

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 12/31/2024

GOVERNMENT INFORMATION:

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

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

Official E-mail Address dalger@mvfire.org

Official Phone Number _____

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 22nd day of May, 2025, 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, 2024

		<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	5,539,661	4,932,998	20,441	1,163
388 / 588	Net Adjustments	-	-	-	-
Revenues					
310	Taxes	8,237,134	7,643,428	593,706	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	193,201	193,201	-	-
340	Charges for Goods and Services	2,474,412	2,474,412	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	915,562	881,680	8,393	163
Total Revenues:		<u>11,820,309</u>	<u>11,192,721</u>	<u>602,099</u>	<u>163</u>
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	9,363,924	9,361,026	2,898	-
530	Utilities	-	-	-	-
540	Transportation	-	-	-	-
550	Natural/Economic Environment	-	-	-	-
560	Social Services	-	-	-	-
570	Culture and Recreation	-	-	-	-
Total Expenditures:		<u>9,363,924</u>	<u>9,361,026</u>	<u>2,898</u>	<u>-</u>
Excess (Deficiency) Revenues over Expenditures:		<u>2,456,385</u>	<u>1,831,695</u>	<u>599,201</u>	<u>163</u>
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	545,511	78,251	-	62,000
385	Special or Extraordinary Items	-	-	-	-
381, 382, 389, 395, 398	Other Resources	60,193	60,193	-	-
Total Other Increases in Fund Resources:		<u>605,704</u>	<u>138,444</u>	<u>-</u>	<u>62,000</u>
Other Decreases in Fund Resources					
594-595	Capital Expenditures	603,303	603,303	-	-
591-593, 599	Debt Service	633,572	2,022	569,050	62,500
597	Transfers-Out	545,511	467,260	-	-
585	Special or Extraordinary Items	-	-	-	-
581, 582, 589	Other Uses	(1,500)	(1,500)	-	-
Total Other Decreases in Fund Resources:		<u>1,780,886</u>	<u>1,071,085</u>	<u>569,050</u>	<u>62,500</u>
Increase (Decrease) in Cash and Investments:		<u>1,281,203</u>	<u>899,054</u>	<u>30,151</u>	<u>(337)</u>
Ending Cash and Investments					
50821	Nonspendable	-	-	-	-
50831	Restricted	-	-	-	-
50841	Committed	1,617,557	629,571	50,592	-
50851	Assigned	5,202,073	5,201,247	-	826
50891	Unassigned	1,233	1,233	-	-
Total Ending Cash and Investments		<u>6,820,863</u>	<u>5,832,051</u>	<u>50,592</u>	<u>826</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, 2024

		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	506,331	1,245	77,483
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	21,834	26	3,466
Total Revenues:		21,834	26	3,466
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:		21,834	26	3,466
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	400,000	-	5,260
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	-	-	-
Total Other Increases in Fund Resources:		400,000	-	5,260
Other Decreases in Fund Resources				
594-595	Capital Expenditures	-	-	-
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	-	1,261	76,990
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	-	-	-
Total Other Decreases in Fund Resources:		-	1,261	76,990
Increase (Decrease) in Cash and Investments:		421,834	(1,235)	(68,264)
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	928,165	10	9,219
50851	Assigned	-	-	-
50891	Unassigned	-	-	-
Total Ending Cash and Investments		928,165	10	9,219

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, 2024

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 protection and emergency medical services.

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

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed but are not included in the financial statements.
- 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

The financial transactions of the government are organized within specific funds, each with its own set of self-balancing accounts encompassing cash, investments, revenues, and expenditures. Resources are allocated and tracked within these distinct funds based on their designated purposes. In the financial statements, each fund appears as a separate column, except for fiduciary funds, which are categorized by fund types. The total column is included for informational purposes only, as it does not eliminate any interfund activities. The government employs the following types of funds:

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2024

Governmental Funds Overview:

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

General Fund

This is the main operating fund of the government, encompassing all financial resources not required or chosen to be allocated to another fund.

Special Revenue Funds

These funds manage specific revenue sources that are restricted or designated for governmental expenditure purposes. Included in these funds are:

- Emergency Ops Fund: Funded via interfund transfers from the Expense Fund.
- Mitigation Fees Fund: Funded through new home developments within our Fire District, pursuant to mitigation agreements.

Debt Service Funds

These funds handle the financial resources restricted, committed, or assigned for principal, interest, and related costs on general long-term debt. Included in these funds are:

- Bond Payment Fund: Funded by taxpayer votes, collected via property tax, and held in this fund.
- COP Loan Repayment: Covered by the Expense Fund with earmarked budget funds.

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2024

Capital Projects Funds

These funds manage financial resources restricted, committed, or assigned for acquiring or constructing capital facilities or other capital assets. Included in these funds are:

- Capital Replacement Fund: Funded through interfund transfers from the Expense Fund.
- Bond Project Fund: Currently not in use.

B. Basis of Accounting and Measurement Focus

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

C. Cash and Investments

See Note 3 - *Deposits and Investments*.

D. Capital Assets

Capital assets refer to items with an initial individual cost exceeding \$5,000 and an estimated useful life of more than one year. These assets and inventory are classified as capital expenditures upon purchase.

E. Compensated Absences

Vacation leave policies are governed by Policy 2.11, collective bargaining agreements, and personal service contracts. Generally, vacation leave must be utilized within the year it is earned, although the Chief may permit leave to be carried over to the following year, typically with the condition that it be used within the first few months.

Administrative personnel under personal services contracts may choose to carry over vacation and/or executive leave yearly. Upon separation or retirement, employees are entitled to a cashout of all accrued vacation and compensatory time at their current hourly rate.

Sick leave per the Local 3186 Bargaining Agreement can accumulate up to 1,200 hours. Upon separation or retirement, employees (with 5+ years of service), may receive payment for up to 960 hours of unused sick leave at a rate of 25%. This payment is recorded as an expenditure when paid.

Employees under the collective bargaining agreement can accumulate a maximum of 120 hours of compensatory leave, while others are limited to 100 hours by Policy 2.15.

As noted in the Financial Statement, vacation costs are estimated for the following year. Currently, one retirement is anticipated for 2025.

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2024

F. Long Term-Debt

See Note 5 – Long Term Debt

G. Liabilities

See Note 5 – Long-Term Liabilities

H. Restricted and Committed Portion of Ending Cash and Investments:

Cash and Investments are classified as restricted or committed when restricted by external parties or internally by the Board of Commissioners. The district aims to use the most restricted resources first for qualifying expenditures.

