

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 12/31/2020

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 12th day of May, 2021, 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, 2020

		<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	3,369,535	3,063,915	57,929	44,648
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	5,368,202	4,806,237	561,965	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	67,065	67,065	-	-
340	Charges for Goods and Services	962,688	962,688	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	207,821	202,551	2,121	156
Total Revenues:		<u>6,605,776</u>	<u>6,038,541</u>	<u>564,086</u>	<u>156</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	5,941,536	5,940,839	697	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>5,941,536</u>	<u>5,940,839</u>	<u>697</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>664,240</u>	<u>97,702</u>	<u>563,389</u>	<u>156</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	110,541	50,041	-	60,500
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	57,860	57,814	46	-
Total Other Increases in Fund Resources:		<u>168,401</u>	<u>107,855</u>	<u>46</u>	<u>60,500</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	177,362	177,362	-	-
591-593, 599	Debt Service	626,615	-	565,115	61,500
597	Transfers-Out	110,500	60,500	50,000	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	(6,889)	(6,889)	-	-
Total Other Decreases in Fund Resources:		<u>907,588</u>	<u>230,973</u>	<u>615,115</u>	<u>61,500</u>
Increase (Decrease) in Cash and Investments:		<u>(74,947)</u>	<u>(25,416)</u>	<u>(51,680)</u>	<u>(844)</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	729,755	517,470	6,249	-
50851	Assigned	271,164	227,360	-	43,804
50891	Unassigned	2,293,667	2,293,667	-	-
Total Ending Cash and Investments		<u>3,294,586</u>	<u>3,038,497</u>	<u>6,249</u>	<u>43,804</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, 2020

		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	200,332	1,172	1,539
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	2,956	30	7
Total Revenues:		2,956	30	7
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:		2,956	30	7
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	-	-	-
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		-	-	-
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	-	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	-	-
Increase (Decrease) in Cash and Investments:		2,956	30	7
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	203,288	1,203	1,545
50851	Assigned	-	-	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		203,288	1,203	1,545

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, 2020

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 similar to the ending balance classification 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, 2020

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

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, 2020

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.

In accordance with state law the district also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

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, 2020 is \$278,306 - an increase of \$9,248 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 restricted resources first before using unrestricted amounts.

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2020

Restrictions and commitments of Ending Cash and Investments consist of:

Fund Name	Portion of Ending Balance	
	Restricted	Reason for Restriction or Commitment
Bond Payment	6,249	Repayment of 2008 and 20098 G.O. Bonds
Bond Project	1,203	Capital Acquisition and Construction
District 17 Reserve	366	Capital Acquisition and Construction Benefitting Station 98 Service Area
<i>Totals</i>	7,818	

Note 2 - Budget Compliance

The district adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level except the general (current expense) fund, where budget is adopted at the department level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

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

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

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
001 - Expense 10-044-0010			
Expense 10-044-0010	6,596,804	6,169,056	427,748
44 Reserve 10-044-6010	476	2,716	(2,240)
Maint. And Ops Levy 10-044-0020	10	39	(29)
Emerg Operating Fund 10-044-1010	150		150
Total 001 - Expense 10-044-0010	6,597,440	6,171,811	425,629
200 - Bond Pymnt 2008/09 10-044-8510	567,355	615,812	(48,457)
201 - COP Loan(s) 10-044-8880	58,375	61,500	(3,125)
300 - Capital Replacement 10-044-3010	145		145
301 - 2008-09 Bnd Prj (7.5Mil) 10-044-8512	7		7

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, 2020

Ad Valorem Tax charges exceeding projections resulted in variances in the 44 Reserve and the M&O Levy funds. A surplus of funds in the Bond Payment Fund was transferred to the Expense Fund. The actual cost of COP loan with interest was 61,500.

Consolidation Effects: Interfund transfer 2,291,599 excluded due to consolidation.

Interfund Transfers: Interfund Tx from 44 Reserve to expense for operating costs, Tx from Bond account to expense due to decrease excess funds in account, Tx from Expense to COP Loan for yearly payment.

Over-expend: We incurred excess costs related to Covid-19 including supplies, overtime costs of career staff and engine costs.

Budget Amendments: Our yearly budget amendment in 2020 included hiring of Deputy Chief wages and administration increases in wages within current positions. The Office Manager took over finances that belonged to the former Deputy Chief and her position was retitled to Finance Manager.

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, 2020 Mt View Fire and Rescue applied for and received a 4481-Covid-19 Federal Indirect Grant from the Department of Homeland Security, (State of WA Military Dept of Emergency Management Division) for \$10,110.00. This was for 75% reimbursable monies for Covid-19 related Wages, Equipment and Supplies.

(on April 29, 2021, Mt View Fire received notification that we are eligible for the remaining 25% of the original 4481 Covid grant in the amount of \$3,369.83).

In 2021, Mt View Fire and Rescue has submitted an additional 4481-Covid-19 Grant and we have been approved for \$46,710.77, (100% of submitted amount).

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

Note 4– Deposits and Investments

Investments are reported at fair value. Investments by type on December 31, 2020 are as follows:

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2020

Type of Deposit or Investment	District's own deposits & investments	Deposits & investments held by the county as an agent for other local governments, individuals, or private organizations.	Combined
Checking Account	6,000		6,000
King County Investment Pool		3,294,586	3,294,586
<i>Totals</i>	6,000	3,294,586	3,300,586

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, 2020.

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

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2020

Year	Principal	Interest	Total Debt Service
2021	445,000	180,920	625,920
2022	455,000	164,745	619,745
2023	475,000	148,215	623,215
2024	500,000	130,850	630,850
2025	510,000	110,150	620,150
2026-2030	1,935,000	425,025	2,360,025
<i>Totals</i>	4,320,000	1,159,905	5,479,905

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.

