



ENUMCLAW FIRE DEPARTMENT BOARD OF FIRE COMMISSIONERS

REGULAR MEETING AGENDA WEDNESDAY, MAY 19, 2021 – 6:00PM REMOTE MEETING TELEPHONE CONFERENCE CALL-IN USING ZOOM

The Board of Commissioners of the Enumclaw Fire Department will hold a Regular Meeting via Telephone Conference Call-In.

Call-In Information:

Dial: +1 253 215 8782

Meeting ID: 864 3644 7827

Link to Join: <https://us02web.zoom.us/j/86436447827>

1. CALL TO ORDER

2. ATTENDANCE

3. AGENDA AMENDMENTS

4. APPROVAL OF MEETING MINUTES

A. Regular Meeting April 21, 2021

5. REGULAR BUSINESS

A. CORRESPONDENCE

- 1) Email-WFCA Spring Webinar Series May 12th, May 19th, June 2nd
- 2) Email-WFCA Annual Conference October 21-23, 2021

B. FINANCIALS

1) Approval of Expenditures – Exhibit A

a) 2021 General Fund Expenditures - \$412,550.07

- **Board Action Recommendation:** To approve expenditures from the General Fund for \$412,550.07 as presented in Exhibit A.

2) Cash Balances

a) April 30, 2021

a. General Operating Fund – \$3,953,074.81 (2020 - \$3,430,731.73)

b. Capital Outlay Fund - \$2,906,331.38 (2020 - \$1,919,603.93)

b) May 13, 2021

a. General Operating Fund – \$4,406,514.33

b. Capital Outlay Fund - \$2,906,331.38

3) Financial Report – Ashley Winter, Office Manager

C. FIRE CHIEF'S REPORT - Chief Randy Fehr

D. RESOLUTIONS

E. COMMITTEE UPDATES

- 1) ESCI Agency Evaluation Implementation
- 2) Levy Lid Lift Election

6. MEETINGS

A. Next Regular Meeting

- 1) June 16, 2021 @ 6:00pm

B. Schedule Special Meeting

7. OLD BUSINESS

8. NEW BUSINESS

A. 2020 Annual Report Review

B. 1991 Seagraves Fire Engine Bill of Sale-City of Buckley

C. EFD Commission Policy Manual Update-Section 5.01

9. EXECUTIVE/EXEMPT SESSION
10. GOOD OF THE ORDER
11. ADJOURNMENT



ENUMCLAW FIRE DEPARTMENT

1330 Wells Street Enumclaw, WA 98022
 Telephone (360) 825-5544 Fax: (253) 856-6541
 www.enumclawfire.org – EFD@enumclawfire.org

EXHIBIT A - EXPENDITURES FROM 4-22-2021 THRU 5-19-2021

Date: Wednesday, May 19, 2021

To: Board of Commissioners

From: Ashley Winter, Office Manager

Subject: Recommendation of Approval of Expenditures

General Fund Vouchers	Date	Batch	Type	Voucher #s	Amount
	5/19/2021	2021.05.02	Accounts Payable	210502001-210502039	\$ 87,702.70
					\$ 87,702.70

General Fund Payroll	Date	Batch	Type	Voucher #s	Amount
	3/31/2021	Career	Direct Deposit	EFTs	\$ 143,626.77
	4/30/2021	2021.04.03	Deductions & Benefits	EFTs	\$ 150,063.45
	4/30/2021	2021.04.04	Deductions & Benefits	210404001-210404003	\$ 6,238.90
	4/30/2021	2021.04.05	Quarterly Payroll Taxes	EFTs	\$ 20,845.01
	5/14/2021	Vol/Chap/Board	Direct Deposit	EFTs	\$ 3,425.78
	5/14/2021	2021.05.01	Deductions & Benefits	EFTs	\$ 647.46
					\$ 324,847.37

Capital Fund Vouchers	Date	Batch	Type	Voucher #s	Amount
					\$ -

Voided Vouchers	Date	Batch	Type	Voucher #s	Amount
	4/27/2021		IRS-Quarterly Payroll Tax (Duplicate)	EFT	\$ 2.54
					\$ 2.54

Interfund Transfer	Date	From	To	Description	Amount
					\$ -

Total General Fund Expenditures	\$	412,550.07
Total Capital Fund Expenditures	\$	-
TOTAL EXPENDITURES	\$	412,550.07



ENUMCLAW FIRE DEPARTMENT BOARD OF FIRE COMMISSIONERS

REGULAR MEETING MINUTES WEDNESDAY, APRIL 21, 2021 – 6:00PM REMOTE MEETING TELEPHONE CONFERENCE CALL-IN USING ZOOM

The Board of Commissioners of the Enumclaw Fire Department held a Regular Meeting via Telephone Conference Call-In.

Call-In Information:

Dial: +1 253 215 8782

Meeting ID: 896 5686 4836

Link to Join: <https://us02web.zoom.us/j/89656864836>

1. CALL TO ORDER

- Meeting called to order by Commissioner Trachte at 6:10pm.

2. ATTENDANCE

- Amy Trachte – Commissioner, Angela Stubblefield – Commissioner, Jim Zoll – Commissioner, Eric Heintzinger – Commissioner, Mike Reynolds – Attorney, Randy Fehr – Fire Chief, Ashley Winter – District Secretary/Office Manager
- **Board Action:** Motion made by Commissioner Heintzinger to excuse the absence of Commissioner Jenny Jones, seconded by Commissioner Stubblefield. All in favor 4-0.

3. AGENDA AMENDMENTS

4. APPROVAL OF MEETING MINUTES

A. Regular Meeting March 17, 2021

- **Board Action:** Motion made by Commissioner Zoll to approve the meeting minutes from March 17, 2021 Regular Meeting, seconded by Commissioner Heintzinger. All in favor 4-0.

B. Special Meeting April 14, 2021

- **Board Action:** Motion made by Commissioner Zoll to approve the meeting minutes from April 14, 2021 Special Meeting, seconded by Commissioner Stubblefield. All in favor 4-0.

5. REGULAR BUSINESS

A. CORRESPONDENCE

B. FINANCIALS

1) Approval of Expenditures – Exhibit A

a) 2021 General Fund Expenditures - \$472,808.76

- **Board Action:** Motion made by Commissioner Heintzinger to approve expenditures from the General Fund for \$472,808.76 as presented in Exhibit A, seconded by Commissioner Stubblefield. All in favor 4-0.

2) Cash Balances

a) March 31, 2021

a. General Operating Fund – \$1,981,459.52 (2020 - \$1,863,234.84)

b. Capital Outlay Fund - \$2,894,733.81 (2020 - \$1,916,549.59)

b) April 15, 2021

a. General Operating Fund – \$2,612,265.30

b. Capital Outlay Fund - \$2,904,380.43

3) Financial Report – Ashley Winter, Office Manager

C. FIRE CHIEF'S REPORT - Chief Randy Fehr

D. RESOLUTIONS

E. COMMITTEES

1) ESCI Agency Evaluation Implementation

- Amy Trachte
 - Angie Stubblefield
 - Chief Fehr
 - Board also requesting a firefighter to participate
- 2) Levy Lid Lift Election
- Eric Heintzinger
 - Jim Zoll

6. MEETINGS

A. Next Regular Meeting

1) May 19, 2021 @ 6:00pm

7. OLD BUSINESS

8. NEW BUSINESS

A. Annual Wildland Fire Season Report

B. Affordable Housing Tax Exemption Municipal Code

- **Board Action:** Motion made by Commissioner Trachte to draft a letter to be sent to the City of Enumclaw in opposition, seconded by Commissioner Stubblefield. All in favor 4-0.

C. Valley Communications Service Level Agreement

- **Board Action:** Motion made by Commissioner Zoll to allow Chief Fehr to execute the Valley Communications Service Level Agreement upon approval from Attorney Snure, Commissioner Stubblefield second. All in favor 4-0.

9. EXECUTIVE/EXEMPT SESSION

10. GOOD OF THE ORDER

- Commissioner Zoll recommends an agenda item for May's regular meeting to discuss changing regular meetings that are scheduled during Enumclaw School District's February and April breaks.

11. ADJOURNMENT

- **Board Action:** Motion made by Commissioner Heintzinger to adjourn the meeting at 7:31pm, seconded by Commissioner Stubblefield. All in favor 4-0. Meeting adjourned at 7:31pm.

