	5084100	Committed Cash and Investments - Ending	\$372
2534	001	Expense 10-044-0010	3899000	Holding and Clearing Account Transactions	\$72,539
2534	001	Expense 10-044-0010	3899000	Holding and Clearing Account Transactions	\$3
2534	001	Expense 10-044-0010	3970000	Transfers-In	\$27,668
2534	001	Expense 10-044-0010	3970300	Transfers-In	\$1,180
2534	001	Expense 10-044-0010	3973100	Transfers-In	\$13,187
2534	200	Bond Pymnt 2008/09 10-044-8510	3899000	Holding and Clearing Account Transactions	\$1
2534	200	Bond Pymnt 2008/09 10-044-8510	3970000	Transfers-In	\$4,000
2534	200	Bond Pymnt 2008/09 10-044-8510	3970000	Transfers-In	\$28
2534	200	Bond Pymnt 2008/09 10-044-8510	3970000	Transfers-In	\$2
2534	200	Bond Pymnt 2008/09 10-044-8510	3970000	Transfers-In	\$13
2534	201	COP Loan(s) 10-044-8880	3970100	Transfers-In	\$64,375
2534	001	Expense 10-044-0010	5899000	Holding and Clearing Account Transactions	\$743
2534	001	Expense 10-044-0010	5899900	Holding and Clearing Account Transactions	(\$12,135)
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$12,031
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$8,559
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$2,627

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$733
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$1,987
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$401,629
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$2,994
2534	001	Expense 10-044-0010	5942860	Capital Expenditures/Expenses - Dispatch Services	\$39,020
2534	001	Expense 10-044-0010	5972000	Transfers-Out	\$4,000
2534	001	Expense 10-044-0010	5972000	Transfers-Out	\$28
2534	001	Expense 10-044-0010	5972000	Transfers-Out	\$64,375
2534	200	Bond Pymnt 2008/09 10-044-8510	5912270	Debt Repayment - Fire Suppression and EMS Services	\$400,000
2534	200	Bond Pymnt 2008/09 10-044-8510	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$162,145
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	\$19,375
2534	201	COP Loan(s) 10-044-8880	5973100	Transfers-Out	\$13,187
2534	201	COP Loan(s) 10-044-8880	5973100	Transfers-Out	\$27,668
2534	300	Capital Replacement 10-044-3010	5970100	Transfers-Out	\$2
2534	301	2008-09 Bnd Prj (7.5Mil) 10-044-8512	5970000	Transfers-Out	\$13
2534	315	District 17 Capital Reserve	5881000	Prior Period Adjustment (s)	(\$3)
2534	315	District 17 Capital Reserve	5972200	Transfers-Out	\$1,180

**Mountain View Fire & Rescue  
Schedule of Liabilities  
For the Year Ended December 31, 2021**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
<b>General Obligation Debt/Liabilities</b>						
251.11	Bond	12/30/2028	2,030,000	-	225,000	1,805,000
251.11	Bond	12/30/2029	1,880,000	-	175,000	1,705,000
263.96	COP Series 2018C	6/1/2028	410,000	-	45,000	365,000
<b>Total General Obligation Debt/Liabilities:</b>			<b>4,320,000</b>	<b>-</b>	<b>445,000</b>	<b>3,875,000</b>
<b>Revenue and Other (non G.O.) Debt/Liabilities</b>						
259.12	Compensated Absences		278,306	34,614	-	312,920
264.30	Net Pension Liability		69,745	-	58,546	11,199
<b>Total Revenue and Other (non G.O.) Debt/Liabilities:</b>			<b>348,051</b>	<b>34,614</b>	<b>58,546</b>	<b>324,119</b>
<b>Total Liabilities:</b>			<b>4,668,051</b>	<b>34,614</b>	<b>503,546</b>	<b>4,199,119</b>

**Mountain View Fire and Rescue**  
**SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)**  
**For Fiscal Year ended December 31, 2021**

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Health			
	EMS Trauma Grant	WA	1,260
			<b>Sub-total: 1,260</b>
State Grant from State Patrol			
	WSP Recruit Academy	WA	5,052
			<b>Sub-total: 5,052</b>
State Grant from Other State Agencies			
	Central Region EMS	WA	1,220
			<b>Sub-total: 1,220</b>
			<b>Grand total: 7,532</b>