These plans are LEOFF 2 and PERS 2. Deferred Compensation is optional.

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

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2020

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, 2020 (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	9737	0.00134300%	3,530,540,000	47,415	
PERS 2/3	16086	0.00174600%	1,278,943,000	22,330	
LEOFF 2	143050	0.07358700%	(2,039,854,000)		(1,501,067)
VFFRPF	210	0.110000%	(35,240,000)		(38,097)
		<i>Totals</i>		\$ 69,745	\$ (1,539,164)

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 2020 was \$1.50 per \$1,000 on an assessed valuation of \$3,215,301,929 for a total regular levy of \$4,822,953.

Levy Type	Per \$1000	Assessed Valuation	Amount
Regular	\$ 1.50	3,215,301,929	4,822,953
G.O. Bond (2008)	0.125	3,215,301,929	401,913
G.O. Bond (2009)	0.084	3,215,301,929	270,085

Note 8 – Risk Management

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2020

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 \$23,927.00 to Employment Security in 2020 due to the restructuring of our Mechanic Services Department. We project a liability of \$48,000 for 2020 based on the formula from the L & I website.

Mountain View Fire & Rescue

Schedule 01

For the year ended December 31, 2020

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	3084100	Committed Cash and Investments - Beginning	\$8,639
2534	001	Expense 10-044-0010	3084100	Committed Cash and Investments - Beginning	\$499,859
2534	001	Expense 10-044-0010	3085100	Assigned Cash and Investments - Beginning	\$2,294,056
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	\$255,261
2534	001	Expense 10-044-0010	3111000	Property Tax	\$2,490,894
2534	001	Expense 10-044-0010	3111000	Property Tax	\$2,248,200
2534	001	Expense 10-044-0010	3111000	Property Tax	\$40
2534	001	Expense 10-044-0010	3111100	Property Tax	\$35,299
2534	001	Expense 10-044-0010	3111100	Property Tax	\$30,376
2534	001	Expense 10-044-0010	3111100	Property Tax	\$1,428
2534	001	Expense 10-044-0010	3339700	Federal Indirect Grant from Department of Homeland Security	\$10,110
2534	001	Expense 10-044-0010	3340130	State Grant from State Patrol	\$2,400
2534	001	Expense 10-044-0010	3340490	State Grant from Department of Health	\$1,260
2534	001	Expense 10-044-0010	3340491	State Grant from Department of Health	\$2,948
2534	001	Expense 10-044-0010	3340492	State Grant from Department of Health	\$43,243
2534	001	Expense 10-044-0010	3340493	State Grant from Department of Health	\$7,041
2534	001	Expense 10-044-0010	3372000	Local Grants, Entitlements and Other Payments	\$51
2534	001	Expense 10-044-0010	3372000	Local Grants, Entitlements and Other Payments	\$8
2534	001	Expense 10-044-0010	3374000	Local Grants, Entitlements and Other Payments	\$4

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$4,600
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	\$552,236
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$324,850
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	\$3,188
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$581
2534	001	Expense 10-044-0010	3424000	Protective Inspection Services	\$1,635
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$19,853
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$15,272
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$132
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$7,411
2534	001	Expense 10-044-0010	3613000	Gains (Losses) on Sale of Investments	(\$9)
2534	001	Expense 10-044-0010	3613000	Gains (Losses) on Sale of Investments	(\$43)
2534	001	Expense 10-044-0010	3625000	Rents and Leases	\$6,453
2534	001	Expense 10-044-0010	3671100	Contributions and Donations from Nongovernmental Sources	\$100
2534	001	Expense 10-044-0010	3671100	Contributions and Donations from Nongovernmental Sources	\$145,000
2534	001	Expense 10-044-0010	3699100	Miscellaneous Other	\$5,589

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	3699100	Miscellaneous Other	\$2,793
2534	200	Bond Pymnt 2008/09 10-044-8510	3084100	Committed Cash and Investments - Beginning	\$57,929
2534	200	Bond Pymnt 2008/09 10-044-8510	3111000	Property Tax	\$553,450
2534	200	Bond Pymnt 2008/09 10-044-8510	3111100	Property Tax	\$8,515
2534	200	Bond Pymnt 2008/09 10-044-8510	3611100	Investment Earnings	\$2,121
2534	201	COP Loan(s) 10-044-8880	3085100	Assigned Cash and Investments - Beginning	\$44,648
2534	201	COP Loan(s) 10-044-8880	3611100	Investment Earnings	\$156
2534	300	Capital Replacement 10-044-3010	3084100	Committed Cash and Investments - Beginning	\$200,332
2534	300	Capital Replacement 10-044-3010	3611100	Investment Earnings	\$2,968
2534	300	Capital Replacement 10-044-3010	3613000	Gains (Losses) on Sale of Investments	(\$10)
2534	300	Capital Replacement 10-044-3010	3613000	Gains (Losses) on Sale of Investments	(\$2)
2534	301	2008-09 Bnd Prj (7.5Mil) 10-044-8512	3084100	Committed Cash and Investments - Beginning	\$1,172
2534	301	2008-09 Bnd Prj (7.5Mil) 10-044-8512	3611100	Investment Earnings	\$30
2534	315	District 17 Capital Reserve	3084100	Committed Cash and Investments - Beginning	\$1,539
2534	315	District 17 Capital Reserve	3611100	Investment Earnings	\$7
2534	001	Expense 10-044-0010	5221010	Administration	\$31,604
2534	001	Expense 10-044-0010	5221020	Administration	\$2,360
2534	001	Expense 10-044-0010	5221020	Administration	\$136
2534	001	Expense 10-044-0010	5221030	Administration	\$933
2534	001	Expense 10-044-0010	5221040	Administration	\$30,744
2534	001	Expense 10-044-0010	5221040	Administration	\$345
2534	001	Expense 10-044-0010	5221040	Administration	\$105
2534	001	Expense 10-044-0010	5221040	Administration	\$2,673
2534	001	Expense 10-044-0010	5221040	Administration	\$2,162
2534	001	Expense 10-044-0010	5221040	Administration	\$185
2534	001	Expense 10-044-0010	5221110	Administration	\$344,382

