



AGENDA

Establish Quorum/Call Meeting to Order/Pledge of Allegiance

Executive session for the Board for Volunteer Firefighters Monthly Meeting

Consent Agenda: (needs approval and signatures)

1. Minutes of the Regular Commissioner's Meeting held on April 15th, 2025
2. Minutes of the Special Commissioner's Meeting held on April 30th, 2025
3. May 20th, 2025 Regular Expenses for a total of \$347,562.49, not including Jack's

Country Store

- a. Accounts Payable: \$46,539.49
- b. Payroll: \$301,023.00

Jack's Country Store: (needs approval)

1. Jack's May 20th, 2025 Regular Expenses for a total of \$498.47

Guests and Public Comments:

Please introduce yourself and your purpose in attending the meeting.

Presentations and Special Events:

Secretary's Report:

1. Springbrook Treasurer's Report
2. Monthly Budget Position Report, April 2025
3. 2025 Cash Flow Statement
4. 2025 Cash Flow Projection
5. 2019-Present Historical Tax Collection
6. Systems Design Collection Statistics

Calendar Items and Upcoming Events:

Correspondence: None

Old Business: None

**Pacific County Fire Protection District 1
Regular Commissioner's Meeting Agenda
May 20th, 2025**



New Business:

1. WA State Auditor's Office 2024 Annual Report: Needs Approval
2. Radio Repeater for OPS Channel 2: Needs Approval

District Chief Report

Staff Reports:

1. AC Weatherby
2. AC DeConto
3. Pub Ed Coordinator Karvia

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 Commissioner's Meeting Minutes
April 15th, 2025**



Commissioner Hill established that a quorum was present and called the meeting to order at 14:57. The meeting was held at Station 1, located at 26109 Ridge Avenue, Ocean Park, WA 98640. Attendance at the meeting included:

Commissioner Fred Hill	FF/PM Spencer Johnston
Commissioner Tom Downer	FF/EMT Sean Wonnacott
Commissioner Dennis Long	Volunteer Rondie Huiras
Fire Chief Jacob Brundage	Volunteer Kathy Mendiola
Assistant Chief Brad Weatherby	Pub Ed Coordinator Lani Karvia
Assistant Chief Mike DeConto	District Secretary/Finance Officer
Lieutenant Cory Bardonski	

Executive Session:

Commissioner Hill called for an Executive Session lasting 30 minutes for a discussion regarding legal matters at 14:57. Chief Brundage, AC Weatherby, Pub Ed Coordinator Lani Karvia, and the District Secretary were in attendance. Also in attendance were Kristen Bertch, Eric Packel, and Lisa McMeekin. No decisions were made. Regular session resumed at 15:27.

Commissioner Hill called for an Executive Session lasting 10 minutes for a discussion regarding legal matters at 15:27. Chief Brundage, AC Weatherby, Pub Ed Coordinator Lani Karvia, and the District Secretary were in attendance. Also in attendance were Kristen Bertch, Eric Packel, and Lisa McMeekin. No decisions were made. Regular session resumed at 15:34.

Commissioner Hill called for an Executive Session at 15:34 for Pension and Relief Board meeting. Regular session resumed at 15:36.

Consent Agenda:

1. Minutes of the Regular commissioner's Meeting held on March 18th, 2025
2. March 24th, 2025 4th week expenses for a total of \$25,270.58
3. April 15th, 2025 regular expenses for a total of \$356,198.70, not including Jack's Country Store
 - a. Accounts Payable: \$54,162.40
 - b. Payroll: \$302,036.30

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

**Pacific County Fire Protection District 1
Regular Commissioner's Meeting Minutes
April 15th, 2025**



Jack's Country Store:

1. Jack's April 15th, 2025 expenses for a total of \$524.51

Commissioner Hill made a motion to approve the Jack's Country Store expenses in the amount of \$827.26, seconded by Commissioner Long. Commissioner Downer abstained. Motion carried.

Guests and Public Comments:

Blaine Gunkel was in attendance at the meeting.

Presentations and Special Events: None

Secretary's Report: See attached report.

1. Springbrook Treasurer's Report
2. Monthly Budget Position Report, March 2025
3. 2025 Cash Flow Statement
4. 2025 Cash Flow Projection
5. 2019-Present Historical Tax Collection
6. Systems Design Collection Statistics.

Calendar Items and Upcoming Events:

1. May 20th, 2025 – Regular Commissioner's Meeting, Station 21-1, 3:00 P.M.

Correspondence: None

New Business:

1. Policy 1204 – Establishing a Volunteer Reimbursement Program

See attached summary.

Chief Brundage explained that a volunteer task group with formed to help simplify the incentive points. Some points were added to different categories. This increase in points is still within the budget for incentive points.

Commissioner Downer made a motion to approve revised Policy 1204 – Establishing a Volunteer Reimbursement Program, seconded by Commissioner Long. Motion carried.



2. Policy 1210 – Providing Opportunity for Volunteer Duty Shifts

See attached summary.

Chief Brundage explained that the changes in the policy would be to increase the reimbursement for a 12-hour duty shift from \$60 to \$75. In addition, a 24-hour duty shift would increase from \$120 to \$140.

Commissioner Hill made a motion to approve revised Policy 1210 – Providing Opportunity for Volunteer Duty Shifts, seconded by Commissioner Downer. Motion carried.

3. Video Laryngoscope Purchase

See attached summary.

FF/PM Johnston informed that this request is for five Onescope video laryngoscopes – one for each ambulance. He stated that this product has a higher success rate, and would help us provide a higher level of care.

He explained that four separate products were demoed. See comparison sheet for statistics.

FF/PM Johnston requested the purchase of five Onescope video laryngoscopes for a total of \$13,230.37.

Commissioner Long made a motion to approve the purchase of five Onescope video laryngoscopes in the amount of \$13,230.37, including tax, seconded by Commissioner Downer. Motion carried.

District Chief's Report: See attached report.

Staff Reports:

1. AC Weatherby – He stated that the construction at Station 21-2 was completed, and the crews have moved back into the quarters.
2. AC DeConto – See attached report.
3. Pub Ed Coordinator Karvia – She explained that she had participated in a meeting at OBH to discuss resources in our community. This coalition was created in South Pacific County for

**Pacific County Fire Protection District 1
Regular Commissioner's Meeting Minutes
April 15th, 2025**



agencies to work together to help prevent fall calls. She also informed that she will be targeting fire prevention and wildfire danger in the next month.

Commissioner Reports:

1. Tom Downer – He discussed the wildfire prevention plan, the removal of vegetation on private property, and the County's role in this subject. There was also discussion about the permissive use of Station 21-2 property parking for commercial establishment use.
2. Fred Hill – None
3. Dennis Long – He reported that he had attended a PACCOM Admin Board meeting on March 11th. The radio system was discussed, and is estimated that \$450,000 is needed. An addition to 0.1% sales tax was suggested. He informed that he did not agree with this plan, and others in the group opposed the increase as well. Adding two work stations at the South County Annex was approved. This will cost \$47,000 to setup, but PACCOM will be paid \$55,000 per year by the State for this site. He also stated that he is on the budget committee, and they will be putting together the budget in the next couple of months.

Personnel Information: None

Good of the Order:

Chief Brundage stated that everyone has been busy. We are currently buttoning-up the training property. Everyone has been doing a good job.

Meeting adjourned at 16:02 hours.

FRED H. HILL, Commissioner

THOMAS L. DOWNER, Commissioner

DENNIS A. LONG, Commissioner

District Secretary

**Pacific County Fire Protection District 1
Special Commissioner's Meeting Minutes
Minutes April 30th, 2025**



Commissioner Hill established that a quorum was present and called the meeting to order at 10:00. The meeting was held at Station 1, located at 26109 Ridge Avenue, Ocean Park, WA 98640. Attendance at the meeting included:

Commissioner Fred Hill	Assistant Chief Brad Weatherby
Commissioner Dennis Long	District Secretary/Finance Officer
Fire Chief Jacob Brundage	

Executive Session:

Commissioner Hill called for an Executive Session lasting 15 minutes for a discussion regarding personnel at 10:01. Chief Brundage, AC Weatherby, and the District Secretary were in attendance. No decisions were made. Regular session resumed at 10:17.

Commissioner Hill called for an Executive Session lasting 15 minutes for a discussion regarding personnel at 10:17. Chief Brundage, AC Weatherby, and the District Secretary were in attendance. No decisions were made. Regular session resumed at 10:31.

Commissioner Hill called for an Executive Session lasting 10 minutes for a discussion regarding personnel at 10:31. Chief Brundage, AC Weatherby, and the District Secretary were in attendance. No decisions were made. Regular session resumed at 10:41.

New Business: None

Meeting adjourned at 10:41 hours.

FRED H. HILL, Commissioner

THOMAS L. DOWNER, Commissioner

DENNIS A. LONG, Commissioner

District Secretary

4/24/2025 4TH WEEK VOUCHER APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 10:30:12 Date: 04/24/2025

04/24/2025 To: 04/24/2025

Page: 1

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
645	04/24/2025	Claims	1	28322	AIRGAS USA, LLC	80.18	16 X OXYGEN CYLINDER RENTAL; 10 X OXYGEN CYLINDER RENTAL
646	04/24/2025	Claims	1	28323	ASTORIA FORD, INC.	363.42	BRAKE LINING, BRAKE PAD, ELEMENT AND GAS KIT, ELEMENT - #9649
647	04/24/2025	Claims	1	28324	BANK OF THE PACIFIC VISA - 1303	772.94	JB CREDIT CARD CHARGES
648	04/24/2025	Claims	1	28325	BANK OF THE PACIFIC VISA - 8379	2,399.79	LK CREDIT CARD CHARGES
649	04/24/2025	Claims	1	28326	RILEY J CLAUSER	104.00	REIMBURSEMENT FOR NREMT FEE
650	04/24/2025	Claims	1	28327	DMT AUTO PARTS, INC.	200.80	TRANSMISSION GASKET SET, OIL SEAL X 2 - #0135; PERFORMANCE TOOL HEAVY DUTY REMOTE - SHOP; CHAINSAW FUEL
651	04/24/2025	Claims	1	28328	ENDURIS WASHINGTON	250.00	DEDUCTIBLE FOR CLAIM #C11010
652	04/24/2025	Claims	1	28329	EOU STUDENT ACCOUNTS	948.00	DECONTO, MICHAEL REGISTRATION TUITION
653	04/24/2025	Claims	1	28330	EVERGREEN SEPTIC INC.	155.00	ST5 PT WITH BI-WEEKLY SERVICE
654	04/24/2025	Claims	1	28331	FINN ELECTRIC CO., INC.	846.45	STARTER - #8775
655	04/24/2025	Claims	1	28332	FIREFIGHTERS ASSOC. - OCEAN PARK	700.00	SHIPPING FOR FORCIBLE ENTRY PROP
656	04/24/2025	Claims	1	28333	GARAGES R US	2,786.15	ST3 GARAGE DOOR REPAIRS
657	04/24/2025	Claims	1	28334	NICKOLAS HALDEMAN	529.60	IAAI FIT APPLICAITON, TRAINING PROP SUPPLIES
658	04/24/2025	Claims	1	28335	INT'L SOCIETY OF FIRE SERVICE INSTRUCTOR	150.00	HALDEMAN MEMBERSHIP
659	04/24/2025	Claims	1	28336	MATTHEW T MYERS	6.02	CHAINSAW BRAKE BAND
660	04/24/2025	Claims	1	28337	NORTH BEACH WATER	226.04	ST1D WATER; ST1 WATER
661	04/24/2025	Claims	1	28338	OMAN & SONS INC	570.69	ITEMS FOR TRAINING STRUCTURE STAIRWAY; ITEMS FOR TRAINING STRUCTURE STAIRWAY; WOOD SCREWS FOR TRAINING PROPERTY; SUPPLIES FOR FIRE DANGER SIGN AT TRAINING PROPERTY
662	04/24/2025	Claims	1	28339	PACIFIC CO. FIRE DIST#1 ADVANCED TRAVEL	692.00	HALDEMAN PER DIEM - FUNDAMENTALS OF FIRE INVESTIGATION; DECONTO PER DIEM - IFSAC INSTRUCTOR 2; JOHNSTON PER DIEM - IFSAC INSTRUCTOR 2
663	04/24/2025	Claims	1	28340	PACIFIC CO. FIRE DIST#1 PETTY CASH FUND	11.16	POSTAGE FOR CERTIFIED MAIL - 941 AND ZOLL MONITOR PMT
664	04/24/2025	Claims	1	28341	PRELUDE COAST CONSTRUCTION	258.81	80 BRICKS FOR TRAINING PROPERTY
665	04/24/2025	Claims	1	28342	PUD #2 OF PACIFIC COUNTY	628.98	ST2 ELECTRICITY; ST2 ELECTRICITY; ST2 ELECTRICITY
666	04/24/2025	Claims	1	28343	SILVER STAR TELECOM	1,700.38	ST1, ST2, ST3 TELEPHONE/INTERNET
667	04/24/2025	Claims	1	28344	STERICYCLE INC.	18.39	REGULATED MEDICAL WASTE
668	04/24/2025	Claims	1	28345	SYSTEMS DESIGN WEST, LLC.	3,086.28	MARCH EMS BILLING
669	04/24/2025	Claims	1	28346	VERIZON WIRELESS ACCT. 242204341-00001	339.01	WIRELESS FOR MDCs
670	04/24/2025	Claims	1	28347	VERIZON WIRELESS ACCT. 342204208-00001	40.01	WIRELESS FOR MDC
671	04/24/2025	Claims	1	28348	VESTIS	68.42	4/22 LINEN SERVICE

