

Pacific County Fire Protection District 1
Special Commissioner's Meeting
May 20, 2024 – 1:00 P.M.
Station 21-1, Ocean Park



AGENDA

Establish Quorum/Call Meeting to Order/Pledge of Allegiance

Executive Session for Board for Volunteer FF Monthly Meeting

Consent Agenda (Items that need approval and signatures.)

1. Minutes of Regular Commissioner's Meeting held on April 16th, 2024
2. Minutes of Special Commissioner's Meeting held on April 29th, 2024
3. April 25th, 2024 4th week expenses for a total of \$48,009.77
4. May 20th, 2024 regular expenses for a total of \$295,053.28, not including Jack's Country Store
 - a. Accounts Payable: \$45,983.55
 - b. Payroll: \$249,069.73

Jack's Country Store: Needs Approval

1. Jack's May 20th, 2024 expenses for a total of \$274.00

Guests and Public Comments

Guests:

Public Comments:

Please introduce yourself and your purpose in attending the meeting.

Presentations and Special Events: None

Secretary's Report

1. BIAS Treasurer's Report
2. Monthly Budget Position Report, April 2024
3. 2024 Cash Flow Statement
4. 2024 Cash Flow Projection
5. Systems Design Collection Statistics

Calendar Items and Upcoming Events

1. June 18th, 2024 – Regular Commissioner's Meeting, Station 21-1, 3:00 P.M.

Correspondence: None

Old Business: None

New Business:

1. Interagency Data Sharing Agreement between Pacific County Fire Protection District No. 1 and the Office of the Washington State Auditor: Needs Approval
2. 2023 WA SAO Annual Report: Needs Approval

Pacific County Fire Protection District 1
Special Commissioner's Meeting
May 20, 2024 – 1:00 P.M.
Station 21-1, Ocean Park



District Chief's Report

1. AC Weatherby's Report
2. AC DeConto's Report
3. Pub Ed Coordinator Karvia's Report

Commissioner's Reports

1. Tom Downer
2. Fred Hill
3. Dennis Long

Personnel Information:

Good of the Order:

Executive Session:

Adjourn Meeting by Chairman

**PACIFIC COUNTY FIRE PROTECTION DISTRICT #1
REGULAR COMMISSIONERS MEETING
MINUTES APRIL 16, 2024**



Commissioner Hill established that a quorum was present and called the meeting to order at 15:00. The meeting was held at Station 1, located at 26109 Ridge Avenue, Ocean Park, WA 98640. Attendance at the meeting included:

Commissioner Fred Hill
Commissioner Tom Downer
Commissioner Dennis Long
Fire Chief Jacob Brundage
Assistant Chief Brad Weatherby

Assistant Chief Mike DeConto
Volunteer FF/EMT Dave Tobin
Pub Ed Coordinator Lani Karvia
District Secretary

Commissioner Hill called for an Executive Session at 15:00 for Pension and Relief Board meeting. Regular session resumed at 15:02.

Consent Agenda

1. Minutes of Regular Commissioner's Meeting held on March 19th, 2024
2. March 26th, 2024 4th week expenses for a total of \$35,637.15
3. April 16th, 2024 regular expenses for a total of \$336,728.49, not including Jack's Country Store
 - a. Accounts Payable: \$35,373.27
 - b. Payroll: \$301,355.22

Commissioner Long made a motion to approve the consent agenda, seconded by Commissioner Downer. Motion carried.

Jack's Country Store

1. Jack's April 16th, 2024 expenses for a total of \$140.27

Commissioner Long made a motion to approve the expenses for Jack's Country Store, seconded by Commissioner Hill. Commissioner Downer abstained. Motion carried.

Guests and Public Comments: None

Presentations and Special Events: None

Secretary's Report: (Report Attached)

1. BIAS Treasurer's Report
2. Monthly Budget Position Report, March 2024
3. 2024 Cash Flow Statement
4. 2024 Cash Flow Projection
5. Systems Design Collection Statistics

Calendar Items and Upcoming Events

1. May 21st, 2024 – Regular Commissioner's Meeting, Station 21-1, 3:00 P.M.

Certified to be the original minutes
Date _____

Pacific County Fire Protection District 1
Regular Commissioner's Meeting
Page 1

**PACIFIC COUNTY FIRE PROTECTION DISTRICT #1
REGULAR COMMISSIONERS MEETING
MINUTES APRIL 16, 2024**



Correspondence: None

Old Business: None

New Business:

1. Resolution 2024-04 – Resolution Providing for the Submission of Levy

Commissioner Long made a motion to approve Resolution 2024-04 – Resolution Providing for the Submission of Levy, seconded by Commissioner Downer. Motion carried.

2. Resolution 2024-06 – Form of Authorizing Resolution

Commissioner Downer made a motion to approve Resolution 2024-06 – Form of Authorizing Resolution, seconded by Commissioner Downer. Motion carried.

3. Certificate Designating Authorized Agency Representatives

Commissioner Long made a motion to approve Certificate Designating Authorized Agency Representatives, seconded by Commissioner Downer. Motion carried.

Commissioner Hill made a motion to appoint Commissioner Dennis Long, AC Brad Weatherby, and the District Secretary as the three authorized agency representatives for Pacific County Fire District #1 for the LOCAL Program, seconded by Commissioner Long. Motion carried.

4. Bathroom Floor Covering at Station 21-1

AC Weatherby explained that the flooring in the bathroom at Station 21-1 is the last step before the extractor project is finished.

See attached summary.

Commissioner Downer stated that he would rather hire a plumber to remove the toilets, have the crew install vinyl plank flooring, and have the plumber reinstall the toilets rather than move forward with any of the three options.

The Board agreed with this decision.

AC Weatherby stated that we will move forward and get the project done; no action is needed.

5. Amendment No. 1 to the Agreement for Engineering Services between Gibbs & Olson, Inc. and Pacific County Fire District No. 1

AC Weatherby explained that he had asked Gibbs & Olson for a new scope of work. This would include them responding to bidders and dealing with inconsistencies, site visits, and specs. They would take care

**PACIFIC COUNTY FIRE PROTECTION DISTRICT #1
REGULAR COMMISSIONERS MEETING
MINUTES APRIL 16, 2024**



of submittals as well. AC Weatherby stated that he wants help due to not having expertise in this process.

Discussion ensued regarding specifics of the contract.

Commissioner Downer said that if our experience needs to be augmented, we have to go for it.

Commissioner Downer made a motion to approve Amendment No. 1 to the Agreement for Engineering Services between Gibbs & Olson, Inc. and Pacific County Fire District No. 1 and authorizes AC Weatherby to sign on behalf of the Board, seconded by Commissioner Long. Motion carried.

District Chief's Report: See attached report.

Captain Weatherby and FF/EMT Burton entered the meeting.

1. AC Weatherby's Report – Nothing to report.
2. AC DeConto's Report – See attached report.
3. Pub Ed Coordinator Karvia's report – See attached report.

Commissioner's Reports

1. Tom Downer – Nothing to report.
2. Fred Hill – Nothing to report.
3. Dennis Long – He informed that he attended a PACCOM Admin Board meeting. There was discussion regarding the six candidates for the director's position. The interview is next Thursday and Friday. He had offered to sit on the panel, but had to withdraw due to a previous commitment for Friday. He is hoping for good candidates. He also stated that he will be out of the country from May 20th through June 24th and might miss a couple of meetings.

Personnel Information: None

Good of the Order:

Chief Brundage informed that Lani Karvia and one other volunteer support member attended the search and rescue effort to assist the Sheriff's Office. They stuck it out until the end. Kudos to them for their help and over 12 hours of volunteerism.

Executive Session: None

Meeting adjourned at 15:41 hours.

**PACIFIC COUNTY FIRE PROTECTION DISTRICT #1
REGULAR COMMISSIONERS MEETING
MINUTES APRIL 16, 2024**



FRED H. HILL, Commissioner

THOMAS L. DOWNER, Commissioner

Attest:

DENNIS A. LONG, Commissioner

District Secretary

Certified to be the original minutes

Date

**PACIFIC COUNTY FIRE PROTECTION DISTRICT #1
SPECIAL COMMISSIONERS MEETING
MINUTES OF APRIL 29, 2024**



Commissioner Hill established that a quorum was present and called the meeting to order at 15:00. The meeting was held at Station 1, located at 26109 Ridge Avenue, Ocean Park, WA 98640. Attendance at the meeting included:

Commissioner Fred Hill
Commissioner Tom Downer (via phone)
Commissioner Dennis Long

Fire Chief Jacob Brundage
Assistant Chief Brad Weatherby
District Secretary

Guests and Public Comments: None

New Business:

1. Public Works Contract between Pacific County Fire Protection District No. 1 and Rognlin's, Inc.

AC Weatherby informed that we received three bids from the following companies: Granite Construction, Grade Werks Excavating, and Rognlin's, Inc. He stated that he went through each bid and added them up to make sure they were correct as stated. Rognlin's, Inc. gave the low bid of \$1,594,475, and they didn't leave anything out in the specs. All of their documents have been completed; they have met the experience level needed. There is no reason to not move forward with their bid.

Commissioner Long made a motion to approve Rognlin's, Inc. as the award-winning contract seconded by Commissioner Hill.

Commissioner Long stated that he knows this firm as well as anyone and has nothing but good things to say about them.

Motion carried.

AC Weatherby explained that he made two changes to the Public Works Contract – he added the contractor and their bid price.

Commissioner Long made a motion to approve the signing of the Public Works Contract between Pacific County Fire Protection District No. 1 and Rognlin's, Inc. Exhibit A, seconded by Commissioner Hill. Motion carried.

2. Local Agency Tax Certificate

Commissioner Hill made a motion to approve the Local Agency Tax Certificate, seconded by Commissioner Long. Motion carried.

3. Local Agency Financing Lease by and between the State of Washington and Fire Protection District No. 1, Pacific County, Washington

**PACIFIC COUNTY FIRE PROTECTION DISTRICT #1
SPECIAL COMMISSIONERS MEETING
MINUTES OF APRIL 29, 2024**



Commissioner Downer made a motion to approve the Local Agency Financing Lease by and between the State of Washington and Fire Protection District No. 1, Pacific County, Washington, seconded by Commissioner Long. Motion carried.

4. Memorandum of Local Agency Financing Lease

Commissioner Long made a motion to approve the Memorandum of Local Agency Financing Lease, seconded by Commissioner Downer. Motion carried.

5. Local Agency Site Lease, Series 2024B by and between the Fire Protection District No. 1, Pacific County, Washington, as lessor and the Washington Finance Officers Association, as lessee

Commissioner Long made a motion to approve the Local Agency Site Lease, Series 2024B by and between the Fire Protection District No. 1, Pacific County, Washington, as lessor and the Washington Finance Officers Association, as lessee, seconded by Commissioner Downer. Motion carried.

6. Memorandum of Local Agency Site Lease, Series 2024B

Commissioner Long made a motion to approve Memorandum of Local Agency Site Lease, Series 2024B, seconded by Commissioner Downer. Motion carried.

7. Part-Time Firefighter/EMT Wage Increase

Chief Brundage explained that we are needing to increase the part-time FF/EMT wages to be above minimum wage. We have volunteers who have gone through the academy that are now qualified and good candidates for part-time hire. The Washington Survey and Rating Bureau will be coming next year, and part-timers will help with our rating. We also have budgeted for this position.

Commissioner Long asked if we will be covered in the budget even though we are bumping up the wages. Chief Brundage informed that we have paid no part-time FF/EMTs in 2024, and there is enough budgeted to cover this expense.

Commissioner Long made a motion to approve the Part-Time Firefighter/EMT Wage Increase as outlined in the document, seconded by Commissioner Downer. Motion carried.

8. Piston Intake Valve Purchase

Chief Brundage stated that this request is from AC DeConto. See attached summary. There is no rebuild kit for the current piston intake valve, and it needs to be replaced. The cost is close to the \$2,500 spending limit, but it is currently unknown what the shipping cost will be. It was decided to get the purchase approved by the Board to cover all expenses related to this purchase upfront.

**PACIFIC COUNTY FIRE PROTECTION DISTRICT #1
SPECIAL COMMISSIONERS MEETING
MINUTES OF APRIL 29, 2024**



Commissioner Hill made a motion to approve the Piston Intake Valve Purchase, seconded by Commissioner Long. Motion carried.

Old Business:

1. AC Weatherby explained that FF/EMT Burton has been working on our radios, and we currently don't have enough bandwidth at the Megler radio tower. We have 60 mhz and need 100 mhz. There will be a \$700 charge from IMSA Frequency Coordinating to increase as needed.

Executive Session: None

Meeting adjourned at 15:22.

FRED H. HILL, Commissioner

THOMAS L. DOWNER, Commissioner

Attest:

DENNIS A. LONG, Commissioner

District Secretary

4/25/2024 4TH WEEK VOUCHER APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 09:41:18 Date: 04/25/2024

04/25/2024 To: 04/25/2024

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| Trans | Date | Type | Acct # | War # | Claimant | Amount | Memo |
|-------|------------|--------|--------|-------|--|----------|---|
| 602 | 04/25/2024 | Claims | 1 | 27446 | ACTIVE ENTERPRISES INC | 331.22 | ST1 PROPANE |
| 603 | 04/25/2024 | Claims | 1 | 27447 | AIRGAS USA, LLC | 120.36 | OXYGEN; OXYGEN CYLINDER RENTAL; OXYGEN CYLINDER RENTAL |
| 604 | 04/25/2024 | Claims | 1 | 27448 | ARAMARK | 91.48 | 4/16 LINEN SERVICE |
| 605 | 04/25/2024 | Claims | 1 | 27449 | BANK OF THE PACIFIC VISA - 1303 | 906.08 | JB MARCH CREDIT CARD CHARGES |
| 606 | 04/25/2024 | Claims | 1 | 27450 | BANK OF THE PACIFIC VISA - 8379 | 1,193.48 | LK MARCH CREDIT CARD CHARGES |
| 607 | 04/25/2024 | Claims | 1 | 27451 | BOUND TREE MEDICAL, LLC | 259.98 | MEDICAL SUPPLIES - NOT TAXED |
| 608 | 04/25/2024 | Claims | 1 | 27452 | BRAUN NORTHWEST INC | 76.64 | BRACKET CORNER SUB ASSY MOUNTING BASE - #1612 |
| 609 | 04/25/2024 | Claims | 1 | 27453 | BRIGHTGUY, INC. | 825.30 | RESPONDER PRO, 275 LUMENS, ALKALINE X 10 |
| 610 | 04/25/2024 | Claims | 1 | 27454 | DMT AUTO PARTS, INC. | 571.25 | #0514; NAPA OIL SEAL - #2488; BATTERIES, CORE DEPOSITS - #8041; CREDIT FOR CORE DEPOSIT - #8041; SPIN-ON FLUID FILTERS X 3 - #0766; SPIN-ON FLUID FILTERS X 3 - #0679 |
| 611 | 04/25/2024 | Claims | 1 | 27455 | ENGLUND MARINE SUPPLY | 1,238.55 | TORQUE WRENCH, TORQUE MULTIPLIER; SUR 1000R SURE SHOT SPYR 32OZ, JOH 2415 BRAKE CLEANER 5 GA |
| 612 | 04/25/2024 | Claims | 1 | 27456 | EO MEDIA GROUP | 406.26 | INVITATION TO BID PUBLICATION |
| 613 | 04/25/2024 | Claims | 1 | 27457 | EOU STUDENT ACCOUNTS | 988.80 | MICHAEL DECONTO REGISTRATION TUITION |
| 614 | 04/25/2024 | Claims | 1 | 27458 | GIBBS & OLSON | 463.50 | MARCH PROFESSIONAL FEES |
| 615 | 04/25/2024 | Claims | 1 | 27459 | HONEYWELL ANALYTICS, INC | 1,155.00 | ANNUAL CALIBRATION |
| 616 | 04/25/2024 | Claims | 1 | 27460 | ICOM AMERICA INC | 556.63 | 6 UNIT CHARGER, RAPID CHARGER; BATTERY CHARGER 6X RETURN; REPAIR BROKEN SCREEN |
| 617 | 04/25/2024 | Claims | 1 | 27461 | LN CURTIS & SONS | 473.24 | SMALL G1 FACEPIECE |
| 618 | 04/25/2024 | Claims | 1 | 27462 | DENNIS LONG | 66.81 | MILEAGE TO PACCOM ADMIN BOARD MEETING |
| 619 | 04/25/2024 | Claims | 1 | 27463 | KATHRYN M MENDIOLA | 227.33 | 4/13 FF1 ACADEMY LUNCH |
| 620 | 04/25/2024 | Claims | 1 | 27464 | NORTH BEACH WATER | 165.24 | ST1D WATER; ST1 WATER |
| 621 | 04/25/2024 | Claims | 1 | 27465 | PUD #2 OF PACIFIC COUNTY | 699.16 | ST2 ELECTRICITY; ST2 ELECTRICITY; ST2 ELECTRICITY |
| 622 | 04/25/2024 | Claims | 1 | 27466 | SEA WESTERN INC, FIREFIGHTING EQUIP. | 5,161.45 | LION REDZONE PARTICULATE BLOCKING HOOD - X 30; LION THOROGOOD HELLFIRE FELT INSULATED 14" PULL-ON RUBBER STRUCTURAL BOOT; PASSPORT SHIELDS X 15 |
| 623 | 04/25/2024 | Claims | 1 | 27467 | SHOP N KART (SID'S) | 24.15 | SUPPLIES FOR LUNCH FOR FF1 ACADEMY; ST2 COFFEE |
| 624 | 04/25/2024 | Claims | 1 | 27468 | STERICYCLE INC. | 98.13 | BIOHAZARD DISPOSAL |
| 625 | 04/25/2024 | Claims | 1 | 27469 | TESSCO INC | 265.76 | BATTERY FOR ICOM IC-F70/IC-F80 |
| 626 | 04/25/2024 | Claims | 1 | 27470 | VERIZON WIRELESS ACCT. 242204341-00001 | 477.39 | WIRELESS FOR MDCs AND PHONES |
| 627 | 04/25/2024 | Claims | 1 | 27471 | VERIZON WIRELESS ACCT. 342204208-00001 | 40.01 | WIRELESS FOR MDC |
| 628 | 04/25/2024 | Claims | 1 | 27472 | VOYAGER FLEET SYSTEMS, INC. | 3,711.87 | ACCOUNT #869061713 - APRIL FUEL CHARGES |
| 629 | 04/25/2024 | Claims | 1 | 27473 | WA STATE DEPT OF NATURAL RESOURCES | 2,414.70 | 15 5-GALLON FOAM PAILS |

4/25/2024 4TH WEEK VOUCHER APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 09:41:18 Date: 04/25/2024

04/25/2024 To: 04/25/2024

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| Trans | Date | Type | Acct # | War # | Claimant | Amount | Memo |
|--------------------------|------------|--------|--------|-------|----------------|------------------|--|
| 630 | 04/25/2024 | Claims | 1 | 27474 | CITY OF ILWACO | 25,000.00 | PER IFT AGREEMENT - 2024 CALENDAR YEAR SERVICES |
| 001 General Fund 651.100 | | | | | | 48,009.77 | |
| | | | | | | <u>48,009.77</u> | Claims: 48,009.77 |

We the undersigned Board of Commissioners of Pacific County Fire District #1, do hereby certify that the merchandise or services hereinafter specified have been received and that the vouchers identified above are approved for payment

On this _____ day of _____, District Secretary _____

Commissioner Hill

Commissioner Downer

Commissioner Long

5/20 REGULAR VOUCHER APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 12:05:23 Date: 05/15/2024

05/01/2024 To: 05/31/2024

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| Trans | Date | Type | Acct # | War # | Claimant | Amount | Memo |
|-------|------------|---------|--------|-------|--|-----------|--|
| 674 | 05/31/2024 | Payroll | 1 | | EFT CORY A BARDONSKI | 8,111.38 | |
| 675 | 05/31/2024 | Payroll | 1 | | EFT JOSHUA A BOBO | 5,411.30 | |
| 676 | 05/31/2024 | Payroll | 1 | | EFT JACOB M BRUNDAGE | 7,979.05 | |
| 677 | 05/31/2024 | Payroll | 1 | | EFT SAMUEL J BURTON | 6,073.08 | |
| 678 | 05/31/2024 | Payroll | 1 | | EFT JEFFREY D CLAUSON-HOLLOWAY | 6,268.78 | |
| 679 | 05/31/2024 | Payroll | 1 | | EFT NATASHA COZBY | 5,519.26 | |
| 680 | 05/31/2024 | Payroll | 1 | | EFT MICHAEL P DECONTO | 6,546.36 | |
| 681 | 05/31/2024 | Payroll | 1 | | EFT SCOTT C ELLIOTT | 4,670.80 | |
| 682 | 05/31/2024 | Payroll | 1 | | EFT JAMES N GAERLAN | 5,763.01 | |
| 683 | 05/31/2024 | Payroll | 1 | | EFT CHARLES S GREEN | 4,587.85 | |
| 684 | 05/31/2024 | Payroll | 1 | | EFT NICKOLAS HALDEMAN | 5,653.54 | |
| 685 | 05/31/2024 | Payroll | 1 | | EFT TOMMY M HERSEY | 5,279.72 | |
| 686 | 05/31/2024 | Payroll | 1 | | EFT SPENCER A JOHNSTON | 5,230.26 | |
| 687 | 05/31/2024 | Payroll | 1 | | EFT LANI G KARVIA | 3,516.66 | |
| 688 | 05/31/2024 | Payroll | 1 | | EFT DANIEL R KENT | 4,463.26 | |
| 689 | 05/31/2024 | Payroll | 1 | | EFT MARK A MCGINNIS | 5,097.45 | |
| 690 | 05/31/2024 | Payroll | 1 | | EFT CARLA C MCLEOD | 1,433.11 | |
| 691 | 05/31/2024 | Payroll | 1 | | EFT [REDACTED] | 4,897.02 | |
| 692 | 05/31/2024 | Payroll | 1 | | EFT CORY J MORRISON | 3,404.21 | |
| 693 | 05/31/2024 | Payroll | 1 | | EFT MARCO J PALMA | 5,425.75 | |
| 694 | 05/31/2024 | Payroll | 1 | | EFT ANTHONY R PROVENZANO | 4,370.19 | |
| 695 | 05/31/2024 | Payroll | 1 | | EFT JOSHUA M RAICHL | 3,124.80 | |
| 696 | 05/31/2024 | Payroll | 1 | | EFT TYLER J REYNOLDS | 5,104.62 | |
| 698 | 05/31/2024 | Payroll | 1 | | EFT JOSEPH L SCHROEDER | 7,455.06 | |
| 699 | 05/31/2024 | Payroll | 1 | | EFT ISAIAH M SMITH | 3,988.73 | |
| 700 | 05/31/2024 | Payroll | 1 | | EFT JOHN B WEATHERBY | 8,353.82 | |
| 701 | 05/31/2024 | Payroll | 1 | | EFT MICHAEL J WEATHERBY | 6,564.46 | |
| 702 | 05/31/2024 | Payroll | 1 | | EFT DAVID L WILLIAMS | 5,673.37 | |
| 703 | 05/15/2024 | Claims | 1 | | EFT DOWNER, THOMAS L. | 322.00 | 4/16 REGULAR MEETING; 4/29 SPECIAL MEETING |
| 704 | 05/15/2024 | Claims | 1 | | EFT DENNIS LONG | 1,055.96 | 4/12 PACCOM ADMIN BOARD MEETING; 2023 WFCA LODGING REIMBURSEMENT; 4/16 REGULAR MEETING; 4/29 SPECIAL MEETING; 5/10 PACCOM ADMIN MEETING |
| 705 | 05/15/2024 | Claims | 1 | | EFT SECURITY STATE BANK OF WA | 15.00 | MAY BANK FEES |
| 706 | 05/15/2024 | Claims | 1 | | EFT WA STATE DEPT OF REVENUE | 221.65 | Written From Use Tax Report |
| 707 | 05/15/2024 | Payroll | 1 | | EFT INTERNAL REVENUE SERVICE | 25,743.52 | 941 Deposit for Pay Cycle(s) 05/31/2024 - 05/31/2024 |
| 708 | 05/15/2024 | Payroll | 1 | | EFT PACIFIC COUNTY FIRE DIST #1 LOCAL 3999 | 1,400.00 | Pay Cycle(s) 05/31/2024 To 05/31/2024 - DUES |
| 709 | 05/15/2024 | Payroll | 1 | | EFT STATE OF WASHINGTON | 1,396.00 | Pay Cycle(s) 05/31/2024 To 05/31/2024 - DECONTO, 2779062; Pay Cycle(s) 05/31/2024 To 05/31/2024 - BARDONSKI, 2803470 |
| 710 | 05/15/2024 | Payroll | 1 | | EFT WA STATE DEPT OF RETIREMENT | 36,107.99 | Pay Cycle(s) 05/31/2024 To 05/31/2024 - DCDOR; Pay Cycle(s) 05/31/2024 To 05/31/2024 - LEOFF; Pay Cycle(s) 05/31/2024 To 05/31/2024 - PERS 2; Pay Cycle(s) 05/31/2024 To 05/31/2024 - PERS 3; Pay Cycle(s) |
| 697 | 05/31/2024 | Payroll | 1 | 27475 | RICHARD SCHATZ | 321.37 | |