Approved by:

Amy Trachte, Chairperson

Ashley Winter, Office Manager

CHECK REGISTER

ENUMCLAW FIRE DEPARTMENT

Time: 10:58:32 Date: 05/17/2021

04/22/2021 To: 05/19/2021

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Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
463	04/30/2021	Payroll	1	EFT		10,849.41	
464	04/30/2021	Payroll	1	EFT		5,943.79	
465	04/30/2021	Payroll	1	EFT		4,773.16	
466	04/30/2021	Payroll	1	EFT		4,435.29	
467	04/30/2021	Payroll	1	EFT		10,321.02	
468	04/30/2021	Payroll	1	EFT		8,830.43	
469	04/30/2021	Payroll	1	EFT		3,463.02	
470	04/30/2021	Payroll	1	EFT		7,589.28	
471	04/30/2021	Payroll	1	EFT		6,261.55	
472	04/30/2021	Payroll	1	EFT		6,372.64	
473	04/30/2021	Payroll	1	EFT		8,050.41	
474	04/30/2021	Payroll	1	EFT		9,771.53	
475	04/30/2021	Payroll	1	EFT		8,450.07	
476	04/30/2021	Payroll	1	EFT		6,297.95	
477	04/30/2021	Payroll	1	EFT		7,559.30	
478	04/30/2021	Payroll	1	EFT		10,961.05	
479	04/30/2021	Payroll	1	EFT		2,546.86	
480	04/30/2021	Payroll	1	EFT		4,742.75	
481	04/30/2021	Payroll	1	EFT		8,799.81	
482	04/30/2021	Payroll	1	EFT		4,237.78	
483	04/30/2021	Payroll	1	EFT		3,369.67	
484	04/30/2021	Payroll	1	EFT	DEPT OF RETIREMENT SYSTEMS	34,948.13	Pay Cycle(s) 04/30/2021 To 04/30/2021 - LEOFF2; Pay Cycle(s) 04/30/2021 To 04/30/2021 - PERS2
485	04/30/2021	Payroll	1	EFT	DIRECT DEPOSIT FOR PAYROLL	19,000.00	Pay Cycle(s) 04/30/2021 To 04/30/2021 - PR DRAW
486	04/30/2021	Payroll	1	EFT	IAFF #3931	2,628.00	Pay Cycle(s) 04/30/2021 To 04/30/2021 - L3931 HOUSE DUES; Pay Cycle(s) 04/30/2021 To 04/30/2021 - L3931 UNION DUES
487	04/30/2021	Payroll	1	EFT	IAFF FIRE PAC	154.22	Pay Cycle(s) 04/30/2021 To 04/30/2021 - IAFF FIRE PAC
488	04/30/2021	Payroll	1	EFT	INTERNAL REVENUE SERVICE	37,140.77	941 Deposit for Pay Cycle(s) 04/30/2021 - 04/30/2021
489	04/30/2021	Payroll	1	EFT	JOHN HANCOCK RETIREMENT PLAN SERVICES	18,387.98	Pay Cycle(s) 04/30/2021 To 04/30/2021 - DEFERRED COMP; Pay Cycle(s) 04/30/2021 To 04/30/2021 - DEFERRED COMP-ADMIN; Pay Cycle(s) 04/30/2021 To 04/30/2021 - DEFERRED COMP-LOAN PMT
490	04/30/2021	Payroll	1	EFT	LEOFF HEALTH & WELFARE TRUST	35,904.35	Pay Cycle(s) 04/30/2021 To 04/30/2021 - MEDICAL INS
491	04/30/2021	Payroll	1	EFT	WSCFF MEDICAL EMPLOYEE BENEFIT TRUST	1,900.00	Pay Cycle(s) 04/30/2021 To 04/30/2021 - WSCFF MERP
501	04/27/2021	Payroll	1	EFT	INTERNAL REVENUE SERVICE	2.54	941 Deposit for Pay Cycle(s) 01/01/2021 - 03/31/2021
504	04/27/2021	Payroll	1	EFT	DEPT OF LABOR & INDUSTRIES	19,097.62	1ST Quarter 01/01/2021 - 03/31/2021
505	04/27/2021	Payroll	1	EFT	EMPLOYMENT SECURITY DEPT-PFML	1,744.85	Pay Cycle(s) 01/01/2021 To 03/31/2021 - PFML

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ENUMCLAW FIRE DEPARTMENT

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Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
506	04/27/2021	Payroll	1	EFT	INTERNAL REVENUE SERVICE		Duplicate
528	05/14/2021	Payroll	1	EFT		323.22	
529	05/14/2021	Payroll	1	EFT		369.40	
530	05/14/2021	Payroll	1	EFT		117.90	
531	05/14/2021	Payroll	1	EFT		46.17	
532	05/14/2021	Payroll	1	EFT		580.61	
533	05/14/2021	Payroll	1	EFT		277.05	
534	05/14/2021	Payroll	1	EFT		117.90	
535	05/14/2021	Payroll	1	EFT		117.90	
536	05/14/2021	Payroll	1	EFT		588.78	
537	05/14/2021	Payroll	1	EFT		461.75	
538	05/14/2021	Payroll	1	EFT		307.20	
539	05/14/2021	Payroll	1	EFT		117.90	
540	05/14/2021	Payroll	1	EFT	INTERNAL REVENUE SERVICE	647.46	941 Deposit for Pay Cycle(s) 05/14/2021 - 05/14/2021
547	05/19/2021	Claims	1	0	AMERIGAS PROPANE LLC	1,240.25	INV# 3120695901
548	05/19/2021	Claims	1	0	ANACONDA NETWORKS, INC	1,249.28	INV# 4192
549	05/19/2021	Claims	1	0	ATTORNEY MICHAEL J REYNOLDS	976.50	INV# 5959
550	05/19/2021	Claims	1	0	BOARD FOR VOLUNTEER FIREFIGHTERS	188.00	ZILBAUER, NONA
551	05/19/2021	Claims	1	0	BUDS & BLOOMS AT ENUMCLAW INC	59.84	INV# 1061
552	05/19/2021	Claims	1	0	COPIERS NORTHWEST	40.26	INV# INV2292073
553	05/19/2021	Claims	1	0	CREATIVE CONCEPTS	1,040.00	INV# 21-00006
554	05/19/2021	Claims	1	0	CUSTOM IMPRESSIONS	521.80	INV# 496951
555	05/19/2021	Claims	1	0	FASTENAL INDUSTRIAL SUPPLY	99.39	INV# WAENU109031
556	05/19/2021	Claims	1	0	GA LANDSCAPE	1,577.60	INV# 2119
557	05/19/2021	Claims	1	0	GALLS LLC	74.16	INV# 018143020; INV# 018241375; INV# 018143018
558	05/19/2021	Claims	1	0	GATEWAY TRUE VALUE	17.21	INV# 143812
559	05/19/2021	Claims	1	0	GLENDALE HEATING AIR CONDITIONING	333.97	INV# 356364
560	05/19/2021	Claims	1	0	JAMES OIL CO INC	807.33	INV# 418455; INV# 418147
561	05/19/2021	Claims	1	0	KENT D BRUCE CO, LLC	2,009.52	INV# 8326
562	05/19/2021	Claims	1	0	KING COUNTY RADIO COMMUNICATION SERVICES	2,453.98	INV# 17054; INV# 00452653
563	05/19/2021	Claims	1	0	L.N. CURTIS & SONS	1,933.98	INV# INV484950; INV# INV481244
564	05/19/2021	Claims	1	0	LIFE ASSIST INC	2,645.48	INV# 1091840; INV# 1097529; INV# 1092894
565	05/19/2021	Claims	1	0	MAIL EXPRESS BUSINESS CENTER	16.98	INV# 502956
566	05/19/2021	Claims	1	0	MC KINSTRY	14,397.89	INV# 10141585; INV# 10142601; INV# 10143600; INV# 10143612; INV# 10143792; INV# 10143790; INV# 10143728; INV# 10143731; INV# 10143609
567	05/19/2021	Claims	1	0	MOUNTAIN VIEW AUTO SUPPLY	77.11	INV# 445728
568	05/19/2021	Claims	1	0	NATIONAL HOSE TESTING SPECIALTIES	5,209.65	INV# 50028
569	05/19/2021	Claims	1	0	NO WORRIES PEST CONTROL	260.88	INV# 013429
570	05/19/2021	Claims	1	0	NORTHWEST SAFETY CLEAN	138.29	INV# 21-29809

CHECK REGISTER

ENUMCLAW FIRE DEPARTMENT

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Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
571	05/19/2021	Claims	1	0	PUBLIC SAFETY TESTING INC	150.00	INV# 2021-78
572	05/19/2021	Claims	1	0	PUGET SOUND ENERGY	695.78	ACT# 20000086005; ACT# 200004901795
573	05/19/2021	Claims	1	0	PUGET SOUND REGIONAL FIRE AUTHORITY	18,252.05	INV# 351; INV# 345
574	05/19/2021	Claims	1	0	RESCUE RESPONSE GEAR INC.	1,479.65	INV# 83883; INV# 83805
575	05/19/2021	Claims	1	0	SEAWESTERN	146.88	INV# INV10577
576	05/19/2021	Claims	1	0	SNURE LAW OFFICE, PSC	300.00	5-1-2021
577	05/19/2021	Claims	1	0	SOUTH KING FIRE &	5,482.45	INV# 2021-APR2021
578	05/19/2021	Claims	1	0	SYSTEMS DESIGN WEST	1,964.00	INV# 20210781
579	05/19/2021	Claims	1	0	TALIMAR SYSTEMS	307.20	INV# 21111AA
580	05/19/2021	Claims	1	0	THE SUPPLY SOURCE	608.26	INV# 2101200; INV# 2101252
581	05/19/2021	Claims	1	0	THUNDERCATS TREE EXPERTS, LLC	600.00	INV# 1031
582	05/19/2021	Claims	1	0	US BANK	5,788.90	MAY STATEMENT
583	05/19/2021	Claims	1	0	VALLEY COMMUNICATIONS CENTER	8,644.35	INV# 0025599
584	05/19/2021	Claims	1	0	VALLEY REGIONAL FIRE AUTHORITY	5,482.45	INV# 28
585	05/19/2021	Claims	1	0	WASHINGTON AUDIOLOGY SERVICES	431.38	INV# 53798
492	04/30/2021	Payroll	1	9902733	DELTA DENTAL OF WASHINGTON	4,009.50	Pay Cycle(s) 04/30/2021 To 04/30/2021 - DENTAL INS
493	04/30/2021	Payroll	1	9902734	DIMARTINO ASSOCIATES	2,032.31	Pay Cycle(s) 04/30/2021 To 04/30/2021 - DISABILITY INS
494	04/30/2021	Payroll	1	9902735	WSCFF FAST PAC	197.09	Pay Cycle(s) 04/30/2021 To 04/30/2021 - WSCFF FAST
001 GENERAL OPERATING FUND 100280010						412,550.07	
						412,550.07	Claims: 87,702.70 Payroll: 324,847.37