Fund	Portion of Ending Balance Restricted	Portion of Ending Balance Committed	Combined	Description of Restriction or Commitment
Capital Replacement		928,165	928,165	Capital Funds Set Aside for Replacing Apparatus
Expense		629,570	629,570	Capital Expense Funds for Capital Purchases
Bond Payment		50,592	50,592	Repayment of 2008 and 2009 G.O. Bonds
Bond Project		10	10	Capital Acquisition and Construction
Mitigation Fees (District 17 Capital Reserve)		9,219	9,219	Capital Acquisition and Construction/Mitigation Fees for Capital Purchase
<i>Totals</i>		1,617,556	1,617,556	

Note 2 - Budget Compliance

The district adopts and implements annual budgets for all funds, which are appropriated at the fund level, except for the general (current expense) fund, where the budget is adopted at the department level. This budget serves as the legal authorization for expenditures at the designated level. Annual appropriations for these funds expire at the end of the fiscal year.

Budgets adopted annually follow the same accounting basis as that used for financial reporting.

The legally adopted budgets compared to the actual expenditures were as follows:

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance	Explanation of Variances
001 - Expense 10-044-0010	\$ 11,115,953	\$ 10,432,110	\$ 683,843	Opening balance and reserves transfer exceeded projections resulting in variance
200 - Bond Pymnt 2008/09 10-044-8510	\$ 568,790	\$ 571,948	\$ (3,158)	Ad Valorem Taxes and Bond Admin Fee
201 - COP Loan(s) 10-044-8880	\$ 62,500	\$ 62,500	\$ -	
300 - Capital Replacement 10-044-3010	\$ -	\$ -	\$ -	
301 - 2008-09 Bnd Prj (7.5Mil) 10-044-8512	\$ 5	\$ 1,261	\$ (1,256)	Interfund Transfer to reduce fund, no longer using
315 - District 17 Capital Reserve	\$ -	\$ 76,990	\$ (76,990)	Interfund Transfer for capital purchase

The district adopts budgets for all funds listed.

These funds are not reported separately on the financial statements, but in the General Expense Fund.

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2024

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance	Explanation of Variances
Expense 10-044-0010	11,112,582.50	10,424,509.43	688,073.07	Opening balance and reserves transfer exceeded projections resulting in variance
44 Reserve 10-044-6010	350.00	3,572.17	-3,222.17	Interfund transfer to reduce fund, no longer using
Emergency Ops Fund	0.00	0.00	0.00	No Budget, No Expenditures for 2024
Maint. And Ops Levy 10-044-0020	3,020.00	4,028.13	-1,008.13	Ad Valorem Tax charges exceeding projections resulted in variances in the M&O Levy
<i>Total 001 - Expense 10-044-0010</i>	\$ 11,115,953	\$ 10,432,110	\$ 683,843	Opening balance and reserves transfer exceeded projections resulting in variance

Departments are permitted to transfer budgeted amounts between object classes. However, any changes that affect the total expenditure of a fund, or that impact the number of authorized employee positions, salary ranges, work hours, or other employment conditions, must receive approval from the district's legislative body.

Disclosure	Details of Disclosure
Consolidation Effects:	Interfund transactions amounting to 3,486,831 were excluded due to consolidation, as well as interfund transactions totaling 972,124. Additionally, interfund transactions
Interfund Transfers	Interfund transfers include: moving funds from the 44 Reserve to cover operating expenses and closing out the fund; transferring from expense to the COP loan for the annual payment; reallocating M&O Excess Revenue to cover operating costs; moving mitigation fees to the Mitigation Fees fund; transferring from expense to the Capital Replacement Fund to replenish it; using the Mitigation Fees fund to purchase capital equipment; transferring from the bond project to the expense fund to close out the project; and moving accumulated deferred property tax from the Reserve fund to the expense fund.
Budget Amendment	Amendment to Balance Expense Fund Accounts

Note 3 – Deposits and Investments

Investments are reported at fair value. Deposits and investments by type on December 31, 2024 are as follows:

Deposit or Investment	(City/Town/District)'s own deposits & investments	Deposits & investments held by the (City, Town/District) as custodian for other local governments, individuals, or private organizations.	Combined
Checking Accounts	6,000		6,000
LGIP		6,820,862	6,820,862
			0
<i>Totals</i>	6,000	6,820,862	6,826,862

Participation in the King County Investment Pool

The district voluntarily engages with the King County Investment Pool, under the management of the County Treasurer. Although the pool is neither rated nor registered

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2024

with the SEC, it is supervised by the County Finance Committee as per RCW 36.48.070. The district assesses its investment's fair value to match the pool's per-share value.

Custodial Credit Risk

Custodial credit risk for deposits occurs when a financial institution fails, making it impossible for the district to recover its deposits or collateral securities held externally. The majority of the district's deposits and certificates of deposit are safeguarded by federal depository insurance (FDIC) or by collateral contained within a multi-financial institution collateral pool managed by the Washington Public Deposit Protection Commission (PDPC).

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

Note 4 – Leases (Lessees)

The district rents space in a fire station to King County Medic One monthly, which greatly improves call response times in the serviced area. The current contract allows for termination with a ninety-day written notice from either party. King County Medic One pays \$576.88 per month to Mt View Fire.

Additionally, the district leases a copier from Kelley Connect for a base rate of \$168.98 per month under a 60-month lease agreement that commenced in June 2020 and will conclude in June 2025. The total cost for the copier in 2024 was \$2,022.00.

Year	Lease Payments
2025	851
<i>Total</i>	851

Note 5 – Long-Term Liabilities *(formerly 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, 2029.

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

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2024

Year	Principal	Interest	Total Debt Service
2025	510,000	110,150	620,150
2026	535,000	87,075	622,075
2027	560,000	62,850	622,850
2028	590,000	37,600	627,600
2029-2033	250,000	12,500	262,500
<i>Totals</i>	2,445,000	310,175	2,755,175

As of December 31, 2024, the total value of earned but unpaid compensated absences was \$820,844, reflecting an increase of \$440,558 from the previous year.

Mt View Fire sponsors a HRA/VEBA defined contribution plan for all full-time employees, contributing \$245,500.00 as of December 31, 2024 to a total of 46 employees.