5/20 REGULAR VOUCHER APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 12:05:23 Date: 05/15/2024

05/01/2024 To: 05/31/2024

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| Trans | Date | Type | Acct # | War # | Claimant | Amount | Memo |
|-------|------------|--------|--------|-------|---|-----------|--|
| 711 | 05/15/2024 | Claims | 1 | 27476 | ACRISURE NORTHWEST PARTNERS | 15,554.00 | ITEM #98465 - RENEWAL OF GROUP A&H; ITEM #98983 - RENEWAL OF GROUP LIFE; ITEMS #90218 & 90219 - RENEWAL OF GROUP LIFE |
| 712 | 05/15/2024 | Claims | 1 | 27477 | ACTIVE ENTERPRISES INC | 275.05 | ST1 PROPANE |
| 713 | 05/15/2024 | Claims | 1 | 27478 | AIRGAS USA, LLC | 75.89 | OXYGEN CYLINDER RENTAL X 16; OXYGEN CYLINDER RENTAL X 10 |
| 714 | 05/15/2024 | Claims | 1 | 27479 | BOUND TREE MEDICAL, LLC | 4,125.79 | MEDICAL SUPPLIES - TAXED AND NOT TAXED; MEDICAL SUPPLIES - TAXED |
| 715 | 05/15/2024 | Claims | 1 | 27480 | BRAUN NORTHWEST INC | 27.35 | BATTERY TEMP SENSOR |
| 716 | 05/15/2024 | Claims | 1 | 27481 | CHRIS' CUSTOM COMPUTERS | 617.43 | CREW'S PRINTER SETUP, ETHERNET HUB; HOUSE CALL SETUP PRINTERS |
| 717 | 05/15/2024 | Claims | 1 | 27482 | CITY OF LONG BEACH | 175.21 | ST2 WATER; ST2 WATER |
| 718 | 05/15/2024 | Claims | 1 | 27483 | CLOTH TATTOO LLC | 138.85 | NAME TAGS X 15 |
| 719 | 05/15/2024 | Claims | 1 | 27484 | DMT AUTO PARTS, INC. | 511.59 | CAP SCREW - #2488; WASHER, LOCKWASH - #2488; OIL DRY - #0766; WASHER - ST2; FITTING - ST2; OIL, WASHER - ST2; SPARK PLUG - LAWN EQUIPMENT; U JOINT - #0679; MONOMAX SHOCK - #5280; SWITCH - #0679; SWITC |
| 720 | 05/15/2024 | Claims | 1 | 27485 | DRUG SCREENS, INC. | 70.00 | CHANG, BARRETT - DRUG SCREEN |
| 721 | 05/15/2024 | Claims | 1 | 27486 | EMPLOYMENT SECURITY DEPT. | 7,121.92 | UNEMPLOYMENT 2024 Q1 - TROTTER |
| 722 | 05/15/2024 | Claims | 1 | 27487 | EO MEDIA GROUP | 31.04 | PROPERTY TAX LEVY 2024 PUBLICATION |
| 723 | 05/15/2024 | Claims | 1 | 27488 | EVERGREEN SEPTIC INC. | 155.00 | PT WITH BI-WEEKLY SERVICE |
| 724 | 05/15/2024 | Claims | 1 | 27489 | FIRE EXTINGUISHER SERVICE CENTER | 683.14 | FIRE EXTINGUISHER SERVICE |
| 725 | 05/15/2024 | Claims | 1 | 27490 | SAMANTHA GROTE | 15.45 | REIMBUSREMENT FOR DRIVER'S CHECK (VOLUNTEER) |
| 726 | 05/15/2024 | Claims | 1 | 27491 | HILL, FRED | 483.00 | 4/16 REGULAR MEETING; 4/29 SPECIAL MEETING; 4/25 VOUCHERS |
| 727 | 05/15/2024 | Claims | 1 | 27492 | HUGHES FIRE EQUIPMENT, INC. | 222.06 | GAUGE, 4.5" - #3085 |
| 728 | 05/15/2024 | Claims | 1 | 27493 | RONDIE K HUIRAS | 236.08 | REIMBURSEMENT FOR FF ACADEMY LUNCH 4/20; 5/11 TRAINING LUNCH |
| 729 | 05/15/2024 | Claims | 1 | 27494 | ICOM AMERICA INC | 205.72 | RADIO REPAIR |
| 730 | 05/15/2024 | Claims | 1 | 27495 | IMSA - FREQUENCY COORD. BILLING OFFICE | 700.00 | FCC LICENSING |
| 731 | 05/15/2024 | Claims | 1 | 27496 | OKIES THRIFTWAY | 109.83 | SNACKS FOR 5/11/24 TRAINING; 4/20 TRAINING LUNCH |
| 732 | 05/15/2024 | Claims | 1 | 27497 | ORKIN | 145.94 | MAY PEST CONTROL SERVICE |
| 733 | 05/15/2024 | Claims | 1 | 27498 | PACIFIC CO. FIRE DIST#1 ADVANCED TRAVEL | 313.00 | MORRISON PER DIEM - SPRING MECHANICS WORKSHOP/AIR BRAKES; BRUNDAGE PER DIEM - WA STATE LEPC CONFERENCE |

5/20 REGULAR VOUCHER APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 12:05:23 Date: 05/15/2024

05/01/2024 To: 05/31/2024

Page: 3

| Trans | Date | Type | Acct # | War # | Claimant | Amount | Memo |
|-------|------------|---------|--------|-------|---|-----------|--|
| 734 | 05/15/2024 | Claims | 1 | 27499 | PACIFIC CO. FIRE DIST#1 PETTY CASH FUND | 33.03 | POSTAGE TO RWC GROUP; POSTAGE FOR BVFF PENSION PAPERWORK; POSTAGE FOR WRITTEN TEST TO RETURN TO OLYMPIA, RADIOS BACK TO ICOM |
| 735 | 05/15/2024 | Claims | 1 | 27500 | PACIFIC CO. FIRE DIST#1 REVOLVING FUND | 215.10 | 3 ROLLS OF STAMPS, 2 PACKGES TO SAFETY LABS FOR TOM |
| 736 | 05/15/2024 | Claims | 1 | 27501 | PACIFIC OFFICE AUTOMATION | 71.22 | 3/19-4/19 COPY/PRINT FEE |
| 737 | 05/15/2024 | Claims | 1 | 27502 | PENINSULA SANITATION SERVICE, INC. | 215.11 | ST1 GARBAGE |
| 738 | 05/15/2024 | Claims | 1 | 27503 | PENINSULA SANITATION SERVICE, INC. | 174.76 | ST2 GARBAGE |
| 739 | 05/15/2024 | Claims | 1 | 27504 | PUD #2 OF PACIFIC COUNTY | 915.07 | ST4 ELECTRICITY; ST1 ELECTRICITY; ST5 ELECTRICITY; ST1D ELECTRICITY; ST1A ELECTRICITY; ST3 ELECTRICITY; ST3 ELECTRICITY |
| 740 | 05/15/2024 | Claims | 1 | 27505 | SEA WESTERN INC, FIREFIGHTING EQUIP. | 5,505.31 | PHENIX FIRST DUE HELMET X 15 |
| 741 | 05/15/2024 | Claims | 1 | 27506 | SHOP N KART (SID'S) | 136.74 | ITEMS FOR 4/20 FF ACADEMY LUNCH; 4/13 FIREFIGHTER ACADEMY LUNCH; 4/13 FIREFIGHTER ACADEMY LUNCH; 4/16 COFFEE PURCHASE - GAERLAN, SCHROEDER |
| 742 | 05/15/2024 | Claims | 1 | 27507 | SILVER STAR TELECOM | 1,622.04 | MAY TELEPHONE/INTERNET CHARGES - ST1, ST2, ST3 |
| 743 | 05/15/2024 | Claims | 1 | 27508 | SNURE LAW OFFICE, PSC. | 320.00 | PROFESSIONAL SERIVCES RENDERED THROUGH APRIL 2024 |
| 744 | 05/15/2024 | Claims | 1 | 27509 | STERICYCLE INC. | 20.20 | MEDICAL WASTE SERVICE |
| 745 | 05/15/2024 | Claims | 1 | 27510 | SYSTEMS DESIGN WEST, LLC. | 2,900.97 | EMS BILLING FOR MARCH |
| 746 | 05/15/2024 | Claims | 1 | 27511 | TECH TAP COMPUTER CONSULTING | 108.10 | REMOTE SUPPORT - B. WEATHERBY MICROSOFT AUTHENTICATION/SECURITY |
| 747 | 05/15/2024 | Claims | 1 | 27512 | WESTLAKE HARDWARE | 12.95 | COPPER TUBE - AIR COMPRESSOR |
| 748 | 05/15/2024 | Claims | 1 | 27513 | WILLAPA MEDICAL CLINIC | 125.00 | FIREFIGHTER PHYSICAL - A. GAERLAN |
| 749 | 05/15/2024 | Payroll | 1 | 27514 | DIMARTINO ASSOCIATES, INC. | 1,670.82 | Pay Cycle(s) 05/31/2024 To 05/31/2024 - DISINSFF |
| 750 | 05/15/2024 | Payroll | 1 | 27515 | TRUSTEED PLANS SERVICE CORP | 2,751.03 | Pay Cycle(s) 05/31/2024 To 05/31/2024 - DENTAL |
| 751 | 05/15/2024 | Payroll | 1 | 27516 | TRUSTEED PLANS SERVICE CORP | 855.56 | Pay Cycle(s) 05/31/2024 To 05/31/2024 - DISADMIN |
| 752 | 05/15/2024 | Payroll | 1 | 27517 | TRUSTEED PLANS SERVICE CORPORATION | 28,821.54 | Pay Cycle(s) 05/31/2024 To 05/31/2024 - MEDICAL |
| 753 | 05/15/2024 | Payroll | 1 | 27518 | WA COUNCIL OF POLICE & SHERIFFS | 35.00 | Pay Cycle(s) 05/31/2024 To 05/31/2024 - DISWACOPS |

001 General Fund 651.100

295,053.28

Claims: 45,983.55
 295,053.28 Payroll: 249,069.73

5/20 REGULAR VOUCHER APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 12:05:23 Date: 05/15/2024

05/01/2024 To: 05/31/2024

Page: 4

| Trans | Date | Type | Acct # | War # | Claimant | Amount | Memo |
|-------|------|------|--------|-------|----------|--------|------|
|-------|------|------|--------|-------|----------|--------|------|

We the undersigned Board of Commissioners of Pacific County Fire District #1, do hereby certify that the merchandise or services hereinafter specified have been received and that the vouchers identified above are approved for payment

On this _____ day of _____, District Secretary _____

Commissioner Hill

Commissioner Downer

Commissioner Long

5/20 JACK'S REGULAR VOUCHER APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 12:09:05 Date: 05/15/2024

05/14/2024 To: 05/14/2024

Page: 1

| Trans | Date | Type | Acct # | War # | Claimant | Amount | Memo |
|--------------------------|------------|--------|--------|-------|-------------------------|--------|--|
| 754 | 05/14/2024 | Claims | 1 | 27519 | JACKS COUNTRY STORE INC | 274.00 | SHELF FOR RADIOS; TRAINING SUPPLIES; MASKING TAPE; COFFEE FOR ST1; RED SUSPENDERS FOR WILDLAND PPE; GARDEN NOZZLE; HARDWARE - #4614; BOTTLED WATER; ELECTRICAL TAPE; ASPIRIN AND BANDAIDS FOR MEDIC 21-4 |
| 001 General Fund 651.100 | | | | | | 274.00 | |
| | | | | | | 274.00 | Claims: 274.00 |

We the undersigned Board of Commissioners of Pacific County Fire District #1, do hereby certify that the merchandise or services hereinafter specified have been received and that the vouchers identified above are approved for payment

On this _____ day of _____ . District Secretary _____

Commissioner Hill

Commissioner Downer

Commissioner Long

**PACIFIC COUNTY FIRE PROTECTION DISTRICT #1
DISTRICT SECRETARY'S REPORT
MAY 20, 2024**



FOR THE MONTH ENDING APRIL 30TH, 2024

REVENUE: \$1,249,031.61

EXPENDITURES: \$384,878.53

CURRENT CASH POSITION: \$3,964,994.08

ACTIVITIES:

1. Lid Lift
 - a. Received approval from the Prosecuting Attorney regarding the Ballot Title and Explanatory Statement
 - b. All deadlines were met; will be on August 6th, 2024 ballot
2. Annexation
 - a. Sent to Snure
 - i. Make sure meets petition requirements
 - ii. Publication language
 - b. Set a date for hearing

TREASURER'S REPORT
Fund Totals

PACIFIC COUNTY FIRE DISTRICT 1

04/01/2024 To: 04/30/2024

Time: 10:00:58 Date: 05/02/2024
 Page: 1

| Fund | Previous Balance | Revenue | Expenditures | Ending Balance | Claims Clearing | Payroll Clearing | Outstanding Deposits | Adjusted Ending Balance |
|--------------------------|------------------|--------------|--------------|---------------------|-----------------|------------------|----------------------|-------------------------|
| 001 General Fund 651.100 | 3,051,456.00 | 1,249,031.61 | 384,878.53 | 3,915,609.08 | 47,886.16 | 1,498.84 | 0.00 | 3,964,994.08 |
| | 3,051,456.00 | 1,249,031.61 | 384,878.53 | 3,915,609.08 | 47,886.16 | 1,498.84 | 0.00 | 3,964,994.08 |

TREASURER'S REPORT

Account Totals

PACIFIC COUNTY FIRE DISTRICT 1

04/01/2024 To: 04/30/2024

Time: 10:00:58 Date: 05/02/2024
Page: 2

| Cash Accounts | Beg Balance | Deposits | Withdrawals | Ending | Outstanding Rec | Outstanding Exp | Adj Balance |
|-------------------------|---------------------|---------------------|-------------------|---------------------|-----------------|------------------|---------------------|
| 1 General Fund 651.100 | 3,046,756.00 | 1,249,031.61 | 384,878.53 | 3,910,909.08 | 0.00 | 49,385.00 | 3,960,294.08 |
| 3 Ambulance Billing BOP | 100.00 | 47,773.07 | 47,773.07 | 100.00 | 0.00 | 0.00 | 100.00 |
| 4 Petty Cash | 100.00 | 32.16 | 32.16 | 100.00 | 0.00 | 0.00 | 100.00 |
| 5 Advance Travel | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 0.00 | 0.00 | 3,000.00 |
| 6 Revolving Checking | 1,500.00 | 0.00 | 0.00 | 1,500.00 | 0.00 | 0.00 | 1,500.00 |
| Total Cash: | 3,051,456.00 | 1,296,836.84 | 432,683.76 | 3,915,609.08 | 0.00 | 49,385.00 | 3,964,994.08 |
| | 3,051,456.00 | 1,296,836.84 | 432,683.76 | 3,915,609.08 | 0.00 | 49,385.00 | 3,964,994.08 |

TREASURER'S REPORT

Outstanding Vouchers

PACIFIC COUNTY FIRE DISTRICT 1

04/01/2024 To: 04/30/2024

As Of: 04/30/2024 Date: 05/02/2024
 Time: 10:00:58 Page: 3

| Year | Trans# | Date | Type | Acct# | War# | Vendor | Amount | Memo |
|------|--------|------------|---------|-------|-------|---|--------|---|
| 2022 | 1276 | 08/16/2022 | Claims | 1 | 25998 | SUMMIT LAW GROUP | 224.00 | ACTIVITY THROUGH JUNE 2022 |
| 2023 | 1256 | 08/22/2023 | Claims | 1 | 26859 | JOSHUA A BOBO | 15.45 | DRIVER REQUEST REIMBURSEMENT |
| 2024 | 512 | 04/30/2024 | Payroll | 1 | 27385 | CHRISTOPHER R EARLS | 624.29 | |
| 2024 | 524 | 04/30/2024 | Payroll | 1 | 27389 | DOUG M KNUTZEN | 204.10 | |
| 2024 | 525 | 04/30/2024 | Payroll | 1 | 27390 | SUZANNE KNUTZEN | 36.01 | |
| 2024 | 529 | 04/30/2024 | Payroll | 1 | 27391 | KATHRYN M MENDIOLA | 114.05 | |
| 2024 | 535 | 04/30/2024 | Payroll | 1 | 27392 | RICHARD SCHATZ | 406.34 | |
| 2024 | 541 | 04/30/2024 | Payroll | 1 | 27394 | RONDIE K WHITE | 114.05 | |
| 2024 | 554 | 04/11/2024 | Claims | 1 | 27398 | DEBRA BARRETT | 15.00 | REIMBURSEMENT FOR DRIVING RECORD EXPENSE |
| 2024 | 559 | 04/11/2024 | Claims | 1 | 27403 | MICHAEL P DECONTO | 135.75 | TEST QUESTION BANK FOR FFI STUDY, DOUGHNUTS FOR FFI TESTING |
| 2024 | 566 | 04/11/2024 | Claims | 1 | 27410 | HILL, FRED | 483.00 | 3/15 VOUCHERS; 3/19 REGULAR MEETING; 3/26 SPECIAL MEETING |
| 2024 | 569 | 04/11/2024 | Claims | 1 | 27413 | ILWU-PMA COASTWISE CLAIMS | 31.95 | INCIDENT 2021-2565, PATIENT REFUND (SEE ATTACHED PAPERWORK FOR CLAIM INFORMATION) |
| 2024 | 572 | 04/11/2024 | Claims | 1 | 27416 | KATHRYN M MENDIOLA | 168.15 | 3/30 FIREFIGHTER I ACADEMY LUNCH REIMBURSEMENT |
| 2024 | 575 | 04/11/2024 | Claims | 1 | 27419 | PACIFIC CO. FIRE DIST#1 PETTY CASH FUND | 32.16 | POSTAGE FOR TESTS TO WSP; POSTAGE FOR SEI RECERT TO DOH FOR B. WEATHERBY - LANI & [REDACTED] WERE GONE SO HE PAID BY DEBIT CARD. HE WAS REIMBURSED FROM THE PETTY CASH DRAWER ON 4/1/24. THIS REIMBURSES THAT |
| 2024 | 584 | 04/11/2024 | Claims | 1 | 27428 | SEAVIEW SEWER DISTRICT | 319.20 | ST2 SEWER; ST2 SEWER |
| 2024 | 587 | 04/11/2024 | Claims | 1 | 27431 | SNURE SEMINARS | 160.00 | PROCUREMENT/BID LAW UPDATE WEBINAR REGISTRATION - B. WEATHERBY & MELING |
| 2024 | 588 | 04/11/2024 | Claims | 1 | 27432 | TECH TAP COMPUTER CONSULTING | 108.10 | 3/5/24 REMOTE SUPPORT - PRINTER AND REMOTE SETUP |
| 2024 | 590 | 04/11/2024 | Claims | 1 | 27434 | WA FIRE CHIEFS | 350.00 | MORRISON MECHANICS CONFERENCE REGISTRATION FEE |
| 2024 | 602 | 04/25/2024 | Claims | 1 | 27446 | ACTIVE ENTERPRISES INC | 331.22 | ST1 PROPANE |
| 2024 | 603 | 04/25/2024 | Claims | 1 | 27447 | AIRGAS USA, LLC | 120.36 | OXYGEN; OXYGEN CYLINDER RENTAL; OXYGEN CYLINDER RENTAL |
| 2024 | 604 | 04/25/2024 | Claims | 1 | 27448 | ARAMARK | 91.48 | 4/16 LINEN SERVICE |
| 2024 | 607 | 04/25/2024 | Claims | 1 | 27451 | BOUND TREE MEDICAL, LLC | 259.98 | MEDICAL SUPPLIES - NOT TAXED |