Period: APR-2021

Fund: 100280010 ENUMCLAW FIRE EXPENSE

Day	Beginning Balance	Receipts	Disbursements	Ending Balance
01	1,981,459.52	1,476.96	7.19	1,982,929.29
02	1,982,929.29	6,967.76	0.00	1,989,897.05
03	1,989,897.05	0.00	0.00	1,989,897.05
04	1,989,897.05	0.00	0.00	1,989,897.05
05	1,989,897.05	33,252.60	0.00	2,023,149.65
06	2,023,149.65	23,760.08	0.00	2,046,909.73
07	2,046,909.73	25,785.85	0.00	2,072,695.58
08	2,072,695.58	96,785.94	0.00	2,169,481.52
09	2,169,481.52	364,494.06	0.00	2,533,975.58
10	2,533,975.58	0.00	0.00	2,533,975.58
11	2,533,975.58	0.00	0.00	2,533,975.58
12	2,533,975.58	40,531.39	0.00	2,574,506.97
13	2,574,506.97	42,738.77	0.00	2,617,245.74
14	2,617,245.74	18,148.68	0.00	2,635,394.42
15	2,635,394.42	34,178.57	22,188.02	2,647,384.97
16	2,647,384.97	124,037.52	10.65	2,771,411.84
17	2,771,411.84	0.00	0.00	2,771,411.84
18	2,771,411.84	0.00	0.00	2,771,411.84
19	2,771,411.84	43,484.87	1,200.05	2,813,696.66
20	2,813,696.66	44,544.81	0.00	2,858,241.47
21	2,858,241.47	41,879.85	122,448.01	2,777,673.31
22	2,777,673.31	42,115.37	0.00	2,819,788.68
23	2,819,788.68	34,829.06	0.00	2,854,617.74
24	2,854,617.74	0.00	0.00	2,854,617.74
25	2,854,617.74	0.00	0.00	2,854,617.74
26	2,854,617.74	52,915.05	0.00	2,907,532.79
27	2,907,532.79	188,284.91	2.54	3,095,815.16
28	3,095,815.16	547,286.72	19,097.62	3,624,004.26
29	3,624,004.26	463,068.33	1,744.85	4,085,327.74
30	4,085,327.74	149,380.71	281,633.64	3,953,074.81
Total		2,419,947.86	448,332.57	

Average Daily Balance: 2,671,818.65

Period: APR-2021

Fund: 100283010 ENUMCLAW FIRE CAPITAL OUTLAY

Day	Beginning Balance	Receipts	Disbursements	Ending Balance
01	2,894,733.81	1,950.95	0.00	2,896,684.76
02	2,896,684.76	0.00	0.00	2,896,684.76
03	2,896,684.76	0.00	0.00	2,896,684.76
04	2,896,684.76	0.00	0.00	2,896,684.76
05	2,896,684.76	0.00	0.00	2,896,684.76
06	2,896,684.76	0.00	0.00	2,896,684.76
07	2,896,684.76	9,646.62	0.00	2,906,331.38
08	2,906,331.38	0.00	0.00	2,906,331.38
09	2,906,331.38	0.00	0.00	2,906,331.38
10	2,906,331.38	0.00	0.00	2,906,331.38
11	2,906,331.38	0.00	0.00	2,906,331.38
12	2,906,331.38	0.00	0.00	2,906,331.38
13	2,906,331.38	0.00	0.00	2,906,331.38
14	2,906,331.38	0.00	0.00	2,906,331.38
15	2,906,331.38	0.00	0.00	2,906,331.38
16	2,906,331.38	0.00	0.00	2,906,331.38
17	2,906,331.38	0.00	0.00	2,906,331.38
18	2,906,331.38	0.00	0.00	2,906,331.38
19	2,906,331.38	0.00	0.00	2,906,331.38
20	2,906,331.38	0.00	0.00	2,906,331.38
21	2,906,331.38	0.00	0.00	2,906,331.38
22	2,906,331.38	0.00	0.00	2,906,331.38
23	2,906,331.38	0.00	0.00	2,906,331.38
24	2,906,331.38	0.00	0.00	2,906,331.38
25	2,906,331.38	0.00	0.00	2,906,331.38
26	2,906,331.38	0.00	0.00	2,906,331.38
27	2,906,331.38	0.00	0.00	2,906,331.38
28	2,906,331.38	0.00	0.00	2,906,331.38
29	2,906,331.38	0.00	0.00	2,906,331.38
30	2,906,331.38	0.00	0.00	2,906,331.38
Total		11,597.57	0.00	

Average Daily Balance: 2,904,402.06

Fund	Fund Name	Ending Balance
100280010	ENUMCLAW FIRE EXPENSE	4,406,514.33
100283010	ENUMCLAW FIRE CAPITAL OUTLAY	2,906,331.38
100286030	ENUMCLAW FIRE SPECIAL RESCUE RESERV	0.00
	Total	7,312,845.71

<-----End of Report----->

Enumclaw Fire Department

Schedule 01

For the year ended December 31, 2020

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2521	001	GENERAL OPERATING FUND 100280010	3089100	Unassigned Cash and Investments - Beginning	\$2,558,308
2521	001	GENERAL OPERATING FUND 100280010	3111000	Property Tax	\$4,402,753
2521	001	GENERAL OPERATING FUND 100280010	3111100	Property Tax	\$397,947
2521	001	GENERAL OPERATING FUND 100280010	3111200	Property Tax	(\$3,304)
2521	001	GENERAL OPERATING FUND 100280010	3229000	Other Non-Business Licenses and Permits	\$880
2521	001	GENERAL OPERATING FUND 100280010	3229000	Other Non-Business Licenses and Permits	\$4,575
2521	001	GENERAL OPERATING FUND 100280010	3229000	Other Non-Business Licenses and Permits	\$1,295
2521	001	GENERAL OPERATING FUND 100280010	3329210	COVID-19 Non-Grant Assistance	\$12,272
2521	001	GENERAL OPERATING FUND 100280010	3329340	Ground Emergency Medical Transportation (GEMT) Payment Program	\$297,796
2521	001	GENERAL OPERATING FUND 100280010	3340490	State Grant from Department of Health	\$1,260
2521	001	GENERAL OPERATING FUND 100280010	3371000	Local Grants, Entitlements and Other Payments	\$7,009
2521	001	GENERAL OPERATING FUND 100280010	3372000	Local Grants, Entitlements and Other Payments	\$1,485
2521	001	GENERAL OPERATING FUND 100280010	3374000	Local Grants, Entitlements and Other Payments	\$509
2521	001	GENERAL OPERATING FUND 100280010	3422100	Fire Protection and Emergency Medical Services	\$15,764
2521	001	GENERAL OPERATING FUND 100280010	3422100	Fire Protection and Emergency Medical Services	\$25,479
2521	001	GENERAL OPERATING FUND 100280010	3422100	Fire Protection and Emergency Medical Services	\$680
2521	001	GENERAL OPERATING FUND 100280010	3424000	Protective Inspection Services	\$3,942

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2521	001	GENERAL OPERATING FUND 100280010	3426000	Ambulance Services	\$353,116
2521	001	GENERAL OPERATING FUND 100280010	3611000	Investment Earnings	\$43,854
2521	001	GENERAL OPERATING FUND 100280010	3611000	Investment Earnings	(\$468)
2521	001	GENERAL OPERATING FUND 100280010	3613000	Gains (Losses) on Sale of Investments	\$456
2521	001	GENERAL OPERATING FUND 100280010	3670000	Contributions and Donations from Nongovernmental Sources	\$1,930
2521	001	GENERAL OPERATING FUND 100280010	3694000	Judgments and Settlements	\$5
2521	001	GENERAL OPERATING FUND 100280010	3699100	Miscellaneous Other	\$2,025
2521	300	CAPITAL OUTLAY FUND 100283010	3085100	Assigned Cash and Investments - Beginning	\$1,887,289
2521	300	CAPITAL OUTLAY FUND 100283010	3370000	Local Grants, Entitlements and Other Payments	\$358,464
2521	300	CAPITAL OUTLAY FUND 100283010	3422100	Fire Protection and Emergency Medical Services	\$25,826
2521	300	CAPITAL OUTLAY FUND 100283010	3611000	Investment Earnings	\$29,833
2521	300	CAPITAL OUTLAY FUND 100283010	3611900	Investment Earnings	(\$286)
2521	001	GENERAL OPERATING FUND 100280010	5221010	Administration	\$334,735
2521	001	GENERAL OPERATING FUND 100280010	5221010	Administration	\$10,179
2521	001	GENERAL OPERATING FUND 100280010	5221010	Administration	\$15,185
2521	001	GENERAL OPERATING FUND 100280010	5221010	Administration	\$15,669
2521	001	GENERAL OPERATING FUND 100280010	5221020	Administration	\$5,210
2521	001	GENERAL OPERATING FUND 100280010	5221020	Administration	\$30,568
2521	001	GENERAL OPERATING FUND 100280010	5221020	Administration	\$2,779
2521	001	GENERAL OPERATING FUND 100280010	5221020	Administration	\$74,744