**Mountain View Fire & Rescue  
Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2021**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via MILITARY DEPT OF EMERGENCY MANAGEMENT DIVISION)	Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	State No. D20- 366, FEMA No. 033-UK066-00 PW No. 251 Disaster No. 4481-DR-WA	46,711	-	46,711	-	
<b>Total Federal Awards Expended:</b>				<b>46,711</b>	<b>-</b>	<b>46,711</b>	<b>-</b>	

*The accompanying notes are an integral part of this schedule.*

## Mountain View Fire and Rescue

### Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2021

#### Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as Mountain View Fire and Rescue's financial statements. Mountain View Fire and Rescue uses the CASH basis of accounting.

#### Note 2 – Federal De Minimis Indirect Cost Rate

Mountain View Fire and Rescue has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

#### Note 3 – Noncash Awards –PPE & Cleaning Supplies

Mountain View Fire and Rescue received PPE supplies that were purchased with federal Homeland Security funds by the state of Washington. The amount reported on the Schedule is the value of the property on the date it was received by Mountain View Fire and Rescue and priced by the state of Washington. PPE & supplies donated to Mt View Fire was estimated at 19,679.00 market value.

#### Note 4 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. On April 29, 2021, the district received notification that it was approved for the federal share to pay 100% per the Presidential Memorandum and FEMA statement. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative

Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

On July 13, 2021 Mountain View Fire and Rescue received 46,711.

**Labor Relations Consultant(S)  
For the Year Ended December 31, 2021**

Has your government engaged labor relations consultants?  Yes  No

If yes, please provide the following information for each consultant:

Name of firm: McGavick, Graves, P.S.
Name of consultant: Dave Luxenberg
Business address: 1102 Broadway, Suite 500 Tacoma, WA 98402
Amount paid to consultant during fiscal year: 27,908
Terms and conditions, as applicable, including:  Rates (e.g., hourly, etc.) 280.00  Maximum compensation allowed 45,000 (2021Budget)  Duration of services Ongoing  Services provided Labor Negotiations

MOUNTAIN VIEW FIRE AND RESCUE**Local Government Risk Assumption  
For the Year Ended December 31, 2021**

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.**

	<b><u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u></b>				
	<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?	<b><u>Yes</u></b>				
If yes, do other governments participate?	<b><u>NO</u></b>				
If yes, please list participating governments.	<b><u>N/A</u></b>				
Self-Insure as part of a joint program?	<b><u>NO</u></b>				
Does a Third-Party Administer manage claims?	<b><u>NO</u></b>				
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.)	<b><u>N/A</u></b>				
Has program had a claims audit in last three years?	<b><u>No</u></b>				
Are program resources sufficient to cover expenses?	<b><u>Yes</u></b>				
Does an actuary estimate program liability?	<b><u>No</u></b>				
Number of claims paid during the period?	<b><u>1</u></b>				
Total amount of paid claims during the period?	<b><u>9295.00</u></b>				
Total amount of recoveries during the period?	<b><u>0.00</u></b>				

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

**Mountain View Fire and Rescue**  
**Schedule 22 - Audit Assessment Questionnaire (unaudited)**  
**For Fiscal Year ended December 31, 2021**

Reference	#	Question	Answer	Explanation
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**INSTRUCTIONS FOR PREPARER**

The term "governing body" is used in this Schedule 22 to describe the elected or appointed governing board of your government. If the government preparing this questionnaire did not have any financial activity during the reporting year, please return to the first step of the annual report and select "no" when asked if you'll be reporting financial activity. For additional assistance with the Schedule 22, please click the "help" button.

For **guidance** to these questions, please refer to the document at, <https://sao.wa.gov/bars-annual-filing/bars-reporting-templates/>

Please click, "**Next**," to begin the Schedule 22. You may use the numbers above circled in blue to quickly navigate to a specific section of the Schedule 22. As with the rest of the Annual Report submission, it does not need to be completed all at once; you may leave and return to the Schedule 22 as needed.