TREASURER'S REPORT

Outstanding Vouchers

PACIFIC COUNTY FIRE DISTRICT 1

04/01/2024 To: 04/30/2024

As Of: 04/30/2024 Date: 05/02/2024
 Time: 10:00:58 Page: 4

| Year | Trans# | Date | Type | Acct# | War# | Vendor | Amount | Memo |
|------|--------|------------|--------|-------|-------|--|-----------|---|
| 2024 | 608 | 04/25/2024 | Claims | 1 | 27452 | BRAUN NORTHWEST INC | 76.64 | BRACKET CORNER SUB ASSY MOUNTING BASE - #1612 |
| 2024 | 609 | 04/25/2024 | Claims | 1 | 27453 | BRIGHTGUY, INC. | 825.30 | RESPONDER PRO, 275 LUMENS, ALKALINE X 10 |
| 2024 | 610 | 04/25/2024 | Claims | 1 | 27454 | DMT AUTO PARTS, INC. | 571.25 | #0514; NAPA OIL SEAL - #2488; BATTERIES, CORE DEPOSITS - #8041; CREDIT FOR CORE DEPOSIT - #8041; SPIN-ON FLUID FILTERS X 3 - #0766; SPIN-ON FLUID FILTERS X 3 - #0679 |
| 2024 | 611 | 04/25/2024 | Claims | 1 | 27455 | ENGLUND MARINE SUPPLY | 1,238.55 | TORQUE WRENCH, TORQUE MULTIPLIER; SUR 1000R SURE SHOT SPYR 32OZ, JOH 2415 BRAKE CLEANER 5 GA |
| 2024 | 612 | 04/25/2024 | Claims | 1 | 27456 | EO MEDIA GROUP | 406.26 | INVITATION TO BID PUBLICATION |
| 2024 | 613 | 04/25/2024 | Claims | 1 | 27457 | EOU STUDENT ACCOUNTS | 988.80 | MICHAEL DECONTO REGISTRATION TUITION |
| 2024 | 614 | 04/25/2024 | Claims | 1 | 27458 | GIBBS & OLSON | 463.50 | MARCH PROFESSIONAL FEES |
| 2024 | 615 | 04/25/2024 | Claims | 1 | 27459 | HONEYWELL ANALYTICS, INC | 1,155.00 | ANNUAL CALIBRATION |
| 2024 | 616 | 04/25/2024 | Claims | 1 | 27460 | ICOM AMERICA INC | 556.63 | 6 UNIT CHARGER, RAPID CHARGER; BATTERY CHARGER 6X RETURN; REPAIR BROKEN SCREEN |
| 2024 | 617 | 04/25/2024 | Claims | 1 | 27461 | LN CURTIS & SONS | 473.24 | SMALL G1 FACEPIECE |
| 2024 | 619 | 04/25/2024 | Claims | 1 | 27463 | KATHRYN M MENDIOLA | 227.33 | 4/13 FF1 ACADEMY LUNCH |
| 2024 | 620 | 04/25/2024 | Claims | 1 | 27464 | NORTH BEACH WATER | 165.24 | ST1D WATER; ST1 WATER |
| 2024 | 621 | 04/25/2024 | Claims | 1 | 27465 | PUD #2 OF PACIFIC COUNTY | 699.16 | ST2 ELECTRICITY; ST2 ELECTRICITY; ST2 ELECTRICITY |
| 2024 | 622 | 04/25/2024 | Claims | 1 | 27466 | SEA WESTERN INC, FIREFIGHTING EQUIP. | 5,161.45 | LION REDZONE PARTICULATE BLOCKING HOOD - X 30; LION THORGOOD HELLFIRE FELT INSULATED 14" PULL-ON RUBBER STRUCTURAL BOOT; PASSPORT SHIELDS X 15 |
| 2024 | 623 | 04/25/2024 | Claims | 1 | 27467 | SHOP N KART (SID'S) | 24.15 | SUPPLIES FOR LUNCH FOR FF1 ACADEMY; ST2 COFFEE |
| 2024 | 624 | 04/25/2024 | Claims | 1 | 27468 | STERICYCLE INC. | 98.13 | BIOHAZARD DISPOSAL |
| 2024 | 625 | 04/25/2024 | Claims | 1 | 27469 | TESSCO INC | 265.76 | BATTERY FOR ICOM IC-F70/IC-F80 |
| 2024 | 626 | 04/25/2024 | Claims | 1 | 27470 | VERIZON WIRELESS ACCT. 242204341-00001 | 477.39 | WIRELESS FOR MDCs AND PHONES |
| 2024 | 627 | 04/25/2024 | Claims | 1 | 27471 | VERIZON WIRELESS ACCT. 342204208-00001 | 40.01 | WIRELESS FOR MDC |
| 2024 | 628 | 04/25/2024 | Claims | 1 | 27472 | VOYAGER FLEET SYSTEMS, INC. | 3,711.87 | ACCOUNT #869061713 - APRIL FUEL CHARGES |
| 2024 | 629 | 04/25/2024 | Claims | 1 | 27473 | WA STATE DEPT OF NATURAL RESOURCES | 2,414.70 | 15 5-GALLON FOAM PAILS |
| 2024 | 630 | 04/25/2024 | Claims | 1 | 27474 | CITY OF ILWACO | 25,000.00 | PER IFT AGREEMENT - 2024 CALENDAR YEAR SERVICES |

TREASURER'S REPORT

Outstanding Vouchers

04/01/2024 To: 04/30/2024

As Of: 04/30/2024 Date: 05/02/2024
 Time: 10:00:58 Page: 5

PACIFIC COUNTY FIRE DISTRICT 1

| Year | Trans# | Date | Type | Acct# | War# | Vendor | Amount | Memo |
|------------------|--------|------|------|-------|------|--------|-----------|---------|
| | | | | | | | 49,385.00 | |
| Fund | | | | | | | | |
| 001 General Fund | | | | | | | | |
| | | | | | | | 47,886.16 | Claims |
| | | | | | | | 1,498.84 | Payroll |
| | | | | | | | 49,385.00 | Total |
| | | | | | | | 47,886.16 | Claims |
| | | | | | | | 1,498.84 | Payroll |
| | | | | | | | 49,385.00 | Total |

TREASURER'S REPORT
Signature Page

PACIFIC COUNTY FIRE DISTRICT 1

Time: 10:00:58 Date: 05/02/2024
Page: 6

04/01/2024 To: 04/30/2024

I, the undersigned officer for the Pacific County Fire District #1 have reviewed the foregoing report and acknowledge that to the best of our knowledge this report is accurate and true:

Signed: _____
District Secretary / Date

2024 CASH FLOW - YEAR TO DATE

PACIFIC COUNTY FIRE DISTRICT 1

Time: 10:03:28 Date: 05/02/2024
Page: 1

January To April

| 001 General Fund 651.100 | January | February | March | April | May | June | July | August | September | October | November | December | Total | Budgeted Amt | % |
|-------------------------------------|-------------------|-------------------|-------------------|---------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------|---------------------|------------|
| 311 10 22 000 FIRE - Real and Persc | 86,942.44 | 176,296.19 | 150,517.90 | 869,125.41 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,282,881.94 | 2,500,000.00 | 51% |
| 311 10 26 000 EMS - Real and Persc | 30,765.24 | 62,385.53 | 53,263.84 | 307,550.47 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 453,965.08 | 860,000.00 | 53% |
| 312 10 00 000 Forest Excise Tax | 0.00 | 198.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 198.50 | 0.00 | 0% |
| 317 20 00 000 Leasehold Excise Tax | 317.00 | 349.13 | 0.00 | 1,571.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,920.61 | 0.00 | 0% |
| 322 90 00 000 Burn Permits | 25.00 | 225.00 | 75.00 | 75.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 | 900.00 | 44% |
| 310 TAXES | 117,732.68 | 239,454.35 | 203,856.74 | 1,178,322.36 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,739,366.13 | 3,360,900.00 | 52% |
| 331 04 90 001 Direct Federal Grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 52,800.00 | 0% |
| 332 93 40 000 Ground Emergency | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100,000.00 | 0% |
| 334 04 90 000 State Grant - DOH PI | 0.00 | 0.00 | 0.00 | 766.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 766.00 | 554.00 | 138% |
| 334 04 90 003 State Direct/Indirect | 0.00 | 0.00 | 0.00 | 7,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,000.00 | 0.00 | 0% |
| 330 State Grant | 0.00 | 0.00 | 0.00 | 7,766.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,766.00 | 153,354.00 | 5% |
| 342 20 00 000 Fire Protection Serv | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 0% |
| 342 60 01 000 Ambulance and Erne | 77,625.94 | 61,292.26 | 50,858.00 | 47,773.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 237,549.27 | 700,000.00 | 34% |
| 340 | 77,625.94 | 61,292.26 | 50,858.00 | 47,773.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 237,549.27 | 725,000.00 | 33% |
| 361 11 00 000 Investment Interest | 0.00 | 15,375.73 | 13,001.13 | 14,044.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 42,421.20 | 100,000.00 | 42% |
| 367 11 00 000 Gifts, Pledges, Grant | 0.00 | 0.00 | 100.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 100.00 | 0.00 | 0% |
| 369 91 00 000 Other Misc Revenue | 0.00 | 297.28 | 0.00 | 44.10 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 341.38 | 0.00 | 0% |
| 369 91 01 000 Misc Revenues - LNI | 4,463.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,463.22 | 0.00 | 0% |
| 369 91 01 001 Misc Revenues - BVF | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,000.00 | 0% |
| 360 | 4,463.22 | 15,673.01 | 13,101.13 | 14,088.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 47,325.80 | 101,000.00 | 47% |
| 389 10 00 000 Refunds / Misc Non | 0.00 | 0.00 | 0.00 | 1,081.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,081.74 | 0.00 | 0% |
| 380 | 0.00 | 0.00 | 0.00 | 1,081.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,081.74 | 0.00 | 0% |
| FUND REVENUES | 199,821.84 | 316,419.62 | 267,815.87 | 1,249,031.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,033,088.94 | 4,340,254.00 | 47% |
| 522 10 001 Commissioners | 768.00 | 966.00 | 1,127.00 | 1,127.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,988.00 | 12,500.00 | 32% |
| 522 10 002 District Chief | 11,571.63 | 11,571.63 | 11,571.63 | 11,571.63 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 46,286.52 | 138,859.56 | 33% |
| 522 10 003 District Secretary | 6,666.67 | 6,666.67 | 6,666.67 | 6,666.67 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,666.68 | 74,416.52 | 36% |
| 522 10 10 004 Admin Assistant | 1,277.98 | 1,383.80 | 1,368.50 | 510.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,540.28 | 17,680.00 | 26% |
| 522 10 10 005 Pub. Ed. Coordinator | 4,536.41 | 4,536.41 | 4,853.96 | 4,853.96 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 18,780.74 | 55,525.64 | 34% |
| 522 10 006 Chief Of Operations | 10,202.87 | 10,202.87 | 10,202.87 | 10,202.87 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 40,811.48 | 125,966.22 | 32% |
| 522 10 007 Chief Of Administrat | 10,778.25 | 10,778.25 | 10,778.25 | 10,778.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 43,113.00 | 133,069.93 | 32% |
| 522 10 10 009 DC Volunteer Coordi | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 60,000.00 | 0% |
| 522 10 20 001 Labor & Industry | 3,636.14 | 0.00 | 0.00 | 4,062.42 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,698.56 | 17,775.47 | 43% |
| 522 10 20 002 LEOPF Retirement | 1,731.80 | 1,731.80 | 1,731.80 | 1,731.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,927.20 | 24,268.47 | 29% |
| 522 10 20 003 Medical/Dental | 6,229.60 | 6,229.60 | 5,949.75 | 6,229.60 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24,638.55 | 81,930.95 | 30% |
| 522 10 20 004 Medicare | 652.99 | 654.53 | 658.90 | 646.46 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,612.88 | 4,709.97 | 55% |
| 522 10 20 005 PERS Retirement | 1,189.44 | 1,199.53 | 1,228.33 | 1,146.51 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,763.81 | 29,542.47 | 16% |
| 522 10 31 001 Office and Operati | 926.92 | 817.04 | 931.93 | 793.79 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,469.68 | 12,509.61 | 28% |

2024 CASH FLOW - YEAR TO DATE

PACIFIC COUNTY FIRE DISTRICT 1

Time: 10:03:28 Date: 05/02/2024

January To April

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| | January | February | March | April | May | June | July | August | September | October | November | December | Total | Budgeted Amt | % |
|--------------------------------------|-----------|-----------|-----------|-----------|------|------|------|--------|-----------|---------|----------|----------|------------|--------------|-----|
| 001 General Fund 651.100 | | | | | | | | | | | | | | | |
| 522 10 31 002 Office Cleaning Supp | 200.61 | 144.28 | 1,125.21 | 30.70 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,500.80 | 3,924.89 | 38% |
| 522 10 35 001 Computer Hardware | 530.12 | 0.00 | 0.00 | 615.09 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,145.21 | 2,000.00 | 57% |
| 522 10 35 002 Computer Software | 0.00 | 0.00 | 0.00 | 194.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 194.45 | 1,000.00 | 19% |
| 522 10 40 001 Elections | 3,982.91 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,982.91 | 7,000.00 | 57% |
| 522 10 40 002 Ground Water Prope | 0.00 | 321.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 321.20 | 350.00 | 92% |
| 522 10 41 001 Legal Services / Publ | 0.00 | 0.00 | 448.00 | 2,822.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,270.26 | 10,000.00 | 33% |
| 522 10 41 002 Misc Professional Se | 1,553.37 | 575.43 | 549.07 | 657.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,335.45 | 11,350.00 | 29% |
| 522 10 42 001 Postage | 140.56 | 42.06 | 21.11 | 180.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 383.75 | 748.91 | 51% |
| 522 10 43 001 Travel Lodging | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,712.35 | 0% |
| 522 10 43 002 Travel Meals | 0.00 | 0.00 | 148.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 148.00 | 2,656.59 | 6% |
| 522 10 43 003 Travel Mileage | 85.16 | 0.00 | 66.81 | 66.81 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 218.78 | 1,549.27 | 14% |
| 522 10 43 004 Travel Registration / | 0.00 | 0.00 | 0.00 | 160.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 160.00 | 5,033.33 | 3% |
| 522 10 46 001 Casualty & Liability I | 1,000.00 | 700.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,700.00 | 130,000.00 | 1% |
| 522 10 47 001 Electricity | 1,600.03 | 1,729.02 | 1,718.75 | 1,503.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,550.96 | 19,896.55 | 33% |
| 522 10 47 002 Garbage | 563.12 | 374.52 | 668.69 | 349.52 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,955.85 | 4,247.98 | 46% |
| 522 10 47 003 Natural Gas | 938.67 | 913.80 | 923.88 | 1,073.48 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,849.83 | 10,664.03 | 36% |
| 522 10 47 004 Sewer | 155.00 | 474.20 | 155.00 | 474.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,258.40 | 2,923.10 | 43% |
| 522 10 47 005 Telephone | 1,632.77 | 1,632.77 | 1,632.77 | 1,622.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,520.35 | 20,677.89 | 32% |
| 522 10 47 006 Water | 517.09 | 328.01 | 425.07 | 339.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,609.36 | 4,116.64 | 39% |
| 522 10 47 007 Wireless Communic | 517.43 | 517.43 | 517.43 | 517.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,069.69 | 7,000.00 | 30% |
| 522 10 47 008 Cable TV | 0.00 | 194.56 | 194.56 | 194.56 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 583.68 | 2,400.00 | 24% |
| 522 10 48 001 Computer Services | 372.95 | 450.78 | 0.00 | 302.29 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,126.02 | 6,856.99 | 16% |
| 522 10 49 001 Health & Wellness | 260.00 | 773.18 | 149.00 | 12.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,194.25 | 8,000.00 | 15% |
| 522 10 49 002 Memberships and S | 1,483.00 | 204.20 | 2,298.89 | 327.05 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,313.14 | 18,000.00 | 24% |
| 522 20 10 002 FF/EMT Salaries & W | 61,968.71 | 69,481.56 | 67,999.95 | 70,265.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 269,715.77 | 996,530.20 | 27% |
| 522 20 10 003 Maintenance Technic | 11,485.65 | 11,485.65 | 11,485.65 | 11,485.65 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 45,942.60 | 140,597.09 | 33% |
| 522 20 10 005 Volunteer Incentive f | 1,534.00 | 0.00 | 0.00 | 2,645.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,179.50 | 25,000.00 | 17% |
| 522 20 20 001 Labor & Industry | 12,687.36 | 0.00 | 0.00 | 18,015.92 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,703.28 | 66,523.15 | 46% |
| 522 20 20 002 LEOPF Retirement | 3,292.22 | 19,696.42 | 3,617.60 | 3,738.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 30,344.40 | 47,518.41 | 64% |
| 522 20 20 003 Medical/Dental | 14,106.74 | 14,106.74 | 14,108.80 | 14,108.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 56,431.08 | 178,300.77 | 32% |
| 522 20 20 004 Medicare | 1,086.11 | 1,174.02 | 1,152.55 | 1,223.77 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,636.45 | 16,488.35 | 28% |
| 522 20 20 005 PERS Retirement | 1,094.58 | 1,094.58 | 1,094.58 | 1,094.58 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,378.32 | 24,796.67 | 18% |
| 522 20 20 006 Social Security | 95.11 | 0.00 | 0.00 | 164.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 259.13 | 1,124.35 | 23% |
| 522 20 20 007 Unemployment Com | 0.00 | 3,834.88 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,834.88 | 0.00 | 0% |
| 522 20 20 009 Payroll Clearing | 4,610.17 | -1,985.36 | -1,976.57 | 3,914.24 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,562.48 | 0.00 | 0% |
| 522 20 31 001 Misc Supplies | 53.62 | 581.00 | 1,044.11 | 247.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,925.95 | 3,775.53 | 51% |
| 522 20 31 002 Uniforms / Gear Issu | 529.26 | 250.00 | 849.04 | 2,590.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,218.38 | 20,614.11 | 20% |
| 522 20 32 001 Fuel | 2,576.23 | 0.00 | 3,036.31 | 974.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,586.58 | 25,901.72 | 25% |
| 522 20 35 001 Vehicle Parts | 1,145.54 | 1,258.13 | 1,357.50 | 2,382.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,143.89 | 15,000.00 | 41% |
| 522 20 35 002 Misc Small Tools/Equ | 786.33 | 0.00 | 0.00 | 825.30 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,611.63 | 3,000.00 | 54% |
| 522 20 35 003 Radio Equipment | 0.00 | 0.00 | 0.00 | 348.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 348.84 | 2,500.00 | 14% |
| 522 20 40 001 Dispatch / Local Sup | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,412.68 | 0% |
| 522 20 46 001 Pension & Relief | 0.00 | 1,388.49 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,388.49 | 2,176.00 | 64% |
| 522 20 48 001 Radio Repair/Mainte | 0.00 | 0.00 | 0.00 | 473.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 473.55 | 1,505.29 | 31% |
| 522 20 48 002 Small Equip. Repair/I | 47.61 | 203.19 | 144.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 394.96 | 1,916.69 | 21% |
| 522 20 48 003 Vehicle Repair/Maint | 14.58 | 1,238.78 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,253.36 | 5,000.00 | 25% |

2024 CASH FLOW - YEAR TO DATE

PACIFIC COUNTY FIRE DISTRICT 1

January To April

Time: 10:03:28 Date: 05/02/2024
Page: 3

| | January | February | March | April | May | June | July | August | September | October | November | December | Total | Budgeted Amt | % | |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------------|---------------------|------------|--|
| 001 General Fund 651.100 | | | | | | | | | | | | | | | | |
| 522 20 49 001 Misc Services | 1,825.54 | 117.94 | 1,473.17 | 1,155.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,571.65 | 22,426.71 | 20% | |
| 522 30 31 001 Fire Investigation Sui | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | 0% | |
| 522 30 31 002 Public Education Sur | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | 0% | |
| 522 40 31 001 Misc Supplies | 0.00 | 59.54 | 0.00 | 125.25 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 184.79 | 5,000.00 | 4% | |
| 522 40 43 001 Training Lodging | 0.00 | 2,448.78 | 1,204.10 | 556.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,208.96 | 5,000.00 | 84% | |
| 522 40 43 002 Training Meals | 369.03 | 1,839.39 | 1,816.98 | 709.44 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,734.84 | 5,000.00 | 95% | |
| 522 40 43 003 Travel Mileage | 0.00 | 0.00 | 75.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 75.00 | 1,000.00 | 8% | |
| 522 40 43 004 Travel Registration / | 225.00 | 2,616.00 | 1,316.99 | 350.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,507.99 | 31,500.00 | 14% | |
| 522 40 49 001 Resident Tuition | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 0% | |
| 522 40 49 002 Union Tuition | 988.80 | 0.00 | 0.00 | 988.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,977.60 | 5,000.00 | 40% | |
| 522 50 31 001 Building Maintenan | 1,115.63 | 841.00 | 98.61 | 72.33 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,127.57 | 4,000.00 | 53% | |
| 522 50 49 001 Building Maintenan | 1,518.27 | 721.06 | 951.18 | 1,097.22 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,287.73 | 7,000.00 | 61% | |
| 526 10 10 002 FF/Paramedic Salarie | 73,373.42 | 81,212.30 | 82,719.79 | 82,471.72 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 319,777.23 | 994,971.62 | 32% | |
| 526 10 10 003 Volunteer Reimburse | 600.00 | 120.00 | 240.00 | 180.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,140.00 | 8,017.33 | 14% | |
| 526 10 10 099 Timeless Payments (I | 4,463.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,463.20 | 0.00 | 0% | |
| 526 10 20 001 Labor & Industry | 11,690.24 | 0.00 | 0.00 | 16,816.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 28,506.59 | 53,390.28 | 53% | |
| 526 10 20 002 LEOFF Retirement | 3,903.40 | 14,320.50 | 4,400.17 | 4,387.01 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 27,011.08 | 52,733.50 | 51% | |
| 526 10 20 003 Medical/Dental | 11,140.93 | 11,140.93 | 9,231.15 | 11,234.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 42,747.18 | 168,271.29 | 25% | |
| 526 10 20 004 Medicare | 1,072.62 | 1,179.33 | 1,202.91 | 1,198.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,653.31 | 14,427.09 | 32% | |
| 526 10 20 006 Social Security | 37.20 | 7.44 | 14.88 | 11.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 70.68 | 461.10 | 15% | |
| 526 10 41 001 Biohazard Disposal | 53.37 | 32.32 | 0.00 | 98.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 183.82 | 650.00 | 28% | |
| 526 10 41 002 Controlled Substanc | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 400.00 | 0% | |
| 526 40 30 001 Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,000.00 | 0% | |
| 526 40 43 001 Travel Lodging | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,873.17 | 2,000.00 | 94% | |
| 526 40 43 002 Travel Meals | 0.00 | 0.00 | 1,873.17 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 569.75 | 5,000.00 | 11% | |
| 526 40 43 003 Travel Mileage | 0.00 | 0.00 | 569.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 467.98 | 500.00 | 94% | |
| 526 40 43 004 Travel Registration F | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0% | |
| 526 70 41 001 Ambulance Billing Se | 2,805.67 | 0.00 | 6,085.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,890.93 | 37,000.00 | 24% | |
| 526 70 41 003 IFT Services | 0.00 | 0.00 | 0.00 | 25,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 0.00 | 0% | |
| 526 70 49 001 Ambulance Payment | 0.00 | 0.00 | 0.00 | 31.95 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 31.95 | 2,000.00 | 2% | |
| 526 70 49 002 GEMT Refunds | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 60,000.00 | 0% | |
| 526 80 31 001 Medical & Operatin | 2,383.95 | 5,624.89 | 4,628.56 | 1,664.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,301.46 | 62,000.00 | 23% | |
| 526 80 32 001 Fuel | 1,835.59 | 0.00 | 8,701.82 | 2,737.83 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,275.24 | 50,000.00 | 27% | |
| 526 80 35 001 Vehicle Parts | 476.48 | 103.89 | 2,389.19 | 464.26 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,433.82 | 10,000.00 | 34% | |
| 526 80 35 002 Misc Small Tools/Equ | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,200.00 | 0% | |
| 526 80 48 001 Medical Equip. Repai | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,500.00 | 0% | |
| 526 80 48 003 Vehicle Repairs & Mi | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,000.00 | 0% | |
| 526 80 51 001 Dispatch / Local Sup | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,260.74 | 0% | |
| 520 FIRE | 312,693.65 | 312,306.96 | 301,486.17 | 357,609.98 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,284,096.76 | 4,321,254.00 | 30% | |
| 594 22 60 001 Buildings | 2,890.50 | 0.00 | 9,033.89 | 463.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 12,387.89 | 130,000.00 | 10% | |
| 594 22 60 002 Communication Equ | 1,200.00 | 0.00 | 0.00 | 13,478.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 14,678.34 | 16,000.00 | 92% | |
| 594 22 60 003 Office Equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 0% | |
| 594 22 60 004 Equipment & Turnov | 0.00 | 0.00 | 0.00 | 5,927.55 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 5,927.55 | 18,000.00 | 33% | |
| 594 22 60 005 Fire Hose | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 6,000.00 | 0% | |
| 594 22 60 006 Misc Equipment | 0.00 | 0.00 | 0.00 | 3,478.40 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,478.40 | 0.00 | 0% | |