Mt View Fire contributes to employees' deferred compensation accounts if the employee is enrolled. As of December 31, 2024 a total of \$35,325.00 was contributed to 38 employees.

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 annual comprehensive financial report (ACFR) that includes financial statements and required supplementary information for each plan. The DRS ACFR 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, 2024

Also, the DRS ACFR 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 ACFR available from the Office of Financial Management website at www.ofm.wa.gov.

As of June 30, 2024 the district's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

Plan	Employer Contributions	Allocation Percentage	Plan Liability / Asset	NPL	NPA
PERS 1 UAAL	9118.72	0.00152300%	1,776,838,000	27,061	
PERS 2/3	19424.84	0.00197300%	(3,296,573,000)		(65,041)
LEOFF 2	250615.64	0.10229000%	(1,872,745,000)		(1,915,631)
VFFRPF	60	0.030000%			6,867
		<i>Totals</i>		\$ 27,061	\$ (1,973,805)

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.

The district contributes \$50.00 per month to Deferred Compensation Plans to members who participate in the DCP program.

Note 7 Property Tax

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2024

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

Property tax revenues are recognized when cash is received by the district. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The district's regular levy for the year 2024 was \$1.50 per \$1,000 on an assessed valuation of \$5,039,303,171 for a total regular levy of \$7,558,955.

Levy	Per \$1000	Assessed Valuation	Amount
Regular	\$ 1.50	5,039,303,171	7,558,955
G.O.Bonds (2008)			316,304
G.O.Bonds (2009)			277,455

Note 8 – Risk Management

Insurance	Self -insured (Y/N)	Not Applicable (Y/N)	Or Name of Insurer
Property & Liability	N		Volunteer Fireman's Insurance Services (VFIS)
Health & Welfare	N		IAFF Health and Wellness
Unemployment Compensation (ESD)	y		Mountain View Fire & Rescue
Workers Compensation (L&I)	N		Dept of Labor & Industries
Family Leave	N		WA State ESD PFMLA & Long Term Care

Policyholders pay an annual premium to Volunteer Fireman's Insurance Services (VFIS) instead of a membership fee. VFIS is responsible for covering all insured losses above the deductible, if any. Coverage for portable equipment, real, and personal property is available at actual cash value, replacement cost, or guaranteed replacement cost. VFIS offers general, automobile, and management liability on an "occurrence" and/or "claims-made" basis, with an optional "follow form" umbrella. The minimum sub-limit of liability is \$1M, with aggregate limits reaching up to \$20M.

The district is self-insured for employment security and reimburses the Employment Security Department for claims. In 2024, we paid \$0.00 to Employment Security. For 2025, we project a liability of \$20,000 based on the formula from the L & I website.

Note 9 – SBITA (Lessees)

Mountain View Fire and Rescue
Notes to the Financial Statements
For the year ended December 31, 2024

Mountain View Fire renews licenses for NetCloud Mobile Essential Routers in our apparatus every three years. While we do have a few one-year licenses, most are set for three years or will transition to three-year terms in the future due to cost efficiency. Notably, no renewals were purchased in 2024.

Year	SBITA Payments
2025	1,278
2026	10,224
2027	0
2028	1,278
2029-2033	2,656
<i>Total</i>	15,436

Mountain View Fire & Rescue

Schedule 01

For the year ended December 31, 2024

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	3084100	Committed Cash and Investments - Beginning	\$9,693
2534	001	Expense 10-044-0010	3084100	Committed Cash and Investments - Beginning	\$601,708
2534	001	Expense 10-044-0010	3085100	Assigned Cash and Investments - Beginning	\$825,275
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	\$3,490,222
2534	001	Expense 10-044-0010	3111000	Property Tax	\$6,604,071
2534	001	Expense 10-044-0010	3111000	Property Tax	\$13,567
2534	001	Expense 10-044-0010	3111000	Property Tax	\$926,888
2534	001	Expense 10-044-0010	3111100	Property Tax	\$66,911
2534	001	Expense 10-044-0010	3111100	Property Tax	\$18,410
2534	001	Expense 10-044-0010	3111100	Property Tax	\$13,581
2534	001	Expense 10-044-0010	3340130	State Award from State Patrol	\$3,480
2534	001	Expense 10-044-0010	3340490	State Award from Department of Health	\$766
2534	001	Expense 10-044-0010	3340492	State Award from Department of Health	\$68,051
2534	001	Expense 10-044-0010	3340494	State Award from Department of Health	\$23,886
2534	001	Expense 10-044-0010	3340495	State Award from Department of Health	\$30,163
2534	001	Expense 10-044-0010	3340496	State Award from Department of Health	\$62,660
2534	001	Expense 10-044-0010	3372000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$120
2534	001	Expense 10-044-0010	3374000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$4,075

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$3,504
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$88,522
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$1,129,055
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$19,226
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$452,046
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$7,108
2534	001	Expense 10-044-0010	3422100	Fire Protection and Emergency Medical Services	\$102,056
2534	001	Expense 10-044-0010	3424000	Protective Inspection Services	\$18,760
2534	001	Expense 10-044-0010	3426000	Ambulance Services	\$654,135
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$168,434
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$12,630
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$27,871
2534	001	Expense 10-044-0010	3611100	Investment Earnings	\$25,975
2534	001	Expense 10-044-0010	3613000	Gains (Losses) on Sale of Investments	(\$5)
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	\$7
2534	001	Expense 10-044-0010	3625000	Rents and Leases	\$6,923
2534	001	Expense 10-044-0010	3691000	Sale of Surplus	\$639,857
2534	001	Expense 10-044-0010	3699100	Miscellaneous Other Operating	\$1
2534	200	Bond Pymnt 2008/09 10- 044-8510	3084100	Committed Cash and Investments - Beginning	\$20,441
2534	200	Bond Pymnt 2008/09 10- 044-8510	3111000	Property Tax	\$585,332