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5221110	Administration	\$121,315
2534	001	Expense 10-044-0010	5221110	Administration	\$31
2534	001	Expense 10-044-0010	5221110	Administration	\$703
2534	001	Expense 10-044-0010	5221110	Administration	\$105
2534	001	Expense 10-044-0010	5221120	Administration	\$15,643
2534	001	Expense 10-044-0010	5221120	Administration	\$12,479
2534	001	Expense 10-044-0010	5221120	Administration	\$23,927
2534	001	Expense 10-044-0010	5221120	Administration	\$92,093
2534	001	Expense 10-044-0010	5221120	Administration	\$15,874
2534	001	Expense 10-044-0010	5221120	Administration	\$14,280
2534	001	Expense 10-044-0010	5221120	Administration	\$8,833
2534	001	Expense 10-044-0010	5221120	Administration	\$1,894
2534	001	Expense 10-044-0010	5221130	Administration	\$43
2534	001	Expense 10-044-0010	5221130	Administration	\$5,896
2534	001	Expense 10-044-0010	5221130	Administration	\$407
2534	001	Expense 10-044-0010	5221130	Administration	\$2,658
2534	001	Expense 10-044-0010	5221130	Administration	\$108
2534	001	Expense 10-044-0010	5221140	Administration	\$9,096
2534	001	Expense 10-044-0010	5221140	Administration	\$98,458
2534	001	Expense 10-044-0010	5221140	Administration	\$11,000
2534	001	Expense 10-044-0010	5221140	Administration	\$43,125
2534	001	Expense 10-044-0010	5221140	Administration	\$307,804
2534	001	Expense 10-044-0010	5221140	Administration	\$1,212
2534	001	Expense 10-044-0010	5221140	Administration	\$365
2534	001	Expense 10-044-0010	5221140	Administration	\$427
2534	001	Expense 10-044-0010	5221140	Administration	\$193
2534	001	Expense 10-044-0010	5221140	Administration	\$39
2534	001	Expense 10-044-0010	5221140	Administration	\$11,340
2534	001	Expense 10-044-0010	5221140	Administration	\$6,129
2534	001	Expense 10-044-0010	5221140	Administration	\$325
2534	001	Expense 10-044-0010	5221140	Administration	\$4,755
2534	001	Expense 10-044-0010	5221140	Administration	\$36,456
2534	001	Expense 10-044-0010	5222010	Fire Suppression and Emergency Medical Services	\$2,133,012

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5222010	Fire Suppression and Emergency Medical Services	\$354,734
2534	001	Expense 10-044-0010	5222010	Fire Suppression and Emergency Medical Services	\$234,735
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$36,167
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$132,595
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$399,800
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$123,145
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$5,486
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$3,327
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$11,599
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$144,146
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$14,006
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$3,985
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$98
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$2,798
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$9,773

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$18,070
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$14,081
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$1,650
2534	001	Expense 10-044-0010	5222040	Fire Suppression and Emergency Medical Services	\$70
2534	001	Expense 10-044-0010	5222040	Fire Suppression and Emergency Medical Services	\$20,239
2534	001	Expense 10-044-0010	5222040	Fire Suppression and Emergency Medical Services	\$25,196
2534	001	Expense 10-044-0010	5222110	Fire Suppression and Emergency Medical Services	\$9,425
2534	001	Expense 10-044-0010	5222110	Fire Suppression and Emergency Medical Services	\$36
2534	001	Expense 10-044-0010	5222110	Fire Suppression and Emergency Medical Services	\$79,261
2534	001	Expense 10-044-0010	5222110	Fire Suppression and Emergency Medical Services	\$1,518
2534	001	Expense 10-044-0010	5222120	Fire Suppression and Emergency Medical Services	\$7,069
2534	001	Expense 10-044-0010	5222120	Fire Suppression and Emergency Medical Services	\$56
2534	001	Expense 10-044-0010	5222130	Fire Suppression and Emergency Medical Services	\$38,041
2534	001	Expense 10-044-0010	5222140	Fire Suppression and Emergency Medical Services	\$6,351
2534	001	Expense 10-044-0010	5222140	Fire Suppression and Emergency Medical Services	\$6,086

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5222140	Fire Suppression and Emergency Medical Services	\$1,684
2534	001	Expense 10-044-0010	5222140	Fire Suppression and Emergency Medical Services	\$5,524
2534	001	Expense 10-044-0010	5222140	Fire Suppression and Emergency Medical Services	\$26
2534	001	Expense 10-044-0010	5222440	Fire Suppression and Emergency Medical Services	\$29,303
2534	001	Expense 10-044-0010	5222630	Fire Suppression and Emergency Medical Services	\$32,506
2534	001	Expense 10-044-0010	5222630	Fire Suppression and Emergency Medical Services	\$3,781
2534	001	Expense 10-044-0010	5222630	Fire Suppression and Emergency Medical Services	\$629
2534	001	Expense 10-044-0010	5222630	Fire Suppression and Emergency Medical Services	\$4,393
2534	001	Expense 10-044-0010	5222640	Fire Suppression and Emergency Medical Services	\$545
2534	001	Expense 10-044-0010	5222640	Fire Suppression and Emergency Medical Services	\$14,805
2534	001	Expense 10-044-0010	5222640	Fire Suppression and Emergency Medical Services	\$80
2534	001	Expense 10-044-0010	5222640	Fire Suppression and Emergency Medical Services	\$3,483
2534	001	Expense 10-044-0010	5222640	Fire Suppression and Emergency Medical Services	\$8,850
2534	001	Expense 10-044-0010	5222740	Fire Suppression and Emergency Medical Services	\$2,322
2534	001	Expense 10-044-0010	5223030	Fire Prevention and Investigation	\$1,302
2534	001	Expense 10-044-0010	5223030	Fire Prevention and Investigation	\$8,578