2024 BUDGET POSITION

PACIFIC COUNTY FIRE DISTRICT 1

Time: 10:03:45 Date: 05/02/2024

Page: 1

001 General Fund 651.100

Months: 01 To: 04

| Revenues | Amt Budgeted | Revenues | Remaining | |
|---|---------------------|---------------------|---------------------|--------------|
| 310 TAXES | | | | |
| 311 10 00 000 Sale Of Tax Title Property | 0.00 | 0.00 | 0.00 | 0.0% |
| 311 10 22 000 FIRE - Real and Personal Property Taxes | 2,500,000.00 | 1,282,881.94 | 1,217,118.06 | 51.3% |
| 311 10 26 000 EMS - Real and Personal Property Taxes | 860,000.00 | 453,965.08 | 406,034.92 | 52.8% |
| 312 10 00 000 Forest Excise Tax | 0.00 | 198.50 | (198.50) | 0.0% |
| 317 20 00 000 Leasehold Excise Tax | 0.00 | 1,920.61 | (1,920.61) | 0.0% |
| 318 00 00 000 Other Tax | 0.00 | 0.00 | 0.00 | 0.0% |
| 322 90 00 000 Burn Permits | 900.00 | 400.00 | 500.00 | 44.4% |
| 310 TAXES | 3,360,900.00 | 1,739,366.13 | 1,621,533.87 | 51.8% |
| 330 State Grant | | | | |
| 331 04 90 001 Direct Federal Grants (FEMA) SAFER | 52,800.00 | 0.00 | 52,800.00 | 0.0% |
| 331 04 90 002 Direct Federal Grants (FEMA) AFG | 0.00 | 0.00 | 0.00 | 0.0% |
| 332 92 10 000 Covid-19 Non-Grant Assistance | 0.00 | 0.00 | 0.00 | 0.0% |
| 332 93 40 000 Ground Emergency Medical Transportation | 100,000.00 | 0.00 | 100,000.00 | 0.0% |
| 333 04 90 000 Grant - HSGP Citizen Corps Program | 0.00 | 0.00 | 0.00 | 0.0% |
| 333 10 61 000 Indirect Federal Grant - DNR Phase II | 0.00 | 0.00 | 0.00 | 0.0% |
| 333 97 03 000 WA State Military Dept Emergency Mgmt Div | 0.00 | 0.00 | 0.00 | 0.0% |
| 334 00 00 001 State Grant - L&I FIIRE Program | 0.00 | 0.00 | 0.00 | 0.0% |
| 334 01 30 000 State Grant - WSP FF Recruit Academy | 0.00 | 0.00 | 0.00 | 0.0% |
| 334 04 90 000 State Grant - DOH Prehospital | 554.00 | 766.00 | (212.00) | 138.3% |
| 334 04 90 001 State Grant - DOH Stroke | 0.00 | 0.00 | 0.00 | 0.0% |
| 334 04 90 003 State Direct/Indirect Grant From Department Of Health | 0.00 | 7,000.00 | (7,000.00) | 0.0% |
| 334 06 90 001 State Grant - Secretary Of State Archives | 0.00 | 0.00 | 0.00 | 0.0% |
| 338 22 00 000 Fire Control Services (State Mobs, Etc.) | 0.00 | 0.00 | 0.00 | 0.0% |
| 330 State Grant | 153,354.00 | 7,766.00 | 145,588.00 | 5.1% |
| 342 20 00 000 Fire Protection Services (Fire Protection Contracts) | 25,000.00 | 0.00 | 25,000.00 | 0.0% |
| 342 60 01 000 Ambulance and Emergency Aid Services (Transports) | 700,000.00 | 237,549.27 | 462,450.73 | 33.9% |
| 342 60 02 000 Ambulance & Emergency Aid Services (Naselle Dist #4 payments) | 0.00 | 0.00 | 0.00 | 0.0% |
| 340 | 725,000.00 | 237,549.27 | 487,450.73 | 32.8% |
| 359 90 00 000 Miscellaneous Fines and Penalties (Illegal burning) | 0.00 | 0.00 | 0.00 | 0.0% |
| 350 | 0.00 | 0.00 | 0.00 | 0.0% |
| 361 11 00 000 Investment Interest | 100,000.00 | 42,421.20 | 57,578.80 | 42.4% |
| 367 11 00 000 Gifts, Pledges, Grants and Bequests from Private Sources | 0.00 | 100.00 | (100.00) | 0.0% |
| 369 91 00 000 Other Misc Revenues (Include reimb for expenditures) | 0.00 | 341.38 | (341.38) | 0.0% |
| 369 91 01 000 Misc Revenues - LNI Reimbursements for Timeloss/LEP | 0.00 | 4,463.22 | (4,463.22) | 0.0% |
| 369 91 01 001 Misc Revenues - BVFF Reimburse | 1,000.00 | 0.00 | 1,000.00 | 0.0% |

2024 BUDGET POSITION

PACIFIC COUNTY FIRE DISTRICT 1

Time: 10:03:45 Date: 05/02/2024

Page: 2

001 General Fund 651.100

Months: 01 To: 04

| Revenues | Amt Budgeted | Revenues | Remaining | |
|--|---------------------|---------------------|---------------------|--------------|
| 360 | | | | |
| 369 91 01 002 Misc Revenues - Training | 0.00 | 0.00 | 0.00 | 0.0% |
| 360 | 101,000.00 | 47,325.80 | 53,674.20 | 46.9% |
| 388 80 00 000 Prior Year Cash Adjustment | 0.00 | 0.00 | 0.00 | 0.0% |
| 389 10 00 000 Refunds / Misc Non Revenues | 0.00 | 1,081.74 | (1,081.74) | 0.0% |
| 380 | 0.00 | 1,081.74 | (1,081.74) | 0.0% |
| 391 10 00 000 General Obligation Bond Proceeds | 0.00 | 0.00 | 0.00 | 0.0% |
| 395 10 00 000 Proceeds From Sale of Capital Assets (Equipment, etc.) | 0.00 | 0.00 | 0.00 | 0.0% |
| 395 20 00 000 Insurance Revenue for Loss/Impairment of Capital Assets | 0.00 | 0.00 | 0.00 | 0.0% |
| 390 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fund Revenues: | 4,340,254.00 | 2,033,088.94 | 2,307,165.06 | 46.8% |

| Expenditures | Amt Budgeted | Expenditures | Remaining | |
|---|--------------|--------------|-----------|-------|
| 520 FIRE | | | | |
| 522 10 10 001 Commissioners | 12,500.00 | 3,988.00 | 8,512.00 | 31.9% |
| 522 10 10 002 District Chief | 138,859.56 | 46,286.52 | 92,573.04 | 33.3% |
| 522 10 10 003 District Secretary | 74,416.52 | 26,666.68 | 47,749.84 | 35.8% |
| 522 10 10 004 Admin Assistant | 17,680.00 | 4,540.28 | 13,139.72 | 25.7% |
| 522 10 10 005 Pub. Ed. Coordinator | 55,525.64 | 18,780.74 | 36,744.90 | 33.8% |
| 522 10 10 006 Chief Of Operations | 125,966.22 | 40,811.48 | 85,154.74 | 32.4% |
| 522 10 10 007 Chief Of Administration | 133,069.93 | 43,113.00 | 89,956.93 | 32.4% |
| 522 10 10 008 Chief Of EMS & Safety | 0.00 | 0.00 | 0.00 | 0.0% |
| 522 10 10 009 DC Volunteer Coordinator | 60,000.00 | 0.00 | 60,000.00 | 0.0% |
| 522 10 20 001 Labor & Industry | 17,775.47 | 7,698.56 | 10,076.91 | 43.3% |
| 522 10 20 002 LEOFF Retirement | 24,268.47 | 6,927.20 | 17,341.27 | 28.5% |
| 522 10 20 003 Medical/Dental | 81,930.95 | 24,638.55 | 57,292.40 | 30.1% |
| 522 10 20 004 Medicare | 4,709.97 | 2,612.88 | 2,097.09 | 55.5% |
| 522 10 20 005 PERS Retirement | 29,542.47 | 4,763.81 | 24,778.66 | 16.1% |
| 522 10 20 006 Social Security | 0.00 | 0.00 | 0.00 | 0.0% |
| 522 10 20 007 Unemployment Compensation | 0.00 | 0.00 | 0.00 | 0.0% |
| 522 10 31 001 Office and Operating Supplies | 12,509.61 | 3,469.68 | 9,039.93 | 27.7% |
| 522 10 31 002 Office Cleaning Supplies | 3,924.89 | 1,500.80 | 2,424.09 | 38.2% |
| 522 10 35 001 Computer Hardware | 2,000.00 | 1,145.21 | 854.79 | 57.3% |
| 522 10 35 002 Computer Software | 1,000.00 | 194.45 | 805.55 | 19.4% |
| 522 10 40 001 Elections | 7,000.00 | 3,982.91 | 3,017.09 | 56.9% |
| 522 10 40 002 Ground Water Property Tax | 350.00 | 321.20 | 28.80 | 91.8% |
| 522 10 40 003 State Audit | 0.00 | 0.00 | 0.00 | 0.0% |
| 522 10 40 004 Fire Suppression And Emergency Medical Services - Other Services And Charges | 0.00 | 0.00 | 0.00 | 0.0% |
| 522 10 41 001 Legal Services / Publications | 10,000.00 | 3,270.26 | 6,729.74 | 32.7% |
| 522 10 41 002 Misc Professional Services | 11,350.00 | 3,335.45 | 8,014.55 | 29.4% |
| 522 10 42 001 Postage | 748.91 | 383.75 | 365.16 | 51.2% |
| 522 10 43 001 Travel Lodging | 3,712.35 | 0.00 | 3,712.35 | 0.0% |
| 522 10 43 002 Travel Meals | 2,656.59 | 148.00 | 2,508.59 | 5.6% |

2024 BUDGET POSITION

PACIFIC COUNTY FIRE DISTRICT 1

Time: 10:03:45 Date: 05/02/2024

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001 General Fund 651.100

Months: 01 To: 04

| Expenditures | Amt Budgeted | Expenditures | Remaining | |
|-----------------|--|---------------------|-------------------|---------------------------|
| 520 FIRE | | | | |
| 522 10 43 003 | Travel Mileage | 1,549.27 | 218.78 | 1,330.49 14.1% |
| 522 10 43 004 | Travel Registration / Fee | 5,033.33 | 160.00 | 4,873.33 3.2% |
| 522 10 46 001 | Casualty & Liability Insurance | 130,000.00 | 1,700.00 | 128,300.00 1.3% |
| 522 10 47 001 | Electricity | 19,896.55 | 6,550.96 | 13,345.59 32.9% |
| 522 10 47 002 | Garbage | 4,247.98 | 1,955.85 | 2,292.13 46.0% |
| 522 10 47 003 | Natural Gas | 10,664.03 | 3,849.83 | 6,814.20 36.1% |
| 522 10 47 004 | Sewer | 2,923.10 | 1,258.40 | 1,664.70 43.1% |
| 522 10 47 005 | Telephone | 20,677.89 | 6,520.35 | 14,157.54 31.5% |
| 522 10 47 006 | Water | 4,116.64 | 1,609.36 | 2,507.28 39.1% |
| 522 10 47 007 | Wireless Communications | 7,000.00 | 2,069.69 | 4,930.31 29.6% |
| 522 10 47 008 | Cable TV | 2,400.00 | 583.68 | 1,816.32 24.3% |
| 522 10 48 001 | Computer Services | 6,856.99 | 1,126.02 | 5,730.97 16.4% |
| 522 10 49 001 | Health & Wellness | 8,000.00 | 1,194.25 | 6,805.75 14.9% |
| 522 10 49 002 | Memberships and Subscriptions | 18,000.00 | 4,313.14 | 13,686.86 24.0% |
| 210 | | 1,072,863.33 | 281,689.72 | 791,173.61 26.3% |
| 522 20 10 001 | Training Officer | 0.00 | 0.00 | 0.00 0.0% |
| 522 20 10 002 | FF/EMT Salaries & Wages | 996,530.20 | 269,715.77 | 726,814.43 27.1% |
| 522 20 10 003 | Maintenance Technician | 140,597.09 | 45,942.60 | 94,654.49 32.7% |
| 522 20 10 004 | Resident Interns | 0.00 | 0.00 | 0.00 0.0% |
| 522 20 10 005 | Volunteer Incentive Program | 25,000.00 | 4,179.50 | 20,820.50 16.7% |
| 522 20 10 006 | Volunteer Fire Mobilization Pay | 0.00 | 0.00 | 0.00 0.0% |
| 522 20 10 099 | Timeloss Payments (Disability) | 0.00 | 0.00 | 0.00 0.0% |
| 522 20 20 001 | Labor & Industry | 66,523.15 | 30,703.28 | 35,819.87 46.2% |
| 522 20 20 002 | LEOFF Retirement | 47,518.41 | 30,344.40 | 17,174.01 63.9% |
| 522 20 20 003 | Medical/Dental | 178,300.77 | 56,431.08 | 121,869.69 31.6% |
| 522 20 20 004 | Medicare | 16,488.35 | 4,636.45 | 11,851.90 28.1% |
| 522 20 20 005 | PERS Retirement | 24,796.67 | 4,378.32 | 20,418.35 17.7% |
| 522 20 20 006 | Social Security | 1,124.35 | 259.13 | 865.22 23.0% |
| 522 20 20 007 | Unemployment Compensation | 0.00 | 3,834.88 | (3,834.88) 0.0% |
| 522 20 20 008 | BVFF Volunteer Disability - Reimbursable | 0.00 | 0.00 | 0.00 0.0% |
| 522 20 20 099 | Payroll Clearing | 0.00 | 4,562.48 | (4,562.48) 0.0% |
| 522 20 31 001 | Misc Supplies | 3,775.53 | 1,925.95 | 1,849.58 51.0% |
| 522 20 31 002 | Uniforms / Gear Issue | 20,614.11 | 4,218.38 | 16,395.73 20.5% |
| 522 20 32 001 | Fuel | 25,901.72 | 6,586.58 | 19,315.14 25.4% |
| 522 20 35 001 | Vehicle Parts | 15,000.00 | 6,143.89 | 8,856.11 41.0% |
| 522 20 35 002 | Misc Small Tools/Equip | 3,000.00 | 1,611.63 | 1,388.37 53.7% |
| 522 20 35 003 | Radio Equipment | 2,500.00 | 348.84 | 2,151.16 14.0% |
| 522 20 40 001 | Dispatch / Local Support Svcs | 3,412.68 | 0.00 | 3,412.68 0.0% |
| 522 20 46 001 | Pension & Relief | 2,176.00 | 1,388.49 | 787.51 63.8% |
| 522 20 48 001 | Radio Repair/Maintenance | 1,505.29 | 473.55 | 1,031.74 31.5% |
| 522 20 48 002 | Small Equip. Repair/Maintenance | 1,916.69 | 394.96 | 1,521.73 20.6% |
| 522 20 48 003 | Vehicle Repair/Maintenance | 5,000.00 | 1,253.36 | 3,746.64 25.1% |
| 522 20 49 001 | Misc Services | 22,426.71 | 4,571.65 | 17,855.06 20.4% |
| 220 | | 1,604,107.72 | 483,905.17 | 1,120,202.55 30.2% |
| 522 30 31 001 | Fire Investigation Supplies | 500.00 | 0.00 | 500.00 0.0% |
| 522 30 31 002 | Public Education Supplies | 2,500.00 | 0.00 | 2,500.00 0.0% |
| 522 30 49 001 | Newsletter | 0.00 | 0.00 | 0.00 0.0% |

2024 BUDGET POSITION

PACIFIC COUNTY FIRE DISTRICT 1

Time: 10:03:45 Date: 05/02/2024

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001 General Fund 651.100

Months: 01 To: 04

| Expenditures | Amt Budgeted | Expenditures | Remaining | |
|--|---------------------|-------------------|-------------------|--------------|
| 520 FIRE | | | | |
| 230 | 3,000.00 | 0.00 | 3,000.00 | 0.0% |
| 522 40 31 001 Misc Supplies | 5,000.00 | 184.79 | 4,815.21 | 3.7% |
| 522 40 43 001 Training Lodging | 5,000.00 | 4,208.96 | 791.04 | 84.2% |
| 522 40 43 002 Training Meals | 5,000.00 | 4,734.84 | 265.16 | 94.7% |
| 522 40 43 003 Travel Mileage | 1,000.00 | 75.00 | 925.00 | 7.5% |
| 522 40 43 004 Travel Registration / Fee | 31,500.00 | 4,507.99 | 26,992.01 | 14.3% |
| 522 40 49 001 Resident Tuition | 15,000.00 | 0.00 | 15,000.00 | 0.0% |
| 522 40 49 002 Union Tuition | 5,000.00 | 1,977.60 | 3,022.40 | 39.6% |
| 240 | 67,500.00 | 15,689.18 | 51,810.82 | 23.2% |
| 522 50 31 001 Building Maintenance Supplies | 4,000.00 | 2,127.57 | 1,872.43 | 53.2% |
| 522 50 49 001 Building Maintenance Services | 7,000.00 | 4,287.73 | 2,712.27 | 61.3% |
| 250 | 11,000.00 | 6,415.30 | 4,584.70 | 58.3% |
| 526 10 10 001 EMS Coordinator | 0.00 | 0.00 | 0.00 | 0.0% |
| 526 10 10 002 FF/Paramedic Salaries & Wages | 994,971.62 | 319,777.23 | 675,194.39 | 32.1% |
| 526 10 10 003 Volunteer Reimbursement | 8,017.33 | 1,140.00 | 6,877.33 | 14.2% |
| 526 10 10 099 Timeloss Payments (Disability) | 0.00 | 4,463.20 | (4,463.20) | 0.0% |
| 526 10 20 001 Labor & Industry | 53,390.28 | 28,506.59 | 24,883.69 | 53.4% |
| 526 10 20 002 LEOFF Retirement | 52,733.50 | 27,011.08 | 25,722.42 | 51.2% |
| 526 10 20 003 Medical/Dental | 168,271.29 | 42,747.18 | 125,524.11 | 25.4% |
| 526 10 20 004 Medicare | 14,427.09 | 4,653.31 | 9,773.78 | 32.3% |
| 526 10 20 005 PERS Retirement | 0.00 | 0.00 | 0.00 | 0.0% |
| 526 10 20 006 Social Security | 461.10 | 70.68 | 390.42 | 15.3% |
| 526 10 20 007 Unemployment Compensation | 0.00 | 0.00 | 0.00 | 0.0% |
| 526 10 31 001 Office & Operating Supplies | 0.00 | 0.00 | 0.00 | 0.0% |
| 526 10 41 001 Biohazard Disposal | 650.00 | 183.82 | 466.18 | 28.3% |
| 526 10 41 002 Controlled Substances Disposal | 400.00 | 0.00 | 400.00 | 0.0% |
| 610 | 1,293,322.21 | 428,553.09 | 864,769.12 | 33.1% |
| 526 40 30 001 Supplies | 2,000.00 | 0.00 | 2,000.00 | 0.0% |
| 526 40 43 001 Travel Lodging | 2,000.00 | 1,873.17 | 126.83 | 93.7% |
| 526 40 43 002 Travel Meals | 5,000.00 | 569.75 | 4,430.25 | 11.4% |
| 526 40 43 003 Travel Mileage | 500.00 | 467.98 | 32.02 | 93.6% |
| 526 40 43 004 Travel Registration Fee | 5,000.00 | 0.00 | 5,000.00 | 0.0% |
| 526 40 43 005 OTEP | 0.00 | 0.00 | 0.00 | 0.0% |
| 640 | 14,500.00 | 2,910.90 | 11,589.10 | 20.1% |
| 526 70 41 001 Ambulance Billing Services | 37,000.00 | 8,890.93 | 28,109.07 | 24.0% |
| 526 70 41 002 GEMT Services | 0.00 | 0.00 | 0.00 | 0.0% |
| 526 70 41 003 IFT Services | 0.00 | 25,000.00 | (25,000.00) | 0.0% |
| 526 70 49 001 Ambulance Payment Refunds | 2,000.00 | 31.95 | 1,968.05 | 1.6% |
| 526 70 49 002 GEMT Refunds | 60,000.00 | 0.00 | 60,000.00 | 0.0% |
| 670 | 99,000.00 | 33,922.88 | 65,077.12 | 34.3% |
| 526 80 31 001 Medical & Operating Supplies | 62,000.00 | 14,301.46 | 47,698.54 | 23.1% |
| 526 80 32 001 Fuel | 50,000.00 | 13,275.24 | 36,724.76 | 26.6% |
| 526 80 35 001 Vehicle Parts | 10,000.00 | 3,433.82 | 6,566.18 | 34.3% |
| 526 80 35 002 Misc Small Tools/Equip | 1,200.00 | 0.00 | 1,200.00 | 0.0% |