4/24/2025 4TH WEEK VOUCHER APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 10:30:12 Date: 04/24/2025

04/24/2025 To: 04/24/2025

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Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
672	04/24/2025	Payroll	1	28349	EMPLOYMENT SECURITY DEPARTMENT	5,103.74	Pay Cycle(s) 01/01/2025 To 03/31/2025 - PFML
673	04/24/2025	Payroll	1	28350	EMPLOYMENT SECURITY DEPARTMENT	3,065.81	Pay Cycle(s) 01/01/2025 To 03/31/2025 - LONG TERM CARE
674	04/24/2025	Payroll	1	28351	WA STATE DEPT OF LNI	41,732.02	1ST Quarter L&I: 01/01/2025 - 03/31/2025
001 General Fund 651.100						67,834.09	
						67,834.09	Claims: 17,932.52 Payroll: 49,901.57

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

5/20/2025 REGULAR VOUCHER APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 12:12:46 Date: 05/15/2025

05/01/2025 To: 05/31/2025

Page: 1

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
767	05/29/2025	Payroll	1	EFT	CORY A BARDONSKI	6,127.79	
768	05/29/2025	Payroll	1	EFT	JOSHUA A BOBO	5,321.07	
769	05/29/2025	Payroll	1	EFT	JACOB M BROWN	590.31	
770	05/29/2025	Payroll	1	EFT	JACOB M BRUNDAGE	8,422.04	
771	05/29/2025	Payroll	1	EFT	SAMUEL J BURTON	6,201.75	
772	05/29/2025	Payroll	1	EFT	NATASHA COZBY	6,830.35	
773	05/29/2025	Payroll	1	EFT	MICHAEL P DECONTO	6,743.66	
774	05/29/2025	Payroll	1	EFT	CHRISTOPHER R EARLS	2,010.03	
775	05/29/2025	Payroll	1	EFT	SEAN K EASTHAM	1,564.52	
776	05/29/2025	Payroll	1	EFT	SCOTT C ELLIOTT	6,467.13	
777	05/29/2025	Payroll	1	EFT	JAMES N GAERLAN	6,705.87	
778	05/29/2025	Payroll	1	EFT	CHARLES S GREEN	5,664.60	
779	05/29/2025	Payroll	1	EFT	TAYLOR J GUDMUNDSEN	4,353.61	
780	05/29/2025	Payroll	1	EFT	NICKOLAS HALDEMAN	5,818.85	
781	05/29/2025	Payroll	1	EFT	EMILIA HERMAN	4,254.96	
782	05/29/2025	Payroll	1	EFT	CHAZZ HESTER	4,183.37	
783	05/29/2025	Payroll	1	EFT	SPENCER A JOHNSTON	4,887.49	
784	05/29/2025	Payroll	1	EFT	LANI G KARVIA	3,625.73	
785	05/29/2025	Payroll	1	EFT	DANIEL R KENT	5,566.59	
786	05/29/2025	Payroll	1	EFT	MARK A MCGINNIS	5,528.40	
787	05/29/2025	Payroll	1	EFT	MICHELANGELO MCKENNA	4,789.10	
788	05/29/2025	Payroll	1	EFT	CARLA C MCLEOD	1,407.58	
789	05/29/2025	Payroll	1	EFT	[REDACTED]	5,053.58	
790	05/29/2025	Payroll	1	EFT	CORY J MORRISON	3,513.30	
791	05/29/2025	Payroll	1	EFT	MATTHEW T MYERS	2,182.85	
792	05/29/2025	Payroll	1	EFT	MARCO J PALMA	5,755.72	
793	05/29/2025	Payroll	1	EFT	JORDEN R PEREZ	4,477.93	
794	05/29/2025	Payroll	1	EFT	ANTHONY R PROVENZANO	5,370.36	
795	05/29/2025	Payroll	1	EFT	JOSHUA M RAICHL	6,375.59	
796	05/29/2025	Payroll	1	EFT	TYLER J REYNOLDS	5,570.22	
797	05/29/2025	Payroll	1	EFT	BROOKLYN ROWLAND	4,183.37	
799	05/29/2025	Payroll	1	EFT	JOSEPH L SCHROEDER	7,943.58	
802	05/29/2025	Payroll	1	EFT	JOHN B WEATHERBY	8,379.51	
803	05/29/2025	Payroll	1	EFT	MICHAEL J WEATHERBY	6,747.70	
804	05/29/2025	Payroll	1	EFT	DAVID L WILLIAMS	5,962.63	
805	05/29/2025	Payroll	1	EFT	SEAN WONNACOTT	3,692.38	
806	05/20/2025	Claims	1	EFT	DOWNER, THOMAS L.	161.00	
807	05/20/2025	Claims	1	EFT	DENNIS LONG	483.00	
808	05/20/2025	Claims	1	EFT	PACIFIC COUNTY TREASURER	15.00	
809	05/20/2025	Claims	1	EFT	SECURITY STATE BANK OF WA	15.00	
810	05/20/2025	Claims	1	EFT	WA STATE DEPT OF REVENUE	1,713.75	
811	05/20/2025	Payroll	1	EFT	INTERNAL REVENUE SERVICE	34,179.59	
812	05/20/2025	Payroll	1	EFT	PACIFIC COUNTY FIRE DIST #1 LOCAL 3999	1,850.00	
813	05/20/2025	Payroll	1	EFT	STATE OF WASHINGTON	1,396.00	
814	05/20/2025	Payroll	1	EFT	WA STATE DEPT OF RETIREMENT	43,728.19	
798	05/29/2025	Payroll	1	28352	RICHARD SCHATZ	207.79	
800	05/29/2025	Payroll	1	28353	TRENTON R STEPHENS	582.10	
801	05/29/2025	Payroll	1	28354	DELANO THOMAS	138.52	
815	05/20/2025	Claims	1	28355	ACRISURE NORTHWEST PARTNERS	17,282.00	
816	05/20/2025	Claims	1	28356	AIRGAS USA, LLC	80.18	
817	05/20/2025	Claims	1	28357	ALCOPRO	694.49	
818	05/20/2025	Claims	1	28358	BANK OF THE PACIFIC VISA - 1303	1,066.88	

5/20/2025 REGULAR VOUCHER APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 12:12:46 Date: 05/15/2025

05/01/2025 To: 05/31/2025

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Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
819	05/20/2025	Claims	1	28359	BANK OF THE PACIFIC VISA - 8379	3,401.73	
820	05/20/2025	Claims	1	28360	BOARD FOR VOLUNTEER FIREFIGHTERS	810.00	
821	05/20/2025	Claims	1	28361	BOUND TREE MEDICAL, LLC	2,621.98	
822	05/20/2025	Claims	1	28362	CITY OF LONG BEACH	268.71	
823	05/20/2025	Claims	1	28363	CLATSOP COUNTY FIREFIGHTERS ASSOC.	450.00	
824	05/20/2025	Claims	1	28364	DMT AUTO PARTS, INC.	257.13	
825	05/20/2025	Claims	1	28365	DRUG SCREENS, INC.	65.00	
826	05/20/2025	Claims	1	28366	E-Z PROPANE, LLC	366.00	
827	05/20/2025	Claims	1	28367	EVERGREEN SEPTIC INC.	310.00	
828	05/20/2025	Claims	1	28368	FIREFIGHTERS ASSOC. - OCEAN PARK	648.00	
829	05/20/2025	Claims	1	28369	HILL TOWING	119.02	
830	05/20/2025	Claims	1	28370	HILL, FRED	644.00	
831	05/20/2025	Claims	1	28371	OMAN & SONS INC	964.56	
832	05/20/2025	Claims	1	28372	ORKIN	170.96	
833	05/20/2025	Claims	1	28373	PACIFIC CO. FIRE DIST#1 ADVANCED TRAVEL	1,380.00	
834	05/20/2025	Claims	1	28374	PACIFIC CO. FIRE DIST#1 PETTY CASH FUND	16.74	
835	05/20/2025	Claims	1	28375	PACIFIC OFFICE AUTOMATION	61.78	
836	05/20/2025	Claims	1	28376	PACIFIC SOLID WASTE DISPOSAL, INC.	45.74	
837	05/20/2025	Claims	1	28377	PENINSULA SANITATION SERVICE, INC.	177.05	
838	05/20/2025	Claims	1	28378	PENINSULA SANITATION SERVICE, INC.	177.05	
839	05/20/2025	Claims	1	28379	PENINSULA SANITATION SERVICE, INC.	55.41	
840	05/20/2025	Claims	1	28380	PUD #2 OF PACIFIC COUNTY	1,115.54	
841	05/20/2025	Claims	1	28381	SHOP N KART (SID'S)	24.18	
842	05/20/2025	Claims	1	28382	SILVER STAR TELECOM	1,727.76	
843	05/20/2025	Claims	1	28383	STERICYCLE INC.	65.75	
844	05/20/2025	Claims	1	28384	U.S. BANK EQUIPMENT FINANCE	3,920.76	
845	05/20/2025	Claims	1	28385	VESTIS	342.10	
846	05/20/2025	Claims	1	28386	VOYAGER FLEET SYSTEMS, INC.	3,945.91	
847	05/20/2025	Claims	1	28387	JOHN B WEATHERBY	632.77	
848	05/20/2025	Claims	1	28388	WESTLAKE HARDWARE	72.56	
849	05/20/2025	Claims	1	28389	WILLAPA MEDICAL CLINIC	170.00	
850	05/20/2025	Payroll	1	28390	DIMARTINO ASSOCIATES, INC.	2,039.05	
851	05/20/2025	Payroll	1	28391	TRUSTEED PLANS SERVICE CORP	2,770.15	
852	05/20/2025	Payroll	1	28392	TRUSTEED PLANS SERVICE CORP	789.67	
853	05/20/2025	Payroll	1	28393	TRUSTEED PLANS SERVICE CORPORATION	31,038.42	
854	05/20/2025	Payroll	1	28394	WA COUNCIL OF POLICE & SHERIFFS	30.00	

001 General Fund 651.100

347,562.49

	Claims:	46,539.49
347,562.49	Payroll:	301,023.00

5/20/2025 JACK'S REGULAR VOUCHER APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 12:46:43 Date: 05/15/2025

05/19/2025 To: 05/19/2025

Page: 1

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
855	05/19/2025	Claims	1	28395	JACKS COUNTRY STORE INC	498.47	VACUUM BAGS FOR ST1D; TAPE, PAINT SUPPLEIS FOR APPARAUS BAY PARKING LINES PAINT PROJECT; TAPE, PAINT SUPPLEIS FOR APPARAUS BAY PARKING LINES PAINT PROJECT; HARDWARE FOR TURNOUT DRYER; LIGHT BULBS - ST
001 General Fund 651.100						498.47	
						498.47	Claims: 498.47

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

5/20/2025 REGULAR VOUCHER APPROVAL

PACIFIC COUNTY FIRE DISTRICT 1

Time: 12:12:46 Date: 05/15/2025

05/01/2025 To: 05/31/2025

Page: 3

Trans	Date	Type	Acct #	War #	Claimant	Amount	Memo
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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 20th, 2025**



For the Month Ending April 30th, 2025

Revenue: \$1,678,901.93

Expenditures: \$424,557.30

Current Cash Position: \$4,216,987.54

Activities:

1. WFCOA Conference – October 22nd through October 25th, Tulalip Resort
2. WFCOA Wage and Benefit Survey
3. WA SAO Annual Report
4. GEMT Audit for SFY 2023 is complete

TREASURER'S REPORT
Fund Totals

PACIFIC COUNTY FIRE DISTRICT 1

04/01/2025 To: 04/30/2025

Time: 15:53:57 Date: 05/06/2025
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Fund	Previous Balance	Revenue	Expenditures	Ending Balance	Claims Clearing	Payroll Clearing	Outstanding Deposits	Adjusted Ending Balance
001 General Fund 651.100	2,876,110.39	1,678,901.93	424,557.30	4,130,455.02	33,981.73	52,550.79	0.00	4,216,987.54
	2,876,110.39	1,678,901.93	424,557.30	4,130,455.02	33,981.73	52,550.79	0.00	4,216,987.54

TREASURER'S REPORT

Account Totals

PACIFIC COUNTY FIRE DISTRICT 1

04/01/2025 To: 04/30/2025

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Cash Accounts	Beg Balance	Deposits	Withdrawals	Ending	Outstanding Rec	Outstanding Exp	Adj Balance
1 General Fund 651.100	2,871,410.39	1,678,901.93	424,557.30	4,125,755.02	0.00	86,532.52	4,212,287.54
3 Ambulance Billing BOP	100.00	138,871.57	138,871.57	100.00	0.00	0.00	100.00
4 Petty Cash	100.00	11.16	11.16	100.00	0.00	0.00	100.00
5 Advance Travel	3,000.00	692.00	692.00	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:	2,876,110.39	1,818,476.66	564,132.03	4,130,455.02	0.00	86,532.52	4,216,987.54
	2,876,110.39	1,818,476.66	564,132.03	4,130,455.02	0.00	86,532.52	4,216,987.54