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2521	001	GENERAL OPERATING FUND 100280010	5221020	Administration	\$15,000
2521	001	GENERAL OPERATING FUND 100280010	5221020	Administration	\$781
2521	001	GENERAL OPERATING FUND 100280010	5221030	Administration	\$854
2521	001	GENERAL OPERATING FUND 100280010	5221030	Administration	\$3,471
2521	001	GENERAL OPERATING FUND 100280010	5221040	Administration	\$87,143
2521	001	GENERAL OPERATING FUND 100280010	5221040	Administration	\$1,467
2521	001	GENERAL OPERATING FUND 100280010	5221040	Administration	\$1,220
2521	001	GENERAL OPERATING FUND 100280010	5221040	Administration	\$38,387
2521	001	GENERAL OPERATING FUND 100280010	5221040	Administration	\$121
2521	001	GENERAL OPERATING FUND 100280010	5221040	Administration	\$53
2521	001	GENERAL OPERATING FUND 100280010	5221040	Administration	\$25,181
2521	001	GENERAL OPERATING FUND 100280010	5221040	Administration	\$4,135
2521	001	GENERAL OPERATING FUND 100280010	5221110	Administration	\$6,016
2521	001	GENERAL OPERATING FUND 100280010	5221120	Administration	\$460
2521	001	GENERAL OPERATING FUND 100280010	5221120	Administration	\$24
2521	001	GENERAL OPERATING FUND 100280010	5221140	Administration	\$10,731
2521	001	GENERAL OPERATING FUND 100280010	5221140	Administration	\$11,473
2521	001	GENERAL OPERATING FUND 100280010	5221140	Administration	\$39
2521	001	GENERAL OPERATING FUND 100280010	5221140	Administration	\$35
2521	001	GENERAL OPERATING FUND 100280010	5221140	Administration	\$180
2521	001	GENERAL OPERATING FUND 100280010	5222010	Fire Suppression and Emergency Medical Services	\$1,745,888

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2521	001	GENERAL OPERATING FUND 100280010	5222010	Fire Suppression and Emergency Medical Services	\$32,926
2521	001	GENERAL OPERATING FUND 100280010	5222010	Fire Suppression and Emergency Medical Services	\$128,240
2521	001	GENERAL OPERATING FUND 100280010	5222010	Fire Suppression and Emergency Medical Services	\$952
2521	001	GENERAL OPERATING FUND 100280010	5222010	Fire Suppression and Emergency Medical Services	\$89,963
2521	001	GENERAL OPERATING FUND 100280010	5222010	Fire Suppression and Emergency Medical Services	\$17,170
2521	001	GENERAL OPERATING FUND 100280010	5222010	Fire Suppression and Emergency Medical Services	\$101,419
2521	001	GENERAL OPERATING FUND 100280010	5222010	Fire Suppression and Emergency Medical Services	\$57,041
2521	001	GENERAL OPERATING FUND 100280010	5222020	Fire Suppression and Emergency Medical Services	\$31,754
2521	001	GENERAL OPERATING FUND 100280010	5222020	Fire Suppression and Emergency Medical Services	\$118,154
2521	001	GENERAL OPERATING FUND 100280010	5222020	Fire Suppression and Emergency Medical Services	\$54,706
2521	001	GENERAL OPERATING FUND 100280010	5222020	Fire Suppression and Emergency Medical Services	\$385,352
2521	001	GENERAL OPERATING FUND 100280010	5222020	Fire Suppression and Emergency Medical Services	\$85,000
2521	001	GENERAL OPERATING FUND 100280010	5222020	Fire Suppression and Emergency Medical Services	\$5,270
2521	001	GENERAL OPERATING FUND 100280010	5222020	Fire Suppression and Emergency Medical Services	\$12,681
2521	001	GENERAL OPERATING FUND 100280010	5222030	Fire Suppression and Emergency Medical Services	\$18,638

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2521	001	GENERAL OPERATING FUND 100280010	5222030	Fire Suppression and Emergency Medical Services	\$76,747
2521	001	GENERAL OPERATING FUND 100280010	5222030	Fire Suppression and Emergency Medical Services	\$8,609
2521	001	GENERAL OPERATING FUND 100280010	5222030	Fire Suppression and Emergency Medical Services	\$16,275
2521	001	GENERAL OPERATING FUND 100280010	5222040	Fire Suppression and Emergency Medical Services	\$68,079
2521	001	GENERAL OPERATING FUND 100280010	5222040	Fire Suppression and Emergency Medical Services	\$3,619
2521	001	GENERAL OPERATING FUND 100280010	5222040	Fire Suppression and Emergency Medical Services	\$84
2521	001	GENERAL OPERATING FUND 100280010	5222040	Fire Suppression and Emergency Medical Services	\$1,295
2521	001	GENERAL OPERATING FUND 100280010	5222040	Fire Suppression and Emergency Medical Services	\$140,766
2521	001	GENERAL OPERATING FUND 100280010	5222040	Fire Suppression and Emergency Medical Services	\$9
2521	001	GENERAL OPERATING FUND 100280010	5222040	Fire Suppression and Emergency Medical Services	\$52,146
2521	001	GENERAL OPERATING FUND 100280010	5222040	Fire Suppression and Emergency Medical Services	\$3,792
2521	001	GENERAL OPERATING FUND 100280010	5222040	Fire Suppression and Emergency Medical Services	\$37
2521	001	GENERAL OPERATING FUND 100280010	5222040	Fire Suppression and Emergency Medical Services	\$600
2521	001	GENERAL OPERATING FUND 100280010	5222040	Fire Suppression and Emergency Medical Services	\$5,424
2521	001	GENERAL OPERATING FUND 100280010	5222040	Fire Suppression and Emergency Medical Services	\$436

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2521	001	GENERAL OPERATING FUND 100280010	5222310	Fire Suppression and Emergency Medical Services	\$16,262
2521	001	GENERAL OPERATING FUND 100280010	5222330	Fire Suppression and Emergency Medical Services	\$9
2521	001	GENERAL OPERATING FUND 100280010	5222330	Fire Suppression and Emergency Medical Services	\$16,138
2521	001	GENERAL OPERATING FUND 100280010	5222510	Fire Suppression and Emergency Medical Services	\$82,532
2521	001	GENERAL OPERATING FUND 100280010	5222520	Fire Suppression and Emergency Medical Services	\$6,289
2521	001	GENERAL OPERATING FUND 100280010	5222520	Fire Suppression and Emergency Medical Services	\$1,020
2521	001	GENERAL OPERATING FUND 100280010	5222520	Fire Suppression and Emergency Medical Services	\$17
2521	001	GENERAL OPERATING FUND 100280010	5222520	Fire Suppression and Emergency Medical Services	\$540
2521	001	GENERAL OPERATING FUND 100280010	5222520	Fire Suppression and Emergency Medical Services	\$2,378
2521	001	GENERAL OPERATING FUND 100280010	5222520	Fire Suppression and Emergency Medical Services	\$2,034
2521	001	GENERAL OPERATING FUND 100280010	5222540	Fire Suppression and Emergency Medical Services	\$552
2521	001	GENERAL OPERATING FUND 100280010	5222540	Fire Suppression and Emergency Medical Services	\$1,130
2521	001	GENERAL OPERATING FUND 100280010	5222540	Fire Suppression and Emergency Medical Services	\$117
2521	001	GENERAL OPERATING FUND 100280010	5223010	Fire Prevention and Investigation	\$16,873
2521	001	GENERAL OPERATING FUND 100280010	5223010	Fire Prevention and Investigation	\$979
2521	001	GENERAL OPERATING FUND 100280010	5223030	Fire Prevention and Investigation	\$16