2024 BUDGET POSITION

PACIFIC COUNTY FIRE DISTRICT 1

Time: 10:03:45 Date: 05/02/2024
Page: 5

001 General Fund 651.100 Months: 01 To: 04

| Expenditures | Amt Budgeted | Expenditures | Remaining | |
|---|---------------------|---------------------|---------------------|--------------|
| 520 FIRE | | | | |
| 526 80 48 001 Medical Equip. Repairs & Maintenance | 2,500.00 | 0.00 | 2,500.00 | 0.0% |
| 526 80 48 002 Radio Repairs & Maintenance | 0.00 | 0.00 | 0.00 | 0.0% |
| 526 80 48 003 Vehicle Repairs & Maintenance | 5,000.00 | 0.00 | 5,000.00 | 0.0% |
| 526 80 51 001 Dispatch / Local Support Svcs | 25,260.74 | 0.00 | 25,260.74 | 0.0% |
| 680 | 155,960.74 | 31,010.52 | 124,950.22 | 19.9% |
| 520 FIRE | 4,321,254.00 | 1,284,096.76 | 3,037,157.24 | 29.7% |
| 580 Non-Expenditures | | | | |
| 586 00 00 001 Timeloss Passthrough To Employee | 0.00 | 0.00 | 0.00 | 0.0% |
| 586 00 20 003 Timeloss Passthrough - Personnel Benefits | 0.00 | 0.00 | 0.00 | 0.0% |
| 580 Non-Expenditures | 0.00 | 0.00 | 0.00 | 0.0% |
| 591 22 71 001 Principal | 0.00 | 0.00 | 0.00 | 0.0% |
| 592 22 83 001 Interest | 0.00 | 0.00 | 0.00 | 0.0% |
| 594 22 60 001 Buildings | 130,000.00 | 12,387.89 | 117,612.11 | 9.5% |
| 594 22 60 002 Communication Equipment | 16,000.00 | 14,678.34 | 1,321.66 | 91.7% |
| 594 22 60 003 Office Equipment | 10,000.00 | 0.00 | 10,000.00 | 0.0% |
| 594 22 60 004 Equipment & Turnout Gear | 18,000.00 | 5,927.55 | 12,072.45 | 32.9% |
| 594 22 60 005 Fire Hose | 6,000.00 | 0.00 | 6,000.00 | 0.0% |
| 594 22 60 006 Misc Equipment | 0.00 | 3,478.40 | (3,478.40) | 0.0% |
| 594 22 60 007 SCBA Firefighting Equipment | 0.00 | 0.00 | 0.00 | 0.0% |
| 594 22 60 008 Engines | 0.00 | 25,000.69 | (25,000.69) | 0.0% |
| 594 26 60 001 Ambulance/Rechassis | 225,000.00 | 246,327.47 | (21,327.47) | 109.5% |
| 594 26 60 002 Misc Medical Equipment | 48,000.00 | 37,507.58 | 10,492.42 | 78.1% |
| 590 | 453,000.00 | 345,307.92 | 107,692.08 | 76.2% |
| Fund Expenditures: | 4,774,254.00 | 1,629,404.68 | 3,144,849.32 | 34.1% |
| Fund Excess/(Deficit): | (434,000.00) | 403,684.26 | | |

2024 BUDGET POSITION TOTALS

PACIFIC COUNTY FIRE DISTRICT 1

Months: 01 To: 04

Time: 10:03:45

Date: 05/02/2024

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| Fund | Revenue Budgeted | Received | | Expense Budgeted | Spent | |
|--------------------------|---------------------|---------------------|--------------|---------------------|---------------------|--------------|
| 001 General Fund 651.100 | 4,340,254.00 | 2,033,088.94 | 46.8% | 4,774,254.00 | 1,629,404.68 | 34% |
| | <u>4,340,254.00</u> | <u>2,033,088.94</u> | <u>46.8%</u> | <u>4,774,254.00</u> | <u>1,629,404.68</u> | <u>34.1%</u> |

PACIFIC COUNTY FIRE DISTRICT #1
 HISTORICAL TAX COLLECTION TRENDS
 2019 - PRESENT

| | 2019 | | 2020 | | 2021 | | 2022 | | 2023 | | 2024 | |
|-------------------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|-----------------|-------------|
| | \$ COLLECTED | % COLLECTED | \$ COLLECTED | % COLLECTED | \$ COLLECTED | % COLLECTED | \$ COLLECTED | % COLLECTED | \$ COLLECTED | % COLLECTED | \$ COLLECTED | % COLLECTED |
| TOTAL TAX BUDGETED | \$ 2,296,130.00 | | \$ 2,757,013.00 | | \$ 3,095,560.00 | | \$ 3,110,000.00 | | \$ 3,180,000.00 | | \$ 3,360,000.00 | |
| FIRE TAX BUDGETED | \$ 1,722,088.00 | | \$ 2,170,000.00 | | \$ 2,245,560.00 | | \$ 2,300,000.00 | | \$ 2,350,000.00 | | \$ 2,500,000.00 | |
| EMS TAX BUDGETED | \$ 574,042.00 | | \$ 587,013.00 | | \$ 790,000.00 | | \$ 810,000.00 | | \$ 830,000.00 | | \$ 860,000.00 | |
| | \$ COLLECTED | % COLLECTED | \$ COLLECTED | % COLLECTED | \$ COLLECTED | % COLLECTED | \$ COLLECTED | % COLLECTED | \$ COLLECTED | % COLLECTED | \$ COLLECTED | % COLLECTED |
| JANUARY | \$ 15,055.66 | 0.66% | \$ 14,806.68 | 0.54% | \$ 57,833.99 | 1.91% | \$ 11,561.42 | 0.37% | \$ 15,797.01 | 0.50% | \$ 117,707.68 | 3.50% |
| FEBRUARY | \$ 197,746.44 | 8.61% | \$ 218,849.29 | 7.94% | \$ 268,566.94 | 8.85% | \$ 274,875.25 | 8.84% | \$ 283,945.40 | 8.93% | \$ 238,681.72 | 7.10% |
| MARCH | \$ 166,653.82 | 7.26% | \$ 209,647.93 | 7.60% | \$ 255,398.22 | 8.41% | \$ 262,111.69 | 8.43% | \$ 224,943.69 | 7.07% | \$ 203,781.74 | 6.08% |
| APRIL | \$ 848,309.28 | 36.95% | \$ 879,678.69 | 31.91% | \$ 1,098,617.96 | 38.19% | \$ 1,044,534.08 | 33.59% | \$ 1,051,356.82 | 33.08% | \$ 1,176,675.88 | 35.02% |
| MAY | \$ 206,894.94 | 9.01% | \$ 231,232.67 | 8.39% | \$ 188,851.31 | 6.22% | \$ 320,049.85 | 10.29% | \$ 362,692.32 | 11.41% | \$ - | 0.00% |
| JUNE | \$ 17,802.27 | 0.78% | \$ 121,915.61 | 4.42% | \$ 49,826.87 | 1.64% | \$ 36,140.22 | 1.16% | \$ 30,677.03 | 0.96% | \$ - | 0.00% |
| JULY | \$ 15,297.94 | 0.67% | \$ 46,281.87 | 1.68% | \$ 27,218.87 | 0.90% | \$ 21,590.15 | 0.69% | \$ 90,303.24 | 2.84% | \$ - | 0.00% |
| AUGUST | \$ 19,593.62 | 0.85% | \$ 84,451.70 | 3.06% | \$ 70,417.73 | 2.32% | \$ 78,274.52 | 2.52% | \$ 43,865.76 | 1.38% | \$ - | 0.00% |
| SEPTEMBER | \$ 52,981.76 | 2.31% | \$ 60,014.36 | 2.18% | \$ 61,932.13 | 2.04% | \$ 64,493.87 | 2.07% | \$ 59,677.89 | 1.88% | \$ - | 0.00% |
| OCTOBER | \$ 608,623.36 | 26.55% | \$ 660,087.49 | 23.94% | \$ 702,988.68 | 23.14% | \$ 781,936.58 | 25.14% | \$ 825,952.67 | 25.97% | \$ - | 0.00% |
| NOVEMBER | \$ 132,735.72 | 5.78% | \$ 211,520.52 | 7.67% | \$ 215,846.22 | 7.11% | \$ 153,767.33 | 4.94% | \$ 133,295.25 | 4.19% | \$ - | 0.00% |
| DECEMBER | \$ 20,475.78 | 0.89% | \$ 32,635.83 | 1.18% | \$ 22,974.27 | 0.76% | \$ 11,390.18 | 0.37% | \$ 17,478.42 | 0.55% | \$ - | 0.00% |
| COLLECTION AS OF APRIL: | \$ 1,227,765.20 | 53.47% | \$ 1,322,982.59 | 47.99% | \$ 1,680,417.11 | 55.36% | \$ 1,593,082.44 | 51.22% | \$ 1,576,042.92 | 49.56% | \$ 1,796,647.02 | 51.69% |
| | | 100.31% | | 100.51% | | 99.48% | | 98.41% | | 98.74% | | |

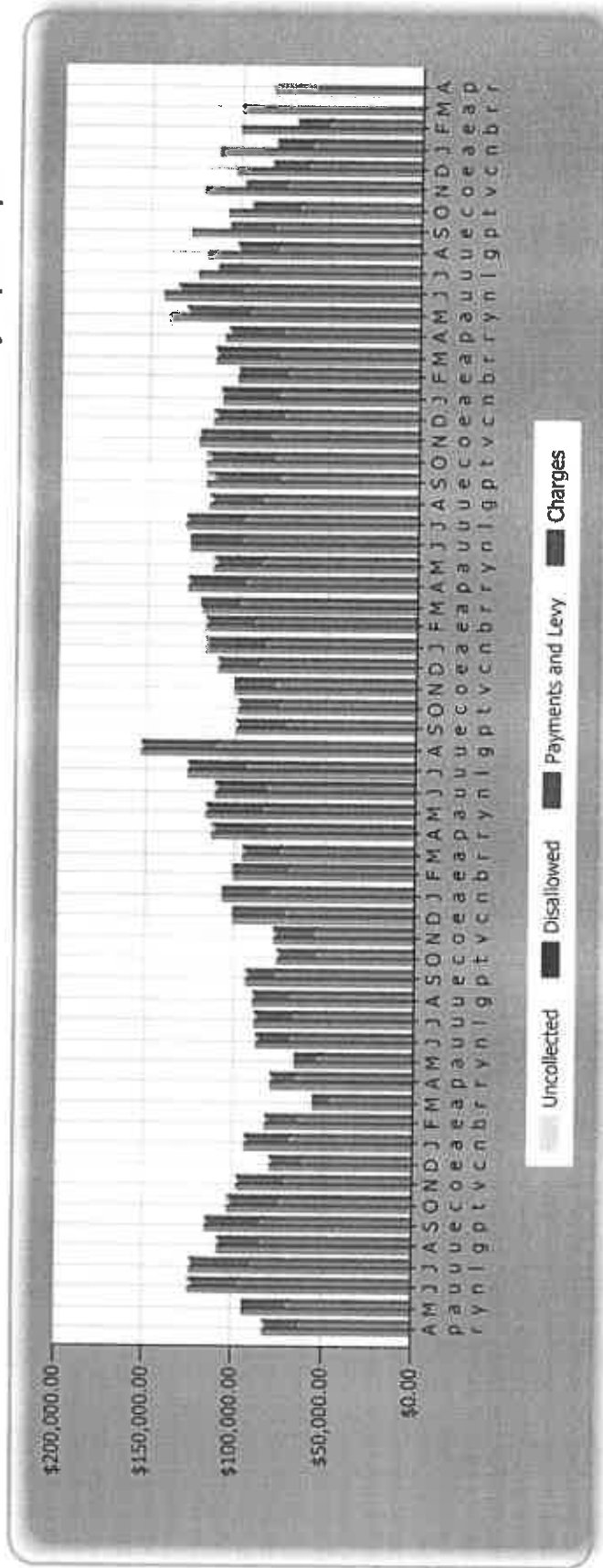
ANNUAL COLLECTION STATISTICS

| | |
|-----------------|------------|
| Date Of Service | 04/01/2019 |
| Date Of Service | 04/30/2024 |
| Invoices | 0 |
| Company | Pacific 1 |

| Month | Tickets | Charges | Payments | % | Levy Fund | % | Disallowed | % | Uncollected | % | Pending | % |
|--------|---------|------------|-------------|------|------------|------|------------|------|-------------|-----|---------|------|
| Apr 19 | 108 | 83,020.36 | -53,673.83 | 65 % | -8,964.20 | 11 % | -20,022.30 | 24 % | -360.03 | 0 % | 0.00 | 0 % |
| May 19 | 120 | 93,304.03 | -58,985.45 | 63 % | -10,078.57 | 11 % | -24,240.01 | 26 % | 0.00 | 0 % | 0.00 | 0 % |
| Jun 19 | 152 | 123,982.78 | -86,046.17 | 69 % | -10,079.92 | 8 % | -25,935.26 | 21 % | -1,921.43 | 2 % | 0.00 | 0 % |
| Jul 19 | 126 | 123,749.13 | -81,716.90 | 66 % | -6,659.82 | 5 % | -35,027.54 | 28 % | -344.87 | 0 % | 0.00 | 0 % |
| Aug 19 | 120 | 107,770.57 | -73,802.60 | 68 % | -9,352.40 | 9 % | -23,970.44 | 22 % | -645.13 | 1 % | 0.00 | 0 % |
| Sep 19 | 117 | 115,322.13 | -75,478.04 | 65 % | -8,029.94 | 7 % | -31,195.02 | 27 % | -619.13 | 1 % | 0.00 | 0 % |
| Oct 19 | 113 | 103,249.97 | -66,019.51 | 64 % | -7,107.73 | 7 % | -27,525.60 | 27 % | -2,597.13 | 3 % | 0.00 | 0 % |
| Nov 19 | 108 | 97,584.12 | -61,154.39 | 63 % | -8,937.62 | 9 % | -26,804.23 | 27 % | -687.88 | 1 % | 0.00 | 0 % |
| Dec 19 | 94 | 79,759.24 | -53,902.25 | 68 % | -7,464.02 | 9 % | -17,776.09 | 22 % | -616.88 | 1 % | 0.00 | 0 % |
| Jan 20 | 98 | 93,462.19 | -59,656.30 | 64 % | -8,848.14 | 9 % | -24,269.87 | 26 % | -687.88 | 1 % | 0.00 | 0 % |
| Feb 20 | 91 | 82,350.92 | -58,242.34 | 71 % | -5,200.34 | 6 % | -18,245.11 | 22 % | -663.13 | 1 % | 0.00 | 0 % |
| Mar 20 | 71 | 56,056.90 | -39,587.56 | 71 % | -6,396.69 | 11 % | -10,072.65 | 18 % | 0.00 | 0 % | 0.00 | 0 % |
| Apr 20 | 95 | 79,943.86 | -58,405.72 | 73 % | -6,460.06 | 8 % | -14,941.75 | 19 % | -136.33 | 0 % | 0.00 | 0 % |
| May 20 | 79 | 66,056.36 | -47,914.94 | 73 % | -4,787.67 | 7 % | -13,355.75 | 20 % | 0.00 | 0 % | 0.00 | 0 % |
| Jun 20 | 96 | 88,000.10 | -61,860.57 | 70 % | -6,811.44 | 8 % | -19,253.09 | 22 % | -75.00 | 0 % | 0.00 | 0 % |
| Jul 20 | 103 | 89,029.03 | -60,301.50 | 68 % | -5,654.38 | 6 % | -22,321.27 | 25 % | -751.88 | 1 % | 0.00 | 0 % |
| Aug 20 | 99 | 89,357.24 | -64,846.60 | 73 % | -3,268.44 | 4 % | -20,749.59 | 23 % | -492.61 | 1 % | 0.00 | 0 % |
| Sep 20 | 103 | 93,813.15 | -70,846.60 | 76 % | -5,456.66 | 6 % | -16,665.01 | 18 % | -844.88 | 1 % | 0.00 | 0 % |
| Oct 20 | 79 | 76,395.05 | -51,686.49 | 68 % | -2,301.84 | 3 % | -21,530.67 | 28 % | -876.05 | 1 % | 0.00 | 0 % |
| Nov 20 | 82 | 78,224.94 | -52,281.23 | 67 % | -2,698.53 | 3 % | -22,219.98 | 28 % | -1,025.20 | 1 % | 0.00 | 0 % |
| Dec 20 | 104 | 101,289.58 | -66,573.53 | 66 % | -4,638.40 | 5 % | -30,077.65 | 30 % | 0.00 | 0 % | 0.00 | 0 % |
| Jan 21 | 112 | 107,020.21 | -72,125.07 | 67 % | -7,429.36 | 7 % | -27,465.78 | 26 % | 0.00 | 0 % | 0.00 | 0 % |
| Feb 21 | 98 | 101,027.70 | -61,864.67 | 61 % | -7,415.70 | 7 % | -31,747.33 | 31 % | 0.00 | 0 % | 0.00 | 0 % |
| Mar 21 | 110 | 95,825.37 | -65,759.16 | 69 % | -8,430.44 | 9 % | -20,963.77 | 22 % | -672.00 | 0 % | 0.00 | 0 % |
| Apr 21 | 120 | 113,706.08 | -75,636.20 | 67 % | -6,373.76 | 6 % | -29,429.37 | 26 % | -2,266.75 | 2 % | 0.00 | 0 % |
| May 21 | 116 | 115,826.10 | -74,575.39 | 64 % | -8,510.14 | 7 % | -32,105.57 | 28 % | -635.00 | 1 % | 0.00 | 0 % |
| Jun 21 | 114 | 111,087.13 | -75,823.76 | 68 % | -5,979.77 | 5 % | -27,979.94 | 25 % | -1,303.66 | 1 % | 0.00 | 0 % |
| Jul 21 | 134 | 126,576.02 | -87,386.87 | 69 % | -5,035.27 | 4 % | -32,827.23 | 26 % | -1,326.65 | 1 % | 0.00 | 0 % |
| Aug 21 | 161 | 153,127.90 | -102,706.63 | 67 % | -7,449.95 | 5 % | -41,603.66 | 27 % | -1,367.66 | 1 % | 0.00 | 0 % |
| Sep 21 | 108 | 100,184.88 | -66,229.73 | 66 % | -4,930.19 | 5 % | -27,959.23 | 28 % | -1,065.73 | 1 % | 0.00 | 0 % |
| Oct 21 | 112 | 99,145.52 | -66,321.04 | 67 % | -9,042.63 | 9 % | -23,033.42 | 23 % | -748.43 | 1 % | 0.00 | 0 % |
| Nov 21 | 111 | 100,980.14 | -67,021.16 | 66 % | -10,135.93 | 10 % | -23,823.05 | 24 % | 0.00 | 0 % | 0.00 | 0 % |
| Dec 21 | 120 | 110,535.44 | -78,314.69 | 71 % | -8,419.54 | 8 % | -23,221.33 | 21 % | -579.88 | 1 % | 0.00 | 0 % |
| Jan 22 | 111 | 116,949.64 | -76,578.75 | 65 % | -6,614.50 | 6 % | -33,403.30 | 29 % | -353.09 | 0 % | 0.00 | 0 % |
| Feb 22 | 119 | 117,512.94 | -82,579.87 | 70 % | -7,519.53 | 6 % | -27,123.54 | 23 % | -290.00 | 0 % | 0.00 | 0 % |
| Mar 22 | 133 | 119,152.24 | -91,367.59 | 77 % | -6,077.99 | 5 % | -22,445.13 | 19 % | 0.00 | 0 % | -738.47 | -1 % |
| Apr 22 | 139 | 127,453.72 | -89,315.60 | 70 % | -5,981.44 | 5 % | -31,324.05 | 25 % | -832.63 | 1 % | 0.00 | 0 % |
| May 22 | 123 | 112,742.19 | -81,189.51 | 72 % | -4,643.84 | 4 % | -25,642.34 | 23 % | -1,266.50 | 1 % | 0.00 | 0 % |
| Jun 22 | 125 | 126,941.50 | -89,353.04 | 70 % | -7,317.46 | 6 % | -30,271.00 | 24 % | 0.00 | 0 % | 0.00 | 0 % |
| Jul 22 | 138 | 129,638.66 | -86,072.35 | 66 % | -9,539.01 | 7 % | -33,198.98 | 26 % | -828.32 | 1 % | 0.00 | 0 % |
| Aug 22 | 129 | 116,776.94 | -74,590.68 | 64 % | -10,617.35 | 9 % | -29,367.13 | 25 % | -1,296.88 | 1 % | 904.90 | 1 % |
| Sep 22 | 120 | 118,546.00 | -68,561.68 | 58 % | -8,332.82 | 7 % | -36,689.10 | 31 % | -4,164.40 | 4 % | 798.00 | 1 % |
| Oct 22 | 123 | 118,407.00 | -69,443.37 | 59 % | -10,187.91 | 9 % | -35,702.09 | 30 % | -2,917.63 | 2 % | 156.00 | 0 % |

| | | | | | | | | | | | | |
|--------------|-----|---------------------|----------------------|------|--------------------|-----|----------------------|------|-------------------|-----|-------------------|-------|
| Nov 22 | 115 | 122,418.50 | -73,504.70 | 60 % | -7,588.22 | 6 % | -40,601.58 | 33 % | 0.00 | 0 % | 724.00 | 1 % |
| Dec 22 | 118 | 114,241.50 | -69,659.18 | 61 % | -4,918.14 | 4 % | -37,455.07 | 33 % | -2,073.00 | 2 % | 136.11 | 0 % |
| Jan 23 | 106 | 109,586.50 | -72,007.31 | 66 % | -4,939.57 | 5 % | -32,616.23 | 30 % | -590.50 | 1 % | -567.11 | -1 % |
| Feb 23 | 93 | 100,523.50 | -67,368.60 | 67 % | -5,370.81 | 5 % | -27,303.69 | 27 % | 0.00 | 0 % | 480.40 | 0 % |
| Mar 23 | 108 | 113,717.00 | -72,997.25 | 64 % | -4,627.03 | 4 % | -35,323.67 | 31 % | -769.05 | 1 % | 0.00 | 0 % |
| Apr 23 | 110 | 107,881.00 | -68,815.73 | 64 % | -6,836.08 | 6 % | -29,472.90 | 27 % | -1,263.81 | 1 % | 1,492.48 | 1 % |
| May 23 | 133 | 138,629.50 | -87,211.07 | 63 % | -6,993.66 | 5 % | -35,254.87 | 25 % | -100.00 | 0 % | 9,069.90 | 7 % |
| Jun 23 | 138 | 143,105.50 | -91,117.28 | 64 % | -6,430.35 | 4 % | -36,223.34 | 25 % | -1,304.00 | 1 % | 8,030.53 | 6 % |
| Jul 23 | 141 | 123,049.00 | -81,707.18 | 66 % | -6,671.89 | 5 % | -23,984.07 | 19 % | 0.00 | 0 % | 10,685.86 | 9 % |
| Aug 23 | 135 | 118,371.50 | -72,384.70 | 61 % | -5,627.95 | 5 % | -22,778.58 | 19 % | -842.50 | 1 % | 16,737.77 | 14 % |
| Sep 23 | 142 | 127,261.00 | -72,843.02 | 57 % | -7,444.79 | 6 % | -25,968.10 | 20 % | 0.00 | 0 % | 21,005.09 | 17 % |
| Oct 23 | 120 | 107,192.00 | -61,195.00 | 57 % | -5,963.25 | 6 % | -26,889.61 | 25 % | 0.00 | 0 % | 13,144.14 | 12 % |
| Nov 23 | 125 | 120,545.50 | -68,383.18 | 57 % | -5,957.10 | 5 % | -23,428.94 | 19 % | 0.00 | 0 % | 22,776.28 | 19 % |
| Dec 23 | 113 | 102,589.50 | -59,320.15 | 58 % | -2,505.92 | 2 % | -21,181.16 | 21 % | 0.00 | 0 % | 19,582.27 | 19 % |
| Jan 24 | 128 | 112,287.00 | -58,150.31 | 52 % | -1,579.70 | 1 % | -20,803.31 | 19 % | 0.00 | 0 % | 31,753.68 | 28 % |
| Feb 24 | 108 | 100,924.00 | -48,649.49 | 48 % | -2,123.61 | 2 % | -18,449.40 | 18 % | 0.00 | 0 % | 31,701.50 | 31 % |
| Mar 24 | 113 | 100,063.00 | 0.00 | 0 % | 0.00 | 0 % | 0.00 | 0 % | 0.00 | 0 % | 100,063.00 | 100 % |
| Apr 24 | 95 | 82,503.00 | 0.00 | 0 % | 0.00 | 0 % | 0.00 | 0 % | 0.00 | 0 % | 82,503.00 | 100 % |
| 6,959 | | 6,505,775.47 | -4,131,113.48 | | -390,759.41 | | -1,571,259.74 | | -42,203.51 | | 370,439.33 | |

All amounts shown relate directly to each month's charges. They will not reconcile to monthly deposit reports





**COMMISSIONER'S MEETING
AGENDA ITEM INFORMATION**

| |
|--|
| MEETING DATE: 5/20/2024 |
| AGENDA ITEM (to be completed by the office): New Business #1 |
| SUBJECT: Interagency Data Sharing Agreement between Pacific County Fire Protection District No. 1 and the Office of the Washington State Auditor |
| REQUESTOR: District Secretary |
| COST (including tax): |
| SUMMARY: This agreement was sent to Brian Snure on 3/20/2024. He immediately replied with changes. Those changes were sent to the SAO and forwarded to their review board. The changes were approved and sent back to us on 4/19/2024. The wording was slightly different than what Snure had suggested, so I checked to make sure the modification was acceptable and there were no changes to the meaning. Snure approved the new version on 4/25/2024. |
| RECOMMENDATION: Approval of the Interagency Data Sharing Agreement between Pacific County Fire Protection District No. 1 and the Office of the Washington State Auditor |

INTERAGENCY DATA SHARING AGREEMENT

Between

Pacific County Fire Protection District No. 1

And the Office of the Washington State Auditor

This Interagency Data Sharing Agreement (DSA) is entered into by and between Pacific County Fire Protection District No. 1, hereinafter referred to as "Agency", and the Office of the Washington State Auditor, hereinafter referred to as "SAO", pursuant to the authority granted by Chapter 39.34 RCW, 42.40 RCW, 43.101 RCW and 43.09 RCW.