TREASURER'S REPORT

Outstanding Vouchers

04/01/2025 To: 04/30/2025

PACIFIC COUNTY FIRE DISTRICT 1

As Of: 04/30/2025 Date: 05/06/2025
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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2025	274	02/13/2025	Claims	1	28161	CATHY TIGER	134.39	REFUND ON ACCOUNT #41-2024-0789
2025	309	02/24/2025	Claims	1	28190	PACIFIC COUNTY FIRE DIST #1 LOCAL 3999	195.72	NEW TOWELS FOR ALL STATIONS
2025	397	03/13/2025	Claims	1	28214	HILL, FRED	483.00	2/13 VOUCHERS; 2/18 REGULAR MEETING; 2/25 VOUCHERS
2025	543	04/29/2025	Payroll	1	28267	STEVE L BELLINGER	426.20	
2025	548	04/29/2025	Payroll	1	28268	HOWARD S CHANG	120.05	
2025	557	04/29/2025	Payroll	1	28270	SAMANTHA GROTE	1,366.49	
2025	581	04/29/2025	Payroll	1	28276	RICHARD SCHATZ	484.37	
2025	583	04/29/2025	Payroll	1	28277	TYLER STARKS	252.11	
2025	600	04/15/2025	Claims	1	28281	AXION.	17,802.99	RECONSTRUCTION OF DEMOED AREA, LESS INDUSTRIAL HYGIENIST COST, LESS INSPECTION COST ALREADY PAID
2025	609	04/15/2025	Claims	1	28290	HILL, FRED	483.00	3/14 VOUCHERS; 3/25 VOUCHERS; 3/18 REGULAR MEETING
2025	615	04/15/2025	Claims	1	28296	PENINSULA PHARMACIES INC	119.05	HEP-B VACCINATION FOR VOLUNTEER
2025	623	04/15/2025	Claims	1	28304	SEAVIEW SEWER DISTRICT	375.20	ST2 SEWER; ST2 SEWER
2025	625	04/15/2025	Claims	1	28306	ISAIAH M SMITH	72.65	REIMBURSEMENT FOR APRIL DIMARTINO DISABILITY PAYMENT
2025	626	04/15/2025	Claims	1	28307	SNURE LAW OFFICE, PSC.	180.00	MARCH PROFESSIONAL SERVICES RENDERED
2025	633	04/15/2025	Claims	1	28314	WESTLAKE HARDWARE	79.10	SMOKE ALARM; RETURN OF SMOKE ALARM; SMOKE ALARMS; ST2 SHOWER CURTAIN
2025	645	04/24/2025	Claims	1	28322	AIRGAS USA, LLC	80.18	16 X OXYGEN CYLINDER RENTAL; 10 X OXYGEN CYLINDER RENTAL
2025	646	04/24/2025	Claims	1	28323	ASTORIA FORD, INC.	363.42	BRAKE LINING, BRAKE PAD, ELEMENT AND GAS KIT, ELEMENT - #9649
2025	649	04/24/2025	Claims	1	28326	RILEY J CLAUSER	104.00	REIMBURSEMENT FOR NREMT FEE
2025	650	04/24/2025	Claims	1	28327	DMT AUTO PARTS, INC.	200.80	TRANSMISSION GASKET SET, OIL SEAL X 2 - #0135; PERFORMANCE TOOL HEAVY DUTY REMOTE - SHOP; CHAINSAW FUEL
2025	651	04/24/2025	Claims	1	28328	ENDURIS WASHINGTON	250.00	DEDUCTIBLE FOR CLAIM #C11010
2025	652	04/24/2025	Claims	1	28329	EOU STUDENT ACCOUNTS	948.00	DECONTO, MICHAEL REGISTRATION TUITION
2025	653	04/24/2025	Claims	1	28330	EVERGREEN SEPTIC INC.	155.00	ST5 PT WITH BI-WEEKLY SERVICE
2025	654	04/24/2025	Claims	1	28331	FINN ELECTRIC CO., INC.	846.45	STARTER - #8775
2025	655	04/24/2025	Claims	1	28332	FIREFIGHTERS ASSOC. - OCEAN PARK	700.00	SHIPPING FOR FORCIBLE ENTRY PROP
2025	656	04/24/2025	Claims	1	28333	GARAGES R US	2,786.15	ST3 GARAGE DOOR REPAIRS

2025 CASH FLOW - YEAR TO DATE

PACIFIC COUNTY FIRE DISTRICT 1

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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	155,287.87	197,949.27	249,057.22	1,182,478.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,784,773.06	3,370,000.00	53%
311 10 26 000 EMS - Real and Persc	41,378.28	51,830.90	65,101.05	305,856.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	464,166.91	875,000.00	53%
312 10 00 000 Forest Excise Tax	0.00	168.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168.32	0.00	0%
317 20 00 000 Leasehold Excise Tax	0.00	79.08	0.00	2,048.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,127.90	0.00	0%
322 90 00 000 Burn Permits	250.00	200.00	225.00	25.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	700.00	900.00	78%
310 TAXES	196,916.15	250,227.57	314,383.27	1,490,409.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,251,936.19	4,245,900.00	53%
331 04 90 001 Direct Federal Grants	44,651.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,651.30	0.00	0%
334 04 90 000 State Grant - DOH PI	0.00	0.00	778.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	778.00	554.00	140%
330 State Grant	44,651.30	0.00	778.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,429.30	554.00	***
342 20 00 000 Fire Protection Serv	0.00	0.00	0.00	12,424.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,424.36	25,000.00	50%
342 60 01 000 Ambulance and Eme	91,084.87	66,961.18	72,015.50	138,871.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	368,933.12	700,000.00	53%
340	91,084.87	66,961.18	72,015.50	151,295.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	381,357.48	725,000.00	53%
361 11 00 000 Investment Interest	0.00	12,380.41	10,023.25	10,206.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,610.50	100,000.00	33%
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:	290.33	5.00	9,037.75	5.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,338.08	0.00	0%
369 91 01 000 Misc Revenues - LNI	5,473.02	3,648.68	1,824.34	16,019.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,965.09	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%
369 91 01 002 Misc Revenues - Trai	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00	0.00	0%
360	5,763.35	16,084.09	20,985.34	26,230.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	69,063.67	101,000.00	68%
395 10 00 000 Proceeds From Sale	0.00	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	0.00	0%
395 20 00 000 Insurance Revenue fr	0.00	0.00	0.00	8,465.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,465.91	0.00	0%
390 Debt Proceeds	0.00	0.00	0.00	10,965.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,965.91	0.00	0%
FUND REVENUES:	338,415.67	333,272.84	408,162.11	1,678,901.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,758,752.55	5,072,454.00	54%
522 10 10 001 Commissioners	1,127.00	1,127.00	966.00	805.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,025.00	17,388.00	23%
522 10 10 002 District Chief	11,918.78	11,918.78	15,240.78	11,918.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,997.12	143,025.00	36%
522 10 10 003 District Secretary	7,004.00	22,004.00	7,004.00	7,004.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,016.00	84,048.00	51%
522 10 10 004 Admin Assistant	1,683.50	1,591.00	749.25	1,683.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,707.25	17,680.00	32%
522 10 10 005 Pub. Ed. Coordinator	4,999.58	9,999.58	4,999.58	4,999.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,998.32	62,995.00	40%
522 10 10 006 Chief Of Operations	10,508.96	25,508.96	10,508.96	10,508.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	57,035.84	129,745.00	44%
522 10 10 007 Chief Of Administrat	11,101.59	26,101.59	11,101.59	11,101.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	59,406.36	137,062.00	43%
522 10 10 010 Office Manager	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	50,000.00	0%
522 10 20 001 Labor & Industry	4,061.90	0.00	0.00	3,751.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,813.36	18,758.00	42%
522 10 20 002 LEOFF Retirement	1,783.76	1,783.76	1,783.76	1,783.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,135.04	21,721.00	33%
522 10 20 003 Medical/Dental	7,018.58	6,624.09	6,624.09	6,624.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,890.85	79,489.00	34%
522 10 20 004 Medicare	684.63	1,408.29	719.25	684.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,496.80	8,331.00	42%
522 10 20 005 PERS Retirement	1,246.89	1,238.46	1,161.78	1,246.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,894.02	15,006.00	33%
522 10 31 001 Office and Operating	733.41	1,441.99	2,148.94	1,226.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,551.12	12,543.00	44%

2025 CASH FLOW - YEAR TO DATE

PACIFIC COUNTY FIRE DISTRICT 1

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January To April

	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	131.28	1,453.21	468.20	513.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,565.71	3,295.00	78%
522 10 35 001 Computer Hardware	541.00	323.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	864.52	2,000.00	43%
522 10 35 002 Computer Software	108.19	486.87	0.00	194.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	789.69	1,000.00	79%
522 10 40 001 Elections	0.00	4,691.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,691.93	7,000.00	67%
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 40 003 State Audit	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	20,000.00	0%
522 10 41 001 Legal Services / Publ	712.50	1,056.00	0.00	180.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,948.50	10,000.00	19%
522 10 41 002 Misc Professional Se	2,170.00	1,235.70	625.83	869.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,901.43	7,800.00	63%
522 10 42 001 Postage	321.86	48.71	21.74	127.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	520.03	1,063.00	49%
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	3,500.00	0%
522 10 43 002 Travel Meals	0.00	0.00	26.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26.35	2,000.00	1%
522 10 43 003 Travel Mileage	72.80	0.00	96.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168.84	2,500.00	7%
522 10 43 004 Travel Registration /	0.00	0.00	0.00	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	600.00	5,000.00	12%
522 10 46 001 Casualty & Liability I	0.00	0.00	658.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	908.00	141,365.00	1%
522 10 47 001 Electricity	1,594.58	1,814.46	1,886.30	1,860.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,155.85	18,500.00	39%
522 10 47 002 Garbage	439.71	610.59	422.41	434.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,907.22	5,149.00	37%
522 10 47 003 Natural Gas	147.62	1,073.33	1,622.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,843.19	5,844.00	49%
522 10 47 004 Sewer	155.00	530.20	155.00	530.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,370.40	4,055.00	34%
522 10 47 005 Telephone	1,644.06	1,700.38	1,700.38	1,700.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,745.20	20,151.00	33%
522 10 47 006 Water	514.41	356.80	197.75	321.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,390.82	4,424.00	31%
522 10 47 007 Wireless Communica	379.02	379.02	379.02	379.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,516.08	7,000.00	22%
522 10 47 008 Cable TV	103.86	0.00	297.52	279.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	680.91	3,708.00	18%
522 10 48 001 Computer Services	170.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	170.00	5,000.00	3%
522 10 49 001 Health & Wellness	47.61	135.00	182.61	336.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	701.88	8,000.00	9%
522 10 49 002 Memberships and St	566.41	188.00	2,832.29	617.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,204.08	18,000.00	23%
522 20 10 002 FF/EMT Salaries & W	106,425.92	103,148.72	117,867.99	97,520.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	424,963.38	1,191,445.00	36%
522 20 10 003 Maintenance Technit	4,351.38	4,314.05	4,388.71	4,556.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,610.84	90,000.00	20%
522 20 10 005 Volunteer Incentive F	4,459.00	0.00	0.00	7,449.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,908.00	25,000.00	48%
522 20 10 099 Timeloss Payments (843.71	843.71	993.42	843.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,524.55	0.00	0%
522 20 20 001 Labor & Industry	20,686.73	0.00	0.00	22,589.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43,276.19	113,219.00	38%
522 20 20 002 LEOPFF Retirement	4,791.31	24,863.03	5,060.49	4,241.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,955.95	53,650.00	73%
522 20 20 003 Medical/Dental	18,915.26	15,685.18	19,094.20	12,939.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,634.18	225,067.00	30%
522 20 20 004 Medicare	1,600.10	1,487.39	1,705.42	1,517.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,310.24	19,422.00	32%
522 20 20 005 PERS Retirement	1,442.23	961.47	968.27	969.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,341.90	30,152.00	14%
522 20 20 006 Social Security	276.46	0.00	370.02	885.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,531.57	1,550.00	99%
522 20 20 099 Payroll Clearing	5,845.97	-1,205.03	7,137.26	535.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,768.20	0.00	0%
522 20 31 001 Misc Supplies	438.34	2,549.20	337.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,860.56	4,409.00	88%
522 20 31 002 Uniforms / Gear Issu	1,224.45	225.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,449.73	17,500.00	8%
522 20 32 001 Fuel	0.00	931.20	684.99	881.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,498.05	14,505.00	17%
522 20 35 001 Vehicle Parts	1,456.93	699.61	2,646.15	2,333.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,136.66	15,000.00	48%
522 20 35 002 Misc Small Tools/Eq	670.93	168.73	356.58	28.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,224.96	3,000.00	41%
522 20 35 003 Radio Equipment	0.00	819.95	355.84	9.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,185.53	2,500.00	47%
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	6,509.00	0%
522 20 46 001 Pension & Relief	0.00	0.00	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,666.00	90%
522 20 48 001 Radio Repair/Mainte	0.00	0.00	0.00	53.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.45	2,226.00	2%
522 20 48 002 Small Equip. Repair/I	0.00	10.81	80.52	174.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	266.12	1,051.00	25%