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	200	Bond Pymnt 2008/09 10-044-8510	3111100	Property Tax	\$8,374
2534	200	Bond Pymnt 2008/09 10-044-8510	3611100	Investment Earnings	\$8,393
2534	201	COP Loan(s) 10-044-8880	3085100	Assigned Cash and Investments - Beginning	\$1,163
2534	201	COP Loan(s) 10-044-8880	3611100	Investment Earnings	\$163
2534	300	Capital Replacement 10-044-3010	3084100	Committed Cash and Investments - Beginning	\$506,331
2534	300	Capital Replacement 10-044-3010	3611100	Investment Earnings	\$21,843
2534	300	Capital Replacement 10-044-3010	3613000	Gains (Losses) on Sale of Investments	(\$9)
2534	301	2008-09 Bnd Prj (7.5Mil) 10-044-8512	3084100	Committed Cash and Investments - Beginning	\$1,245
2534	301	2008-09 Bnd Prj (7.5Mil) 10-044-8512	3611100	Investment Earnings	\$26
2534	315	District 17 Capital Reserve	3084100	Committed Cash and Investments - Beginning	\$77,483
2534	315	District 17 Capital Reserve	3611100	Investment Earnings	\$3,466
2534	001	Expense 10-044-0010	5221010	Administration	\$24,790
2534	001	Expense 10-044-0010	5221020	Administration	\$1,924
2534	001	Expense 10-044-0010	5221020	Administration	\$6
2534	001	Expense 10-044-0010	5221030	Administration	\$1,325
2534	001	Expense 10-044-0010	5221040	Administration	\$16,337
2534	001	Expense 10-044-0010	5221040	Administration	\$4,371
2534	001	Expense 10-044-0010	5221040	Administration	\$3,682
2534	001	Expense 10-044-0010	5221040	Administration	\$3,575
2534	001	Expense 10-044-0010	5221040	Administration	\$40,191
2534	001	Expense 10-044-0010	5221040	Administration	\$7,934
2534	001	Expense 10-044-0010	5221110	Administration	\$517,719
2534	001	Expense 10-044-0010	5221110	Administration	\$222,522
2534	001	Expense 10-044-0010	5221110	Administration	\$110,538
2534	001	Expense 10-044-0010	5221120	Administration	\$33,632
2534	001	Expense 10-044-0010	5221120	Administration	\$15,564
2534	001	Expense 10-044-0010	5221120	Administration	\$120,410
2534	001	Expense 10-044-0010	5221120	Administration	\$31,000

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5221120	Administration	\$30,322
2534	001	Expense 10-044-0010	5221120	Administration	\$24,625
2534	001	Expense 10-044-0010	5221120	Administration	\$621
2534	001	Expense 10-044-0010	5221130	Administration	(\$3)
2534	001	Expense 10-044-0010	5221130	Administration	\$7,618
2534	001	Expense 10-044-0010	5221130	Administration	\$363
2534	001	Expense 10-044-0010	5221130	Administration	\$4,601
2534	001	Expense 10-044-0010	5221130	Administration	\$5
2534	001	Expense 10-044-0010	5221140	Administration	\$27,750
2534	001	Expense 10-044-0010	5221140	Administration	\$48,482
2534	001	Expense 10-044-0010	5221140	Administration	\$8,244
2534	001	Expense 10-044-0010	5221140	Administration	\$53,835
2534	001	Expense 10-044-0010	5221140	Administration	\$334,089
2534	001	Expense 10-044-0010	5221140	Administration	\$12,420
2534	001	Expense 10-044-0010	5221140	Administration	\$1,767
2534	001	Expense 10-044-0010	5221140	Administration	\$4,827
2534	001	Expense 10-044-0010	5221140	Administration	\$620
2534	001	Expense 10-044-0010	5221140	Administration	\$526
2534	001	Expense 10-044-0010	5221140	Administration	\$4,028
2534	001	Expense 10-044-0010	5221140	Administration	\$15,894
2534	001	Expense 10-044-0010	5221140	Administration	\$12,583
2534	001	Expense 10-044-0010	5221140	Administration	\$10,240
2534	001	Expense 10-044-0010	5221140	Administration	\$43,991
2534	001	Expense 10-044-0010	5221140	Administration	\$5,545
2534	001	Expense 10-044-0010	5222010	Fire Suppression and Emergency Medical Services	\$4,089,614
2534	001	Expense 10-044-0010	5222010	Fire Suppression and Emergency Medical Services	\$698,839
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$67,580
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$271,879

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$704,851
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$214,500
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$238,831
2534	001	Expense 10-044-0010	5222020	Fire Suppression and Emergency Medical Services	\$33,667
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$6,684
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$2,061
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$9,395
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$47,851
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$60,033
2534	001	Expense 10-044-0010	5222030	Fire Suppression and Emergency Medical Services	\$10,184
2534	001	Expense 10-044-0010	5222040	Fire Suppression and Emergency Medical Services	\$722
2534	001	Expense 10-044-0010	5222040	Fire Suppression and Emergency Medical Services	\$652
2534	001	Expense 10-044-0010	5222040	Fire Suppression and Emergency Medical Services	\$1,001
2534	001	Expense 10-044-0010	5222040	Fire Suppression and Emergency Medical Services	\$13,919
2534	001	Expense 10-044-0010	5222110	Fire Suppression and Emergency Medical Services	\$11,763

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5222120	Fire Suppression and Emergency Medical Services	\$900
2534	001	Expense 10-044-0010	5222140	Fire Suppression and Emergency Medical Services	\$180
2534	001	Expense 10-044-0010	5222140	Fire Suppression and Emergency Medical Services	\$1,368
2534	001	Expense 10-044-0010	5222140	Fire Suppression and Emergency Medical Services	\$32,041
2534	001	Expense 10-044-0010	5222440	Fire Suppression and Emergency Medical Services	\$2,164
2534	001	Expense 10-044-0010	5222630	Fire Suppression and Emergency Medical Services	\$40,733
2534	001	Expense 10-044-0010	5222630	Fire Suppression and Emergency Medical Services	\$4,709
2534	001	Expense 10-044-0010	5222630	Fire Suppression and Emergency Medical Services	\$13,378
2534	001	Expense 10-044-0010	5222640	Fire Suppression and Emergency Medical Services	\$502
2534	001	Expense 10-044-0010	5222640	Fire Suppression and Emergency Medical Services	\$10,119
2534	001	Expense 10-044-0010	5223030	Fire Prevention and Investigation	\$11,251
2534	001	Expense 10-044-0010	5223030	Fire Prevention and Investigation	\$17,807
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$99,688
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$23,552
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$5,221
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$1,373
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$344