Agency:

Agency Name: Pacific County Fire Protection District No. 1
Contact Name: [Redacted]
Title: District Secretary
Address: PO Box 890 Ocean Park, WA 98640
Phone: (360) 665-4451
E-mail: jamie@pcfd1.org

SAO

Agency Name: Office of the Washington State Auditor
Contact Name: Lisa Carrell
Title: Program Manager
Address: 3200 Sunset Way SE Olympia, WA 98501
Phone: (564) 999-0882
E-mail: carrelll@sao.wa.gov

The SAO and Agency agree that they will have the right, at any time with reasonable notice, to monitor, audit, and review activities and methods in implementing this Agreement in order to assure compliance.

1. PURPOSE OF THE DSA

The purpose of the DSA is to provide the requirements and authorization for the Agency to exchange confidential information with SAO and SAO to share confidential information with the Agency. This agreement is entered into between Agency and SAO to ensure compliance with legal requirements and Executive Directives (Executive Order 16-01, RCW 42.56, and OCIO policy 141, OCIO standard 141.10) in the handling of information considered confidential.

2. DEFINITIONS

“Agreement” means this Interagency Data Sharing Agreement, including all documents attached or incorporated by reference.

“Data Access” refers to rights granted to SAO employees to directly connect to Agency systems, networks and/ or applications combined with required information needed to implement these rights.

“Data Transmission” refers to the methods and technologies to be used to move a copy of the data between systems, networks and/ or employee workstations.

“Data Storage” refers to the place data is in when at rest. Data can be stored on removable or portable media devices such as a USB drive or SAO managed systems or OCIO/ State approved services.

“Data Encryption” refers to enciphering data with a NIST-approved algorithm or cryptographic module using a NIST-approved key length. Encryption must be applied in such a way that it renders data unusable to anyone but the authorized users.

“Personal Information” means information defined in RCW 42.56.590(10).

The State classifies data into categories based on the sensitivity of the data pursuant to the Security policy and standards promulgated by the Office of the state of Washington Chief Information Officer. The Data that is the subject of this DSA is classified as indicated below:

Category 1 – Public information is information that can be or currently is released to the public. It does not need protection from unauthorized disclosure, but does need integrity and availability protection controls.

Category 2 – Sensitive information may not be specifically protected from disclosure by law and is for official use only. Sensitive information is generally not released to the public unless specifically requested.

Category 3 – Confidential information is information that is specifically protected from disclosure by law. It may include but is not limited to: a. Personal Information about individuals, regardless of how that information is obtained; b. Information concerning employee personnel records; c. Information regarding IT infrastructure and security of computer and telecommunications systems; d. List of individuals for commercial purposes.

Category 4 – Confidential information requiring special handling is information that is specifically protected from disclosure by law and for which: a. Especially strict handling requirements are dictated, such as by statutes, regulations, agreements, or other compliance mandates; b. Serious consequences could arise from unauthorized disclosure, such as threats to health and safety, or legal sanctions.

3. PERIOD OF AGREEMENT

This agreement shall begin on July 15, 2024, or date of execution, whichever is later, and end on December 31, 2027, unless terminated sooner or extended as provided herein.

4. JUSTIFICATION FOR DATA SHARING

SAO is the auditor of all public accounts in Washington State. SAO's authority is broad and includes both explicit and implicit powers to review records, including confidential records, during the course of an audit or investigation.

5. DESCRIPTION OF DATA TO BE SHARED

The data to be shared includes information and data related to audit results, financial activity, operation and compliance with contractual, state and federal programs, security of computer systems, performance and accountability for agency programs as applicable to the audit(s) performed. Specific data requests will be limited to information needed for SAO audits, investigations and related statutory authorities as identified through auditor requests.

6. DATA TRANSMISSION

Transmission of data between Agency and SAO will use a secure method that is commensurate to the sensitivity of the data being transmitted.

7. DATA STORAGE AND HANDLING REQUIREMENTS

The Agency and SAO expects each other to identify confidential data when provided. All confidential data provided by Agency will be stored using data encryption with access limited to the least number of SAO staff needed to complete the purpose of the DSA.

8. INTENDED USE OF DATA

The Office of the Washington State Auditor will utilize this data in support of their audits, investigations, and related statutory responsibilities as described in RCW 43.09 and 42.40.

9. CONSTRAINTS ON USE OF DATA

The Office of the Washington State Auditor agrees to strictly limit use of information obtained under this Agreement to the purpose of carrying out our audits, investigations and related statutory responsibilities as described in RCW 43.09 and 42.40.

10. SECURITY OF DATA

SAO shall take due care and take reasonable precautions to protect Agency's data from unauthorized physical and electronic access. SAO complies with the requirements of the OCIO 141.10 policies and standards for data security and access controls to ensure the confidentiality, and integrity of all data shared.

11. NON-DISCLOSURE OF DATA

SAO staff shall not disclose, in whole or in part, the confidential data provided by Agency to any individual or agency, unless this Agreement specifically authorizes the disclosure. Confidential data may be disclosed only to persons and entities that have the need to use the data to achieve the stated purposes of this Agreement. In the event of a public disclosure request for the Agency's Confidential data, SAO will notify the Agency

- a. SAO shall not access or use the data for any commercial or personal purpose.
- b. Any exceptions to these limitations must be approved in writing by Agency.

- c. The SAO shall ensure that all staff with access to the data described in this Agreement are aware of the use and disclosure requirements of this Agreement and will advise new staff of the provisions of this Agreement.

Agency staff shall not disclose, in whole or in part, the confidential data provided by SAO to any individual or agency, unless this Agreement specifically authorizes the disclosure. Confidential data may be disclosed only to persons and entities that have the need to use the data to achieve the stated purposes of this Agreement. In the event of a public disclosure request for the SAO's data, Agency will notify the SAO

- a. Agency shall not access or use the data for any commercial or personal purpose.
- b. Any exceptions to these limitations must be approved in writing by SAO.
- c. The Agency shall ensure that all staff with access to the data described in this Agreement are aware of the use and disclosure requirements of this Agreement and will advise new staff of the provisions of this Agreement.

12. DATA DISPOSAL

Upon request by the SAO or Agency, or at the end of the DSA term, or when no longer needed, Confidential Information/Data must be returned or destroyed, except as required to be maintained for compliance or accounting purposes.

13. INCIDENT NOTIFICATION AND RESPONSE

The compromise of Confidential Information or reasonable belief that confidential information has been acquired and/or accessed by an unauthorized person that may be a breach that requires timely notice to affected individuals under RCW 42.56.590 or any other applicable breach notification law or rule must be reported to the Agency contact.

If the Receiving Party does not have full details about the incident, it will report what information it has and provide full details within 15 business days of discovery. To the extent possible, these initial reports must include at least: A. The nature of the unauthorized use or disclosure, including a brief description of what happened, the date of the event(s), and the date of discovery; B. A description of the types of information involved; C. The investigative and remedial actions the Receiving Party or its Subcontractor took or will take to prevent and mitigate harmful effects and protect against recurrence; D. Any details necessary for a determination of whether the incident is a breach that requires notification under RCW 42.56.590, or any other applicable breach notification law or rule. E. Any other information SAO or Agency reasonably requests.

14. OVERSIGHT

The SAO and Agency agree that they will have the right, at any time with reasonable notice, to monitor, audit, and review activities and methods in implementing this Agreement in order to assure compliance.

15. TERMINATION

Either party may terminate this Agreement with 30 days written notice to the other party's Agency Contact named on Page 1. However, once data is accessed by the SAO or Agency, this Agreement is binding as to the confidentiality, use of the data, and disposition of all data received as a result of access, unless otherwise amended by the mutual agreement of both parties.

16. AWARENESS AND TRAINING

SAO and the agency shall ensure that all staff with access to the data shared through this Agreement are aware of the use and disclosure requirements of OCIO 141.10 and RCW 42.56.590. SAO will comply with all state requirements and training regarding handling, storage and transmission of confidential data.

17. DISPUTE RESOLUTION

In the event that a dispute arises under this Agreement, a Dispute Board shall determine resolution in the following manner. Each party to this Agreement shall appoint one member to the Dispute Board. The members so appointed shall jointly appoint an additional member to the Dispute Board. The Dispute Board shall review facts, contract terms, and applicable statutes and rules and make a determination of the dispute.

18. GOVERNANCE

- a. The provisions of this Interagency Data Sharing Agreement are severable. If any provision of this Agreement is held invalid by any court that invalidity shall not affect the other provisions of this Interagency Data Sharing Agreement and the invalid provision shall be considered modified to conform to the existing law.
- b. In the event of a lawsuit involving this Interagency Data Sharing Agreement, venue shall be proper only in Thurston County, Washington.

19. SIGNATURES

The signatures below indicate agreement between the parties.

Agency

Office of the Washington State Auditor



4/9/2024

Signature

Date

Signature

Date

Title: _____

Title: Program Manager



**COMMISSIONER'S MEETING
AGENDA ITEM INFORMATION**

| |
|---|
| MEETING DATE: 5/20/2024 |
| AGENDA ITEM (to be completed by the office): New Business #2 |
| SUBJECT: 2023 Washington State Auditor's Office Annual Report |
| REQUESTOR: District Secretary |
| COST (including tax): |
| SUMMARY: The 2023 Annual Report for the SAO has been completed and is ready for approval. |
| RECOMMENDATION: Approval of the 2023 SAO Annual Report. |

Pacific County Fire Protection District No. 1
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2023

| | | 001 General Fund 651.100 |
|---|--------------------------------|-------------------------------------|
| Beginning Cash and Investments | | |
| 308 | Beginning Cash and Investments | 3,337,653 |
| 388 / 588 | Net Adjustments | - |
| Revenues | | |
| 310 | Taxes | 3,151,712 |
| 320 | Licenses and Permits | 2,475 |
| 330 | Intergovernmental Revenues | 208,916 |
| 340 | Charges for Goods and Services | 913,392 |
| 350 | Fines and Penalties | - |
| 360 | Miscellaneous Revenues | 190,357 |
| Total Revenues: | | 4,466,852 |
| Expenditures | | |
| 510 | General Government | - |
| 520 | Public Safety | 3,734,894 |
| 530 | Utilities | - |
| 540 | Transportation | - |
| 550 | Natural/Economic Environment | - |
| 560 | Social Services | - |
| 570 | Culture and Recreation | - |
| Total Expenditures: | | 3,734,894 |
| Excess (Deficiency) Revenues over Expenditures: | | 731,958 |
| 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 | 5,000 |
| Total Other Increases in Fund Resources: | | 5,000 |
| Other Decreases in Fund Resources | | |
| 594-595 | Capital Expenditures | 562,692 |
| 591-593, 599 | Debt Service | - |
| 597 | Transfers-Out | - |
| 585 | Special or Extraordinary Items | - |
| 581, 582, 589 | Other Uses | - |
| Total Other Decreases in Fund Resources: | | 562,692 |
| Increase (Decrease) in Cash and Investments: | | 174,266 |
| Ending Cash and Investments | | |
| 50821 | Nonspendable | - |
| 50831 | Restricted | - |
| 50841 | Committed | - |
| 50851 | Assigned | - |
| 50891 | Unassigned | 3,511,925 |
| Total Ending Cash and Investments | | 3,511,925 |

The accompanying notes are an integral part of this statement.

Note 1 - Summary of Significant Accounting Policies

The Pacific County Fire Protection District No. 1 was incorporated on October 7, 1940 and operates under the laws of the state of Washington applicable to a Fire Protection District. The Pacific County Fire Protection District No. 1 is a special purpose local government and provides fire suppression, public education for fire prevention and emergency service to the general public.

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 in Component Unit(s), Joint Ventures, and Related Parties note.
- 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 for proprietary and fiduciary funds are presented using classifications that are different from the ending net position classifications in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any interfund activities are not eliminated. The following fund types are used:

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.

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 3 - *Deposits and Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$1,000 and an estimated useful life in excess of 1 year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

1. IAFF Union Contract Employees:

Vacation pay may be accumulated up to 336 hours. Upon separation or retirement, employees do receive payment for unused vacation, not to exceed 320 hours.

Sick leave may accumulate up to 1440 hours. Employees may cash out sick leave over 1000 hours at 25% of the employee's base wage. Upon separation or retirement, employees can opt to donate unused sick leave to the Sick Pool as long as the Sick Pool balance does not exceed 1200 hours.

Compensatory time may accumulate to 480 hours. Employees can elect to accrue compensatory time instead of overtime at a rate of 1 hour overtime equal to 1 ½ hours of compensatory time. Compensatory time must be utilized within one year of accrual or it will be cashed out at the rate for which it was earned.

2. Regular Full-Time Employees:

Vacation pay may be accumulated up to 320 hours and is payable upon separation or retirement.

Sick leave may accumulate to 960 hours. Upon separation or retirement, employees do not receive payment for unused sick leave.

Compensatory time may accumulate to 240 hours. Non-exempt employees can elect to accrue compensatory time instead of overtime at a rate of 1 hour overtime equal to 1 ½ hours of compensatory time. Upon separation or retirement, employees do receive payment for unused compensatory time.

3. District Secretary:

Vacation pay may be accumulated up to 320 hours and is payable upon separation or retirement.

Sick leave may accumulate to 960 hours. Upon separation or retirement, employees do not receive payment for unused sick leave.

Compensatory time may accumulate to 100 hours. Employee cannot earn overtime but can elect to accrue compensatory time for hours worked over 40 hours per week at a rate of 1 hour worked equals 1 hour of compensatory time. Employee has the option of cashing out up to 60 hours of compensatory time. Upon separation or retirement, employee does receive payment for unused compensatory time.

4. Fire Chief/Assistant Chief of Training and Operations, Assistant Chief of EMS and Safety, Division Chief/Volunteer Coordinator:

Vacation pay may accumulate up to 336 hours. Upon separation or retirement, employees do receive payment for unused vacation.

Sick leave may accumulate to 1200 hours. Upon separation or retirement, employees do receive payment for any 25% of unused sick leave.

Compensatory time may accumulate to 80 hours. Employees cannot earn overtime but can elect to accrue compensatory time for hours worked over 40 hours per week at a rate of 1 hour worked equals 1 hour of compensatory time. Employees have the option of cashing out up to 60 hours of compensatory time upon request in November of each year. Upon separation or retirement, employees do receive payment for unused compensatory time.

Note 2 - Budget Compliance

The Pacific County Fire Protection District No. 1 adopts annual appropriated budgets for 1 (general) fund. This budget is appropriated at the fund 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 Expenditures | Variance |
|-----------------|----------------------------|---------------------|--------------|
| General Fund | \$4,808,135.48 | \$4,297,579.54 | \$510,555.94 |
| Total Funds | \$4,808,135.48 | \$4,297,579.54 | \$510,555.94 |

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.

Note 3 – Deposits and Investments

Investments are reported at (amortized cost/original cost/fair value). Deposits and investments by type at December 31, 2023 are as follows:

| Type of deposit or investment | (City/County/District's) own deposits and investments | Deposits and investments held by Pacific County as custodian for other local governments, individuals, or private organizations | Total |
|----------------------------------|---|---|-----------------------|
| Local Government Investment Pool | \$ | \$3,534,071.04 | \$3,534,071.04 |
| Total | \$ | \$3,534,071.04 | \$3,534,071.04 |

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 the State Local Government Investment Pool (LGIP)

The District is a voluntary participant in the Local Government Investment Pool, an external investment pool operated by the Washington State Treasurer. The pool is not rated and not registered with the SEC. Rather, oversight is provided by the State Finance Committee in accordance with Chapter 43.250 RCW. Investments in the LGIP are reported at amortized cost, which is the same as the value of the pool per share. The LGIP does not impose any restrictions on participant withdrawals.

The Office of the State Treasurer prepares a stand-alone financial report for the pool. A copy of the report is available from the Office of the State Treasurer, PO Box 40200, Olympia, Washington 98504-0200, online at www.tre.wa.gov.

Note 4 – 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 (LEOFF2, PERS2, PERS3).

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 downloaded from the DRS website at www.drs.wa.gov.

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.

Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF)

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.

At June 30, 2023, the District's proportionate share of the collective net pension liabilities, as reported on the Schedule of Liabilities, was as follows:

| Plan | Employer Contributions | Allocation % | Liability (Asset) |
|----------------|------------------------|--------------|-------------------|
| PERS 1 UAAL | \$12,172 | 0.001786% | 40,770 |
| PERS 2/3 | \$20,325 | 0.002312% | (94,762) |
| LEOFF 2 | \$109,584.97 | 0.048550% | (1,164,519) |
| VFFRPF | \$270 | 0.16% | (30,900.78) |

Note 5 - Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are

distributed after the end of each month.

Property Tax Calendar

- January 1 Tax is levied and becomes an enforceable lien against the properties.
- February 14 Tax bills are mailed
- April 30 First of two equal installment payments are due
- May 31 Assessed value of property established for next year's levy at 100 percent of market value.
- October 31 Second installment is due

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 2023 was \$0.964038 per \$1,000 on an assessed valuation of \$2,422,937,842 for a total regular levy of \$2,335,806.

The District's EMS levy for 2023 was \$0.341131 per \$1,000 on an assessed valuation of \$2,422,965,442 for a total regular levy of \$826,549.

Washington State Constitution and Washington State law, RCW 84.55.010, limit the rate.

Note 6 – Other Disclosures

1. Transactions with Related Parties

Commissioner Tom Downer is the owner of Jack's Country Store. The District purchased \$5,926.78 in supplies in 2023.

2. Contracted Ambulance Billing Services

Pacific County Fire Protection District No. 1 contracts with Systems Design Northwest, Inc., Medical Billing Systems and service located in Silverdale, Washington for the billing, collection and accounting of all ambulance transport revenue. Systems Design provides very detailed monthly reports for the District. Systems Design mails deposits slips and checks to the District, who then deposits the checks and sends notification to the Pacific County Treasurer. The EFTs received are deposited by the District to the County Treasurer. The monthly reports show the deposits for that period. The monthly detail reports track payments made to each account. The Assistant Chief of EMS & Safety prepares the individual billings of ambulance transports which are forwarded to Systems Design. This information has previously been disclosed during our Audit with the State Auditor's office.

3. Use of EMS Levy Funds for Resident Transport Out of Pocket Expenses

In March of 2008, the Board of Commissioners of Pacific County Fire Protection District No. 1 passed a resolution authorizing the use of funds from the Emergency Medical Services (EMS) Levy as payment for out-of-pocket expenses of ambulance transports fees for residents and taxpayers of the District. The Assistant Chief of EMS & Safety verifies the resident and taxpayer status of each patient billed for ambulance transport services by the District. This information is forwarded to Systems Design with the individual billing details. Systems Design collects all applicable insurance payments and insurance adjustments and then forwards requests for Levy write offs to the District Secretary. The District Secretary checks each request before acknowledging that write offs can be approved. The Assistant Chief of EMS & Safety then receives Levy write off requests for final approval. Approvals are sent back to Systems Design where they record the Levy write offs in a monthly report submitted to the District. Resolutions are passed by the Board of Commissioners authorizing the write-off of out-of-pocket payments of ambulance transport fees for residents and taxpayers.

Note 7 – Risk Management (for participating member of pool)

Pacific County FPD #1 is a member of the Enduris Washington (Pool). Chapter 48.62 RCW provides the exclusive source of local government entity authority to individually or jointly self-insure risks, jointly purchase insurance or reinsurance, and contract for risk management, claims, and administrative services. The Pool was formed on July 10, 1987 pursuant to the provisions of Chapter 48.62 RCW, Chapter 200-100 WAC, and Chapter 39.34 RCW when two counties and two cities in the State of Washington joined together by signing an interlocal governmental agreement to fund their self-insured losses and jointly purchase insurance and administrative services. For the Pool’s fiscal year ending August 31, 2023, there were 518 Enduris members representing a broad array of special purpose districts throughout the state.

The Enduris program provides various forms of joint self-insurance and reinsurance coverage for its members: Liability coverage, which includes General Liability, Automobile Liability, Public Officials’ Errors and Omissions liability, Terrorism liability and Employment Practices liability; Property coverage, which includes Building and Contents, Mobile Equipment, Boiler and Machinery, and Business Interruption/Extra Expense; Automobile Physical Damage coverage; Cyber coverage; Crime blanket coverage; Named Position coverage; and an Identity Fraud reimbursement policy. Pollution and Cyber coverage are provided on a claims-made coverage form. Crime coverage is provided on a discovery form. All other coverage is provided on an occurrence coverage form.