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2521	001	GENERAL OPERATING FUND 100280010	5223030	Fire Prevention and Investigation	\$881
2521	001	GENERAL OPERATING FUND 100280010	5223040	Fire Prevention and Investigation	\$504
2521	001	GENERAL OPERATING FUND 100280010	5223040	Fire Prevention and Investigation	\$1,085
2521	001	GENERAL OPERATING FUND 100280010	5223040	Fire Prevention and Investigation	\$240
2521	001	GENERAL OPERATING FUND 100280010	5223130	Fire Prevention and Investigation	\$88
2521	001	GENERAL OPERATING FUND 100280010	5223130	Fire Prevention and Investigation	(\$50)
2521	001	GENERAL OPERATING FUND 100280010	5223140	Fire Prevention and Investigation	\$2,004
2521	001	GENERAL OPERATING FUND 100280010	5223140	Fire Prevention and Investigation	\$524
2521	001	GENERAL OPERATING FUND 100280010	5224110	Training Provided to External Parties	\$389
2521	001	GENERAL OPERATING FUND 100280010	5224130	Training Provided to External Parties	\$303
2521	001	GENERAL OPERATING FUND 100280010	5224140	Training Provided to External Parties	\$247
2521	001	GENERAL OPERATING FUND 100280010	5224510	Training Obtained by Employees	\$135,025
2521	001	GENERAL OPERATING FUND 100280010	5224510	Training Obtained by Employees	\$4,216
2521	001	GENERAL OPERATING FUND 100280010	5224510	Training Obtained by Employees	\$50,205
2521	001	GENERAL OPERATING FUND 100280010	5224510	Training Obtained by Employees	\$938
2521	001	GENERAL OPERATING FUND 100280010	5224520	Training Obtained by Employees	\$2,732
2521	001	GENERAL OPERATING FUND 100280010	5224520	Training Obtained by Employees	\$9,961
2521	001	GENERAL OPERATING FUND 100280010	5224520	Training Obtained by Employees	\$2,604
2521	001	GENERAL OPERATING FUND 100280010	5224520	Training Obtained by Employees	\$14,603
2521	001	GENERAL OPERATING FUND 100280010	5224520	Training Obtained by Employees	\$5,000
2521	001	GENERAL OPERATING FUND 100280010	5224530	Training Obtained by Employees	\$1,303

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2521	001	GENERAL OPERATING FUND 100280010	5224540	Training Obtained by Employees	\$60
2521	001	GENERAL OPERATING FUND 100280010	5224540	Training Obtained by Employees	\$504
2521	001	GENERAL OPERATING FUND 100280010	5224540	Training Obtained by Employees	\$80,258
2521	001	GENERAL OPERATING FUND 100280010	5224540	Training Obtained by Employees	\$4,468
2521	001	GENERAL OPERATING FUND 100280010	5225010	Facilities	\$3,614
2521	001	GENERAL OPERATING FUND 100280010	5225030	Facilities	\$4,398
2521	001	GENERAL OPERATING FUND 100280010	5225030	Facilities	\$23,022
2521	001	GENERAL OPERATING FUND 100280010	5225040	Facilities	\$3,816
2521	001	GENERAL OPERATING FUND 100280010	5225040	Facilities	\$33,757
2521	001	GENERAL OPERATING FUND 100280010	5225040	Facilities	\$24,432
2521	001	GENERAL OPERATING FUND 100280010	5225040	Facilities	\$236
2521	001	GENERAL OPERATING FUND 100280010	5226010	Vehicles and Equipment Maintenance	\$2,761
2521	001	GENERAL OPERATING FUND 100280010	5226030	Vehicles and Equipment Maintenance	\$3,323
2521	001	GENERAL OPERATING FUND 100280010	5226030	Vehicles and Equipment Maintenance	\$14,145
2521	001	GENERAL OPERATING FUND 100280010	5226040	Vehicles and Equipment Maintenance	\$6,454
2521	001	GENERAL OPERATING FUND 100280010	5226040	Vehicles and Equipment Maintenance	\$173,366
2521	001	GENERAL OPERATING FUND 100280010	5084100	Committed Cash and Investments - Ending	\$150,000
2521	001	GENERAL OPERATING FUND 100280010	5084100	Committed Cash and Investments - Ending	\$350,000
2521	001	GENERAL OPERATING FUND 100280010	5089100	Unassigned Cash and Investments - Ending	\$2,154,309
2521	300	CAPITAL OUTLAY FUND 100283010	5221040	Administration	\$448
2521	300	CAPITAL OUTLAY FUND 100283010	5222020	Fire Suppression and Emergency Medical Services	\$23,631

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2521	300	CAPITAL OUTLAY FUND 100283010	5085100	Assigned Cash and Investments - Ending	\$2,804,692
2521	001	GENERAL OPERATING FUND 100280010	3981000	Insurance Recoveries	\$4,244
2521	300	CAPITAL OUTLAY FUND 100283010	3951000	Proceeds from Sales of Capital Assets	\$30,000
2521	300	CAPITAL OUTLAY FUND 100283010	3970000	Transfers-In	\$750,000
2521	001	GENERAL OPERATING FUND 100280010	5899000	Holding and Clearing Account Transactions	\$2,448
2521	001	GENERAL OPERATING FUND 100280010	5899000	Holding and Clearing Account Transactions	(\$537)
2521	001	GENERAL OPERATING FUND 100280010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$10,375
2521	001	GENERAL OPERATING FUND 100280010	5970000	Transfers-Out	\$750,000
2521	300	CAPITAL OUTLAY FUND 100283010	5899000	Holding and Clearing Account Transactions	\$230
2521	300	CAPITAL OUTLAY FUND 100283010	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$252,126

**Enumclaw Fire Department
Schedule of Liabilities
For the Year Ended December 31, 2020**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensatory Time	12/31/2020	211	-	211	-
259.12	Sick Leave	12/31/2020	278,330	27,046	4,511	300,865
259.12	Vacation Leave	12/31/2020	225,211	46,427	12,249	259,389
264.30	Pension Liability		48,129	5,245	-	53,374
	Total Revenue and Other (non G.O.) Debt/Liabilities:		551,881	78,718	16,971	613,628
	Total Liabilities:		551,881	78,718	16,971	613,628

Enumclaw Fire Department
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2020

Grantor	Program Title	Identificaton Number	Amount
State Grant from Department of Health			
	PREHOSPITAL PARTICIPATION GRANT	AMBV.ES.00000263	1,260
		Sub-total:	1,260
		Grand total:	1,260

**Enumclaw Fire Department
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2020**

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass- Through Awards	From Direct Awards	Total		
HEALTH RESOURCES AND SERVICES ADMINISTRATION, HEALTH AND HUMAN SERVICES, DEPARTMENT OF	COVID 19 - Provider Relief Fund	93.498	HHS-30119470940	-	12,272	12,272	-	
Total Federal Awards Expended:				-	12,272	12,272	-	

The accompanying notes are an integral part of this schedule.

Enumclaw Fire Department

Notes to the Schedule of Expenditures of Federal Awards For the Year Ended December 31, 2020

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the Enumclaw Fire Department's financial statements. The Enumclaw Fire Department uses the cash basis of accounting.

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the district's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 2 – Federal De Minimis Indirect Cost Rate

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

Note 3 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the district's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

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

Has your government engaged labor relations consultants? Yes No

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

Name of firm: Attorney Michael J. Reynolds
Name of consultant: Michael J. Reynolds
Business address: 1219 Cole Street Enumclaw, WA 98022
Amount paid to consultant during fiscal year: \$5,575.50
Terms and conditions, as applicable, including: Not Applicable Rates (e.g., hourly, etc.) \$315/hour Maximum compensation allowed \$9,000 Duration of services On Call Services provided General Legal Services

Name of firm: N/A
Name of consultant: John Willits
Business address: 13405 424 th Ave SE North Bend, WA 98045
Amount paid to consultant during fiscal year: \$3,392.00
Terms and conditions, as applicable, including: Negotiate in the best interest of Employer. Rates (e.g., hourly, etc.) \$106/hour Maximum compensation allowed \$5,000 Duration of services For the duration of negotiation process and mediation if necessary. Services provided Leadership training.

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

Name of firm: Snure Law Office, PSC
Name of consultant: Brian Snure
Business address: 612 South 227 th Street Des Moines, WA 98198
Amount paid to consultant during fiscal year: \$5,155.00
Terms and conditions, as applicable, including: Not Applicable Rates (e.g., hourly, etc.) \$250/hour Maximum compensation allowed \$9,000 Duration of services On Call Services provided General Legal Services

**Enumclaw Fire Department
Local Government Risk Assumption
For the Year Ended December 31, 2020**

1. Self-Insurance Program Manager: Ashley Winter
2. Manager Phone: (360) 825-5544
3. Manager Email: AWinter@enumclawfire.org
4. How do you insure property and liability risks, if at all?
 - a. Formal or informal self-insurance program/activity for some or all perils/risks
 - b. Belong to a public entity risk pool**
 - c. Purchase private insurance
 - d. Retain risk internally without formal or informal self-insurance program/activity
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. Self-insure some or all benefits
 - b. Belong to a public entity risk pool
 - c. All benefits provided by health insurance company or HMO**
 - d. Not applicable – no such benefits offered
6. How do you insure unemployment compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)**
 - b. Belong to a public entity risk pool
 - c. Pay taxes to the Department of Employment Security (“Taxable”)
 - d. Not applicable – no employees
7. How do you insure workers compensation benefits, if any?
 - a. Self-insured (“Reimbursable”)
 - b. Belong to a public entity risk pool
 - c. Pay premiums to the Department of Labor and Industries**
 - d. Not applicable – no employees

8. How do you participate in the Washington Paid Family & Medical Leave Program?
- a. Self-insured (“Voluntary Plan”) for one or both program benefits
 - b. Pay premiums to the State’s program for both benefits**
 - c. Not Applicable – No Employees