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5224540	Training Obtained by Employees	\$2,302
2534	001	Expense 10-044-0010	5225030	Facilities	\$5,482
2534	001	Expense 10-044-0010	5225030	Facilities	\$8,613
2534	001	Expense 10-044-0010	5225030	Facilities	\$11,755
2534	001	Expense 10-044-0010	5225030	Facilities	\$4,009
2534	001	Expense 10-044-0010	5225040	Facilities	\$9,433
2534	001	Expense 10-044-0010	5225040	Facilities	\$3,550
2534	001	Expense 10-044-0010	5225040	Facilities	\$2,785
2534	001	Expense 10-044-0010	5225040	Facilities	\$478
2534	001	Expense 10-044-0010	5225040	Facilities	\$259
2534	001	Expense 10-044-0010	5225040	Facilities	\$541
2534	001	Expense 10-044-0010	5225040	Facilities	\$501
2534	001	Expense 10-044-0010	5225040	Facilities	\$501
2534	001	Expense 10-044-0010	5225040	Facilities	\$501
2534	001	Expense 10-044-0010	5225040	Facilities	\$135,793
2534	001	Expense 10-044-0010	5225040	Facilities	\$81,581
2534	001	Expense 10-044-0010	5225040	Facilities	\$7,922
2534	001	Expense 10-044-0010	5225040	Facilities	\$262
2534	001	Expense 10-044-0010	5225040	Facilities	\$4,588
2534	001	Expense 10-044-0010	5225040	Facilities	\$16,829
2534	001	Expense 10-044-0010	5225040	Facilities	\$18,375
2534	001	Expense 10-044-0010	5225040	Facilities	\$2,252
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,719
2534	001	Expense 10-044-0010	5225040	Facilities	\$508
2534	001	Expense 10-044-0010	5225040	Facilities	\$2,992
2534	001	Expense 10-044-0010	5225040	Facilities	\$906
2534	001	Expense 10-044-0010	5225040	Facilities	\$825
2534	001	Expense 10-044-0010	5225040	Facilities	\$2,815
2534	001	Expense 10-044-0010	5225040	Facilities	\$20
2534	001	Expense 10-044-0010	5225040	Facilities	\$9,071
2534	001	Expense 10-044-0010	5225040	Facilities	\$4,104
2534	001	Expense 10-044-0010	5225040	Facilities	\$10,200
2534	001	Expense 10-044-0010	5225040	Facilities	\$2,495
2534	001	Expense 10-044-0010	5225040	Facilities	\$2,991

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5225040	Facilities	\$1,379
2534	001	Expense 10-044-0010	5225040	Facilities	\$18,978
2534	001	Expense 10-044-0010	5225040	Facilities	\$9,217
2534	001	Expense 10-044-0010	5225040	Facilities	\$7,165
2534	001	Expense 10-044-0010	5225040	Facilities	\$5,592
2534	001	Expense 10-044-0010	5225040	Facilities	\$6,558
2534	001	Expense 10-044-0010	5225040	Facilities	\$3,035
2534	001	Expense 10-044-0010	5225440	Facilities	\$5,271
2534	001	Expense 10-044-0010	5225440	Facilities	\$1,992
2534	001	Expense 10-044-0010	5225440	Facilities	\$1,516
2534	001	Expense 10-044-0010	5225440	Facilities	\$3,252
2534	001	Expense 10-044-0010	5225440	Facilities	\$1,468
2534	001	Expense 10-044-0010	5225440	Facilities	\$9,327
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$58,055
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$16,878
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$10,505
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$3,246
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$1,112
2534	001	Expense 10-044-0010	5226040	Vehicles and Equipment Maintenance	\$675
2534	001	Expense 10-044-0010	5226440	Vehicles and Equipment Maintenance	\$235
2534	001	Expense 10-044-0010	5227040	Ambulance Services	\$32,166
2534	001	Expense 10-044-0010	5286040	Dispatch Services	\$155,837
2534	001	Expense 10-044-0010	5286040	Dispatch Services	\$53,384
2534	001	Expense 10-044-0010	5286040	Dispatch Services	\$49
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$12,767
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$9,367
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$1,405
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$7,848
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$1,492
2534	001	Expense 10-044-0010	5288040	Dispatch Services	\$6,428

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5084100	Committed Cash and Investments - Ending	\$1,882
2534	001	Expense 10-044-0010	5084100	Committed Cash and Investments - Ending	\$627,689
2534	001	Expense 10-044-0010	5085100	Assigned Cash and Investments - Ending	\$5,195,147
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	\$1,233
2534	200	Bond Pymnt 2008/09 10-044-8510	5221040	Administration	\$2,898
2534	200	Bond Pymnt 2008/09 10-044-8510	5084100	Committed Cash and Investments - Ending	\$50,592
2534	201	COP Loan(s) 10-044-8880	5085100	Assigned Cash and Investments - Ending	\$826
2534	300	Capital Replacement 10-044-3010	5084100	Committed Cash and Investments - Ending	\$928,165
2534	301	2008-09 Bnd Prj (7.5Mil) 10-044-8512	5084100	Committed Cash and Investments - Ending	\$10
2534	315	District 17 Capital Reserve	5084100	Committed Cash and Investments - Ending	\$9,219
2534	001	Expense 10-044-0010	3899000	Holding and Clearing Account Transactions	\$23,450
2534	001	Expense 10-044-0010	3970300	Transfers-In	\$76,990
2534	001	Expense 10-044-0010	3973100	Transfers-In	\$1,261
2534	001	Expense 10-044-0010	3981000	Insurance Recoveries (Cash Basis)	\$36,743
2534	201	COP Loan(s) 10-044-8880	3970100	Transfers-In	\$62,000
2534	300	Capital Replacement 10-044-3010	3970000	Transfers-In	\$400,000
2534	315	District 17 Capital Reserve	3970000	Transfers-In	\$5,260
2534	001	Expense 10-044-0010	5899900	Holding and Clearing Account Transactions	(\$1,500)
2534	001	Expense 10-044-0010	5912270	Debt Repayment - Fire Suppression and EMS Services	\$2,022
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$31,002