2025 CASH FLOW - YEAR TO DATE

PACIFIC COUNTY FIRE DISTRICT 1

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January To April

	January	February	March	April	May	June	July	August	September	October	November	December	Total	Budgeted Amt	%
001 General Fund 651.100															
522 20 48 003 Vehicle Repair/Maint	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%
522 20 49 001 Misc Services	0.00	2,000.63	107.15	1,190.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,297.78	23,488.00	14%
522 30 31 001 Fire Investigation Su	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 Sup	0.00	89.64	494.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	584.51	2,500.00	23%
522 40 31 001 Misc Supplies	865.77	772.81	0.00	1,375.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,014.07	5,000.00	60%
522 40 43 001 Training Lodging	0.00	0.00	0.00	2,592.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,592.24	3,000.00	86%
522 40 43 002 Training Meals	0.00	112.19	1,386.00	692.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,190.19	3,500.00	63%
522 40 43 003 Travel Mileage	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 40 43 004 Travel Registration /	4,100.00	425.00	1,443.00	1,628.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,596.00	21,050.00	36%
522 40 49 002 Union Tuition	0.00	556.59	0.00	948.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,504.59	5,000.00	30%
522 50 31 001 Building Maintenan	1,241.17	1,168.59	433.00	1,229.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,072.57	4,000.00	102%
522 50 49 001 Building Maintenan	1,569.77	977.52	648.30	170.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,366.55	7,000.00	48%
526 10 10 002 FF/Paramedic Salarie	89,292.35	82,560.64	84,393.51	94,789.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	351,035.51	1,356,909.00	26%
526 10 10 003 Volunteer Reimburse	540.00	180.00	300.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,320.00	8,017.00	16%
526 10 20 001 Labor & Industry	17,964.15	0.00	0.00	15,391.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,355.25	98,018.00	34%
526 10 20 002 LEOPF Retirement	4,348.64	22,391.92	4,489.53	5,042.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	36,272.84	72,188.00	50%
526 10 20 003 Medical/Dental	11,353.85	10,720.32	10,720.32	12,093.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44,887.63	187,602.00	24%
526 10 20 004 Medicare	1,302.56	1,199.73	1,228.06	1,378.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,109.14	19,675.00	26%
526 10 20 006 Social Security	33.48	11.16	18.60	18.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	81.84	497.00	16%
526 10 20 099 Deferred Comp Matr	940.00	940.00	940.00	1,040.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,860.00	0.00	0%
526 10 41 001 Biohazard Disposal	18.39	0.00	30.51	18.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	67.29	650.00	10%
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	27.02	440.00	62.03	27.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	556.10	2,000.00	28%
526 40 43 001 Travel Lodging	0.00	418.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	418.21	2,000.00	21%
526 40 43 002 Travel Meals	0.00	503.34	19.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	523.19	5,000.00	10%
526 40 43 003 Travel Mileage	0.00	845.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	845.81	500.00	169%
526 40 43 004 Travel Registration F	0.00	197.13	0.00	104.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	301.13	5,000.00	6%
526 70 41 001 Ambulance Billing S	0.00	3,676.78	2,960.12	6,859.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,496.48	37,740.00	36%
526 70 41 003 IFT Services	25,000.00	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	25,000.00	100%
526 70 49 001 Ambulance Payment	0.00	213.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	213.52	2,000.00	11%
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 & Operating	4,301.28	10,875.41	6,296.12	2,199.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	23,672.32	62,000.00	38%
526 80 32 001 Fuel	0.00	3,564.62	3,531.67	3,618.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,715.16	50,000.00	21%
526 80 35 001 Vehicle Parts	1,152.01	1,257.04	4,233.39	1,145.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,788.31	10,000.00	78%
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	24.88	513.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	538.57	2,500.00	22%
526 80 48 003 Vehicle Repairs & Mi	0.00	0.00	0.00	170.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	170.63	5,000.00	3%
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	42,544.00	0%
520 FIRE	411,171.65	428,779.20	354,229.63	391,225.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,565,406.30	5,059,344.00	31%
522 10 20 099 Deferred Compensat	0.00	0.00	21,678.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,678.00	0.00	0%
522 FIRE	0.00	0.00	21,678.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,678.00	0.00	0%
591 22 71 001 Principal	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	51,509.00	0%
592 22 83 001 Interest	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	58,928.00	0%

2025 BUDGET POSITION

PACIFIC COUNTY FIRE DISTRICT 1

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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	3,370,000.00	1,784,773.06	1,585,226.94 53.0%
311 10 26 000	EMS - Real and Personal Property Taxes	875,000.00	464,166.91	410,833.09 53.0%
312 10 00 000	Forest Excise Tax	0.00	168.32	(168.32) 0.0%
317 20 00 000	Leasehold Excise Tax	0.00	2,127.90	(2,127.90) 0.0%
318 00 00 000	Other Tax	0.00	0.00	0.00 0.0%
322 90 00 000	Burn Permits	900.00	700.00	200.00 77.8%
310 TAXES		4,245,900.00	2,251,936.19	1,993,963.81 53.0%
330 State Grant				
331 04 90 001	Direct Federal Grants (FEMA) SAFER	0.00	44,651.30	(44,651.30) 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	0.00	0.00	0.00 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	778.00	(224.00) 140.4%
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	0.00	0.00 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		554.00	45,429.30	(44,875.30) 8200.2%
342 20 00 000	Fire Protection Services (Fire Protection Contracts)	25,000.00	12,424.36	12,575.64 49.7%
342 60 01 000	Ambulance and Emergency Aid Services (Transports)	700,000.00	368,933.12	331,066.88 52.7%
342 60 02 000	Ambulance & Emergency Aid Services (Naselle Dist #4 payments)	0.00	0.00	0.00 0.0%
340		725,000.00	381,357.48	343,642.52 52.6%
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	32,610.50	67,389.50 32.6%
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	9,338.08	(9,338.08) 0.0%
369 91 01 000	Misc Revenues - LNI Reimbursements for Timeloss/LEP	0.00	26,965.09	(26,965.09) 0.0%
369 91 01 001	Misc Revenues - BVFF Reimburse	1,000.00	0.00	1,000.00 0.0%

2025 BUDGET POSITION

PACIFIC COUNTY FIRE DISTRICT 1

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001 General Fund 651.100

Months: 01 To: 04

Revenues	Amt Budgeted	Revenues	Remaining	
360				
369 91 01 002 Misc Revenues - Training	0.00	50.00	(50.00)	0.0%
360	101,000.00	69,063.67	31,936.33	68.4%
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	0.00	0.00	0.0%
380	0.00	0.00	0.00	0.0%
390 Debt Proceeds				
391 10 00 000 General Obligation Bond Proceeds	0.00	0.00	0.00	0.0%
391 90 00 000 Other Debt Proceeds	0.00	0.00	0.00	0.0%
395 10 00 000 Proceeds From Sale of Capital Assets (Equipment, etc.)	0.00	2,500.00	(2,500.00)	0.0%
395 20 00 000 Insurance Revenue for Loss/Impairment of Capital Assets	0.00	8,465.91	(8,465.91)	0.0%
390 Debt Proceeds	0.00	10,965.91	(10,965.91)	0.0%
Fund Revenues:	5,072,454.00	2,758,752.55	2,313,701.45	54.4%
Expenditures	Amt Budgeted	Expenditures	Remaining	
520 FIRE				
522 10 10 001 Commissioners	17,388.00	4,025.00	13,363.00	23.1%
522 10 10 002 District Chief	143,025.00	50,997.12	92,027.88	35.7%
522 10 10 003 District Secretary	84,048.00	43,016.00	41,032.00	51.2%
522 10 10 004 Admin Assistant	17,680.00	5,707.25	11,972.75	32.3%
522 10 10 005 Pub. Ed. Coordinator	62,995.00	24,998.32	37,996.68	39.7%
522 10 10 006 Chief Of Operations	129,745.00	57,035.84	72,709.16	44.0%
522 10 10 007 Chief Of Administration	137,062.00	59,406.36	77,655.64	43.3%
522 10 10 008 Chief Of EMS & Safety	0.00	0.00	0.00	0.0%
522 10 10 009 DC Volunteer Coordinator	0.00	0.00	0.00	0.0%
522 10 10 010 Office Manager	50,000.00	0.00	50,000.00	0.0%
522 10 20 001 Labor & Industry	18,758.00	7,813.36	10,944.64	41.7%
522 10 20 002 LEOFF Retirement	21,721.00	7,135.04	14,585.96	32.8%
522 10 20 003 Medical/Dental	79,489.00	26,890.85	52,598.15	33.8%
522 10 20 004 Medicare	8,331.00	3,496.80	4,834.20	42.0%
522 10 20 005 PERS Retirement	15,006.00	4,894.02	10,111.98	32.6%
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	12,543.00	5,551.12	6,991.88	44.3%
522 10 31 002 Office Cleaning Supplies	3,295.00	2,565.71	729.29	77.9%
522 10 35 001 Computer Hardware	2,000.00	864.52	1,135.48	43.2%
522 10 35 002 Computer Software	1,000.00	789.69	210.31	79.0%
522 10 40 001 Elections	7,000.00	4,691.93	2,308.07	67.0%
522 10 40 002 Ground Water Property Tax	350.00	321.20	28.80	91.8%
522 10 40 003 State Audit	20,000.00	0.00	20,000.00	0.0%
522 10 40 004 Fire Suppression And Emergency Medical Services - Other Services And Charges	0.00	0.00	0.00	0.0%

2025 BUDGET POSITION

PACIFIC COUNTY FIRE DISTRICT 1

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001 General Fund 651.100

Months: 01 To: 04

Expenditures	Amt Budgeted	Expenditures	Remaining	
520 FIRE				
522 10 41 001	Legal Services / Publications	10,000.00	1,948.50	8,051.50 19.5%
522 10 41 002	Misc Professional Services	7,800.00	4,901.43	2,898.57 62.8%
522 10 42 001	Postage	1,063.00	520.03	542.97 48.9%
522 10 43 001	Travel Lodging	3,500.00	0.00	3,500.00 0.0%
522 10 43 002	Travel Meals	2,000.00	26.35	1,973.65 1.3%
522 10 43 003	Travel Mileage	2,500.00	168.84	2,331.16 6.8%
522 10 43 004	Travel Registration / Fee	5,000.00	600.00	4,400.00 12.0%
522 10 46 001	Casualty & Liability Insurance	141,365.00	908.00	140,457.00 0.6%
522 10 47 001	Electricity	18,500.00	7,155.85	11,344.15 38.7%
522 10 47 002	Garbage	5,149.00	1,907.22	3,241.78 37.0%
522 10 47 003	Natural Gas	5,844.00	2,843.19	3,000.81 48.7%
522 10 47 004	Sewer	4,055.00	1,370.40	2,684.60 33.8%
522 10 47 005	Telephone	20,151.00	6,745.20	13,405.80 33.5%
522 10 47 006	Water	4,424.00	1,390.82	3,033.18 31.4%
522 10 47 007	Wireless Communications	7,000.00	1,516.08	5,483.92 21.7%
522 10 47 008	Cable TV	3,708.00	680.91	3,027.09 18.4%
522 10 48 001	Computer Services	5,000.00	170.00	4,830.00 3.4%
522 10 49 001	Health & Wellness	8,000.00	701.88	7,298.12 8.8%
522 10 49 002	Memberships and Subscriptions	18,000.00	4,204.08	13,795.92 23.4%
210		1,104,495.00	347,958.91	756,536.09 31.5%
522 20 10 001	Training Officer	0.00	0.00	0.00 0.0%
522 20 10 002	FF/EMT Salaries & Wages	1,191,445.00	424,963.38	766,481.62 35.7%
522 20 10 003	Maintenance Technician	90,000.00	17,610.84	72,389.16 19.6%
522 20 10 004	Resident Interns	0.00	0.00	0.00 0.0%
522 20 10 005	Volunteer Incentive Program	25,000.00	11,908.00	13,092.00 47.6%
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	3,524.55	(3,524.55) 0.0%
522 20 20 001	Labor & Industry	113,219.00	43,276.19	69,942.81 38.2%
522 20 20 002	LEOFF Retirement	53,650.00	38,955.95	14,694.05 72.6%
522 20 20 003	Medical/Dental	225,067.00	66,634.18	158,432.82 29.6%
522 20 20 004	Medicare	19,422.00	6,310.24	13,111.76 32.5%
522 20 20 005	PERS Retirement	30,152.00	4,341.90	25,810.10 14.4%
522 20 20 006	Social Security	1,550.00	1,531.57	18.43 98.8%
522 20 20 007	Unemployment Compensation	0.00	0.00	0.00 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	10,768.20	(10,768.20) 0.0%
522 20 31 001	Misc Supplies	4,409.00	3,860.56	548.44 87.6%
522 20 31 002	Uniforms / Gear Issue	17,500.00	1,449.73	16,050.27 8.3%
522 20 32 001	Fuel	14,505.00	2,498.05	12,006.95 17.2%
522 20 35 001	Vehicle Parts	15,000.00	7,136.66	7,863.34 47.6%
522 20 35 002	Misc Small Tools/Equip	3,000.00	1,224.86	1,775.14 40.8%
522 20 35 003	Radio Equipment	2,500.00	1,185.53	1,314.47 47.4%
522 20 40 001	Dispatch / Local Support Svcs	6,509.00	0.00	6,509.00 0.0%
522 20 46 001	Pension & Relief	1,666.00	1,500.00	166.00 90.0%
522 20 48 001	Radio Repair/Maintenance	2,226.00	53.45	2,172.55 2.4%
522 20 48 002	Small Equip. Repair/Maintenance	1,051.00	266.12	784.88 25.3%
522 20 48 003	Vehicle Repair/Maintenance	5,000.00	0.00	5,000.00 0.0%
522 20 49 001	Misc Services	23,488.00	3,297.78	20,190.22 14.0%