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

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

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

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

Enumclaw Fire Department
Schedule 22 - Audit Assessment Questionnaire (unaudited)
For Fiscal Year ended December 31, 2020

Reference	#	Question	Answer	Explanation
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INSTRUCTIONS FOR PREPARER

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

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

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

FINANCIAL ACTIVITY MONITORING AND OVERSIGHT

1	Please indicate which of the following best describes the accounting system of the government: A) Rely on the County Treasurer (no other accounting software used B) Other accounting software (i.e. QuickBooks, BIAS, Vision, Excel, etc.).	(B)	
2	Does the government use their own bank accounts in lieu of or in addition to the County Treasurer? If yes, please attach year-end bank statement.	Yes	Attachments US Bank Revenue 12-2020.pdf
3	Please disclose the accounting software the government use.	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.	Office manager reconciles bank statements from US Bank and County Treasurer reports to accounting software on a monthly basis. Fire Chief reviews the reconciliations.	
	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.	Entity does not perform journal 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 Board receive and review monthly financial reports? Such as, cancelled checks, financial reports from the county, expenditure listings, bank accounts or petty cash activity. If yes, please describe what is reviewed and how often.	Yes	The Board of Commissioner receives a listing of all expenditures processed each month (including cancelled checks) and is required to approve during public meeting. The board also receives a monthly financial report and presentation based off of reports from the county at the monthly public meeting. The chair is presented with a Treasurer's Report from the accounting software that is approved each month.

Reference	#	Question	Answer	Explanation
	8	Preparation of Financial Reports - please describe the process or procedure for the preparation of financial statements (including the Schedule 01). Please identify any significant changes that occurred since the prior year (ex: staff turnover).	Office manager prepares the financial statements, process includes reconciling accounts on a monthly basis as well as review of expenditures and revenues being classified to correct BARS accounts. No significant changes have occurred since the prior year.	
	9	Has the government contracted out for, or recently assumed responsibility for, any major governmental function? For example, contracts for accounting services, janitorial/grounds keeping or other maintenance contracts or the government now performs fire protection services for another government or assumes a new water system from another government. Includes annexations. If yes, please explain.	No	

PERMANENT FILES

	10	Please check all boxes that occurred during the fiscal year:	Contracted functions of the government , Utilized a purchasing cooperative or state contract	
	10	Please check all boxes that occurred during the fiscal year:	Utilized a purchasing cooperative or state contract , Contracted functions of the government	
	13	Please provide an explanation of the purchasing cooperative or state contract used during the fiscal year to procure goods and services.	NPPGov-MSA G1 SCBA units	

Reference	#	Question	Answer	Explanation
	14	Please provide an explanation of what function of the government used a service organization to perform. Note: Service organizations are separate entities or organizations that provide services to the government that include performance of a key process (for example, payroll, billing, or receipting or use of the County Treasurer to process transactions).	Puget Sound Regional Fire Authority-IT Services, Fire Apparatus Maintenance, and Facility Maintenance. South King County Fire Training Consortium-Fire & EMS Training. Valley Communications-Dispatch Services. Systems Design-Ambulance Transport Billing. King County Treasurer-Process transactions.	
	15	Did the government make any significant updates to 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 City of Enumclaw Station Lease 2020.pdf Valley Communications Center Tablet Command 2020.pdf King County Radio End User 2020.pdf South King County Fire Training Consortium 2020.pdf VRFA-SKFR CARES 2020.pdf NPPGov Intergovernmental Cooperative Purchasing Agreement 2020.pdf Valley Communications 2021 Fee Schedule & Agreement.pdf

Reference	#	Question	Answer	Explanation
	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	Office Manager/Administrative Assistance record assets upon purchase on excel spreadsheet. Asset inventory is completed annually.
MATERIAL COMPLIANCE REQUIREMENT				
	18	Did the government receive any non-SAO audits during the year (including the work of internal auditors)? If yes, please attach related report.	No	
	19	Is the government currently involved in any lawsuits? We may be requesting an update on the status of legal matters during the audit.	No	
	20	Are there any licensing, regulatory, contracting, or granting agencies with the ability to impose material penalties that would play a role in the government's ability to continue? Examples may include Department of Health; FEMA. If so, please list the agency that could impose them.	Yes	Inter-local agreement with Valley Communications Center for dispatching services; Department of Health.
REVENUES AND EXPENDITURES				
	21	Please describe any new sources of revenues or expenditure streams (new activities, special levies, state or federal grants, leases, etc.), or state that there were none.	COVID-19 stimulus; Mobile Integrated Healthcare;	
	22	Were there any rate increases during the audit period?	Yes	
	23	Attach rate and fee schedules in effect during the fiscal year.	Attached	Attachments Consolidated Fee Schedule_2020.pdf
	24	Does the government receipt cash locally (using its own staff, issuing receipts) or use a third party vendor to bill or receipt payments? Please check all that apply.	Uses Third Party to Bill/Collect , Receipts Locally	

Reference	#	Question	Answer	Explanation
	24	Does the government receipt cash locally (using its own staff, issuing receipts) or use a third party vendor to bill or receipt payments? Please check all that apply.	Receipts Locally , Uses Third Party to Bill/Collect	
	25	Cash Receipting - Please list the locations where revenues are receipted.	Front Desk at HQ Station; Systems Design (3rd Party) for ambulance transport billing/receipting.	
	26	Does the government deposit funds on a daily basis?	No	Monies collected or received by the District's Administrative Office are to be deposited into the District's zero-balance account for miscellaneous receipts with US Bank or mailed to the King County Treasurer for processing once every week. However, if the daily amount received is \$500 or greater a deposit will be completed within 24 hours.
	27	Please briefly describe the governments process for monitoring revenues collected by the third party vendor.	Monthly reconciliation and review of reports	
	28	Please check all that apply to the government and list the authorized balance for each fund or account:	None	
	37	What types of EFT/ACH payment does the government make? (i.e. payroll, direct deposit, employee reimbursements, wire transfers, AP vendor payments, etc.). Please list them in the box below.	Direct Deposit, AP vendor payments for payroll benefits only	
	38	Does the government incur payroll costs?	Yes	

Reference	#	Question	Answer	Explanation
	39	Please describe the governing body's process to review payroll expenses and include how many employees the government has.	Processed by Office Manager or Administrative Assistant, reviewed by Fire Chief. Also reviewed during monthly financial analysis. 21 employees, 15 volunteers	
	40	Please mark all that apply to the government:	Open Store Accounts , Fuel Card (s)	
	40	Please mark all that apply to the government:	Credit Card(s) , Open Store Accounts	
	40	Please mark all that apply to the government:	Fuel Card(s) , Open Store Accounts	
	41	Please attach a list of physical fuel cards the government has.	Attached	Attachments Pacific Pride Fuel Card List_2020.pdf
	42	Please attach a list of physical credit cards the government has. (Note: do not include credit card numbers. Please include institution, credit card limit, etc.)	Attached	Attachments US Bank Credit Card List_2020.pdf
	43	Please attach a list of open accounts the government has.	Attached	Attachments Business Charge Account List_2020.pdf
	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 DOH Trauma Grant_2020.pdf
FIRE/EMS SPECIFIC QUESTIONS				
<i>Informational</i>	48	Indicate services offered by the district (or department).	Trainings (CPR/First Aid) , Burn Permits	

Reference	#	Question	Answer	Explanation
<i>Informational</i>	48	Indicate services offered by the district (or department).	Burn Permits , Trainings (CPR/First Aid)	
<i>Informational</i>	48	Indicate services offered by the district (or department).	BLS Transports , Trainings (CPR/First Aid)	
<i>Informational</i>	49	Does the district (or department) prepare or contract for transport billing? If transport services are billed, attach a copy of the written transport billing policy and transport fee schedule on the last step of the Schedule 22 (Attachments Section).	Contract for billing	
	50	Has there been any changes to agreements for which the district (or department) 1) performs fire protection services/EMS for another local government (city, fire district), or 2) another local government provides fire protection services/EMS for the district? This does not include mutual aid agreements. If there were changes to any agreements, please explain.	Yes	Entered into an ILA for Managed Integrated Health with Valley Regional Fire Authority and South King Fire & Rescue
	51	Does the district (or department) have any volunteers? If yes, please include the number of volunteers and any benefits they may receive.	Yes	Approximately 15 volunteers. Reimbursement for participation as well as pension and disability insurance through BOVFF.
	52	Does the district (or department) have career firefighters? If yes, please include the number of career firefighters (approximately).	Yes	18
	53	Does the district (or department) provide other post-employment benefits such as medical, dental, vision and hearing for current retirees and active employees?	Yes	
	54	Please indicate which employee group the benefits are for	LEOFF 2	
	55	Does the district (or department) have any closely related associations or foundations? If so, please list.	No	

Reference	#	Question	Answer	Explanation
<i>Informational</i>	56	How many stations does the district (or department) have?	3	
	57	Was the district involved in the merging of any other districts? If yes, please provide a brief explanation.	No	
	58	Does the district act as the fiscal agent for any other districts? If yes, please list the districts you are fiscal agents for.	No	

REQUIRED ATTACHMENTS (see instructions for required details)