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$14,905
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$17,426
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$467,431
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$38,926
2534	001	Expense 10-044-0010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$33,613
2534	001	Expense 10-044-0010	5972000	Transfers-Out	\$62,000
2534	001	Expense 10-044-0010	5972200	Transfers-Out	\$5,260
2534	001	Expense 10-044-0010	5972200	Transfers-Out	\$400,000
2534	200	Bond Pymnt 2008/09 10-044-8510	5912270	Debt Repayment - Fire Suppression and EMS Services	\$450,000
2534	200	Bond Pymnt 2008/09 10-044-8510	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$119,050
2534	201	COP Loan(s) 10-044-8880	5912270	Debt Repayment - Fire Suppression and EMS Services	\$50,000
2534	201	COP Loan(s) 10-044-8880	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$12,500
2534	301	2008-09 Bnd Prj (7.5Mil) 10-044-8512	5972200	Transfers-Out	\$1,261
2534	315	District 17 Capital Reserve	5972200	Transfers-Out	\$76,990

**Mountain View Fire & Rescue
Schedule of Liabilities
For the Year Ended December 31, 2024**

ID. No.	Debt ID Title	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities							
251.11	Non-voted General obligation bonds	Bond	12/30/2028	1,335,000	-	250,000	1,085,000
251.11	Non-voted General obligation bonds	Bond	12/30/2029	1,335,000	-	200,000	1,135,000
263.96	LOCAL Program	COP Series 2018C	6/1/2028	275,000	-	50,000	225,000
263.56	Leases, SBITA, and PPPs	Cradlepoint NetCloud Mobile Essentials Plan	5/6/2025	-	-	-	-
Total General Obligation Debt/Liabilities:				2,945,000	-	500,000	2,445,000
Revenue and Other (non G.O.) Debt/Liabilities							
259.12	Compensated Absences	Compensated Absences		380,286	440,558	-	820,844
264.30	Pension Liabilities	Net Pension Liability		30,634	-	3,573	27,061
263.57	Leases, SBITA, and PPPs	Copier Lease	5/31/2025	2,873	-	2,022	851
Total Revenue and Other (non G.O.) Debt/Liabilities:				413,793	440,558	5,595	848,756
Total Liabilities:				3,358,793	440,558	505,595	3,293,756

**Mountain View Fire & Rescue
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2024**

State Agency Name	Program Title	Identification Number	Total
State Award from Department of Health	EMS Trauma Grant	WA	766
		Sub-Total:	766
State Award from Secretary of State	WA State Archives Grant	WA	5,163
		Sub-Total:	5,163
State Award from State Patrol	WSP Academy	WA	3,480
		Sub-Total:	3,480
State Award from Other State Agencies	Dept of Labor & Industries	WA	25,000
		Sub-Total:	25,000
		Total State Grants Expended:	34,409

MOUNTAIN VIEW FIRE AND RESCUE**Local Government Risk Assumption
For the Year Ended December 31, 2024**

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. Self-insurance program with accumulated resources for some or all risks.
 - b. **Belong to a public entity risk pool**
 - c. Purchase private insurance
 - d. Retain risk internally without accumulating resources (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-insurance program with accumulated resources for 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. **“Reimbursable” status, with accumulated resources (i.e. self-insurance program)**
 - 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. Approved self-insured employer
 - 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. “Voluntary Plan” for one or both program benefits, with accumulated resources (i.e. self-insurance program)
 - b. “Voluntary Plan” for one or both program benefits, but with no accumulated resources (i.e. risk assumption)
 - c. **Pay premiums to the State’s program for both benefits**
 - d. Purchase private insurance
 - e. Not applicable – no employees

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

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

	<u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u>				
	<i>Program/Risk 1</i>	<i>Program/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</i>
Self-Insurance as a <i>formal</i> program?	YES				
If yes, do other governments participate?	NO				
If yes, please list participating governments.	N/A				
Self-Insure as part of a joint program?	NO				
Does a Third-Party Administer manage claims?	NO				
If no, does an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.)					
Has program had a claims audit in last three years?	NO				
Are program resources sufficient to cover expenses?	YES				
Does an actuary estimate program liability?	NO				
Number of claims paid during the period?	1				
Total amount of paid claims during the period?	16,983.00				
Total amount of recoveries during the period?	0.00				

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

Mountain View Fire & Rescue
Schedule 21 Questions 1-6 (unaudited)
For Fiscal Year Ended: 2024

Property and Liability Insurance	Health and Welfare Insurance	Unemployment Compensation Obligations	Workers Compensation Obligations	Other Risks or Obligations
Belong to a public entity risk pool	All benefits provided by health insurance company or HMO	"Reimbursable" status, with accumulated resources (i.e. self-insurance program)	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, 2024

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

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

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

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

FINANCIAL MONITORING

	1	Please indicate which of the following best describes the accounting system of the government: A) Rely on the County Treasurer (no other accounting software used) B) Other accounting software (i.e. QuickBooks, BIAS, Vision, Excel, etc.).	(B)	
	2	Does the government use their own bank accounts in lieu of or in addition to the County Treasurer? If yes, please attach bank statements for the fiscal year. <i>Note: auditors will request all monthly bank statements for the reporting year during the audit. If preferred, you may attach all statements here.</i>	Yes	Attachments 2024 US Bank Travel Acct.pdf 2024 US Bank Payroll Direct Deposit Acct.pdf 2024 US Bank Revolving Acct.pdf 7-12 2024 Depository Acct.pdf 1-6 2024 Depository Acct.pdf
	3	Please disclose the accounting software the government uses.	Springbrook Express (formerly BIAS)	

Reference	#	Question	Answer	Explanation
	4	Please describe the government's reconciliation of their bank accounts (County Treasurer and transmittal) to the accounting records. Include the personnel responsible for performing the reconciliation and the personnel responsible for reviewing the reconciliation. Note: the job position/title is sufficient for the identification purpose.	We receive the King County Treasurer's Excel report each month, usually on the tenth. Finance Manager, Patty Kramlich, enters the months deposits, fees, credits, etc. into our reconciliation software with a treasurers receipt for each fund we have. The County Treasurers reports are emailed to our info account that the Fire Chief, and HR has access to as well.	