2025 BUDGET POSITION

PACIFIC COUNTY FIRE DISTRICT 1

Time: 15:34:05 Date: 05/06/2025

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001 General Fund 651.100

Months: 01 To: 04

Expenditures	Amt Budgeted	Expenditures	Remaining	
520 FIRE				
220	1,846,359.00	652,297.74	1,194,061.26	35.3%
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	584.51	1,915.49	23.4%
522 30 49 001 Newsletter	0.00	0.00	0.00	0.0%
230	3,000.00	584.51	2,415.49	19.5%
522 40 31 001 Misc Supplies	5,000.00	3,014.07	1,985.93	60.3%
522 40 43 001 Training Lodging	3,000.00	2,592.24	407.76	86.4%
522 40 43 002 Training Meals	3,500.00	2,190.19	1,309.81	62.6%
522 40 43 003 Travel Mileage	500.00	0.00	500.00	0.0%
522 40 43 004 Travel Registration / Fee	21,050.00	7,596.00	13,454.00	36.1%
522 40 49 001 Resident Tuition	0.00	0.00	0.00	0.0%
522 40 49 002 Union Tuition	5,000.00	1,504.59	3,495.41	30.1%
240	38,050.00	16,897.09	21,152.91	44.4%
522 50 31 001 Building Maintenance Supplies	4,000.00	4,072.57	(72.57)	101.8%
522 50 49 001 Building Maintenance Services	7,000.00	3,366.55	3,633.45	48.1%
250	11,000.00	7,439.12	3,560.88	67.6%
526 10 10 001 EMS Coordinator	0.00	0.00	0.00	0.0%
526 10 10 002 FF/Paramedic Salaries & Wages	1,356,909.00	351,035.51	1,005,873.49	25.9%
526 10 10 003 Volunteer Reimbursement	8,017.00	1,320.00	6,697.00	16.5%
526 10 10 099 Timeloss Payments (Disability)	0.00	0.00	0.00	0.0%
526 10 20 001 Labor & Industry	98,018.00	33,355.25	64,662.75	34.0%
526 10 20 002 LEOFF Retirement	72,188.00	36,272.84	35,915.16	50.2%
526 10 20 003 Medical/Dental	187,602.00	44,887.63	142,714.37	23.9%
526 10 20 004 Medicare	19,675.00	5,109.14	14,565.86	26.0%
526 10 20 005 PERS Retirement	0.00	0.00	0.00	0.0%
526 10 20 006 Social Security	497.00	81.84	415.16	16.5%
526 10 20 007 Unemployment Compensation	0.00	0.00	0.00	0.0%
526 10 20 099 Deferred Comp Match	0.00	3,860.00	(3,860.00)	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	67.29	582.71	10.4%
526 10 41 002 Controlled Substances Disposal	400.00	0.00	400.00	0.0%
610	1,743,956.00	475,989.50	1,267,966.50	27.3%
526 40 30 001 Supplies	2,000.00	556.10	1,443.90	27.8%
526 40 43 001 Travel Lodging	2,000.00	418.21	1,581.79	20.9%
526 40 43 002 Travel Meals	5,000.00	523.19	4,476.81	10.5%
526 40 43 003 Travel Mileage	500.00	845.81	(345.81)	169.2%
526 40 43 004 Travel Registration Fee	5,000.00	301.13	4,698.87	6.0%
526 40 43 005 OTEP	0.00	0.00	0.00	0.0%
640	14,500.00	2,644.44	11,855.56	18.2%
526 70 41 001 Ambulance Billing Services	37,740.00	13,496.48	24,243.52	35.8%
526 70 41 002 GEMT Services	0.00	0.00	0.00	0.0%
526 70 41 003 IFT Services	25,000.00	25,000.00	0.00	100.0%
526 70 49 001 Ambulance Payment Refunds	2,000.00	213.52	1,786.48	10.7%
526 70 49 002 GEMT Refunds	60,000.00	0.00	60,000.00	0.0%

2025 BUDGET POSITION

PACIFIC COUNTY FIRE DISTRICT 1

Time: 15:34:05 Date: 05/06/2025

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001 General Fund 651.100

Months: 01 To: 04

Expenditures	Amt Budgeted	Expenditures	Remaining	
520 FIRE				
670	124,740.00	38,710.00	86,030.00	31.0%
526 80 31 001 Medical & Operating Supplies	62,000.00	23,672.32	38,327.68	38.2%
526 80 32 001 Fuel	50,000.00	10,715.16	39,284.84	21.4%
526 80 35 001 Vehicle Parts	10,000.00	7,788.31	2,211.69	77.9%
526 80 35 002 Misc Small Tools/Equip	1,200.00	0.00	1,200.00	0.0%
526 80 48 001 Medical Equip. Repairs & Maintenance	2,500.00	538.57	1,961.43	21.5%
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	170.63	4,829.37	3.4%
526 80 51 001 Dispatch / Local Support Svcs	42,544.00	0.00	42,544.00	0.0%
680	173,244.00	42,884.99	130,359.01	24.8%
520 FIRE	5,059,344.00	1,585,406.30	3,473,937.70	31.3%
522 FIRE				
522 10 20 099 Deferred Compensation Contribution	0.00	21,678.00	(21,678.00)	0.0%
522 FIRE	0.00	21,678.00	(21,678.00)	0.0%
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	51,509.00	0.00	51,509.00	0.0%
592 22 83 001 Interest	58,928.00	0.00	58,928.00	0.0%
594 22 60 001 Buildings	15,000.00	176,124.84	(161,124.84)	1174.2%
594 22 60 002 Communication Equipment	2,000.00	1,784.44	215.56	89.2%
594 22 60 003 Office Equipment	12,000.00	4,787.97	7,212.03	39.9%
594 22 60 004 Equipment & Turnout Gear	15,000.00	0.00	15,000.00	0.0%
594 22 60 005 Fire Hose	6,000.00	5,234.23	765.77	87.2%
594 22 60 006 Misc Equipment	0.00	1,140.10	(1,140.10)	0.0%
594 22 60 007 SCBA Firefighting Equipment	0.00	0.00	0.00	0.0%
594 22 60 008 Engines	0.00	0.00	0.00	0.0%
594 26 60 001 Ambulance/Rechassis	225,000.00	215,034.68	9,965.32	95.6%
594 26 60 002 Misc Medical Equipment	48,000.00	16,042.85	31,957.15	33.4%
590	433,437.00	420,149.11	13,287.89	96.9%
Fund Expenditures:	5,492,781.00	2,027,233.41	3,465,547.59	36.9%
Fund Excess/(Deficit):	(420,327.00)	731,519.14		

2025 BUDGET POSITION TOTALS

PACIFIC COUNTY FIRE DISTRICT 1

Months: 01 To: 04

Time: 15:34:05 Date: 05/06/2025

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Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
001 General Fund 651.100	5,072,454.00	2,758,752.55	54.4%	5,492,781.00	2,027,233.41	37%
	5,072,454.00	2,758,752.55	54.4%	5,492,781.00	2,027,233.41	36.9%

ANNUAL COLLECTION STATISTICS

Date Of Service	04/01/2020
Date Of Service	04/30/2025
Invoices	0
Company	Pacific 1

Month	Tickets	Charges	Payments	%	Levy Fund	%	Disallowed	%	Uncollected	%	Pending	%
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	66,058.36	-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 %	-32,827.23	26 %	-1,303.66	1 %	0.00	0 %
Jul 21	134	126,576.02	-87,386.87	69 %	-5,035.27	4 %	-27,979.94	25 %	-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	123	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	-74,738.08	64 %	-10,617.35	9 %	-30,124.63	26 %	-1,296.88	1 %	0.00	0 %
Sep 22	120	118,546.00	-68,561.68	58 %	-8,332.82	7 %	-36,689.10	31 %	-4,962.40	4 %	0.00	0 %
Oct 22	123	118,407.00	-69,596.25	59 %	-10,187.91	9 %	-35,705.21	30 %	-2,917.63	2 %	0.00	0 %
Nov 22	115	122,418.50	-73,504.70	60 %	-7,588.22	6 %	-41,325.58	34 %	0.00	0 %	0.00	0 %
Dec 22	118	114,241.50	-69,795.29	61 %	-4,918.14	4 %	-37,455.07	33 %	-2,073.00	2 %	0.00	0 %
Jan 23	106	109,586.50	-72,189.59	66 %	-4,939.57	5 %	-32,616.23	30 %	-590.50	1 %	-749.39	-1 %
Feb 23	93	100,523.50	-67,533.28	67 %	-5,370.81	5 %	-27,619.41	27 %	0.00	0 %	0.00	0 %
Mar 23	108	113,717.00	-72,997.25	64 %	-4,627.03	4 %	-35,323.67	31 %	0.00	0 %	0.00	0 %
Apr 23	110	107,881.00	-69,110.68	64 %	-6,981.18	6 %	-30,525.33	28 %	-1,263.81	1 %	0.00	0 %
May 23	133	138,629.50	-91,502.65	66 %	-7,978.79	6 %	-39,048.06	28 %	-100.00	0 %	0.00	0 %
Jun 23	138	143,105.50	-95,521.15	67 %	-6,847.29	5 %	-39,433.79	28 %	-1,304.00	1 %	0.00	0 %
Jul 23	141	123,049.00	-88,463.17	72 %	-7,154.68	6 %	-27,431.15	22 %	0.00	0 %	0.00	0 %
Aug 23	135	118,371.50	-84,711.23	72 %	-6,938.19	6 %	-25,879.58	22 %	-842.50	1 %	0.00	0 %
Sep 23	142	127,261.00	-87,883.50	69 %	-8,516.48	7 %	-29,163.52	23 %	-1,697.50	1 %	0.00	0 %
Oct 23	120	107,192.00	-69,858.98	65 %	-7,566.60	7 %	-29,257.10	27 %	-509.32	0 %	0.00	0 %



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**COMMISSIONER'S MEETING
AGENDA ITEM INFORMATION**

Meeting Date: 5/20/25
Agenda Item (to be completed by the office): New Business #1
Requestor: District Secretary
Subject: State Auditor's Office 2024 Annual Report
Cost (including tax): N/A
Summary: Attached is a draft of the 2024 Annual Report for the SAO. The report is ready for to submit after approval.
Recommendation: Approve the 2024 SAO Annual Report.

Pacific County Fire Protection District No. 1
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2024

		001 General Fund 651.100
Beginning Cash and Investments		
308	Beginning Cash and Investments	3,511,925
388 / 588	Net Adjustments	-
Revenues		
310	Taxes	3,222,293
320	Licenses and Permits	1,550
330	Intergovernmental Revenues	188,242
340	Charges for Goods and Services	947,379
350	Fines and Penalties	-
360	Miscellaneous Revenues	195,808
Total Revenues:		4,555,272
Expenditures		
510	General Government	-
520	Public Safety	4,057,422
530	Utilities	-
540	Transportation	-
550	Natural/Economic Environment	-
560	Social Services	-
570	Culture and Recreation	-
Total Expenditures:		4,057,422
Excess (Deficiency) Revenues over Expenditures:		497,850
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	1,434,939
397	Transfers-In	-
385	Special or Extraordinary Items	-
381, 382, 389, 395, 398	Other Resources	5,000
Total Other Increases in Fund Resources:		1,439,939
Other Decreases in Fund Resources		
594-595	Capital Expenditures	2,015,441
591-593, 599	Debt Service	35,333
597	Transfers-Out	-
585	Special or Extraordinary Items	-
581, 582, 589	Other Uses	-
Total Other Decreases in Fund Resources:		2,050,774
Increase (Decrease) in Cash and Investments:		(112,985)
Ending Cash and Investments		
50821	Nonspendable	-
50831	Restricted	-
50841	Committed	-
50851	Assigned	-
50891	Unassigned	3,398,936
Total Ending Cash and Investments		3,398,936

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

It is the District's policy to invest all temporary cash surpluses. 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 408 hours. Upon separation or retirement, employees do receive payment for unused vacation.

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 in November of each year. 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:

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.

Payments are recognized as expenditures when paid.

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 department level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

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

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

Fund/Department	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund	\$4,774,254.00	\$6,108,198.68	(\$1,333,944.68)
Total Funds	\$4,774,254.00	\$6,108,198.68	(\$1,333,944.68)

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. Deposits and investments by type at December 31, 2024 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	\$	\$3,430,225.47	\$3,430,225.47
Total	\$	\$3,430,225.47	\$3,430,225.47

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 3 - Long-Term Liabilities (Formerly Long - Term Debt)

The following table provides details of the outstanding debt of the District and summarizes the District's debt transactions for year ended December 31, 2024.

The debt service requirements for LOCAL Program bond are as follows:

Year	Principal	Interest	Total
2024	\$0.00	\$35,391.67	\$35,391.67
2025	\$35,000.00	\$67,625.00	\$102,625.00
2026	\$45,000.00	\$65,625.00	\$110,625.00
2027	\$45,000.00	\$63,375.00	\$108,375.00
2028	\$50,000.00	\$61,000.00	\$111,000.00
2029-2044	\$1,733,125.00	\$1,195,000.00	\$538,125.00
Total	\$2,201,141.67	\$1,370,000.00	\$831,141.67

During the year ended December 31, 2024, the following changes occurred in compensated absences:

	Beginning Balance 01/01/2024	Additions	Reductions	Ending Balance 12/31/2024
Compensated Absences	\$285,853	\$34,180	\$0.00	\$320,033

*additions and reductions are reported as a net change

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

Plan	Employer Contributions	Allocation %	Liability (Asset)
PERS 1 UAAL	\$8,572.00	0.001432%	\$25,444.00
PERS 2/3	\$18,384.00	0.001868%	(\$61,580.00)
LEOFF 2	\$112,229.26	0.045807%	(\$857,848.00)
VFFRPF	\$180.00	0.11%	\$12,117.65

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 2024 was \$0.850748 per \$1,000 on an assessed valuation of \$2,816,906,999 for a total regular levy of \$2,306,480.

The District's EMS levy for 2024 was \$0.301043 per \$1,000 on an assessed valuation of \$2,816,935,490 for a total regular levy of \$848,019.