<i>Informational</i>	98	Meeting Minutes - Attach the meeting minutes and resolutions for all governing body meetings held during the last year.	See Web Page	https://enumclawfire.org/board-meetings-minutes/ https://enumclawfire.org/resolutions/
	99	<p>Please check each that is applicable to the government and attach the third party reports.</p> <p>**Please note: some County Treasurer reports include revenues, expenditures and cash balances in one report and in that case only one report is necessary to attach.</p>	Cash Balance Summary , Detailed Revenue by Source Report	<p>Attachments</p> <p>GL_KCFIRE28_GL_RPRT_030_GL_BALANCE_20210111073051.pdf</p> <p>GL_KCFIRE28_GL_RPRT_031CD_GL_DETAIL_20210111073143.pdf</p> <p>GL_KCFIRE28_GL_RPRT_039_CASH_LEDGER_20210111075059.pdf</p> <p>KC_EBSREPORT</p> <p>AP_KCFIRE28_AP_RPRT_181_PAYMENT_SUMMARY_20210108072352.pdf</p>

Reference	#	Question	Answer	Explanation
	99	<p>Please check each that is applicable to the government and attach the third party reports.</p> <p>**Please note: some County Treasurer reports include revenues, expenditures and cash balances in one report and in that case only one report is necessary to attach.</p>	Detailed Expenditure List , Detailed Revenue by Source Report	<p>Attachments GL_KCFIRE28_GL_RPRT_030_GL_BALANCE_20210111073051.pdf GL_KCFIRE28_GL_RPRT_031CD_GL_DETAIL_20210111073143.pdf GL_KCFIRE28_GL_RPRT_039_CASH_LEDGER_20210111075059.pdf KC_EBSREPORT AP_KCFIRE28_AP_RPRT_181_PAYMENT_SUMMARY_20210108072352.pdf</p>
	99	<p>Please check each that is applicable to the government and attach the third party reports.</p> <p>**Please note: some County Treasurer reports include revenues, expenditures and cash balances in one report and in that case only one report is necessary to attach.</p>	Detailed Revenue by Source Report , Detailed Expenditure List	<p>Attachments GL_KCFIRE28_GL_RPRT_030_GL_BALANCE_20210111073051.pdf GL_KCFIRE28_GL_RPRT_031CD_GL_DETAIL_20210111073143.pdf GL_KCFIRE28_GL_RPRT_039_CASH_LEDGER_20210111075059.pdf KC_EBSREPORT AP_KCFIRE28_AP_RPRT_181_PAYMENT_SUMMARY_20210108072352.pdf</p>

Reference	#	Question	Answer	Explanation
<i>Informational</i>	100	Cash Receipting Policy - Attach a detailed description of the government's invoicing, cash and check receiving and deposit process. The description should include name of positions completing tasks in the process and all reconciliations and reviews performed. Include a copy of your written Cash and Check Receipting Policy or procedure if you have one. This request applies to all districts that invoice for a service (including third party billing services) or receive funds other than at the county treasurer (including charges for services or goods, fees, donations, grants, etc.).	Attached	Attachments EMS Transport Billing .pdf Cash Receipting Policy.pdf
<i>Informational</i>	101	Elected Official List - Attach or list the names of ALL governing body members present during the year. Include any business interest a governing body member or his/her household members hold. Please avoid sending Board-member/employees/volunteers SSI numbers or other personal information such as addresses, date of birth, etc. Example: John Doe, Commissioner 1 Jane Doe, Spouse (555) 555-5555 johndoe@gmail.com Owner of John Doe's Garden Supplies and Jane Doe's Café.	Attached	Attachments Elected Officials List 2020.docx
<i>Preparer</i>	102	Please include the below information in the text box (on the right) for the local government personnel who completed the annual report. Name Telephone number E-mail address	Ashley Winter 360-825-5544 awinter@enumclawfire.org	

Enumclaw Fire Department
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2020

		Total for All Funds (Memo Only)	001 GENERAL OPERATING FUND	300 CAPITAL OUTLAY FUND 100283010
Beginning Cash and Investments				
308	Beginning Cash and Investments	4,445,597	2,558,308	1,887,289
388 / 588	Net Adjustments	-	-	-
Revenues				
310	Taxes	4,797,396	4,797,396	-
320	Licenses and Permits	6,750	6,750	-
330	Intergovernmental Revenues	678,795	320,331	358,464
340	Charges for Goods and Services	424,807	398,981	25,826
350	Fines and Penalties	-	-	-
360	Miscellaneous Revenues	77,349	47,802	29,547
Total Revenues:		<u>5,985,097</u>	<u>5,571,260</u>	<u>413,837</u>
Expenditures				
510	General Government	-	-	-
520	Public Safety	4,741,293	4,717,214	24,079
Total Expenditures:		<u>4,741,293</u>	<u>4,717,214</u>	<u>24,079</u>
Excess (Deficiency) Revenues over Expenditures:		1,243,804	854,046	389,758
Other Increases in Fund Resources				
391-393, 596	Debt Proceeds	-	-	-
397	Transfers-In	750,000	-	750,000
385	Special or Extraordinary Items	-	-	-
381, 382, 389, 395, 398	Other Resources	34,244	4,244	30,000
Total Other Increases in Fund Resources:		<u>784,244</u>	<u>4,244</u>	<u>780,000</u>
Other Decreases in Fund Resources				
594-595	Capital Expenditures	262,501	10,375	252,126
591-593, 599	Debt Service	-	-	-
597	Transfers-Out	750,000	750,000	-
585	Special or Extraordinary Items	-	-	-
581, 582, 589	Other Uses	2,141	1,911	230
Total Other Decreases in Fund Resources:		<u>1,014,642</u>	<u>762,286</u>	<u>252,356</u>
Increase (Decrease) in Cash and Investments:		<u>1,013,406</u>	<u>96,004</u>	<u>917,402</u>
Ending Cash and Investments				
50821	Nonspendable	-	-	-
50831	Restricted	-	-	-
50841	Committed	500,000	500,000	-
50851	Assigned	2,804,692	-	2,804,692
50891	Unassigned	2,154,309	2,154,309	-
Total Ending Cash and Investments		<u>5,459,001</u>	<u>2,654,309</u>	<u>2,804,692</u>

The accompanying notes are an integral part of this statement.

Enumclaw Fire Department
Notes to the Financial Statements
For the year ended December 31, 2020

Note 1 - Summary of Significant Accounting Policies

The Enumclaw Fire Department was incorporated in 1946 and operates under the laws of the state of Washington applicable to a fire protection district. The district is a special purpose local government and provides fire protection and emergency services 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.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are presented using classifications that are similar to the ending balance classification in GAAP.

A. Fund Accounting

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

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.

Capital Projects Funds

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

B. Basis of Accounting and Measurement Focus

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

Enumclaw Fire Department
Notes to the Financial Statements
For the year ended December 31, 2020

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

C. Cash and Investments

See Note 3 - *Deposits and Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

Vacation leave may be accumulated up to 500 hours and is payable upon separation or retirement. The District's liability for vacation pay benefits on December 31, 2020 was \$259,388.95. Payments are recognized as expenditures when paid.

Sick leave may be accumulated up to 1,352 hours for 24-hour shift employees and up to 1,056 hours for dayshift employees. Upon separation or retirement employees receive payment for unused sick leave at the rate of \$0.50 on the dollar; union employees must have eight (8) years of service at the time of separation to receive payout of accrued sick leave. The District's liability for unused sick leave on December 31, 2020 was \$300,864.63. Payments are recognized as expenditures when paid.

Compensatory leave may be accumulated up to 90 hours for union employees. Compensatory leave is payable upon separation or retirement. Unused compensatory hours are cashed out each November. The District had no liability for unused compensatory hours on December 31, 2020. Payments are recognized as expenditures when paid.

F. Restricted and Committed Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments are reported as restricted or committed when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the District's Board of Commissioners. When expenditures that meet restrictions are incurred, the district intends to use the most restricted resources first.

Restrictions and commitments of Ending Cash and Investments consist of \$350,000 for compensated absence liabilities and \$150,000 for unemployment claims.

Note 2 – Budget Compliance

The district adopts annual appropriated budgets for the General Operating and Capital Outlay funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

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

Enumclaw Fire Department
Notes to the Financial Statements
For the year ended December 31, 2020

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

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance	Explanation of Variances
001 - GENERAL OPERATING FUND 100280010	6,060,200	5,479,502	580,698	Under budget on overtime expenses, health insurance, administrative professional services, and leasehold improvement projects
300 - CAPITAL OUTLAY FUND 100283010	410,300	276,434	133,866	Under budget on SCBA replacements

Budgeted amounts are authorized to be transferred between departments within any fund; 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 – COVID-19 Pandemic

In February 2020, the Governor of the state of Washington declared a state of emergency in response to the spread of the deadly new virus known as COVID-19. In the months following the declaration, precautionary measures to slow the spread of the virus were ordered. These measures included closing schools, cancelling public events, limiting public and private gatherings, and restricting business operations, travel and non-essential activities.

King County Public Health and King County EMS put several COVID-19 protocols in place that will have direct and indirect financials impact to the Enumclaw Fire Department. This included but is not limited to:

- Increased usage of personal protective equipment (N95 masks, gowns and eye protection).
- Increased cost of personal protective equipment due to shortages.
- Overtime coverage for Firefighter/EMT’s placed into quarantine/isolation due to a documented COVID-19 exposure.
- Purchasing of cleaning and disinfectant supplies.