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5223030	Fire Prevention and Investigation	\$31,086
2534	001	Expense 10-044-0010	5224140	Training Provided to External Parties	\$302
2534	001	Expense 10-044-0010	5224530	Training Obtained by Employees	\$531
2534	001	Expense 10-044-0010	5224530	Training Obtained by Employees	\$3,342
2534	001	Expense 10-044-0010	5224530	Training Obtained by Employees	\$156
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$16,915
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$9,930
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$18,421
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$7,245
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$384
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$55
2534	001	Expense 10-044-0010	5225030	Facilities	\$7,166
2534	001	Expense 10-044-0010	5225030	Facilities	\$1,814
2534	001	Expense 10-044-0010	5225030	Facilities	\$65
2534	001	Expense 10-044-0010	5225040	Facilities	\$6,217
2534	001	Expense 10-044-0010	5225040	Facilities	\$72,553
2534	001	Expense 10-044-0010	5225040	Facilities	\$5,072
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,170
2534	001	Expense 10-044-0010	5225040	Facilities	\$4,054
2534	001	Expense 10-044-0010	5225040	Facilities	\$13,455
2534	001	Expense 10-044-0010	5225040	Facilities	\$14,581
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,939
2534	001	Expense 10-044-0010	5225040	Facilities	\$630
2534	001	Expense 10-044-0010	5225040	Facilities	\$595
2534	001	Expense 10-044-0010	5225040	Facilities	\$3,148
2534	001	Expense 10-044-0010	5225040	Facilities	\$422
2534	001	Expense 10-044-0010	5225040	Facilities	\$682
2534	001	Expense 10-044-0010	5225040	Facilities	\$2,783

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,759
2534	001	Expense 10-044-0010	5225040	Facilities	\$3,338
2534	001	Expense 10-044-0010	5225040	Facilities	\$2,798
2534	001	Expense 10-044-0010	5225040	Facilities	\$272
2534	001	Expense 10-044-0010	5225040	Facilities	\$7,540
2534	001	Expense 10-044-0010	5225040	Facilities	\$2,310
2534	001	Expense 10-044-0010	5225040	Facilities	\$244
2534	001	Expense 10-044-0010	5225040	Facilities	\$2,799
2534	001	Expense 10-044-0010	5225040	Facilities	\$819
2534	001	Expense 10-044-0010	5225040	Facilities	\$6,738
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,094
2534	001	Expense 10-044-0010	5225040	Facilities	\$6,357
2534	001	Expense 10-044-0010	5225040	Facilities	\$7,159
2534	001	Expense 10-044-0010	5225040	Facilities	\$26,515
2534	001	Expense 10-044-0010	5225040	Facilities	\$6,637
2534	001	Expense 10-044-0010	5225040	Facilities	\$8,693
2534	001	Expense 10-044-0010	5225440	Facilities	\$11,520
2534	001	Expense 10-044-0010	5225440	Facilities	\$2,974
2534	001	Expense 10-044-0010	5225440	Facilities	\$470
2534	001	Expense 10-044-0010	5225440	Facilities	\$2,080
2534	001	Expense 10-044-0010	5225440	Facilities	\$2,314
2534	001	Expense 10-044-0010	5225440	Facilities	\$731
2534	001	Expense 10-044-0010	5225440	Facilities	\$1,851
2534	001	Expense 10-044-0010	5225440	Facilities	\$7,075
2534	001	Expense 10-044-0010	5225440	Facilities	\$330
2534	001	Expense 10-044-0010	5226030	Vehicles and Equipment Maintenance	\$164
2534	001	Expense 10-044-0010	5226030	Vehicles and Equipment Maintenance	\$627
2534	001	Expense 10-044-0010	5226030	Vehicles and Equipment Maintenance	\$3,164
2534	001	Expense 10-044-0010	5226030	Vehicles and Equipment Maintenance	\$303
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$1,040
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$164,582

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$15,023
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$2,932
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$4,946
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$251
2534	001	Expense 10-044-0010	5226440	Vehicles and Equipment Maintenance	\$27,933
2534	001	Expense 10-044-0010	5286040	Dispatch Services	\$67,916
2534	001	Expense 10-044-0010	5286040	Dispatch Services	\$5,230
2534	001	Expense 10-044-0010	5286040	Dispatch Services	\$148
2534	001	Expense 10-044-0010	5286040	Dispatch Services	\$1,489
2534	001	Expense 10-044-0010	5286040	Dispatch Services	\$1,945
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$240
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$13,056
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$14,174
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$2,735
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$5,437
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$33,815
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$8,740
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$2,678
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$5,776
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$357
2534	001	Expense 10-044-0010	5084100	Committed Cash and Investments - Ending	\$10,200
2534	001	Expense 10-044-0010	5084100	Committed Cash and Investments - Ending	\$507,270
2534	001	Expense 10-044-0010	5085100	Assigned Cash and Investments - Ending	\$221,260
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	\$2,293,667
2534	200	Bond Pymnt 2008/09 10-044-8510	5221040	Administration	\$697
2534	200	Bond Pymnt 2008/09 10-044-8510	5084100	Committed Cash and Investments - Ending	\$6,249