**FINANCIAL ACTIVITY MONITORING AND OVERSIGHT**

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.).	(A)		
2	Does the government use their own bank accounts in lieu of <b>or in addition</b> to the County Treasurer? If yes, please attach year-end bank statement.	Yes		<b>Attachments</b> <a href="#">Bank Statements 12 31 2021.pdf</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. <b>Examples include:</b> 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 a Commissioner, (now two Commissioners, now that we are back open). 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 verify 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 2021, we hired 5 Firefighters in anticipation of upcoming retirements. We also hired two temporary firefighters from our Volunteer roster, (working from Oct 1, 2021 to Oct 31, 2022) to cover shifts while the career firefighters are in academy.</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. <b>For example:</b> contracts for accounting services, janitorial/grounds keeping or other maintenance contracts; the government performs fire protection services for another government assumes a new water system from another government or annexations.	No	
<b>PERMANENT FILES</b>				
	10	Please check all boxes that occurred during the fiscal year:	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	<p><b>Attachments</b></p> <p><a href="#">2022 HGAC Buy - Pierce Enforcer Pumper.pdf</a></p> <p><a href="#">Medical MOU 2021.pdf</a></p> <p><a href="#">SAO Data Sharing Agreement 2021.pdf</a></p> <p><a href="#">MOU Temporary Employees 2021 signed.pdf</a></p> <p><a href="#">VALLEY COMMUNICATIONS ILA 2021.pdf</a></p>
	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	<p>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</p>

Reference	#	Question	Answer	Explanation
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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 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

Reference	#	Question	Answer	Explanation
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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 during the Budget adoption process and identify those Capital Asset Items that are authorized to be funded with 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

Reference	#	Question	Answer	Explanation
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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.

**TELECOMMUNICATION AND I/T EQUIPMENT** Telecommunication equipment acquired and installed, costing \$5,000 or greater, will be recorded as Capital Equipment.

**CAPITALIZATION OF FIXED ASSETS** Land and buildings are defined as fixed assets. 2

**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).

**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

Reference	#	Question	Answer	Explanation
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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: The useful life of the building has been extended by two years or more beyond its original estimated useful life 3. 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 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. DEFINITIONS FOR NON-CAPITAL EXPENDITURES 1. Expenditures for repairs, maintenance or replacement of component parts

Reference	#	Question	Answer	Explanation
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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 replacement of units or systems. 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 surplussed 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. 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 same

Reference	#	Question	Answer	Explanation
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time. • 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 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.

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 budget

Reference	#	Question	Answer	Explanation
				<p>process. 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 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.</p>

**MATERIAL COMPLIANCE REQUIREMENT**

	18	Did the government receive any non-SAO audits during the year? If yes, please attach related report. <b>For example:</b> 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	

Reference	#	Question	Answer	Explanation
	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 so, please list the agency that could impose them. <b>Examples include:</b> 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. <b>Examples include:</b> new activities, special levies, state or federal grants, leases, etc.	Maintenance & Operations Levy, Covid19 Reimbursement Grant	
	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 <b>and/or</b> 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:	Travel account , 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:	Revolving/imprest bank account , Travel 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:	Petty cash , 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.	
	30	Please attach the year-end reconciliation and petty cash log.	Attached	<b>Attachments</b> <a href="#">Petty Cash Log.pdf</a>
	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	<b>Attachments</b> <a href="#">Revolving.pdf</a>
	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	<b>Attachments</b> <a href="#">Travel .pdf</a>

Reference	#	Question	Answer	Explanation
	37	What type(s) of electronic payment (EFT/ACH) does the government make? Please list them in the box below. <b>Examples include:</b> 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 have 32 paid employees and approx. 29 Volunteers. After processing payroll I put the documents, EFTPS, Direct Deposit, DRS and paystubs paperwork into the Commissioners meeting basket. Chief Smith or Chief Judkins and a Commissioner will review. They will sign off on it. Chief Judkins reviews timesheets and initials them.	
	40	Please mark all that apply to the government:  <b>Note:</b> "open store accounts" refers to arrangements where individuals may make purchases on the government's behalf that are subsequently billed (e.g., local hardware store).	Credit Card(s)	
	42	Please attach a list of physical credit cards including issuing institution, credit card limit, distribution/cardholder, etc. <b>Note:</b> <b>DO NOT</b> include credit card number.	Attached	<b>Attachments</b> <a href="#">2022 credit cards list issued for SAO.xlsx</a>