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.	Finance Manager, Patty Kramlich posts all of the credits and debits from the King County Treasurer's report along with bank deposits, ACH deposits. She meets with our Springbrook support team with questions that arise. They review our processes as needed. At the end of the year we double check our monthly reconciliations to ensure all accounts are balanced.	
	6	Please indicate which of the following best describes the government's own internal accounting system: A) It uses the BARS chart of accounts; B) It uses a chart of accounts that is compatible with BARS; C) It uses a chart of accounts that requires manual adjustments to file the Schedule 01;	(A)	

Reference	#	Question	Answer	Explanation
	7	Does the Governing Body receive and review monthly financial reports? If yes, please describe what is reviewed and how often. Examples include: cancelled checks, financial reports from the county, expenditure listings, bank accounts or petty cash activity.	Yes	The Deputy Chief approves each time sheet before Patty prepares payroll, and the Fire Chief approves both the payroll for every employee and ACH direct deposits for each pay period. The Fire Chief also audits the US BANK "Batch Activity" to ensure no unauthorized payments are processed. Before each Commissioner meeting, the Fire Chief and two Fire Commissioners review all vouchers. The Chief also reviews and signs off on each invoice. Bank statements are scanned and stored in SharePoint, and all 5 Commissioners receive a file containing the agenda, financial certifications, vouchers, budget updates, and reports. The Fire Chief conducts a comprehensive review of all financial statements and reconciliations monthly, presenting these to the Board of Fire Commissioners to ensure regulatory compliance and uphold financial integrity.

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).	Every month, we receive the County Treasurer's report for our district. We meticulously reconcile our BIAS/SBX funds and accounts with the information provided in the County Treasurer's report to ensure that everything balances by the month's end. After successfully balancing all twelve months, we proceed to export the reports into Excel. This preparation is crucial for compiling the Annual Report, specifically Schedule 1. There were no significant changes throughout the year.	
	9	Has the government contracted out for, or recently assumed responsibility for, any major governmental function? If yes, please explain. For example: contracts for accounting services, janitorial/grounds keeping or other maintenance contracts; the government performs fire protection services for another government assumes a new water system from another government or annexations.	No	

CURRENT OPERATIONS

Reference	#	Question	Answer	Explanation
	10	Please check all boxes that occurred during the fiscal year. If none of these events occurred, please check the box for "none".	None	
	15	Did the government make any significant updates to key administrative, personnel, or financial policies? If yes, please attach the newest policy.	No	
	16	Did the government enter into, or modify any existing, interlocal agreements? If yes, please attach.	No	
	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	Our inventory records are meticulously maintained on a platform known as Asset Tiger. Each item is tagged with a unique number, and the program provides detailed information on cost, brand, model number, serial number, site, location, and category. Turnout gear, however, is tracked separately on a site called Crossed Flags, which manages all aspects of our gear, including cleaning and repairs. We adhere to the Capital Assets Policy, specifically number 3.7.1.

SIGNIFICANT DISCLOSURES

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

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 yes, please list the agency that could impose them. Examples include: Department of Health, FEMA, etc.	No	

REVENUES AND EXPENDITURES

	21	Please describe any new sources of revenues or expenditure streams, or state there were none. Examples include: new activities, special levies, state or federal grants, leases, etc.	Secretary of State Archives Grant, Labor & Industries Grant.	
	22	Were there any rate increases during the fiscal year?	No	
	23	Attach rate and fee schedules in effect during the fiscal year.	Not Applicable	
	24	Does the government accept cash/checks locally (using its own staff, issuing receipts) or use a third-party vendor to bill or receipt payments? Please check all that apply.	Receipts Locally	
	25	Cash/Check Receipting - Please briefly describe the government's process for collection of payments. Please include a list of the locations where cash/checks are accepted/receipted.	Station 95 Headquarter Station	
	26	Does the government deposit funds on a daily basis?	No	Checks are deposited as quickly as possible due to logistical considerations. Although mobile check deposit was briefly available, efforts are currently underway to reinstate this service with the County Treasurer. Once reinstated, this will simplify the process of depositing checks.

Reference	#	Question	Answer	Explanation
	28	Please check all that apply to the government and list the authorized balance for each fund or account in the explanation box:	Revolving/imprest bank account	Revolving Acct. 3,000 Travel Acct. 3.000
	28	Please check all that apply to the government and list the authorized balance for each fund or account in the explanation box:	Travel account	Revolving Acct. 3,000 Travel Acct. 3.000
	33	Please describe the governments process to reconcile the revolving/imprest bank accounts.	Each month, the bank statement arrives for the revolving and travel fund accounts. We review the checks that have been paid, identify any outstanding checks, and balance the account.	
	34	Please attach the year-end reconciliation of the revolving/imprest account	Attached	Attachments Revolving Dec 2024.pdf
	35	Please describe the governments process to reconcile the travel accounts.	Each month, the bank statement arrives for the revolving and travel fund accounts. We review the checks that have been paid, identify any outstanding checks, and balance the account.	
	36	Please attach the year-end reconciliation with the bank statement.	Attached	Attachments Travel Dec 2024.pdf

Reference	#	Question	Answer	Explanation
	37	What type(s) of electronic payment (EFT/ACH) does the government make? Please list them in the box below. Examples include: payroll, direct deposit, employee reimbursements, wire transfers, AP vendor payments, etc.	Payroll, Union Dues, WA State Child Support Registry.	
	38	Does the government incur payroll costs?	Yes	

Reference	#	Question	Answer	Explanation
	39	Please describe the governing body's process to review payroll expenses and include how many employees the government has.	Chief Trout approves the hours worked against the daily schedule in Fire Manager. Patty prepares payroll using Springbrook software and generates a US Bank Batch Activity report, which displays payroll activities from the previous payroll to the current date. Patty compiles the US Bank Batch Activity form, ACH Financial Certification form, EFTPS (IRS), ACH Direct Deposit, DRS, and paystubs, then submits them to Chief Judkins for approval. Upon approval, Patty initiates the batch. Either Chief Judkins or Lisette Kelly checks the pay date and transaction amounts and approves them in the US Bank app. We currently have 43 paid employees, and 5 Volunteers.	