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

Note X - PPP (Operator)

1. Pacific County Fire District #1(PCFD1) contracted with Ilwaco Fire Department (IFD) in 2024 for IFD to take PCFD1 BLS interfacility transfers out-of-town. IFD could bill those patients at their rate, but the out-of-pocket expense would be written off, per our policy for taxpayers.

2. This contract was set-up for quarterly evaluation by both parties. PCFD1 did not wish to continue the contract at the end of 2024. There are no further obligations to IFD. The total amount paid for PPPs in 2024 was \$25,000. As of December 31, 2024, there are no future payments:

Year ended December 31, 2024	Total
2024	\$ 25,000.00
Total	\$ 25,000.00

Note 6 – Other Disclosures

1. Transactions with Related Parties

Commissioner Tom Downer is the owner of Jack’s Country Store. The District purchased \$4,334.02 in supplies in 2024.

In addition, Mechanic Cory Morrison’s father is a sales representative in this area for Englund Marine. The District purchased \$6,511.44 in shop and vehicle supplies in 2024.

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 (the 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, under 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. During the Pool's fiscal year ending August 31, 2024, there were 507 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 and reported 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 some instances, the Pool may allow members to elect to participate in the programs at limits, coverage, deductibles, and co-pays specific to their needs. Enduris is responsible for payment of all covered losses above the member deductible or copay 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	\$1 million	\$20 million	\$1,000 - \$100,000
Terrorism Liability ⁽²⁾	Member Aggregate	\$20 million	\$20 million	\$100,000
	Per Occurrence	\$500,000	None	\$1,000 - \$100,000
	Pool Aggregate	\$1 million		\$100,000
Employment Practices Liability	Per Occurrence	\$1 million	\$20 million	20% Copay ⁽³⁾
	Member Aggregate	\$20 million	\$20 million	
Property ⁽⁴⁾:				
Buildings and Contents	Per Occurrence	\$500,000	\$1 billion	\$1,000 - \$250,000
Mobile Equipment	Per Occurrence	\$500,000	\$1 billion	\$1,000 - \$250,000
Boiler and Machinery	Per Occurrence	\$500,000	\$100 million	\$1,000 - \$250,000
Business Interruption (BI)/ Extra Expense (EE) ⁽⁵⁾	Per Occurrence	\$500,000	\$100 million (BI)/ \$50 million (EE)	\$1,000 - \$250,000
Sublimit ⁽⁶⁾:				
Flood	Per Occurrence	\$500,000	\$50 million	\$1,000 - \$250,000

Coverage	Coverage Type	Pool Self-Insured Retention	Excess/ Reinsurance Limits	Member Deductibles/ Co-Pays ⁽¹⁾
			(shared by Pool members)	
Earthquake	Per Occurrence	5% of indemnity, subject to a \$500,000 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 ⁽⁷⁾	Per Occurrence	\$500,000 with exceptions	\$1 billion	\$250 - \$1,000
Cyber ⁽⁸⁾	Each Claim APIP Aggregate	\$50,000 to \$100,000 with waiting period	\$2 million \$45 million	20% Copay
Pollution ⁽⁹⁾	Each Claim APIP Aggregate	\$250,000 with exceptions	\$2 million \$25 million	\$1,000 - \$250,000
Crime Blanket ⁽¹⁰⁾	Per Occurrence	\$50,000	\$1 million	\$1,000
Named Position ⁽¹¹⁾	Per Occurrence	\$50,000	\$1 million	\$1,000
Identity Fraud Expense Reimbursement ⁽¹²⁾	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) Terrorism liability is fully funded by the Pool, i.e., no excess/reinsurance is procured.
- (3) Members are responsible for a 20% co-pay for Employment Practices Liability coverage claim costs. However, the co-pay may be waived if they meet established guidelines.
- (4) 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 \$500,000 to

Coverage	Coverage Type	Pool Self-Insured Retention	Excess/ Reinsurance Limits	Member Deductibles/ Co-Pays ⁽¹⁾
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the limit of \$1 billion, except for certain types of sub-limited property losses such as floods, earthquakes, and terrorism.

- (5) Business Interruption(BI)/Extra Expense (EE) coverage is based on scheduled revenue-generating locations/operations. A limited number of members are scheduled; 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.
- (6) This Property Program 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.
- (7) Auto Physical Damage coverage includes comprehensive, collision, and additional coverage (i.e., rental reimbursement, towing, and personal property). Each member's coverage is based on a detailed vehicle schedule. The Pool's Auto Physical Damage coverage deductible is \$500,000 per occurrence with certain exceptions: \$25,000 for on-premises comprehensive and collision; a \$100,000 minimum for emergency vehicles and all other vehicles with an RCV of \$250,000 to \$750,000; \$250,000 for all vehicles with an RCV above \$750,000.
- (8) Cyber coverage is included under the Pool's Property program on an optional basis. 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.
- (9) Pollution coverage is included under the Pool's Property program on an optional basis. Members are subject to a 20% co-pay per loss. The Pool's SIR is \$250,000, with certain specific deductibles ranging from \$250,000 to \$1 million. The reinsurance maximum limit of liability is \$2 million, with various declared sub-limits.
- (10) Each member is provided with \$2,500 of Crime Blanket coverage (also referred to as "Employee Dishonesty Coverage with Faithful Performance"). Members may elect to "buy up" the coverage from \$2,500 to \$1 million.
- (11) 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.
- (12) Enduris purchases Identity Fraud Expense Reimbursement coverage. Member claims are not subject to a deductible; the limit is \$25,000 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. No claim settlements were above the insurance coverage in the last three policy years.

Upon joining the Pool, members are contractually obligated to remain for at least 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. Any Member terminated or withdrawing from the Pool shall be liable pro-rata for any assessments levied against Members for any year in which that Member belonged to the Pool as if they were still a Member.

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

A seven-member Board of Directors governs the Pool. The Pool's members elect the Board, and the positions are filled on a rotating basis. The Board meets quarterly, oversees Enduris' business affairs, and provides policy direction to the Pool's Executive Director.

Pacific County Fire Protection District No. 1

Schedule 01

For the year ended December 31, 2024

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1244	001	General Fund 651.100	3089100	Unassigned Cash and Investments - Beginning	\$3,511,925
1244	001	General Fund 651.100	3111000	Property Tax	\$474
1244	001	General Fund 651.100	3111000	Property Tax	\$2,379,733
1244	001	General Fund 651.100	3111000	Property Tax	\$842,086
1244	001	General Fund 651.100	3229000	Other Non-Business Licenses and Permits	\$1,550
1244	001	General Fund 651.100	3319790	Federal Direct Award from Department of Homeland Security	\$24,708
1244	001	General Fund 651.100	3329340	Ground Emergency Medical Transportation (GEMT) Payment Program	\$151,870
1244	001	General Fund 651.100	3340490	State Award from Department of Health	\$766
1244	001	General Fund 651.100	3340490	State Award from Department of Health	\$7,000
1244	001	General Fund 651.100	3372000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$3,165
1244	001	General Fund 651.100	3374000	Local Awards, Entitlements, Tribal Government Distributions, and Other Payments	\$733
1244	001	General Fund 651.100	3422100	Fire Protection and Emergency Medical Services	\$20,655
1244	001	General Fund 651.100	3426000	Ambulance Services	\$926,724
1244	001	General Fund 651.100	3611100	Investment Earnings	\$162,083
1244	001	General Fund 651.100	3671100	Contributions and Donations from Nongovernmental Sources	\$100
1244	001	General Fund 651.100	3699100	Miscellaneous Other Operating	\$3,245
1244	001	General Fund 651.100	3699100	Miscellaneous Other Operating	\$28,180

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1244	001	General Fund 651.100	3699100	Miscellaneous Other Operating	\$700
1244	001	General Fund 651.100	3699100	Miscellaneous Other Operating	\$1,500
1244	001	General Fund 651.100	5221010	Administration	\$14,936
1244	001	General Fund 651.100	5221010	Administration	\$138,860
1244	001	General Fund 651.100	5221010	Administration	\$80,400
1244	001	General Fund 651.100	5221010	Administration	\$14,043
1244	001	General Fund 651.100	5221010	Administration	\$57,906
1244	001	General Fund 651.100	5221010	Administration	\$125,966
1244	001	General Fund 651.100	5221010	Administration	\$131,951
1244	001	General Fund 651.100	5221010	Administration	\$4,463
1244	001	General Fund 651.100	5221020	Administration	\$16,087
1244	001	General Fund 651.100	5221020	Administration	\$21,108
1244	001	General Fund 651.100	5221020	Administration	\$74,475
1244	001	General Fund 651.100	5221020	Administration	\$7,962
1244	001	General Fund 651.100	5221020	Administration	\$14,174
1244	001	General Fund 651.100	5221030	Administration	\$15,115
1244	001	General Fund 651.100	5221030	Administration	\$2,986
1244	001	General Fund 651.100	5221030	Administration	\$1,844
1244	001	General Fund 651.100	5221030	Administration	\$194
1244	001	General Fund 651.100	5221040	Administration	\$3,983
1244	001	General Fund 651.100	5221040	Administration	\$321
1244	001	General Fund 651.100	5221040	Administration	\$5,376
1244	001	General Fund 651.100	5221040	Administration	\$9,269
1244	001	General Fund 651.100	5221040	Administration	\$948
1244	001	General Fund 651.100	5221040	Administration	\$1,224
1244	001	General Fund 651.100	5221040	Administration	\$2,800
1244	001	General Fund 651.100	5221040	Administration	\$2,862
1244	001	General Fund 651.100	5221040	Administration	\$2,935
1244	001	General Fund 651.100	5221040	Administration	\$134,633
1244	001	General Fund 651.100	5221040	Administration	\$17,720
1244	001	General Fund 651.100	5221040	Administration	\$6,067
1244	001	General Fund 651.100	5221040	Administration	\$5,985
1244	001	General Fund 651.100	5221040	Administration	\$4,404

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1244	001	General Fund 651.100	5221040	Administration	\$19,585
1244	001	General Fund 651.100	5221040	Administration	\$4,454
1244	001	General Fund 651.100	5221040	Administration	\$5,661
1244	001	General Fund 651.100	5221040	Administration	\$2,271
1244	001	General Fund 651.100	5221040	Administration	\$1,869
1244	001	General Fund 651.100	5221040	Administration	\$6,396
1244	001	General Fund 651.100	5221040	Administration	\$36,712
1244	001	General Fund 651.100	5222010	Fire Suppression and Emergency Medical Services	\$911,278
1244	001	General Fund 651.100	5222010	Fire Suppression and Emergency Medical Services	\$152,662
1244	001	General Fund 651.100	5222010	Fire Suppression and Emergency Medical Services	\$12,279
1244	001	General Fund 651.100	5222010	Fire Suppression and Emergency Medical Services	\$24,587
1244	001	General Fund 651.100	5222010	Fire Suppression and Emergency Medical Services	\$996,656
1244	001	General Fund 651.100	5222010	Fire Suppression and Emergency Medical Services	\$4,004
1244	001	General Fund 651.100	5222020	Fire Suppression and Emergency Medical Services	\$68,662
1244	001	General Fund 651.100	5222020	Fire Suppression and Emergency Medical Services	\$60,771
1244	001	General Fund 651.100	5222020	Fire Suppression and Emergency Medical Services	\$169,206
1244	001	General Fund 651.100	5222020	Fire Suppression and Emergency Medical Services	\$15,506
1244	001	General Fund 651.100	5222020	Fire Suppression and Emergency Medical Services	\$18,637
1244	001	General Fund 651.100	5222020	Fire Suppression and Emergency Medical Services	\$761

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1244	001	General Fund 651.100	5222020	Fire Suppression and Emergency Medical Services	\$12,702
1244	001	General Fund 651.100	5222020	Fire Suppression and Emergency Medical Services	(\$308)
1244	001	General Fund 651.100	5222020	Fire Suppression and Emergency Medical Services	\$61,689
1244	001	General Fund 651.100	5222020	Fire Suppression and Emergency Medical Services	\$62,882
1244	001	General Fund 651.100	5222020	Fire Suppression and Emergency Medical Services	\$123,991
1244	001	General Fund 651.100	5222020	Fire Suppression and Emergency Medical Services	\$14,510
1244	001	General Fund 651.100	5222020	Fire Suppression and Emergency Medical Services	\$248
1244	001	General Fund 651.100	5222030	Fire Suppression and Emergency Medical Services	\$4,976
1244	001	General Fund 651.100	5222030	Fire Suppression and Emergency Medical Services	\$16,769
1244	001	General Fund 651.100	5222030	Fire Suppression and Emergency Medical Services	\$14,629
1244	001	General Fund 651.100	5222030	Fire Suppression and Emergency Medical Services	\$13,597
1244	001	General Fund 651.100	5222030	Fire Suppression and Emergency Medical Services	\$9,528
1244	001	General Fund 651.100	5222030	Fire Suppression and Emergency Medical Services	\$1,127
1244	001	General Fund 651.100	5222030	Fire Suppression and Emergency Medical Services	\$67,416
1244	001	General Fund 651.100	5222030	Fire Suppression and Emergency Medical Services	\$36,426