Members are responsible for a coverage deductible or co-pay on each covered loss. Each policy year members receive a Memorandum of Coverage (MOC) outlining the specific coverage, limits, and deductibles/co-pays that apply to them. In certain cases, the Pool may allow members to elect to participate in the programs at limits, coverage, deductibles, and co-pays that are specific to their needs. Enduris is responsible for payment of all covered losses above the member retention, up to the Pool self-insured retention (SIR). Enduris acquires excess/reinsurance from unrelated insurance companies to cover losses above the Pool’s SIR up to the coverage maximum limit of liability. The tables below reflect the Pool’s SIR, reinsurance limits, and member deductibles/co-pays by coverage type.

| Coverage | Coverage Type | Pool Self-Insured Retention | Excess/ Reinsurance Limits | Member Deductibles/ Co-Pays ⁽¹⁾ |
|---|---------------------------------------|-----------------------------|------------------------------|--|
| Liability: | | | | |
| General Liability | Per Occurrence | \$1 million | \$20 million | \$1,000 - \$100,000 |
| Automobile Liability | Per Occurrence | \$1 million | \$20 million | \$1,000 - \$100,000 |
| Public Officials Errors and Omissions Liability | Each Wrongful Act Member Aggregate | \$1 million | \$20 million \$20 million | \$1,000 - \$100,000 |
| Terrorism Liability ⁽²⁾ | Per Occurrence Pool Aggregate | \$500,000 \$1 million | None | \$1,000 - \$100,000 |
| Employment Practices Liability | Per Occurrence Member Aggregate | \$1 million | \$20 million \$20 million | 20% Copay ⁽³⁾ |

(1) Members may request or be required to pay a higher deductible than the minimum for certain coverage and certain types of losses require a specific co-pay or deductible

(2) Terrorism liability is fully funded by the Pool i.e. no excess/reinsurance is procured.

(3) Members pay a 20% co-pay of costs. By meeting established guidelines, the co-pay may be waived.

| Coverage | Coverage Type | Pool Self-Insured Retention | Excess/ Reinsurance Limits | Member Deductibles/ Co-Pays ⁽¹⁾ |
|-------------------------------------|----------------|-----------------------------|----------------------------|--|
| Property ⁽²⁾: | | | | |
| Buildings and Contents | Per Occurrence | \$250,000 | \$1 billion | \$1,000 - \$250,000 |
| Mobile Equipment | Per Occurrence | \$250,000 | \$1 billion | \$1,000 - \$250,000 |
| Boiler and Machinery ⁽³⁾ | Per Occurrence | Varies | \$100 million | Varies |

| | | | | |
|---|---|--|--|---------------------|
| Business Interruption (BI)/ Extra Expense(EE) ⁽⁴⁾ | Per Occurrence | \$250,000 | \$100 million (BI)/ \$50 million (EE) | \$1,000 - \$250,000 |
| Sublimit ⁽⁵⁾: | | | | |
| Flood | Per Occurrence | \$250,000 | \$50 million (shared by Pool members) | \$1,000 - \$250,000 |
| Earthquake | Per Occurrence | 5% of indemnity, subject to a \$250,000 minimum | \$10 million (shared by Pool members) | \$1,000 - \$250,000 |
| Terrorism Primary | Per Occurrence Pool Aggregate | \$250,000 | \$100 million per occurrence \$200 million aggregate | \$1,000 - \$250,000 |
| Terrorism Excess | Per Occurrence APIP Per Occurrence APIP Aggregate | \$500,000 | \$600 million/ Pool aggregate \$1.1 billion/ per occurrence APIP program \$1.4 billion/ APIP program aggregate | \$0 |
| Automobile Physical Damage⁽⁶⁾ | Per Occurrence | \$25,000; \$100,000 for Emergency Vehicles; \$250,000 for Emergency Vehicles valued >\$750,000 | \$1 billion | \$250 - \$1,000 |
| Crime Blanket ⁽⁷⁾ | Per Occurrence | \$50,000 | \$1 million | \$1,000 |
| Named Position ⁽⁸⁾ | Per Occurrence | \$50,000 | \$1 million | \$1,000 |
| Cyber ⁽⁹⁾ | Each Claim APIP Aggregate | \$100,000 | \$2 million \$40 million | 20% Copay |
| Identity Fraud Expense Reimbursement ⁽¹⁰⁾ | Member Aggregate | \$0 | \$25,000 | \$0 |

- (1) Members may request or be required to pay a higher deductible than the minimum for certain coverage and certain types of losses require a specific co-pay or deductible.
- (2) Property coverage for each member is based on a detailed property schedule. Scheduled items are covered to the extent of the cost of repair or replacement according to the excess/reinsurance policy terms. Under the Alliant Property Insurance Program (APIP) Reinsurance carriers cover insured losses over \$250,000 to the limit of \$1 billion except for certain types of sub-limited property losses such as flood, earthquake, and terrorism.
- (3) Boiler and Machinery self-insured retention for the Pool varies depending on motor horsepower.
- (4) Business Interruption/ Extra expense coverage is based on scheduled revenue-generating locations/operations. A limited number of members are scheduled, and the rest are limited to \$500,000 of coverage with a \$2.5 million Pool maximum for undeclared exposure. The waiting period (deductible) is typically 24 hours but there are exceptions specific to the type of exposure covered.
- (5) This sub-limit list is simplified and is not all-inclusive. In addition, sub-limits are often shared or aggregated by all pool members and, in a few cases, are shared by all APIP members. Deductibles often vary by coverage sub-limit.
- (6) Auto Physical Damage coverage includes comprehensive, named perils and collision. Coverage for each member is based on a detailed vehicle schedule.
- (7) Crime Blanket coverage (also referred to as "Employee Dishonesty Coverage with Faithful Performance" of \$2,500 is provided to each member. Members may elect to "buy up" the level of coverage from \$5,000 to \$2 million.
- (8) Named Position coverage is optional. Members may elect to schedule various employees, directors, and commissioners, with individual limits of between \$5,000 and \$1 million.
- (9) Cyber coverage is included under the Pool's Property program. Members are subject to a 20% co-pay per loss and the Pool's SIR is tiered between \$50,000 and \$100,000 depending on the insured/member's property TIV with an 8-hour waiting period. By meeting established guidelines, the co-pay may be waived. The reinsurance maximum limit of liability is \$2 million, with various declared sub-limits.
- (10) Enduris purchases Identity Fraud Expense Reimbursement coverage. Member claims do not have a deductible. There is a \$25,000 limit per member.

Members make an annual contribution to fund the Pool. Since Enduris is a cooperative program, there is joint liability among the participating members. There were no claim settlements above the insurance coverage in any of the last three policy years.

Upon joining the Pool, members are contractually obligated to remain in the Pool for a minimum of one year. They must give notice 60 days before renewal to terminate participation. The Interlocal Governmental Agreement (formerly known as the Master Agreement) is automatically renewed each year unless provisions for withdrawal or termination are applied. Even after termination, a member is still responsible for contributing to Enduris for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Governmental Agreement.

Its member participants fully fund Enduris. Members file claims with the Pool, which determines coverage and administers the claims.

The Pool is governed by a Board of Directors comprising seven board members. The Pool's members elect the Board, and the positions are filled on a rotating basis. The Board meets quarterly and is responsible for overseeing the business affairs of Enduris and providing policy direction to the Pool's Executive Director.

Pacific County Fire Protection District No. 1

Schedule 01

For the year ended December 31, 2023

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|----------------------|--------------|---|-------------|
| 1244 | 001 | General Fund 651.100 | 3089100 | Unassigned Cash and Investments - Beginning | \$3,337,653 |
| 1244 | 001 | General Fund 651.100 | 3111000 | Property Tax | \$1,024 |
| 1244 | 001 | General Fund 651.100 | 3111000 | Property Tax | \$2,327,677 |
| 1244 | 001 | General Fund 651.100 | 3111000 | Property Tax | \$823,011 |
| 1244 | 001 | General Fund 651.100 | 3229000 | Other Non-Business Licenses and Permits | \$2,475 |
| 1244 | 001 | General Fund 651.100 | 3319790 | Federal Direct Grant from Department of Homeland Security | \$29,861 |
| 1244 | 001 | General Fund 651.100 | 3329340 | Ground Emergency Medical Transportation (GEMT) Payment Program | \$165,687 |
| 1244 | 001 | General Fund 651.100 | 3340490 | State Grant from Department of Health | \$554 |
| 1244 | 001 | General Fund 651.100 | 3340490 | State Grant from Department of Health | \$7,000 |
| 1244 | 001 | General Fund 651.100 | 3372000 | Local Grants, Entitlements, Tribal Government Distributions, and Other Payments | \$4,882 |
| 1244 | 001 | General Fund 651.100 | 3374000 | Local Grants, Entitlements, Tribal Government Distributions, and Other Payments | \$932 |
| 1244 | 001 | General Fund 651.100 | 3422100 | Fire Protection and Emergency Medical Services | \$13,029 |
| 1244 | 001 | General Fund 651.100 | 3422100 | Fire Protection and Emergency Medical Services | \$22,773 |
| 1244 | 001 | General Fund 651.100 | 3426000 | Ambulance Services | \$877,020 |
| 1244 | 001 | General Fund 651.100 | 3426000 | Ambulance Services | \$570 |
| 1244 | 001 | General Fund 651.100 | 3611100 | Investment Earnings | \$172,543 |
| 1244 | 001 | General Fund 651.100 | 3671100 | Contributions and Donations from Nongovernmental Sources | \$60 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|----------------------|--------------|-------------------------------|-----------|
| 1244 | 001 | General Fund 651.100 | 3699100 | Miscellaneous Other Operating | \$2,884 |
| 1244 | 001 | General Fund 651.100 | 3699100 | Miscellaneous Other Operating | \$14,870 |
| 1244 | 001 | General Fund 651.100 | 5221010 | Administration | \$11,392 |
| 1244 | 001 | General Fund 651.100 | 5221010 | Administration | \$132,735 |
| 1244 | 001 | General Fund 651.100 | 5221010 | Administration | \$71,890 |
| 1244 | 001 | General Fund 651.100 | 5221010 | Administration | \$13,784 |
| 1244 | 001 | General Fund 651.100 | 5221010 | Administration | \$52,851 |
| 1244 | 001 | General Fund 651.100 | 5221010 | Administration | \$120,525 |
| 1244 | 001 | General Fund 651.100 | 5221010 | Administration | \$127,615 |
| 1244 | 001 | General Fund 651.100 | 5221010 | Administration | \$113,987 |
| 1244 | 001 | General Fund 651.100 | 5221020 | Administration | \$14,990 |
| 1244 | 001 | General Fund 651.100 | 5221020 | Administration | \$25,682 |
| 1244 | 001 | General Fund 651.100 | 5221020 | Administration | \$76,146 |
| 1244 | 001 | General Fund 651.100 | 5221020 | Administration | \$9,184 |
| 1244 | 001 | General Fund 651.100 | 5221020 | Administration | \$13,756 |
| 1244 | 001 | General Fund 651.100 | 5221030 | Administration | \$11,425 |
| 1244 | 001 | General Fund 651.100 | 5221030 | Administration | \$3,935 |
| 1244 | 001 | General Fund 651.100 | 5221030 | Administration | \$1,225 |
| 1244 | 001 | General Fund 651.100 | 5221030 | Administration | \$638 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$321 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$20,861 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$4,536 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$5,712 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$931 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$4,228 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$3,105 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$2,319 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$3,775 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$119,338 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$18,862 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$4,224 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$9,386 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$3,232 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|----------------------|--------------|---|-----------|
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$20,405 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$4,047 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$6,026 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$1,739 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$5,818 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$5,057 |
| 1244 | 001 | General Fund 651.100 | 5221040 | Administration | \$26,933 |
| 1244 | 001 | General Fund 651.100 | 5222010 | Fire Suppression and Emergency Medical Services | \$787,913 |
| 1244 | 001 | General Fund 651.100 | 5222010 | Fire Suppression and Emergency Medical Services | \$111,398 |
| 1244 | 001 | General Fund 651.100 | 5222010 | Fire Suppression and Emergency Medical Services | \$16,822 |
| 1244 | 001 | General Fund 651.100 | 5222010 | Fire Suppression and Emergency Medical Services | \$877,975 |
| 1244 | 001 | General Fund 651.100 | 5222010 | Fire Suppression and Emergency Medical Services | \$7,153 |
| 1244 | 001 | General Fund 651.100 | 5222020 | Fire Suppression and Emergency Medical Services | \$49,826 |
| 1244 | 001 | General Fund 651.100 | 5222020 | Fire Suppression and Emergency Medical Services | \$52,424 |
| 1244 | 001 | General Fund 651.100 | 5222020 | Fire Suppression and Emergency Medical Services | \$143,894 |
| 1244 | 001 | General Fund 651.100 | 5222020 | Fire Suppression and Emergency Medical Services | \$13,293 |
| 1244 | 001 | General Fund 651.100 | 5222020 | Fire Suppression and Emergency Medical Services | \$13,471 |
| 1244 | 001 | General Fund 651.100 | 5222020 | Fire Suppression and Emergency Medical Services | \$1,307 |
| 1244 | 001 | General Fund 651.100 | 5222020 | Fire Suppression and Emergency Medical Services | (\$3,564) |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|----------------------|--------------|---|-----------|
| 1244 | 001 | General Fund 651.100 | 5222020 | Fire Suppression and Emergency Medical Services | \$41,437 |
| 1244 | 001 | General Fund 651.100 | 5222020 | Fire Suppression and Emergency Medical Services | \$56,060 |
| 1244 | 001 | General Fund 651.100 | 5222020 | Fire Suppression and Emergency Medical Services | \$117,101 |
| 1244 | 001 | General Fund 651.100 | 5222020 | Fire Suppression and Emergency Medical Services | \$12,827 |
| 1244 | 001 | General Fund 651.100 | 5222020 | Fire Suppression and Emergency Medical Services | \$417 |
| 1244 | 001 | General Fund 651.100 | 5222030 | Fire Suppression and Emergency Medical Services | \$3,370 |
| 1244 | 001 | General Fund 651.100 | 5222030 | Fire Suppression and Emergency Medical Services | \$19,174 |
| 1244 | 001 | General Fund 651.100 | 5222030 | Fire Suppression and Emergency Medical Services | \$27,558 |
| 1244 | 001 | General Fund 651.100 | 5222030 | Fire Suppression and Emergency Medical Services | \$21,608 |
| 1244 | 001 | General Fund 651.100 | 5222030 | Fire Suppression and Emergency Medical Services | \$10,456 |
| 1244 | 001 | General Fund 651.100 | 5222030 | Fire Suppression and Emergency Medical Services | \$2,031 |
| 1244 | 001 | General Fund 651.100 | 5222030 | Fire Suppression and Emergency Medical Services | \$68,949 |
| 1244 | 001 | General Fund 651.100 | 5222030 | Fire Suppression and Emergency Medical Services | \$22,474 |
| 1244 | 001 | General Fund 651.100 | 5222030 | Fire Suppression and Emergency Medical Services | \$12,546 |
| 1244 | 001 | General Fund 651.100 | 5222040 | Fire Suppression and Emergency Medical Services | \$2,141 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|----------------------|--------------|---|----------|
| 1244 | 001 | General Fund 651.100 | 5222040 | Fire Suppression and Emergency Medical Services | \$1,632 |
| 1244 | 001 | General Fund 651.100 | 5222040 | Fire Suppression and Emergency Medical Services | \$1,418 |
| 1244 | 001 | General Fund 651.100 | 5222040 | Fire Suppression and Emergency Medical Services | \$1,739 |
| 1244 | 001 | General Fund 651.100 | 5222040 | Fire Suppression and Emergency Medical Services | \$9,500 |
| 1244 | 001 | General Fund 651.100 | 5222040 | Fire Suppression and Emergency Medical Services | \$18,098 |
| 1244 | 001 | General Fund 651.100 | 5222040 | Fire Suppression and Emergency Medical Services | \$592 |
| 1244 | 001 | General Fund 651.100 | 5222040 | Fire Suppression and Emergency Medical Services | \$1,744 |
| 1244 | 001 | General Fund 651.100 | 5222040 | Fire Suppression and Emergency Medical Services | \$17,627 |
| 1244 | 001 | General Fund 651.100 | 5223030 | Fire Prevention and Investigation | \$581 |
| 1244 | 001 | General Fund 651.100 | 5224130 | Training Provided to External Parties | \$1,130 |
| 1244 | 001 | General Fund 651.100 | 5224530 | Training Obtained by Employees | \$1,116 |
| 1244 | 001 | General Fund 651.100 | 5224530 | Training Obtained by Employees | \$4,702 |
| 1244 | 001 | General Fund 651.100 | 5224540 | Training Obtained by Employees | \$6,046 |
| 1244 | 001 | General Fund 651.100 | 5224540 | Training Obtained by Employees | \$4,719 |
| 1244 | 001 | General Fund 651.100 | 5224540 | Training Obtained by Employees | \$624 |
| 1244 | 001 | General Fund 651.100 | 5224540 | Training Obtained by Employees | \$9,798 |
| 1244 | 001 | General Fund 651.100 | 5224540 | Training Obtained by Employees | \$3,111 |
| 1244 | 001 | General Fund 651.100 | 5224540 | Training Obtained by Employees | \$2,188 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|----------------------|--------------|---|-------------|
| 1244 | 001 | General Fund 651.100 | 5224540 | Training Obtained by Employees | \$2,447 |
| 1244 | 001 | General Fund 651.100 | 5225030 | Facilities | \$3,805 |
| 1244 | 001 | General Fund 651.100 | 5225040 | Facilities | \$3,133 |
| 1244 | 001 | General Fund 651.100 | 5227040 | Ambulance Services | \$39,216 |
| 1244 | 001 | General Fund 651.100 | 5227040 | Ambulance Services | \$37,095 |
| 1244 | 001 | General Fund 651.100 | 5227040 | Ambulance Services | \$157 |
| 1244 | 001 | General Fund 651.100 | 5089100 | Unassigned Cash and Investments - Ending | \$3,511,925 |
| 1244 | 001 | General Fund 651.100 | 3951000 | Proceeds from Sales of Capital Assets (Cash Basis Only) | \$5,000 |
| 1244 | 001 | General Fund 651.100 | 5942260 | Capital Expenditures/Expenses - Fire Suppression and EMS Services | \$14,079 |
| 1244 | 001 | General Fund 651.100 | 5942260 | Capital Expenditures/Expenses - Fire Suppression and EMS Services | \$22,785 |
| 1244 | 001 | General Fund 651.100 | 5942260 | Capital Expenditures/Expenses - Fire Suppression and EMS Services | \$3,530 |
| 1244 | 001 | General Fund 651.100 | 5942260 | Capital Expenditures/Expenses - Fire Suppression and EMS Services | \$20,496 |
| 1244 | 001 | General Fund 651.100 | 5942260 | Capital Expenditures/Expenses - Fire Suppression and EMS Services | \$5,362 |
| 1244 | 001 | General Fund 651.100 | 5942260 | Capital Expenditures/Expenses - Fire Suppression and EMS Services | \$76,287 |
| 1244 | 001 | General Fund 651.100 | 5942260 | Capital Expenditures/Expenses - Fire Suppression and EMS Services | \$362,925 |
| 1244 | 001 | General Fund 651.100 | 5942260 | Capital Expenditures/Expenses - Fire Suppression and EMS Services | \$1,988 |

| MCAG | Fund # | Fund Name | BARS Account | BARS Name | Amount |
|------|--------|----------------------|--------------|---|----------|
| 1244 | 001 | General Fund 651.100 | 5942260 | Capital Expenditures/Expenses - Fire Suppression and EMS Services | \$55,240 |

Pacific County Fire Protection District No. 1
Schedule of Liabilities
For the Year Ended December 31, 2023

| <u>ID. No.</u> | <u>Description</u> | <u>Due Date</u> | <u>Beginning Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|--|---|-----------------|------------------------------|------------------|-------------------|-----------------------|
| Revenue and Other (non G.O.) Debt/Liabilities | | | | | | |
| 264.30 | | | 39,733 | 1,037 | - | 40,770 |
| 259.12 | | | 249,965 | 35,888 | - | 285,853 |
| | Total Revenue and Other (non G.O.) Debt/Liabilities: | | 289,698 | 36,925 | - | 326,623 |
| | Total Liabilities: | | 289,698 | 36,925 | - | 326,623 |

Pacific County Fire Protection District No. 1
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2023

| State Agency Name | Program Title | Identification Number | Total |
|---------------------------------------|--|-----------------------|--------------|
| State Grant from Department of Health | DOH Prehospital Trauma Grant | 60502 | 554 |
| State Grant from Department of Health | PAYMENT FOR MONTHLY PARTICIPATION IN CQI LEARNING ACTION NETWORK | 03995 | 7,000 |
| Sub-Total: | | | 7,554 |
| Total State Grants Expended: | | | 7,554 |

**Pacific County Fire Protection District No. 1
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2023**

| 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 | Assistance to Firefighters Grant | 97.044 | - | - | 29,374 | 29,374 | - | |
| FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF | Assistance to Firefighters Grant | 97.044 | - | 487 | 487 | 487 | - | |
| Total ALN 97.044: | | | | - | 29,861 | 29,861 | - | |
| Total Federal Awards Expended: | | | | - | 29,861 | 29,861 | - | |

The accompanying notes are an integral part of this schedule.

Pacific County Fire Protection District No. 1

Notes to the Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2023

Note 1 – Basis of Accounting

This schedule is prepared on the same basis of accounting as the District's financial statements. The District uses the cash basis of accounting.

Note 2 – Federal Indirect Cost Rate

The District has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 7 – Program Costs

The amounts shown as current year expenditures represent only the federal award portion of the program costs. Entire program costs, including the District's portion, are more than shown. Such expenditures are recognized following 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.