Reference	#	Question	Answer	Explanation
	40	Please mark all that apply to the government: Note: "open store accounts" refers to arrangements where individuals may make purchases on the government's behalf that are subsequently billed (e.g., local hardware store).	Credit Card(s)	
	42	Credit Cards - use the "ADD ROW" button to add the applicable number of rows for each vendor/institution the government has physical credit cards with.		
		Vendor/Institution	US Bank VISA	
		Number of Cards	10	
		Total Credit Limit	30000	
	44	Does the government receive any funds from state or federal grantors? If yes, please attach the grant agreements for the reporting year.	Yes	Attachments 2024 MOP L&I FIIRE Program Participation Contract_SIGNED (2).pdf 2023 WA State Archives Grant Contract_SIGNED (1).pdf

FIRE/EMS SPECIFIC QUESTIONS

<i>Informational</i>	45	Indicate services offered by the government (check all that apply):	BLS Transports	
<i>Informational</i>	46	Does the government prepare or contract for transport billing? If transport service billings are prepared in house, attach a copy of the government's policy. and fee schedule. If transport service billings are contracted out, attach a copy of the contract/agreement.	Contract for billing	Attachments 2023 Systems Design West Professional Services Contract.pdf Mountain View F&R PSA BAA 2021SnureEdits3_15_22RL (002) - signed.pdf

Reference	#	Question	Answer	Explanation
	47	Has there been any changes to agreements for which the government 1) performs fire protection services/EMS for another local government (e.g. city, fire district), or 2) another local government provides fire protection services/EMS? Note: This does not include mutual aid agreements. If there were changes to any agreements, please explain.	No Changes	Cancelling our contract services agreement with the City of Black Diamond, effective
	48	Does the government have any volunteers? If yes, please include the number of volunteers and any benefits they may receive.	Yes	We have 2 Volunteer FF/EMTs and 3 Volunteer Chaplains. These volunteers have life insurance, BVFF for injury coverage and pension benefits is they choose and access to Ready Rebound.
	49	Does the government have career firefighters? If yes, please include the number of career firefighters (approximately).	Yes	38
	50	Does the government provide other post-employment benefits (OPEB) for current retirees and active employees? Examples include: medical, dental, vision, hearing, etc.	No	
	52	Does the government have any closely related associations or foundations? If yes, please list.	No	
<i>Informational</i>	53	How many stations does the government have?	6	
	54	Was the government involved in any mergers, acquisitions, or transfer of operations? If yes, please attach copies of documentation (i.e. resolutions, etc.) authorizing the mergers, acquisition, or transfer of operations.	No	
	55	Does the government act as the fiscal agent for any other entities? If yes, please list parties served. Examples may include: holding accounts, receiving/disbursing funds, etc.	No	

Reference	#	Question	Answer	Explanation
REQUIRED ATTACHMENTS				
<i>Informational</i>	56	Meeting Minutes - Attach the meeting minutes and resolutions for all governing body meetings held during the reporting year.	See Web Page	Minutes and Agendas are posted on our website at www.mvfire.org
	57	Cash Balance Summary - Attach a copy of the year -end County Treasurer (or other fiscal agent) report (s) inclusive of all year-end cash and investment balances. If the government holds funds outside of the County, please upload the first and last bank statements of the year, inclusive of all cash and investment balances.	Attach	Attachments GL_MTVUFIRE_GL_RPRT_030_GL_BALANCE_20250110073215.pdf
	58	Detailed Revenue by Source - Attach a copy of the County Treasurer's Revenue Report that shows total receipts for the reporting year by revenue source. If the County does not provide this report, please upload comparable accounting records to substantiate revenue activity and/or all bank statements for the year that comprise the government's financial statements.	Attach	Attachments GL_MTVUFIRE_GL_RPRT_030_GL_BALANCE_20250110073215.pdf
	59	Detailed Expenditure List - Attach warrant registers, payroll registers, check registers and/or petty cash log detailing all expenditures made during the year. This includes those expenditures paid by the County on a government's behalf due to Treasurer responsibilities.	Attach	Attachments AP_RPRT_181D_2024_MTVUFIRE.pdf

Reference	#	Question	Answer	Explanation
<i>Informational</i>	60	<p>Cash Receipting Policy - Attach a detailed description of the government's invoicing, cash and check receiving and deposit process. The description should include name of positions completing tasks in the process and all reconciliations and reviews performed. Include a copy of your written Cash and Check Receipting Policy or procedure if you have one. This request applies to all governments that invoice for a service (including third party billing services) or receive funds other than at the county treasurer (including charges for services or goods, fees, donations, grants, etc.).</p>	Attached	<p>Attachments 3.0.4 Cash Receipt (1).docx</p>
<i>Informational</i>	61	<p>Elected Official List - Click the "ADD ROW" button to add the applicable number of rows for each governing board member. If the governing board exceeds 5 members, please include the 3-top-ranking Board officers (e.g. chair/president, treasurer, etc.). Note: (*) mailing address is an optional field but should be provided for at least one board member.</p>		
		Governing Board Member Name	Don Gentry (Chairperson)	
		Board Member Spouse Name	Bonnie	
		Business Interest(s)	No	
		Phone Number	2062187316	
		Email Address	dgentry@mvfire.org	
		Mailing Address*	32316 148th AVE SE, Auburn, WA 98092	
		Governing Board Member Name	Cathie McKinney	
		Board Member Spouse Name	Bernie	

Reference	#	Question	Answer	Explanation
		Business Interest(s)	No	
		Phone Number	2537401169	
		Email Address	cmckinney@mvfire.org	
		Mailing Address*	32316 148th AVE SE, Auburn, WA 98092	
		Governing Board Member Name	James Farrell	
		Board Member Spouse Name	Christine	
		Business Interest(s)	No	
		Phone Number	2535698206	
		Email Address	jfarrell@mvfire.org	
		Mailing Address*	32316 148th AVE SE, Auburn, WA 98092	
		Governing Board Member Name	Jake Fouts	
		Board Member Spouse Name	Naomi	
		Business Interest(s)	No	
		Phone Number	2535691179	
		Email Address	jfouts@mvfire.org	
		Mailing Address*	32316 148th AVE SE, Auburn, WA 98092	
		Governing Board Member Name	Dennis Young	

Reference	#	Question	Answer	Explanation
		Board Member Spouse Name	Debbie	
		Business Interest(s)	No	
		Phone Number	2535697351	
		Email Address	dyoung@mvfire.org	
		Mailing Address*	32316 148th AVE SE, Auburn, WA 98092	
<i>Preparer</i>	62	Please include the below information in the text box for the local government personnel who completed the annual report. Full name, role (e.g., Secretary, Board Member, etc.) Telephone number E-mail address	Patty Kramlich, Finance Manager 253-735-0284 pkramlich@mvfire.org	



Annual Financial Report Review Form
General order 3.0.3

Comments/Suggestions:

Reviewed By:

Print Name Dawn Sedkins Signature [Signature] Date 5/22/2025

Print Name Patty M Kramlich Signature [Signature] Date 5/22/2025

Print Name DOU GEUTY Signature [Signature] Date 6-11-25