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	201	COP Loan(s) 10-044-8880	5085100	Assigned Cash and Investments - Ending	\$43,804
2534	300	Capital Replacement 10-044-3010	5084100	Committed Cash and Investments - Ending	\$203,288
2534	301	2008-09 Bnd Prj (7.5Mil) 10-044-8512	5084100	Committed Cash and Investments - Ending	\$1,203
2534	315	District 17 Capital Reserve	5084100	Committed Cash and Investments - Ending	\$1,545
2534	001	Expense 10-044-0010	3899000	Holding and Clearing Account Transactions	\$9,080
2534	001	Expense 10-044-0010	3899000	Holding and Clearing Account Transactions	\$32
2534	001	Expense 10-044-0010	3970000	Transfers-In	\$41
2534	001	Expense 10-044-0010	3970000	Transfers-In	\$50,000
2534	001	Expense 10-044-0010	3981000	Insurance Recoveries	\$48,702
2534	200	Bond Pymnt 2008/09 10-044-8510	3899000	Holding and Clearing Account Transactions	\$46
2534	201	COP Loan(s) 10-044-8880	3970100	Transfers-In	\$60,500
2534	001	Expense 10-044-0010	5899900	Holding and Clearing Account Transactions	(\$6,889)
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$1,241
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$8,783
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$35,439
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$45,112
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$39,898
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$43,238

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5942860	Capital Expenditures/Expenses - Dispatch Services	\$3,651
2534	001	Expense 10-044-0010	5972000	Transfers-Out	\$60,500
2534	200	Bond Pymnt 2008/09 10-044-8510	5912270	Debt Repayment - Fire Suppression and EMS Services	\$390,000
2534	200	Bond Pymnt 2008/09 10-044-8510	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$175,115
2534	200	Bond Pymnt 2008/09 10-044-8510	5972200	Transfers-Out	\$50,000
2534	201	COP Loan(s) 10-044-8880	5912270	Debt Repayment - Fire Suppression and EMS Services	\$40,000
2534	201	COP Loan(s) 10-044-8880	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$21,500

**Mountain View Fire & Rescue
Schedule of Liabilities
For the Year Ended December 31, 2020**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.11	Bond	12/30/2028	2,250,000	-	220,000	2,030,000
251.11	Bond	12/30/2029	2,050,000	-	170,000	1,880,000
263.96	COP Series 2018C	6/1/2028	450,000	-	40,000	410,000
Total General Obligation Debt/Liabilities:			4,750,000	-	430,000	4,320,000
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		269,058	9,248	-	278,306
264.30	Net Pension Liability		109,851	-	40,106	69,745
Total Revenue and Other (non G.O.) Debt/Liabilities:			378,909	9,248	40,106	348,051
Total Liabilities:			5,128,909	9,248	470,106	4,668,051

Mountain View Fire & Rescue
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2020

State Agency Name	Program Title	Identification Number	Total
State Grant from Department of Health	EMS Trauma Grant	N/A	1,260
		Sub-Total:	1,260
State Grant from State Patrol	Volunteer Firefighter Academy	N/A	2,400
		Sub-Total:	2,400
State Grant from Other State Agencies	Medic One Foundation Grant	N/A	2,948
		Sub-Total:	2,948
		Total State Grants Expended:	6,608

**Mountain View Fire & Rescue
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020**

Federal Agency (Pass-Through Agency)	Federal Program	ALN Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via 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. 92, Disaster No. 4481-DR-WA	13,480	-	13,480	-	
Total Federal Awards Expended:				13,480	-	13,480	-	

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, 2020

(Please be advised the order of the notes has changed to correspond to the Federal Audit Clearinghouse Data Collection Form (SF-SAC). Please follow the same order, as applicable. Disclose other notes only if applicable to the government circumstances.

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 – Equipment

Mountain View Fire and Rescue received equipment and 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 donated to Mt View Fire was estimated at 14,952 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, (originally it was 75% funded with the district matching 25%). 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.

Mountain View Fire and Rescue received 10,100 in 2020. The remaining amount of 3,470 will be paid in 2021.

Mountain View also applied for and received another Disaster Assistance Award in the amount of 46,711 in 2021.

**Labor Relations Consultant(S)
For the Year Ended December 31, 2020**

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: \$ 32,598.78
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.) 280.00 hourly Maximum compensation allowed: 45,000 (2020 budget) Duration of services: Ongoing Services provided: Labor Negotiations

Mountain View Fire and Rescue**Local Government Risk Assumption
For the Year Ended December 31, 2020**

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**

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>2</u>				
Total amount of paid claims during the period?	<u>23,927</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: 2020

Property and Liability Insurance	Health and Welfare Insurance	Unemployment Compensation Obligations	Workers Compensation Obligations	Other Risks or Obligations
Belong to a public entity risk pool	Belong to a public entity risk pool	"Reimbursable" status	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, 2020

Reference	#	Question	Answer	Explanation
FINANCIAL ACTIVITY MONITORING AND OVERSIGHT				

INSTRUCTIONS FOR PREPARER

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 year-end bank statement. | Yes | Attachments
Revolving and Travel Fund.pdf |
|---|---|-----|---|

- | | | |
|---|---|----------|
| 3 | Please disclose the accounting software the government use. | BIAS/SBX |
|---|---|----------|

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.	Financial transactions of the district 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 district'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 any fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated.	