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1244	001	General Fund 651.100	5222030	Fire Suppression and Emergency Medical Services	\$9,000
1244	001	General Fund 651.100	5222040	Fire Suppression and Emergency Medical Services	\$19,799
1244	001	General Fund 651.100	5222040	Fire Suppression and Emergency Medical Services	\$1,388
1244	001	General Fund 651.100	5222040	Fire Suppression and Emergency Medical Services	\$1,855
1244	001	General Fund 651.100	5222040	Fire Suppression and Emergency Medical Services	\$1,652
1244	001	General Fund 651.100	5222040	Fire Suppression and Emergency Medical Services	\$1,851
1244	001	General Fund 651.100	5222040	Fire Suppression and Emergency Medical Services	\$17,907
1244	001	General Fund 651.100	5222040	Fire Suppression and Emergency Medical Services	\$343
1244	001	General Fund 651.100	5222040	Fire Suppression and Emergency Medical Services	\$659
1244	001	General Fund 651.100	5222040	Fire Suppression and Emergency Medical Services	\$784
1244	001	General Fund 651.100	5222040	Fire Suppression and Emergency Medical Services	\$8,875
1244	001	General Fund 651.100	5224130	Training Provided to External Parties	\$286
1244	001	General Fund 651.100	5224530	Training Obtained by Employees	\$692
1244	001	General Fund 651.100	5224530	Training Obtained by Employees	\$63
1244	001	General Fund 651.100	5224540	Training Obtained by Employees	\$9,637
1244	001	General Fund 651.100	5224540	Training Obtained by Employees	\$8,036
1244	001	General Fund 651.100	5224540	Training Obtained by Employees	\$75

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1244	001	General Fund 651.100	5224540	Training Obtained by Employees	\$12,101
1244	001	General Fund 651.100	5224540	Training Obtained by Employees	\$3,914
1244	001	General Fund 651.100	5224540	Training Obtained by Employees	\$1,873
1244	001	General Fund 651.100	5224540	Training Obtained by Employees	\$858
1244	001	General Fund 651.100	5224540	Training Obtained by Employees	\$468
1244	001	General Fund 651.100	5224540	Training Obtained by Employees	\$2,749
1244	001	General Fund 651.100	5225030	Facilities	\$7,489
1244	001	General Fund 651.100	5225040	Facilities	\$9,184
1244	001	General Fund 651.100	5227040	Ambulance Services	\$36,427
1244	001	General Fund 651.100	5227040	Ambulance Services	\$25,000
1244	001	General Fund 651.100	5227040	Ambulance Services	\$1,321
1244	001	General Fund 651.100	5089100	Unassigned Cash and Investments - Ending	\$3,398,936
1244	001	General Fund 651.100	3919000	Other Long-Term Debt Issued	\$1,434,939
1244	001	General Fund 651.100	3951000	Proceeds from Sales of Capital Assets (Cash Basis Only)	\$5,000
1244	001	General Fund 651.100	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$35,333
1244	001	General Fund 651.100	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$1,562,411
1244	001	General Fund 651.100	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$18,113
1244	001	General Fund 651.100	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$1,103
1244	001	General Fund 651.100	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$52,907

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1244	001	General Fund 651.100	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$33,850
1244	001	General Fund 651.100	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$25,001
1244	001	General Fund 651.100	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$246,327
1244	001	General Fund 651.100	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$75,729

Pacific County Fire Protection District No. 1
Schedule of Liabilities
For the Year Ended December 31, 2024

ID. No.	Debt ID Title	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities							
263.96	LOCAL Program	PAC 1244-1-1 LOCAL Financing for 168th Training Property	6/1/2044	-	1,434,939	-	1,434,939
Total General Obligation Debt/Liabilities:				-	1,434,939	-	1,434,939
Revenue and Other (non G.O.) Debt/Liabilities							
264.30	Pension Liabilities	Net Pension Liabilities		40,770	25,444	-	66,214
259.12	Compensated Absences	2024 Compensated Absences		285,853	34,180	-	320,033
Total Revenue and Other (non G.O.) Debt/Liabilities:				326,623	59,624	-	386,247
Total Liabilities:				326,623	1,494,563	-	1,821,186

Pacific County Fire Protection District No. 1
Schedule of Expenditures of State Financial Assistance
For the Year Ended December 31, 2024

State Agency Name	Program Title	Identification Number	Total
State Award from Department of Health	DOH Prehospital Grant	60502	766
State Award from Department of Health	PAYMENT FOR MONTHLY PARTICIPATION IN CQI LEARNING ACTION NETWORK	03995	7,000
	Sub-Total:		7,766
	Total State Grants Expended:		7,766

**Pacific County Fire Protection District No. 1
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2024**

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	Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2019-FF- 00693	-	24,708	24,708	-	
Total Federal Awards Expended:				-	24,708	24,708	-	

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, 2024

Note 1 – Basis of Accounting **(Required)**

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 **(Required to state whether or not the de minimis indirect cost rate was elected)**

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

Note 7 – Program Costs **(Recommended if applicable)**

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, 2024**

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

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

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

	<u>Please list the title of the self-insurance program or type of risk covered by self-insurance:</u>				
	<i>Program/Risk 1</i>	<i>Program/Risk 2</i>	<i>Program/Risk 3</i>	<i>Program/Risk 4</i>	<i>Program/Risk 5</i>
Self-Insurance as a <i>formal</i> program?			Yes. 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?			Unknown		
Number of claims paid during the period?			1		
Total amount of paid claims during the period?			\$12,702.41		
Total amount of recoveries during the period?			\$0.00		

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

Pacific County Fire Protection District No. 1

Schedule 21 Questions 1-6 (unaudited)

For Fiscal Year Ended: 2024

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

Washington PFML Program	Entity	Government Type
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Pay premiums to the State's program for both benefits	Pacific County Fire Protection District No 1	Fire Protection District
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Pacific County Fire Protection District No. 1
Schedule 22 - Audit Assessment Questionnaire (unaudited)
For Fiscal Year ended December 31, 2024

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

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

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

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

FINANCIAL MONITORING

- | | |
|---|---|
| 1 | <p>Please indicate which of the following best describes the accounting system of the government: (B)</p> <ul style="list-style-type: none"> A) Rely on the County Treasurer (no other accounting software used) B) Other accounting software (i.e. QuickBooks, BIAS, Vision, Excel, etc.). |
|---|---|

Reference	#	Question	Answer	Explanation
	2	<p>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></p>	Yes	<p>Attachments <u>May 2024 Amb Billing Statement.pdf</u> <u>June 2024 Amb Billing Statement.pdf</u> <u>November 2024 Amb Billing Statement.pdf</u> <u>February 2024 Amb Billing Statement.pdf</u> <u>July 2024 Amb Billing Statement.pdf</u> <u>August 2024 Amb Billing Statement.pdf</u> <u>October 2024 Amb Billing Statement.pdf</u> <u>March 2024 Amb Billing Statement.pdf</u> <u>December 2024 Amb Billing Statement.pdf</u> <u>April 2024 Amb Billing Statement.pdf</u> <u>January 2024 Amb Billing Statement.pdf</u> <u>September 2024 Amb Billing Statement.pdf</u></p>
	3	<p>Please disclose the accounting software the government uses.</p>	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)

- | | | | |
|---|--|-----|--|
| 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".	Significant events (i.e. new debt, major construction)	
	12	Please explain the significant events that occurred during the year (e.g., new debt, major construction, change in key positions, etc.)	We secured LOCAL Program financing to develop our bare land into a fire training property. We developed the training property and requested reimbursement from the LOCAL Program for the initial costs expended.	
	15	Did the government make any significant updates to key administrative, personnel, or financial policies? If yes, please attach the newest policy.	No	
	16	Did the government enter into, or modify any existing, interlocal agreements? If yes, please attach.	Yes	Attachments 2024 Iiwaco FD BLS Interfacility Agreement.pdf
	17	Does the government have a system or process to record information about its capital assets, including buildings, equipment, etc.? If yes, please describe the process for tracking.	Yes	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.

Reference	#	Question	Answer	Explanation
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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.	Yes	Attachments 20250513_myers_stauffer_sf2023.pdf
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.		A levy lid lift was run in 2024 for tax year 2025; the lid was lifted to \$1.15/\$1,000.
22		Were there any rate increases during the fiscal year?	No	
23		Attach rate and fee schedules in effect during the fiscal year.		Not Applicable
24		Does the government accept cash/checks locally (using its own staff, issuing receipts) or use a third-party vendor to bill or receipt payments? Please check all that apply.		Receipts Locally
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

Reference	#	Question	Answer	Explanation
	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.	
	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

Reference	#	Question	Answer	Explanation
	28	Please check all that apply to the government and list the authorized balance for each fund or account in the explanation box:	Revolving/imprest bank account	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
	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 December 2024 Petty Cash Reconciliations.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 December 2024 Revolving Reconciliations.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 December 2024 Advanced Travel Statement.pdf December 2024 Advanced Travel Reconciliations.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 vendor payments 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 2024, there were 22 union firefighters, 6 part-time firefighters, 3 chief officers, 1 district secretary/finance officer, 1 public coordinator, 1 mechanic, and 1 part-time administrator. This makes a total of 35 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 Cards 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 Business Visa 2 10000	
	43	Please attach a list of open accounts the government has.	Attached	Attachments Open Local Accounts 2024.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

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
<i>Informational</i>	45	Indicate services offered by the government (check all that apply):	Burn Permits
<i>Informational</i>	45	Indicate services offered by the government (check all that apply):	Trainings (CPR/First Aid)

Reference	#	Question	Answer	Explanation
<i>Informational</i>	45	Indicate services offered by the government (check all that apply):	Facility Rentals	
<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	We currently have 24 union full-time firefighters, and 3 full-time chief officers.
	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	www.pcfdd1.org

Reference	#	Question	Answer	Explanation
	57	<p>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.</p>	Attach	<p>Attachments <u>District Financial Report Format 2 Apr 24.pdf</u> <u>District Financial Report Format 2 Oct 24.pdf</u> <u>District Financial Report Format 2 Jan 24.pdf</u> <u>District Financial Report Format 2 Jun 24.pdf</u> <u>District Financial Report Format 2 Sep 24.pdf</u> <u>District Financial Report Format 2 Aug 24.pdf</u> <u>District Financial Report Format 2 Feb 24.pdf</u> <u>District Financial Report Format 2 Dec 2.pdf</u> <u>District Financial Report Format 2 Jul 24.pdf</u> <u>District Financial Report Format 2 Mar 24.pdf</u> <u>District Financial Report Format 2 May 24.pdf</u> <u>District Financial Report Format 2 Nov 24.pdf</u></p>

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

[Allocated Receipts to Date by Department Report May 24.pdf](#)
[Allocated Receipts to Date by Department Report Jan 24.pdf](#)
[Allocated Receipts to Date by Department Report Nov 24.pdf](#)
[Allocated Receipts to Date by Department Report Apr 24.pdf](#)
[Allocated Receipts to Date by Department Report Feb 24.pdf](#)
[Allocated Receipts to Date by Department Report Mar 24.pdf](#)
[Allocated Receipts to Date by Department Report Oct 24.pdf](#)
[Allocated Receipts to Date by Department Report Jul 24.pdf](#)
[Allocated Receipts to Date by Department Report Aug 24.pdf](#)
[Allocated Receipts to Date by Department Report Dec 24.pdf](#)
[Allocated Receipts to Date by Department Report Jun 24.pdf](#)
[Department Report Sep 24.pdf](#)

59

Detailed Expenditure List - Attach warrant registers, payroll registers, check registers and/or petty cash log detailing all expenditures made during the year. This includes those expenditures paid by the County on a government's behalf due to Treasurer responsibilities.

Attach

Attachments

[Warrant Statement Apr 24.pdf](#)
[Warrant Statement Aug 24.pdf](#)
[Warrant Statement Dec 24.pdf](#)
[Warrant Statement Feb 24.pdf](#)
[Warrant Statement Jan 24.pdf](#)
[Warrant Statement Jul 24.pdf](#)
[Warrant Statement Jun 24.pdf](#)
[Warrant Statement Oct 24.pdf](#)
[Warrant Statement Sep 24.pdf](#)
[Warrant Statement May 24.pdf](#)
[Warrant Statement Mar 24.pdf](#)
[Warrant Statement Nov 24.pdf](#)

Reference	#	Question	Answer	Explanation
Informational	60	<p>Cash Receipting Policy - Attach a detailed description of the government's invoicing, cash and check receiving and deposit process. The description should include name of positions completing tasks in the process and all reconciliations and reviews performed. Include a copy of your written Cash and Check Receipting Policy or procedure if you have one. This request applies to all governments that invoice for a service (including third party billing services) or receive funds other than at the county treasurer (including charges for services or goods, fees, donations, grants, etc.).</p>	Attached	<p>Attachments 2024 Cash Receipting Procedure.docx</p>

Informational	61	<p>Elected Official List - Click the "ADD ROW" button to add the applicable number of rows for each governing board member. If the governing board exceeds 5 members, please include the 3-top-ranking Board officers (e.g. chair/president, treasurer, etc.). Note: (*) mailing address is an optional field but should be provided for at least one board member.</p>		
		Governing Board Member Name	Fred Hill	
		Board Member Spouse Name	.	
		Business Interest(s)	None	
		Phone Number	3602440737	
		Email Address	fhill690@gmail.com	
		Mailing Address*	.	
		Governing Board Member Name	Thomas Downer	
		Board Member Spouse Name	.	
		Business Interest(s)	Owner of Jack's Country Store	

Reference	#	Question	Answer	Explanation
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		Phone Number	3606655103	
		Email Address	tdowner@jackscountrystore.com	
		Mailing Address*		
		Governing Board Member Name	Dennis Long	
		Board Member Spouse Name		
		Business Interest(s)	None	
		Phone Number	2533183992	
		Email Address	longd6772@yahoo.com	
		Mailing Address*		

Preparer 62 Please include the below information in the text box for the local government personnel who completed the annual report.