PACIFIC COUNTY FIRE PROTECTION DISTRICT NO. 1

**Local Government Risk Assumption
For the Year Ended December 31, 2023**

1. Self-Insurance Program Manager: Jamie Meiling
2. Manager Phone: 360-665-4451
3. Manager Email: jamie@pcfd1.org
4. How do you insure property and liability risks, if at all?
 - a. Formal self-insurance program for some or all perils/risks
 - b. Belong to a public entity risk pool
 - c. Purchase private insurance
 - d. Retain risk internally without a self-insurance program (i.e., risk assumption)
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. Self-insure some or all benefits
 - b. Belong to a public entity risk pool
 - c. All benefits provided by health insurance company or HMO
 - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)
 - b. Belong to a public entity risk pool
 - c. Pay taxes to the Department of Employment Security (“Taxable”)
 - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)
 - b. Belong to a public entity risk pool
 - c. Pay premiums to the Department of Labor and Industries
 - d. Not applicable – no employees
8. How do you participate in the Washington Paid Family & Medical Leave Program?
 - a. Self-insured (“Voluntary Plan”) for one or both program benefits
 - b. Pay premiums to the State’s program for both benefits
 - c. Not Applicable – No Employees

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

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

| | <u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u> | | | | |
|--|---|-----------------------|-------------------------|-----------------------|-----------------------|
| | <i>Program/Risk 1</i> | <i>Program/Risk 2</i> | <i>Program/Risk 3</i> | <i>Program/Risk 4</i> | <i>Program/Risk 5</i> |
| Self-Insurance as a <i>formal</i> program? | | | Yes. Through DES | | |
| If yes, do other governments participate? | | | unknown | | |
| If yes, please list participating governments. | | | unknown | | |
| Self-Insure as part of a joint program? | | | Through DES | | |
| Does a Third-Party Administrator manage claims? | | | No | | |
| If no, does an employee or official reconcile claims payments to the information in the claims management software or other records of approved claims? (Not applicable for self-insured unemployment compensation.) | | | N/A | | |
| Has program had a claims audit in last three years? | | | No | | |
| Are program resources sufficient to cover expenses? | | | Yes | | |
| Does an actuary estimate program liability? | | | No | | |
| Number of claims paid during the period? | | | 0 | | |
| Total amount of paid claims during the period? | | | \$0.00 | | |
| Total amount of recoveries during the period? | | | 0 | | |

Pacific County Fire Protection District No. 1

Schedule 21 Questions 1-6 (unaudited)

For Fiscal Year Ended: 2023

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

Washington PFML Program Entity Government Type

Pay premiums to the State's program Pacific County Fire Protection District No 1 Fire Protection District
for both benefits

Pacific County Fire Protection District No. 1
Schedule 22 - Audit Assessment Questionnaire (unaudited)
For Fiscal Year ended December 31, 2023

| Reference | # | Question | Answer | Explanation |
|-----------|---|----------|--------|-------------|
|-----------|---|----------|--------|-------------|

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.

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 AMB BILLING JAN 2023.pdf AMB BILLING APR 2023.pdf AMB BILLING FEB 2023.pdf AMB BILLING NOV 2023.pdf AMB BILLING MAY 2023.pdf AMB BILLING MAR 2023.pdf AMB BILLING SEP 2023.pdf AMB BILLING AUG 2023.pdf AMB BILLING OCT 2023.pdf AMB BILLING JUL 2023.pdf AMB BILLING DEC 2023.pdf AMB BILLING JUN 2023.pdf |
| 3 | | Please disclose the accounting software the government uses. | | BIAS (Springbrook Express) |

| 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. | After we receive the Treasurer's Reports from the County, all accounts are reconciled in BIAS to reflect what the County has recorded. The District Secretary performs the reconciliations, and the Fire Chief and Board review the reconciliations in the Board Packet. | |

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.

When money is received at the District, it is entered into the General Ledger as a Treasurer's Receipt. Payroll/AP entries are automatically pushed to the GL when finalized. Adjustments are made in the GL when needed (for example: GEMT payments). Balances are posted at the end/beginning of a new calendar year. The District Secretary is responsible for posting and reviewing these entries.

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 Board receives the BIAS Treasurer's Reports which reconcile to the County's Treasurer's Reports. In the BIAS report, they are shown the activity in the general account and each of our petty accounts. Outstanding warrants are listed on this report as well. This gives our current cash position. Also, they are given the Cash Flow and Budget Position reports, showing our current budget position for the year. These are reviewed monthly and included in our monthly Board Packet. |
| | 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). | Once the BIAS Treasurer's Report balances, all other financial reports needed are generated by BIAS, including Annual Report schedules. There has been no turnover to finance staff since the prior years' report. | |
| | 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". | 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. | We used HGAC to purchase a pumper tender from Midwest Fire for a purchase price of \$426,673 plus tax. | |
| | 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 | We tag small and attractive assets/capital assets with ID numbers and enter the data into Emergency Reporting's "Maintenance" tab. This task is completed by firefighters assigned by the Operations Chief or the Fire Chief. Capital assets such as vehicles/buildings are managed in our insurance company portal; all vin numbers/addresses are stated here. These are managed by the District Secretary. |
| 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 | |

| Reference | # | Question | Answer | Explanation |
|-----------|----|--|--------|---|
| | 19 | Is the government currently involved in any lawsuits? We may be requesting an update on the status of legal matters during the audit. | No | |
| | 20 | Are there any licensing, regulatory, contracting, or granting agencies with the ability to impose material penalties that would play a role in the government's ability to continue? If yes, please list the agency that could impose them. Examples include: Department of Health, FEMA, etc. | Yes | Department of Health Department of Licensing Department of Labor & Industries |

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. | None | |
| | 22 | Were there any rate increases during the fiscal year? | No | |
| | 23 | Attach rate and fee schedules in effect during the fiscal year. | Attached | Attachments <u>RESOLUTION 2022-05- ADJUST</u> <u>AMBULANCE SERVICE FEES.doc</u> |
| | 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 | |
| | 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. | Uses Third Party to Bill/Collect | |
| | 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. | Ambulance revenue is receipted at our billing company, Systems Design West. All other cash is receipted at our Administrative Office in Ocean Park. | |

Reference # Question Answer Explanation

| | | | |
|----|--|---|--|
| 26 | Does the government deposit funds on a daily basis? | No | With the increased workload, money did not get receipted daily. |
| 27 | Please briefly describe the governments process for monitoring revenues collected by the third-party vendor. | A Collections Statistics Report is given to the Chief Officers and the Commissioners every month in the Board Packet. This shows the overview of billed vs. received within a monthly window going back 5 years. In addition, the District Secretary and the EMS Chief have access to our billing company's online portal. We can see all accounts and see detail of collections and levy write-offs. | |
| 28 | Please check all that apply to the government and list the authorized balance for each fund or account in the explanation box: | petty cash | Petty Cash - \$100.00 Revolving Checking - \$1,500.00 Advanced Travel - \$3,000.00 |
| 28 | Please check all that apply to the government and list the authorized balance for each fund or account in the explanation box: | Revolving/imprest bank account | Petty Cash - \$100.00 Revolving Checking - \$1,500.00 Advanced Travel - \$3,000.00 |
| 28 | Please check all that apply to the government and list the authorized balance for each fund or account in the explanation box: | Travel account | Petty Cash - \$100.00 Revolving Checking - \$1,500.00 Advanced Travel - \$3,000.00 |

| Reference | # | Question | Answer | Explanation |
|-----------|----|--|---|--|
| | 29 | Please describe the governments process to reconcile its petty cash. Please include frequency of reconciliation. (e.g. monthly, quarterly, yearly) | The Petty Cash account is reimbursed once a month. The latest withdraws (since the last reimbursement) plus the deposit are recorded in BIAS to reflect the correct ending balance each month. | |
| | 30 | Please attach the year-end reconciliation and petty cash log. | Attached | Attachments 2023 YEAR END PETTY CASH RECONCILIATION.pdf 2023 PETTY CASH LOG.pdf |
| | 33 | Please describe the governments process to reconcile the revolving/imprest bank accounts. | The Revolving Checking account is reimbursed once a month. The latest withdraws (since the last reimbursement) plus the deposit are recorded in BIAS to reflect the correct ending balance each month | |
| | 34 | Please attach the year-end reconciliation of the revolving/imprest account | Attached | Attachments 2023 YEAR END REVOLVING RECONCILIATION.pdf |

| Reference | # | Question | Answer | Explanation |
|-----------|---|--|---|--|
| 35 | | Please describe the governments process to reconcile the travel accounts. | The Advanced Travel account is reimbursed once a month. The latest withdraws (since the last reimbursement) plus the deposit are recorded in BIAS to reflect the correct ending balance each month. | |
| 36 | | Please attach the year-end reconciliation with the bank statement. | Attached | Attachments 2023 YEAR_END ADVANCED TRAVEL RECONCILIATION.pdf |
| 37 | | What type(s) of electronic payment (EFT/ACH) does the government make? Please list them in the box below. Examples include: payroll, direct deposit, employee reimbursements, wire transfers, AP vendor payments, etc. | payroll for paid employees (if they choose), commissioner's pay (if they choose), payroll vendors that require electronic payment | |
| 38 | | Does the government incur payroll costs? | Yes | |

- | | | | |
|----|--|--|--|
| 39 | Please describe the governing body's process to review payroll expenses and include how many employees the government has. | The payroll totals are included in the warrant lists each month. The commissioners approve these amounts before they are paid. At the end of 2023, there were 20 union firefighters, 3 chief officers, 1 district secretary/finance officer, 1 public coordinator, 2 mechanics, and 1 part-time administrator. This makes a total of 28 employees. | |
| 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). | Fuel Card(s) | |
| 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) | |
| 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). | Open Store Accounts | |

| Reference | # | Question | Answer | Explanation |
|-----------|----|--|--|--|
| | 41 | Fuel Cards - use the "ADD ROW" button to add the applicable number of rows for each vendor/institution the government has physical fuel cards with. Vendor/Institution Number of Cards Total Credit Limit | U.S. Bank Voyager Fleet 31 16000 | |
| | 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 Number of Cards Total Credit Limit | Bank of the Pacific Visa 2 10000 | |
| | 43 | Please attach a list of open accounts the government has. | Attached | Attachments Open Local Accounts 2023.docx |
| | 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 EMW-2019-FF-00693 - Award Package-2.pdf EMW-2020-FG-13795 - Award Package.pdf EMW-2018-FO-00938 - Amendment - 2-1.pdf EMW-2020-FG-05334 - Amendment - 1.pdf |

FIRE/EMS SPECIFIC QUESTIONS

| | | | |
|----------------------|----|---|----------------|
| <i>Informational</i> | 45 | Indicate services offered by the government (check all that apply): | ALS Transports |
| <i>Informational</i> | 45 | Indicate services offered by the government (check all that apply): | BLS Transports |

| Reference | # | Question | Answer | Explanation |
|----------------------|----|--|----------------------|--|
| <i>Informational</i> | 45 | Indicate services offered by the government (check all that apply): | Burn Permits | |
| <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 Systems Design Agreement.pdf |
| | 47 | Has there been any changes to agreements for which the government 1) performs fire protection services/EMS for another local government (e.g. city, fire district), or 2) another local government provides fire protection services/EMS? Note: This does not include mutual aid agreements. If there were changes to any agreements, please explain. | No Changes | |
| | 48 | Does the government have any volunteers? If yes, please include the number of volunteers and any benefits they may receive. | Yes | We currently have 36 volunteers. They have access to Wellspring, our EAP service. Also, all District Volunteers receive Group Life, AD&D, and A&H through Provident. The premium is paid by the District. Volunteers are reimbursed through a point system for their volunteer time if they meet the minimum requirements. |
| | 49 | Does the government have career firefighters? If yes, please include the number of career firefighters (approximately). | Yes | 20 career full-time union firefighters 3 career chief officer firefighters |
| | 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. | Yes | Our volunteers have a 501(C)3 - Peninsula Fireman's Association. |

| Reference | # | Question | Answer | Explanation |
|----------------------|----|--|--------|-------------|
| <i>Informational</i> | 53 | How many stations does the government have? | 5 | |
| | 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/dispersing funds, etc. | No | |

REQUIRED ATTACHMENTS

| | | | | |
|----------------------|----|--|--------------|---|
| <i>Informational</i> | 56 | Meeting Minutes - Attach the meeting minutes and resolutions for all governing body meetings held during the reporting year. | See Web Page | https://pcfd1.org/board-packets/ |
| | 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 2023 YEAR END TREASURER'S REPORT BIAS.pdf District Financial Report Format 2_(002).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 2023 Treasurer's Receipts List.pdf |

| Reference | # | Question | Answer | Explanation |
|----------------------|----|--|--------------------|---|
| | 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 2023 Claims Transactions.pdf 2023 Payroll Transactions.pdf |
| <i>Informational</i> | 60 | Cash Receipting Policy - Attach a detailed description of the government's invoicing, cash and check receiving and deposit process. The description should include name of positions completing tasks in the process and all reconciliations and reviews performed. Include a copy of your written Cash and Check Receipting Policy or procedure if you have one. This request applies to all governments that invoice for a service (including third party billing services) or receive funds other than at the county treasurer (including charges for services or goods, fees, donations, grants, etc.). | Attached | Attachments 2023 Cash Receipting Procedure.docx |
| <i>Informational</i> | 61 | Elected Official List - Click the "ADD ROW" button to add the applicable number of rows for each governing board member. If the governing board exceeds 5 members, please include the 3-top-ranking Board officers (e.g. chair/president, treasurer, etc.). Note: (*) mailing address is an optional field but should be provided for at least one board member. | Fred Hill | |
| | | Governing Board Member Name | | |
| | | Board Member Spouse Name | | |
| | | Business Interest(s) | None | |
| | | Phone Number | 3602440737 | |
| | | Email Address | fhill690@gmail.com | |
| | | Mailing Address* | | |

Governing Board Member Name
 Board Member Spouse Name
 Business Interest(s)
 Phone Number
 Email Address
 Mailing Address*
 Governing Board Member Name
 Board Member Spouse Name
 Business Interest(s)
 Phone Number
 Email Address
 Mailing Address*

Thomas Downer

Jack's Country Store
 - in notes to the
 financial statements

3606655103

tdowner@jackscoun
 rystore.com

Dennis Long

None

2533183992

longd6772@yahoo.c
 om

Mailing Address*

Please include the below information in the text box
 for the local government personnel who completed
 the annual report.

62

Preparer

**Full name, role (e.g., Secretary, Board Member,
 etc.)**
Telephone number
E-mail address

██████████
 District
 Secretary/Finance
 Officer
 360-665-4451
 jamie@pcfd1.org

NOTICE OF MEETING LOCATION CHANGE
(RCW 42.30)



**The Board of Commissioners of Pacific County Fire Protection District 1
will hold a Special Meeting at:**

26109 Ridge Avenue, Ocean Park
(Location of Meeting)

Monday, May 20th, 2024
(Date and Day of Week)

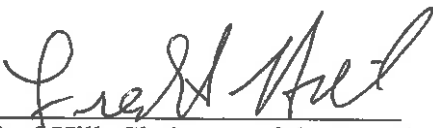
1:00 P.M.
(Time)

To discuss and/or take action on the following items of business:

1. Other District Business

Dated this 5 day of May, 2024

Pacific County Fire Protection District 1
Board of Commissioners

By: 
Fred Hill, Chairman of the Board



Copy of Notice given to:

Commissioner Hill 5/15/24 / 1343 hrs
Commissioner Long 5/15/24 / 1343 hrs

Commissioner Downer 5/15/24 / 1343 hrs
Chinook Observer 5/15/24 / 1347 hrs

Notice posting places, dates and times:

Station 21-1 Ocean Park 5/15/24 / 1352 hrs

Station 21-2 Seaview 5/15/24 / 1349 hrs

CHIEF'S REPORT

May 20, 2024

Station 21-1

1. Personnel Information

a. Volunteer

- i. Two new operational volunteer applicants have been received and are going through the process

b. Career

- i. One FF/PM is currently on light duty
- ii. Part-time FF's will begin to be scheduled in June

2. Intra-agency

- a. The spring officer's workshop is scheduled for May 11th. The workshop is for District officers and/or District members who are working towards a leadership role. Topics included strategy & tactics, firefighter wellness, and identifying training goals.

b. May 3rd Overload

- i. On May 3rd, the District was unable to respond to two incidents because of multiple calls occurring at once. Both calls occurred during the same time period, where the District had been assigned six (6) calls in less than a 45 minute period. Medix responded to a 911 call in Surfside, and a public assist call that was deferred called back to cancel after a while.

c. Labor-Management

- i. Nothing new to report

d. Facilities / Apparatus / Equipment

- i. A/C Weatherby will report on facility updates.

3. Interfacility transfers

a. January 1 – May 19

- i. Out-of-town = 25 (27% success)
- ii. Turned down (OOT only) = 69
- iii. Local = 70

4. Inter-agency

a. WA EMD/FEMA

- i. Nothing new to report

b. State Parks / Department of Natural Resources / USFW

- i. State Parks will be closing Cape Disappointment for repairs after the Rod Run weekend. They have requested us to post information about the park closing at Seaview Station.

c. PACCOM/PCEMA/PCSO/DCD/DPW

- i. I attended the WA State LEPC conference in Ellensburg, April 23-25. LEPC's are an important component of the County's Emergency Management system and are mandated by the State of Washington to help prepare communities and their responders for the hazards they might face.
- ii. The funding has been released for the County to follow through with the Community Wildfire Protection Plan. The RFP will be approved by the PCEMA Council on April 18th, and then sent out for contractors around the beginning of May. Concerns raised by the County Commissioners.

d. Ocean Beach Hospital / Pacific County Health Department

- i. Nothing new to report.

e. Other Fire / EMS Agencies

- i. Ilwaco Interfacility Transfer Agreement
 - 1. The ILA with Ilwaco Fire for Interfacility transfers was approved by the Ilwaco City Council on April 22nd.
 - 2. Ilwaco was paid on May 1st, per the agreement.
 - 3. Since May 1st, as we are aware of, Ilwaco has turned down two BLS transfers.
- ii. Task Force EMS
 - 1. The “Task Force” chair requested that the District reconsider our position on the “global” mutual aid agreement proposal. I replied on April 17th, reaffirming our original position.
- f. Other Community
 - i. I have started speaking with citizens and / or citizen groups about the upcoming lid lift. I plan to have a fact sheet available by next Board meeting.

Staff Reports - A/C Weatherby; A/C DeConto (Training); Pub. Ed. Coord. Karvia

April 2024 Call Totals

- 1. Total Calls = 233
 - a. Fire = 10
 - b. EMS = 223
 - c. Patients Transported = 122
 - d. Major Incidents:
 - i. April 1 – Structure fire; Ocean Park
- 2024 YTD Total – 895; (2023 YTD – 759)**

Good of the Order

Congratulations to all the Fire Academy Graduation! Special thank you to all the instructors that committed their time to make the academy successful.

Jacob Brundage

From: Jacob Brundage
Sent: Wednesday, April 17, 2024 2:42 PM
To: 'Jeff Archer'
Subject: RE: Mutual Aid Agreement

Chief Archer,

In my email to the Chiefs on June 28th and letters to elected officials I stated the District's reason for ending the antiquated agreement and negotiating a new agreement. It read:

"On June 26, 2023, the Pacific County Fire District #1 Board of Fire Commissioners voted to terminate the "Mutual Aid Agreement Emergency Medical Services", dated December 29, 2006. Per Section 9 of the agreement, "...Any individual agency may terminate its participation in this Agreement by giving to the other agencies a thirty (30) day notice of termination in writing."

Pacific County Fire District #1 is giving written notice of termination in our participation of the "Mutual Aid Emergency Medical Services" agreement effective July 31, 2023.

It is our goal to re-negotiate the terms of this agreement that will consider each agency's needs and resource capabilities, which will enhance and mutually benefit the communities we serve." [Emphasis Added]

I have already met with "Task Force EMS" regarding Pacific County Fire District #1's request for updated EMS mutual aid agreements. This meeting occurred on October 5, 2023. At this meeting I presented our reasons for the terminating the existing EMS aid agreement in greater detail. This included the unreliability of the contractor being used by "Task Force EMS", the different agency licensures through the DOH, and changes to EMS demands that have occurred since 2006. These were not new, as I outlined several occasions where I had engaged in discussions to change the agreement but was dismissed by Long Beach City Fire Chief and/or Administrator David Glasson. I outlined those occurrences during the October 5, 2023 meeting. At the end of the meeting, I was told that the "Task Force EMS" would consider my request and respond back to me. I have not heard any follow up from "Task Force EMS" until today.

Simply put, the District's position has not changed. The Fire District will not negotiate an EMS-related mutual aid agreement with "Task Force EMS." This diminishes the agreement to the lowest level provider capability. For example, Ilwaco Fire Department has a BLS transport license and could engage in mutual aid that involves ambulance transports. Long Beach and Pacific County Fire District #2 hold aid licenses only. Mutual aid, involving ambulance transport, can be provided through an agreement with Ilwaco but not Long Beach or Pacific County Fire District #2. Similarly, Long Beach has a trauma verification endorsement on their licensure, while Ilwaco Fire Department and Pacific County Fire District #2 are not trauma verification.

Furthermore, Pacific County Fire District #1 cannot sign a mutual aid agreement with "Task Force EMS" to provide emergency medical services in Washington because "Task Force EMS" is not a licensed EMS agency that can provide services to our citizens.

Finally, the District will not negotiate a mutual aid agreement with Medix Ambulance. I have discussed these reasons with Medix at a meeting on April 12, 2024.

I am still willing to meet with individual agencies to identify needs to mutually benefit our communities, and within the parameters allowed by law to construct a new mutual aid agreement.

If you have any further questions, let me know.

Thank you,



Jacob Brundage

Fire Chief

Pacific County Fire District #1

PO Box 890

Ocean Park, WA 98640

P: (360) 665-4451 F: (360) 665-4909

From: Jeff Archer <firechief@ilwaco-wa.gov>

Sent: Wednesday, April 17, 2024 10:40 AM

To: Jacob Brundage <brundage@pcfd1.org>

Subject: Mutual Aid Agreement

Good Morning Chief Brundage,

I am writing this to you as the representative of Task Force EMS.

I have been advised by the Task Force EMS board to contact you in hopes to negotiate a mutual aid agreement between Task Force EMS and Pacific County Fire District #1. Would you be interested in setting up a meeting to discuss this option moving forward?

Most Respectfully,

Jeff Archer

Fire Chief / Paramedic

He/His/Him

City of Ilwaco

P.O. Box 548

Ilwaco, WA 98624

Assistant Chief of Operations & Training

Report to the Commissioners

May 20th, 2024

Operations

Firefighter Academy

Firefighter Academy concluded with a graduation ceremony held on May 9th.

- Over 100 attendees including Deputy Chief State Fire Marshall Howard Scartozzi.
- 23 graduates at different levels from 8 different departments.
- 8 have successfully completed IFSAC Testing for FF1, HAZMAT Awareness, and HAZMAT Operations.
- All in all the academy graduates completed 208 hours of training.

Retesting: 12 of the students are working to complete retesting, mostly in HAZMAT Operation written test. The retest is scheduled for June 7th, 2024 at Station 21-1.

Wildland Fire Season Preparation

I am still working with our crews and DNR to secure 2024 Red Cards for everyone.

There are a couple of upcoming training opportunities that I hope to send some folks to for their initial certification and/or additional wildfire training.

- Hybrid Initial FF 2 training in Knappa, OR on June 8th.
 - Single field day to complete initial training in conjunction with online study.
- Northwest Oregon Wildfire School
 - 2 days with live fire.

A special thank you to Spencer Johnston for bringing these training opportunities to my attention.

Part-Time FF/EMT's

The 5 part-time FF/EMT's are still working through the on boarding process. We will have two of them, Jorden Perez and Chris Earls starting early June with the other 3 starting later in the month once they have completed their scheduled medical exams by Dr. Hill.

Training

Training Hours

Our members logged a total of 679.50 hours of training in April. April's fire training was focused on:

- Wildland Firefighting
- Water Supply Operations

April Fire Training

Daily fire training is focused on ladder truck operations.