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.	We use BIAS/SBX support personnel to assist us in our reconciliation at least once a month if not more. If we need to make journal entries the support team will assist.	
	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)	
	7	Does the Board receive and review monthly financial reports? Such as, cancelled checks, financial reports from the county, expenditure listings, bank accounts or petty cash activity. If yes, please describe what is reviewed and how often.	Yes	Prior to each Commissioner meeting, all vouchers are reviewed and verified by the Fire Chief and a Commissioner. A Commissioner or the Fire Chief will count the petty cash as well and sign off on it. At the Commissioner meetings the rest of the Commissioners will verify financial documents. The payroll is verified by the Fire Chief or Deputy 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 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, Sch 1.</p> <p>In 2020 our Deputy Chief retired. We hired our current Deputy Chief. The Office Manager, now Finance Manager took over the former Deputy Chiefs financial duties.</p>	
	9	Has the government contracted out for, or recently assumed responsibility for, any major governmental function? For example, contracts for accounting services, janitorial/grounds keeping or other maintenance contracts or the government now performs fire protection services for another government or assumes a new water system from another government. Includes annexations. If yes, please explain.	No	

PERMANENT FILES

Reference	#	Question	Answer	Explanation
	10	Please check all boxes that occurred during the fiscal year:	Utilized a purchasing cooperative or state contract	
	13	Please provide an explanation of the purchasing cooperative or state contract used during the fiscal year to procure goods and services.	Dept of Enterprise, Inter Local Agreements	
	15	Did the government make any significant updates to administrative, personnel, or financial policies? If yes, please attach the newest policy.	Yes	We created policy 3.10 Electronic Funds Transfer. Update to personnel; we hired a Deputy Chief as our previous D.C. retired. Attachments 3.pdf
	16	Did the government enter into, or modify any existing, interlocal agreements? If yes, please attach.	Yes	Attachments Fully Signed Fleet ILA 2020.pdf VRFA MVFR CARES Interlocal Agreement.pdf
	17	Does the government have a system or process to record information about its capital assets, including buildings, equipment, etc.? If yes, please describe the process for tracking.	Yes	POLICY 3.7.0 December 2009 SUBJECT: Fixed Assets Policy AFFECTED AREA: All Personnel District Fixed Assets Policy: Purpose: The purpose of the fixed assets system is to provide control and accountability over the Department's fixed assets and to gather and maintain the information needed for the preparation of financial statements, budgeting, maintenance and asset control and inventory. The policies and procedures described below are intended to meet the State of Washington, minimum standards and provide for control of District fixed assets. In addition to the minimum standards, the

Reference	#	Question	Answer	Explanation
				<p>District will annually review and update these policies and procedures to determine if changes in technology or loss experience warrant inclusion of any additional items in the asset inventory. Scope: This policy applies to all District Personnel. Definitions: Fixed asset - also known as property, plant, and equipment (PP&E), is a term used in accounting for assets and property which cannot easily be converted into cash. This can be compared with current assets such as cash or bank accounts, which are described as liquid assets. Administrator - the person(s) authorized to approve purchases on behalf of department personnel and has the authority to redistribute or request surplus of assets. Asset Value - the acquisition cost of an asset calculated 1) without regard for trade in allowance 2) including taxes, installation and/or other charges, 3) freight and 4) discounts are taken into consideration. Capital Asset - item 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. Such items must be purchased, transferred, coded, recorded, tagged and</p>

Reference	#	Question	Answer	Explanation
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inventoried within the fixed assets system as described in these procedures. Financial Management The oversight of Department assets. Small and attractive assets - item or equipment with: 1) asset value cost between three hundred dollars (\$300) and five thousand dollars (\$5,000), 2) a useful life of one or more years and 3) considered sensitive and requiring property control. Such items must be purchased, transferred, recorded, tagged and inventoried within the fixed assets system as described in these procedures. Small and attractive assets include, but are not limited to: • • Tools, equipment, computers, electronics, radios, furniture, fixtures, art work, optical devices, books and other written materials. Property custodian - person assigned by a department administrator to maintain department's property, work with and Inventory such property. Surplus property - any unserviceable, obsolete or excess Department assets, materials, equipment or supplies, tagged and untagged regardless of whether or not the item is part of the District's fixed assets system. District Assets are declared to be surplus by an act of the District Board of

Reference	#	Question	Answer	Explanation
				<p>Commissioners. Supplies Expendable property, non-capital assets, and other minor equipment not meeting the capitalization threshold. Supplies and Expendable property include, but are not limited to:</p> <ul style="list-style-type: none"> • Office supplies, EMS supplies, Firefighting Foam, PPE not including bunker pants, coat and helmets, maintenance supplies and other one time use or short time use items that must be replaced regularly, are disposed of after use or have no other usefulness or monetary worth after use or they are no longer useable. And such items do not meet other definitions as outlined in the District fixed assets policy. Fabricated asset - items or equipment constructed by the District. Such items should be classified as to the total cost of fabrication, a useful life of one or more years treated as a capital, small and attractive or non-inventoried asset as described above. All labor, supplies, and materials used in the construction should be considered the asset value. The fabricator must record, tag and inventory the item as soon as it is completed Transferred asset - item or equipment received from another government (federal, state or local) agency (often with freight the only cash

Reference	#	Question	Answer	Explanation
				<p>expenditure) shall be treated as a capital, small and attractive or non-inventoried asset as described above. The cost shown on the transfer document shall be considered the asset value. Gift/Donation - a capital, small and attractive or non-inventoried asset received without any Department expense incurred. The Fire District Administration must officially accept all donations, including gifts designated for a particular area or purpose. The asset shall be treated as a capital, small and attractive or non-inventoried asset as described above. The value of the gift shall be considered the asset value. Monetary "Gifts" shall be utilized as per District Policy. No Department personnel shall accept gifts or donations for personal use and all donations shall comply with District rules and regulations. Receiving, Tagging and Delivery of Property: The District becomes responsible for all property upon delivery. The District Main Office is responsible for ensuring physical delivery of property to the ordering department unless delegated to someone else or such delivery takes place at some other location than the District Main Office. The Fleet</p>