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

Jamie Meling,
District
Secretary/Finance
Officer
360-665-4451
jamie@pcfd1.org



**COMMISSIONER'S MEETING
AGENDA ITEM INFORMATION**

MEETING DATE: 5/20/2025	
AGENDA ITEM (to be completed by the office):	NEW BUSINESS # 2
SUBJECT: Radio Repeater for OPS Channel 2	
REQUESTOR: AC WEATHERBY	FF/EMT Burton
COST (including tax): \$ 4,418.25 + 362.30 (8.2% Tax) = \$4,780.55	
SUMMARY: See attached summary from FF/EMT Burton	
RECOMMENDATION: I recommend authorizing the purchase of the TAIT TB7300 VHF Base Station (repeater) from RACOM in the amount of \$4,780.55	

Subject: Repeater Replacement – Operations 2 Channel – Megler Mountain

Background

Pacific County Fire District #1 currently owns and operates two (2) VHF repeaters—one located on Megler Mountain in Chinook and another in Discovery Heights, Ilwaco. These serve as our Tac 5 North and Tac 5 South repeaters for district operational use. Both units are Icom America products and were originally funded by DNR grants.

The Megler repeater, an Icom IC-FR3000 VHF analog model, was purchased around 2014 and initially installed in Ilwaco. In 2016, upon acquiring a second repeater with enhanced digital capabilities (Icom IC-FR5000), we relocated the IC-FR3000 to Megler Mountain to provide improved peninsula-wide coverage. The IC-FR5000 remained in Ilwaco to better support communications, particularly in the nearby state park, and to align with future system expansion plans.

In March of this year, in collaboration with Pacific County, we transitioned to a new frequency for South County fire agencies. This included implementing a new repeated channel to allow broader communication—not just with dispatch, but across all agencies. We also restructured our radio operations plan to include:

- A dedicated Dispatch repeater
- Three strategically placed Operations repeaters:
 - **Ops 2 – Megler Mountain**
 - **Ops 3 – Ilwaco**
 - **Ops 4 – Oysterville**
- Four direct-use Tactical/Fireground channels

This restructuring supports a broader goal of moving toward a simulcast repeater system, which will provide stronger and more consistent communications coverage throughout South County.

The Need

The current Ops 2 repeater on Megler Mountain is the oldest in our system. It lacks digital and internet capabilities necessary for integration with the PACCOM Dispatch system. Upgrading this site will allow:

- Dispatch to transmit and receive on the channel
- Radio traffic to be recorded, as is done with our primary dispatch frequency
- Elimination of the need for additional recording or networking equipment

This upgrade will significantly improve functionality, access, and field communications across the district.

The Project

The proposed plan includes:

- Relocating the existing Icom IC-FR3000 repeater to the Oysterville/Ocean Park site, which currently lacks a repeater
- Installing a new **Tait TB7360 P25, 50-watt VHF repeater** at the Megler site using the existing antenna and duplexer infrastructure

Impact

This project will:

- Strengthen our Ops 2 areawide repeater coverage
- Make all three Operations repeaters fully functional (Ops 2, 3, and 4)
- Enhance tactical support for field personnel
- Modernize our communications system and ensure long-term reliability
- Provide scalability as technology continues to evolve

Budget & Sustainability

Project Bids:

- Communications Northwest: \$ 5,089.12
- Raycom Communications: \$ 4,418.25

Additional Support:

- Pacific County Telecom will assist with programming for system integration
- Installation will be completed by our District Technician

Closing

This project is a critical component of the broader South County VHF radio system enhancement. Replacing the Megler Mountain repeater will improve reliability, extend coverage, and align with future infrastructure upgrades—ultimately supporting the safety and effectiveness of our personnel in the field.



COMMUNICATIONS NORTHWEST

Communications Northwest
624 McLoughlin Blvd.
Oregon City OR 97045
United States

www.commnw.com

Quote

Quote #QU12984

Date:4/4/2025

This Quote Expires On: 5/4/2025

Bill To	Ship To
ASST CHIEF BRAD WEATHERBY PACIFIC COUNTY FIRE DISTRICT #1 26110 RIDGE AVENUE OCEAN PARK WA 98640 United States	PACIFIC COUNTY FIRE DISTRICT #1 26110 RIDGE AVENUE OCEAN PARK WA 98640 United States

Sales Rep	Terms	PO Number
John C Clark	Due on receipt	

Item	Description	Quantity	Price	Total
Notes	OPS 2 Repeater Upgrade - Meglar Mt.			
TB7360-B1B0-0000-A400-10	P25 Analog 50Watts 136-174MHz AC	1	\$4,535.00	\$4,535.00
219-01561-00	CBL cord 2m USA IEC blk	1	\$16.00	\$16.00
TBAS073	SFE KEY - TASK BUILDER	1	\$231.00	\$231.00
TBAS060	SFE Key- Digital Fixed Station Interface (TB91)	1	\$641.00	\$641.00
TBAS071	IP Networking Satellite	1	\$933.00	\$933.00
Subtotal				\$6,356.00
Discount - NASPO	NASPO - 00318		-26%	(\$1,652.56)
Notes	PACIFIC COUNTY RADIO SHOP TO CONFIGURE, PROGRAM, AND INSTALL TB7300 **TX 156.000 RX 151.0925**			
Shipping Note	*Shipping and Handling to be determined and included in the invoice*			

Subtotal	\$4,703.44
Tax Total (%)	\$385.68
Total	\$5,089.12

<https://www.commnw.com/wp-content/uploads/2021/11/Terms-and-Conditions.pdf>

A 3% credit card fee will be applied to all credit card transactions.

Pacific County Fire District #1

Monthly Chief's Report

May 20, 2025

1. Personnel

a. Paid

- i. Firefighter/Paramedic Michaelangelo Mckenna is currently in his field training evaluation period. His assignment to C shift should occur in June.
- ii. We currently have 3 part-time positions open. A/C DeConto is coordinating interviews with applicants to fill those positions

b. Volunteer

- i. Several volunteers are out of compliance (for several months) with department policy regarding participation and activity requirements. A/C DeConto will be following up to recover department issued equipment.

2. Intergovernmental

a. Federal (USFW, FEMA)

- i. Nothing new to report

b. State (Parks, DOH, EMD)

- i. Nothing new to report

c. County (PACCOM, PCEMA, PCSO, DCD, DPW)

- i. A **PACCOM** Operations Board meeting was held on April 25. Discussion items included standard radio procedures, assignments for work groups to help reestablish an operations manual, make recommendations in the ILA for "rules", and annual budget committee. Additional discussion about (recommending) the ILA be open to allow for more "voters".
- ii. **PCEMA** held a workshop on May 6th regarding new recommendations for evacuation routes, including placement of signs. On-going project, with minimal resources.
- iii. **PCEMA** is currently working on a new notification platform that can be utilized by response agencies for other emergencies such as wildfire, hazardous material releases, etc.
- iv. The draft County Wildfire Plan has been submitted by **PCEMA** to the State Forester for State approval.

d. Local (OBH, OBSD, Cities, Other Public Safety Agencies)

- i. A county-wide chief's meeting for fire agencies is scheduled for May 28th. The primary focus of the meeting is to coordinate county wildfire response efforts.

3. Intradepartmental

- a. Cyber attack
 - i. We have transitioned to the recovery phase which includes recovery, new software/hardware installations, and IT system process changes
 - ii. Notification letters will be sent out no later than this Friday
 - iii. We are continuing to work with the forensics team to fully understand what happened
- b. Labor Management
 - i. I am currently working with the Union to address a grievance brought forward regarding the paramedic schooling reimbursement.
- c. Surfside Station Open House
 - i. The open house for the Surfside Station will be on May 31st from 1100 - 1300 hours.
- d. WSRB Evaluation
 - i. WSRB will be conducting a re-evaluation of the community's score during the week of September 2nd.

4. Community

- a. The Surfside crews have been conducting pre-planning in their first-due area to pre-identify ladder truck responses. This will be integrated into the dispatch call details. There has been a lot of community interaction during this exercise.

5. April 2025 Monthly Call Summary

- a. Fire - 22
- b. EMS – 212
 - i. Patient Transports - 110
- c. Total – 234 (Month); 899 (25' YTD); 895 (24' YTD)
- d. Major Incidents
 - i. April 5 – RV fire; Ocean Park
 - ii. April 9 – RV fire; Surfside
 - iii. April 14 – Brush fire w/exposure; Surfside
 - iv. April 26 – Dune fire; Seaview

PACIFIC COUNTY FIRE DISTRICT 1 STATISTICS – 2025

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	%
FIRE	29	16	21	22									88	9.8%
Building	4	4	2	2									12	
Grass/Brush	0	1	0	2									3	
Vehicle/RV/Boat	3	0	1	3									7	
Rescue/Extrication	0	0	0	0									0	
HazMat	1	0	0	1									2	
Alarm	6	3	10	2									21	
Hazardous Cond.	1	2	1	1									5	
Complaint/Other	14	6	7	11									38	
EMS	195	224	180	212									811	90.2%
Assist Only	29	26	26	42									123	
Treat/No Transport	47	42	31	55									175	
Treat/Transport	94	119	98	84									395	
MVC	6	17	6	10									39	
IFT Tx (OOT)	15	10	10	10									45	
IFT Tx (Local)	4	10	9	11									34	
Total Transported	114	144	118	110									486	
Total FIRE/EMS	224	240	201	234									899	
ZONE RESPONSE														
1 – NP	25	34	36	46									141	15.7%
2 – OP	116	114	103	115									448	49.8%
3 – MW	22	37	17	17									93	10.3%
4 – SOUTH	39	34	26	35									134	14.9%
Cape D S.P.	1	0	0	0									1	0.1%
M/A – LB	0	0	0	0									0	0%
M/A – IL	0	2	0	0									2	0.2%
M/A- FD2	1	0	0	0									1	0.1%
OBH	18	17	19	20									74	8.2%
Other	2	2	0	1									5	0.6%

	January	February	March	April	May	June	July	August	September	October	November	December	TOTAL	%
STAFFING														
Daily (Mean)	5.6	6.9	6.8	6.8										
Daily (Median)	6	7	7	7									6.5	
% PM all Stations	100%~	82%	52%	53%									7	
Duty Chief Resp^	10	16	3	11									72%	
Vol Duty Shifts	7	9	9	4									40	
													29	
CONCURRENCY														
Concurrent (2)	24	30	15	16									85	f/n = 0.41
Concurrent (>2)	4	6	4	3									17	
St. 2 cover St. 1	1	2	3	2									8	
St. 1 cover St. 2	1	1	2	1									5	
St. 1 cover St. 3	0	2	0	2									4	
St. 3 cover St. 1	0	10	7	8									25	
f/n	0.07	0.42	0.63	0.68										
RESPONSE														
M/A Given	2	2	0	0									4	
M/A Received	1	0	1	1									3	
Wildfire (Private)	0	0	0	1									1	
Wildfire (Public)	0	1	0	1									2	
Beach	0	0	0	1									1	
TOC (0800 - 2000)	159	153	138	162									612	68.1%
TOC (2000 - 0800)	65	87	63	72									287	31.9%
EMS DETAIL														
Level of Care (BLS)	32	44	31	43									150	30.9%
Level of Care (ALS)	82	100	87	67									336	69.1%
Destination (OBH)	88	116	89	80									373	92.6%
Destination (CMH)	7	10	9	4									30	7.4%

~ Only 2 Staffed Stations / ^ Includes M/A responses / Destination detail includes 911 transport calls only

Report to the Commissioners

Assistant Chief DeConto

May 20th, 2025

Training

Our members logged 377.00 hours of training in the month of April. April's training was focused on wildland firefighting tactics. May's training focus is ladder truck operations.

Wildland Firefighting

Our annual refresher for Wildland Firefighter Type 2 training is scheduled for June 9th. Representatives from WA DNR will be here to deliver the curriculum.

The Surfside HOA has requested another fuel reduction project from DNR. We are working to coordinate a field day to complete training for members that are working on their initial Wildland Firefighter 2 certification.

Training Grounds

We held the first round of company evolutions in the container structures at the training property. Four different drill sessions were held with all three shifts and a volunteer drill night participating in evolutions.

The training structure provided good simulated structure fire conditions that are repeatable. Some of the skills tested included:

- Initial arrival size-up and IAP formation
- Radio communications
- Fire attack line coordination
- Interior fire attack
- Primary Search & Rescue

Forcible Entry Prop

The PCFD#1 Firefighters association purchased a Wood's forcible entry prop for use at the training property. Shipping notification was received today. Will be an excellent addition to the training grounds.

Ops

- LDM TESTING MAY 22ND
- PUMP / LADDER TESTS IS SCHEDULED MID JUNE

April - Annual Fire Extinguisher Service Completed
- KUDOS TO FF ELLIOTT FOR COMPLETING...
Local Agency
Better cost significantly lower cost
Better Recovery



PUBLIC EDUCATION REPORT

April 15th - May 20th

Past Events

- May 12-16th, CPR, First Aid, AED training. 36 High School Freshmen were certified.
- On May 17th, Volunteer Rondie Hurias and I, along with two career members of the Raymond Fire Department, completed training to become certified Project Life Saver trainers. Thanks to an emergency management grant, we received new equipment for the program. We are scheduled to train all career staff members in the upcoming weeks.

Upcoming Event

- May 31st Surfside Open House from 11:00A.M. to 1:00 P.M.
- May 31st Volunteer Fair at the Columbia Pacific Heritage Museum. 10:00 A.M. to 1:00 P.M.
- June 14th Friends and Family CPR class at the Peninsula Church Center

○ 2025 Year to Date

Month	Home Safety	Car Seats	Lock Box	Address Post	CPR Classes
January	4	2	1	1	4
February	3	3	2	1	2
March	7	0	4	5	2
April	6	1	4	3	1
May					
June					
July					
August					
September					