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.	No	
<b>FIRE/EMS SPECIFIC QUESTIONS</b>				
<i>Informational</i>	48	Indicate services offered by the government:	None	
<i>Informational</i>	49	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	
	50	Has there been any changes to agreements for which the government 1) performs fire protection services/EMS for another local government (e.g. city, fire district), or 2) another local government provides fire protection services/EMS? <b>Note:</b> This does not include mutual aid agreements. If there were changes to any agreements, please explain.	Yes	In 2020 Mt View Fire renewed an updated Contract for Services Agreement with the City of Black Diamond.
	51	Does the government have any volunteers? If yes, please include the number of volunteers and any benefits they may receive.	Yes	29 Volunteers. They are covered on our life insurance policy and they are covered under the BVFF
	52	Does the government have career firefighters? If yes, please include the number of career firefighters (approximately).	Yes	27 career firefighters
	53	Does the government provide other post-employment benefits (OPEB) for current retirees and active employees? <b>Examples include:</b> medical, dental, vision, hearing, etc.	No	
	55	Does the government have any closely related associations or foundations? If so, please list.	No	
<i>Informational</i>	56	How many stations does the government have?	8	

Reference	#	Question	Answer	Explanation
	57	Was the government involved in any mergers, acquisitions, or transfer of operations? If yes, please provide a brief explanation.	No	
	58	Does the government act as the fiscal agent for any other entities? If yes, please list parties served. <b>Examples may include:</b> holding accounts, receiving/disbursing funds, etc.	No	

### REQUIRED ATTACHMENTS (see instructions for required details)

<i>Informational</i>	99	<b>Meeting Minutes</b> - Attach the meeting minutes and resolutions for <b>all</b> governing body meetings held during the last year.	See Web Page	Our Agendas and Minutes are posted on our website <a href="http://www.mvfire.org">www.mvfire.org</a> under "doing business", Commissioners tab
	100	<b>Detailed Revenue by Source</b> - 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	<b>Attachments</b> <a href="#">GL_MTVUFIRE_GL_RPRT_030_GL_BALANCE_20220112073100.xls</a>
	101	<b>Cash Balance Summary</b> - Attach a copy of the year-end County Treasurer (or other fiscal agent) report (s) inclusive of all year-end cash and investment balances. If the government holds funds outside of the County, please upload the first and last bank statements of the year, inclusive of all cash and investment balances.	Attach	<b>Attachments</b> <a href="#">GL_MTVUFIRE_GL_RPRT_030_GL_BALANCE_20220112073100.xls</a>
	102	<b>Detailed Expenditure List</b> - Attach warrant registers, payroll registers, check registers and/or petty cash log detailing all expenditures made during the year. This includes those expenditures paid by the County on a government's behalf due to Treasurer responsibilities.	Attach	<b>Attachments</b> <a href="#">KC_EBSREPORT_AP_MTVUFIRE_AP_RPRT_181_PAYMENT_SUMMARY_20220103084925.pdf</a>

Reference	#	Question	Answer	Explanation
<i>Informational</i>	103	<p><b>Cash Receipting Policy</b> - Attach a detailed description of the government's invoicing, cash and check receiving and deposit process. The description should include name of positions completing tasks in the process and all reconciliations and reviews performed. Include a copy of your written Cash and Check Receipting Policy or procedure if you have one. This request applies to <b>all governments that invoice for a service</b> (including third party billing services) <b>or</b> receive funds other than at the county treasurer (including charges for services or goods, fees, donations, grants, etc.).</p>	Attached	<b>Attachments</b> <a href="#">3.docx</a>
<i>Informational</i>	104	<p><b>Elected Official List</b> - Attach or list the names of <b>ALL</b> 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><b>Example:</b> 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	<b>Attachments</b> <a href="#">Commissioner contact list.xlsx</a>
<i>Preparer</i>	105	<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><b>Full name, role (e.g., Secretary, Board Member, etc.)</b></p> <p><b>Telephone number</b></p> <p><b>E-mail address</b></p>	Patty Kramlich, Finance Manager 253-735-0284 pkramlich@mvfire.org	