Reference	#	Question	Answer	Explanation
				<p>Maintenance Department is responsible for taking delivery of vehicle maintenance items and responsible for providing documentation of delivery to the District Main Office. The Fleet Maintenance Department will inventory and provide fleet inventory numbers to all Department Vehicles, trailers, generators (portable and fixed) and/or such capital equipment that is designated for inventory and maintenance by the Fleet Maintenance Department. All District Property, other than supplies and expendable items as outlined above shall be permanently marked as District Property by scribing, tags, label or combination of markings and provided an inventory number as needed and annotated on a District Inventory Log. Personal PPE to include bunker coats, pants and helmets and SCBA face masks shall be provided an ID number. All other PPE shall be provided an ID number as required for tracking or inventory of PPE that is issued for personal use. Physical Inventory All District Property shall be routinely inventoried as outlined in District guides. Emergency Response equipment carried on emergency vehicles shall be inventoried during daily, weekly and monthly equipment</p>

Reference	#	Question	Answer	Explanation
				<p>and vehicle checks, as outlined in District procedures and guides. PPE such as bunker gear and SCBA masks, issued to personnel shall be inventoried during routine PPE checks. Personnel who report issued PPE missing, must provide a written report indicating the item missing and the circumstances under which the item was lost or stolen. Items issued to personnel shall be returned to the District upon termination and/or leave of absence as required by the Fire Chief or designee. An inventory (property list) list of all items assigned to a Station or Facility shall be compiled and available at each Station or Facility as needed. This inventory shall be utilized for the yearly inventory. Personnel conducting an inventory will note exceptions on the property list such as:</p> <ul style="list-style-type: none"> • Asset on inventory list but not found. • Asset found but not on inventory list. • Incorrect description <p>Results of yearly station inventories shall be forwarded to the District Main Office. A report of the results of the Districts-wide physical inventory will be filed with the District Main Office at the end of each annual physical inventory. Email is acceptable unless noted otherwise. Inventory of non-</p>

Reference	#	Question	Answer	Explanation
				<p>emergency equipment shall be conducted as outlined in this policy. IT equipment Yearly or as required by the Fire Chief or designee. Office Equipment Yearly or as required by the Fire Chief or designee. Furniture Yearly or as required by the Fire Chief or designee. Maintenance Equipment and Tools Yearly or as required by the Fire Chief or designee. Training Equipment Yearly or as required by the Fire Chief or designee. Other fixed assets Yearly or as required by the Fire Chief or designee. Buildings, Facilities and Facilities Equipment Yearly or as required by the Fire Chief or designee. Lost or Stolen Property: If property is found missing during equipment checks, personnel must contact the on Duty Shift Supervisor immediately indicating the item missing and the circumstances under which the item was lost or stolen. The Duty Shift Supervisor shall make a full report to the Administration and if warranted, contact the appropriate law enforcement agency, if it appears the item(s) missing are a result of break-in or theft from District Property or Apparatus and Equipment that was out of station during routine or emergency duties. Surplus of District Property District</p>

Reference	#	Question	Answer	Explanation
				<p>Property that is no longer serviceable, obsolete or excess Department assets, materials, equipment must be declared as surplus by action of the Board of Commissioners. All surplus District property shall be disposed of as per State Law. Surplused property that has been deemed to have "no value" may be disposed of and/or recycled as appropriate. Loan of District Assets: No item of District property shall be removed from its assigned location without proper authority. Moving of emergency equipment shall be coordinated with the on duty Shift Officer for approval and action. Any loan or temporary removal of an asset must be authorized by the Fire Chief or designee. The on duty shift officer, may make temporary loan of equipment, in an emergency, to other appropriate emergency services agencies in King County, but must notify the Fire Chief or designee of such loan, as soon as possible. No such action shall reduce the capability of the Fire District to perform its mission. Personal Property: Personal property, on District property, belonging to Department Members, should have the members name and/or other identifying number, mark or</p>

Reference	#	Question	Answer	Explanation
				label, affixed to such items. City of Black Diamond Property: Any City property utilized by the Department, shall be marked as City property and remain City Property. Should any City property be no longer serviceable, obsolete or excess assets, such materials, shall be returned to the City for further use or disposal. City Property under control of the Fire District, shall be included in District property inventories and inventoried as outlined in this policy. All City marked property utilized by the District, shall fall under the same guidelines, policies and procedures as District Property, unless indicated as otherwise.

MATERIAL COMPLIANCE REQUIREMENT

	18	Did the government receive any non-SAO audits during the year (including the work of internal auditors)? If yes, please attach related report.	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? Examples may include Department of Health; FEMA. If so, please list the agency that could impose them.	No	

REVENUES AND EXPENDITURES

Reference	#	Question	Answer	Explanation
	21	Please describe any new sources of revenues or expenditure streams (new activities, special levies, state or federal grants, leases, etc.), or state that there were none.	Covid-19 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, 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:	Petty cash	Petty Cash 100 Travel Acct 3000 Revolving Acct 3000
	28	Please check all that apply to the government and list the authorized balance for each fund or account:	Revolving/imprest bank account	Petty Cash 100 Travel Acct 3000 Revolving Acct 3000
	28	Please check all that apply to the government and list the authorized balance for each fund or account:	Travel account	Petty Cash 100 Travel Acct 3000 Revolving Acct 3000
	29	Please describe the governments process to reconcile its petty cash on a monthly basis.	The Fire Chief or a Fire Commissioner 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	Attachments Petty Cash Log.pdf

Reference	#	Question	Answer	Explanation
	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 and checks redeemed and balance	
	34	Please attach the year-end reconciliation of the revolving/imprest account	Attached	Attachments Revolving Dec 2020 Jan 2021.pdf
	36	Please attach the year-end reconciliation with the bank statement.	Attached	Attachments Revolving Dec 2020 Jan 2021.pdf
	37	What types of EFT/ACH payment does the government make? (i.e. payroll, direct deposit, employee reimbursements, wire transfers, AP vendor payments, etc.). Please list them in the box below.	Payroll, Union Dues and WA State Child Support Registry. One AP Vendor, paramedic EMS instructor if we are billed for services.	
	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 have 27 paid employees and 52 Volunteers. After processing payroll I put the documents, EFTPS, Direct Deposit, DRS 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:	Credit Card(s)	
	42	Please attach a list of physical credit cards the government has. (Note: do not include credit card numbers. Please include institution, credit card limit, etc.)	Attached	Attachments US BANK CREDIT CARDS ISSUED AS OF 05 2021.docx
	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				
<i>Informational</i>	45	Indicate services offered by the district (or department).	None	
<i>Informational</i>	46	Does the district (or department) 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	

Reference	#	Question	Answer	Explanation
	47	Has there been any changes to agreements for which the district (or department) 1) performs fire protection services/EMS for another local government (city, fire district), or 2) another local government provides fire protection services/EMS for the district? This does not include mutual aid agreements. If there were changes to any agreements, please explain.	No Changes	
	48	Does the district (or department) have any volunteers? If yes, please include the number of volunteers and any benefits they may receive.	Yes	52 they are on our life insurance policy and they are covered under the BVFF.
	49	Does the district (or department) have career firefighters? If yes, please include the number of career firefighters (approximately).	Yes	23 career firefighters
	50	Does the district (or department) provide other post-employment benefits such as medical, dental, vision and hearing for current retirees and active employees?	No	
	52	Does the district (or department) have any closely related associations or foundations? If so, please list.	No	
<i>Informational</i>	53	How many stations does the district (or department) have?	8	
	54	Was the district involved in the merging of any other districts? If yes, please provide a brief explanation.	No	
	55	Does the district act as the fiscal agent for any other districts? If yes, please list the districts you are fiscal agents for.	No	
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 minutes are posted at our web page www.mvfire.org

Reference	#	Question	Answer	Explanation
	57	<p>Please check each that is applicable to the government and attach the third party reports.</p> <p>**Please note: some County Treasurer reports include revenues, expenditures and cash balances in one report and in that case only one report is necessary to attach.</p>	Detailed Revenue by Source Report	<p>Attachments GL_MTVUFIRE_GL_RPRT_030_GL_BALANCE_20210112122319.xls</p>
	57	<p>Please check each that is applicable to the government and attach the third party reports.</p> <p>**Please note: some County Treasurer reports include revenues, expenditures and cash balances in one report and in that case only one report is necessary to attach.</p>	Detailed Expenditure List	<p>Attachments GL_MTVUFIRE_GL_RPRT_030_GL_BALANCE_20210112122319.xls</p>
	57	<p>Please check each that is applicable to the government and attach the third party reports.</p> <p>**Please note: some County Treasurer reports include revenues, expenditures and cash balances in one report and in that case only one report is necessary to attach.</p>	Cash Balance Summary	<p>Attachments GL_MTVUFIRE_GL_RPRT_030_GL_BALANCE_20210112122319.xls</p>
<i>Informational</i>	58	<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 districts 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	<p>Attachments 3.docx</p>

Reference	#	Question	Answer	Explanation
<i>Informational</i>	59	<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. Please avoid sending Board-member/employees/volunteers SSI numbers or other personal information such as addresses, date of birth, etc.</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	<p>Attachments COMMISSIONERS 2021.docx</p>
<i>Preparer</i>	60	<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>Name</p> <p>Telephone number</p> <p>E-mail address</p>	Patty Kramlich 253-735-0284 pkramlich@mvfire.org	



MOUNTAIN VIEW FIRE AND RESCUE

32316 - 148th Ave SE, Auburn, WA 98092 | (253) 735-0284
info@kcf44.org | www.mvfire.org

Annual Financial Report Review Form
General order 3.0.3

Comments/Suggestions:

Reviewed By:

Print Name James Farrell Signature [Signature] Date 5-12-2021
Print Name Greg Smith Signature [Signature] Date 5/12/21
Print Name Patty Kramlich Signature [Signature] Date 5/12/2021

MOUNTAIN VIEW FIRE AND RESCUE

GENERAL ORDER 3.0.3

December 2020

Annual Financial Report: REVIEW PROCESS

RE: RCW 43.09.230 Local government accounting—Annual reports

Directions/Procedures

RCW 43.09.230 requires the Fire District to produce a financial report each year.

In keeping with good business practices, the following procedure will be followed each year.

The Financial Report shall be prepared and filed with the state auditor within one hundred fifty days after the close of each fiscal year.

The reports shall contain accurate statements, in summarized form, of all collections made, or receipts received, by the officers from all sources; all accounts due the public treasury, but not collected; and all expenditures for every purpose, and by what authority authorized; and also: (a) A statement of all costs of ownership and operation, and of all income, of each and every public service industry owned and operated by a local government; (b) a statement of the entire public debt of every local government, to which power has been delegated by the state to create a public debt, showing the purpose for which each item of the debt was created, and the provisions made for the payment thereof; (c) a classified statement of all receipts and expenditures by any public institution; and (d) a statement of all expenditures for labor relations consultants, with the identification of each consultant, compensation, and the terms and conditions of each agreement or arrangement; together with such other information as may be required by the state auditor.

The Finance Report shall be reviewed by one or more of the administrative Chiefs' and one fire commissioner prior to filing the report with the State Auditor.

The persons reviewing the annual report, shall ensure that their signature and review date are entered on the Annual Financial Report Review Form, as attached to this General Order. A copy of this form, that contains the signature of the person(s) preparing the report and the signature of the reviewing chief officer(s), shall be maintained in electronic format, in the appropriate financial file.