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

Note 4 – Deposits and Investments

The King County Treasurer performs all investment activities for the District and holds all investment details. As of December 31, 2020, \$5,460,450.64 is held by the King County Treasurer for the Enumclaw Fire Department.

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the district or its agent in the government’s name.

Enumclaw Fire Department
Notes to the Financial Statements
For the year ended December 31, 2020

Note 5 – OPEB Plans

The District entered into a new collective bargaining agreement with the Enumclaw Firefighter’s Union Local 3931 beginning January 1, 2019. Part of this new agreement includes a supplemental appendix for a Salary Savings Plan for retirees. The district currently has no individuals on the plan therefore there currently is no financial liability associated with it.

Note 6 – Pension Plans

A. State Sponsored Pension Plans

Substantially all 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 LEOFF 2 & PERS2.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems
 Communications Unit
 P.O. Box 48380
 Olympia, WA 98540-8380

Also, the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

The district also participates in the Volunteer Fire Fighters’ and Reserve Officers’ Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at www.ofm.wa.gov.

At June 30, 2020 (the measurement date of the plans), the district’s proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

Plan Type	Employer Contributions	Allocation Percentage	Plan Liability / Asset	NPL	NPA
PERS 1 UAAL	7434.12	0.00102600%	3,530,540,000	36,223	
PERS 2/3	12352.74	0.00134100%	1,278,943,000	17,151	
LEOFF 2	121159.31	0.06193600%	(2,039,854,000)		(1,263,404)
VFFRPF	330	0.170000%	(35,240,000)		(59,867)
		<i>Totals</i>		\$ 53,374	\$ (1,323,271)

Enumclaw Fire Department
Notes to the Financial Statements
For the year ended December 31, 2020

LEOFF Plan 2

The district participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

Note 7 - Property Tax

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

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

The District’s regular levy for the year 2020 was \$1.49561 per \$1,000 on an assessed valuation of \$2,975,659,108 for a total regular levy of \$4,454,059.

Note 8 – Risk Management

Type of Risk	Self -insured	
	(Y/N)	Or Name of Insurer
Property & Liability	N	CIAW
Health & Welfare	N	LEOFF Health & Welfare
Unemployment Compensation (ESD)	Y	
Workers Compensation (L&I)	N	WA State Dept of Labor & Industries

The Enumclaw Fire Department is a member of Cities Insurance Association of Washington (CIAW). Chapter 48.62 RCW authorizes the governing body of any one or more governmental entities to form together into or join a program or organization for the joint purchasing of insurance, and/or joint self-insuring, and/or joint hiring or contracting for risk management services to the same extent that they may individually purchase insurance, self-insure, or hire or contract for risk management services. An agreement to form a pooling arrangement was made pursuant to the provisions of Chapter 39.34 RCW, the Interlocal Cooperation Act. The program was formed on September 1, 1988, when 34 cities in the state of Washington joined together by signing an Interlocal Governmental Agreement to pool their self-insured losses and jointly purchase insurance and administrative services. As of December 1, 2020, there are 193 members in the program.

The program provides the following forms of joint self-insurance and reinsurance coverage for its members: Property; including Automobile Comprehensive and Collision, Equipment Breakdown, and Crime Protection and Liability; including General, Automobile, and Wrongful Acts, which are included to fit member’s various needs.

The program acquires liability insurance through their administrator, Clear Risk Solutions, which is subject to a per-occurrence self-insured retention (SIR) of \$100,000, with the exception of Wrongful Acts and Law Enforcement Liability, which have a self-insured retention of \$25,000. Members are responsible for a \$1,000 to \$10,000 deductible for each claim, while the program is responsible for the \$100,000 retention. Since the program is a cooperative program, there is a joint liability among the participating members toward the sharing of the \$100,000 of the self-insured retention, in addition to the deductible.

Enumclaw Fire Department
Notes to the Financial Statements
For the year ended December 31, 2020

The program also purchases a Stop Loss Policy as another layer of protection to its membership, with an attachment point of \$2,147,814.

Property insurance is subject to a per-occurrence self-insured retention of \$25,000. Members are responsible for a \$1,000 deductible for each claim. The program bears the \$25,000 self-insured retention, in addition to the deductible.

Privacy and Network Liability coverage is offered with a \$10,000 member deductible that is part of a \$25,000 self-insured retention. The CIAW is responsible for the \$15,000 balance.

Equipment Breakdown insurance is subject to a per-occurrence deductible of \$2,500, which may vary per member, with the exception of Pumps & Motors, which is \$10,000. Members are responsible for the deductible amount of each claim. There is no program self-insured retention on this coverage, with the exception of Pumps & Motors, which is \$15,000 and is covered by CIAW.

Members contract to remain in the program for a minimum of one year and must give notice before December 1 to terminate participation the following December 1. The Interlocal Agreement is renewed automatically each year. In the event of termination, a member is still responsible for contributions to the program for any unresolved, unreported, and in-process claims for the period they were a signatory to the Interlocal Agreement.

A board of ten members is selected by the membership from three geographic areas of the state on a staggered term basis and is responsible for conducting the business affairs of the program.

The program has no employees. Claims are filed by members/brokers with Clear Risk Solutions, who has been contracted to perform program administration, underwriting, claims adjustment, and loss prevention for the program. Fees paid to the third-party administrator under this arrangement for the year ending December 1, 2020 were \$2,651,954.

In addition to insurance coverage described above through CIAW, the Enumclaw Fire Department is self-insured for unemployment compensation. Based upon the history of the organization having minimal layoffs and the anticipated future growth of the organization the Board of Commissioners have determined that in the event unemployment claim(s) are filed, the Enumclaw Fire Department has adequate cash committed to fund the liability out of the District's general operating fund. The financial affairs of the Enumclaw Fire Department are managed by the Board of Fire Commissioners. Pursuant to RCW 52.26.080 the Board has the power to adopt reasonable rules to govern the Enumclaw Fire Department, and to generally perform all such acts as may be necessary to carry out the objects of the Fire District.

See Schedule 21 for additional self-insured information.

Note 9 - Other Disclosures

As a result of the DRS reporting error disclosed in the 2018 notes, the Department of Retirement Systems adjusted the basic salary component used to calculate monthly retirement pension for two retirees. As a result of the adjustment to their monthly retirement pension amount, the Department of Retirement Systems issued invoices to both retirees for overpaid retirement benefits. Both retirees sought legal representation and requested reimbursement from the District for the overpayment. The District has reached settlement agreements with both retirees, one in 2019 and one in 2020.

BILL OF SALE AND HOLD HARMLESS AGREEMENT

In consideration of Buyers live fire training services at no cost to the Enumclaw Fire Department and for additional good and valuable consideration received (specifically including but not limited to Buyer’s waiver of claims against the District and the absence of a warranty) the receipt and sufficiency of which are hereby acknowledged by the parties to this Agreement, the ENUMCLAW FIRE DEPARTMENT, a Washington municipal corporation, (“District”) does hereby sell, assign, convey, transfer and deliver to: “Buyer” One **1991 SEAGRAVE FIRE ENGINE VIN# #1F9EW28J3MCST2077**, together with all attached equipment the “Vehicle”. Which has been found to be surplus to the District’s needs.

The current mileage of the Vehicle is _____

The District hereby warrants to Buyer that immediately prior to the delivery of this Bill of Sale, the District was the owner of the full legal title to the described Vehicle and that the District had the lawful right to sell the same and that good and clear title to the Vehicle is hereby vested in Buyer free and clear of all liens, claims, encumbrances, and rights of others. The District makes no representations regarding the condition of the Vehicle or the existence of known or hidden defects. The District makes no warranty with respect to the Vehicle and Buyer warrants that it has inspected the described Vehicle, is aware of any defects in such Vehicle, and has determined that the Vehicle is in a reasonable safe condition for Buyer’s use. **THE VEHICLE IS OUT OF SERVICE AND MAY NOT MEET ANY CURRENT STATE OR FEDERAL SAFETY STANDARDS.**

Buyer accepts the Vehicle “as is,” and the District makes no warranty of any kind, express or implied, or arising by operation of law, by course of dealing or arising by performance, trade practice, or otherwise. The District disclaims all other warranties, including without limitation, any implied warranties of merchantability or fitness for a particular purpose. Repair or replacement of defective parts shall be the sole obligation of Buyer. In no event shall the District be liable for direct, indirect, incidental, exemplary, consequential, or special damages arising in any manner whatsoever out of the Buyer’s possession, control or use of the Vehicle, even if the District had been previously advised of the possibility of that damage. The District’s maximum liability shall in no event exceed the price of the surplus Vehicle specified herein. No person has authority to make any claim, representation, warranty, promise, guarantee or commitment on behalf of the District that is not expressed in this agreement. THE BUYER SPECIFICALLY ACKNOWLEDGES THAT THE VEHICLE MAY NOT MEET ANY CURRENT STATE OR FEDERAL SAFETY STANDARDS.

BY SIGNING THIS AGREEMENT, THE BUYER AFFIRMS:

- 1) That the District has made Buyer aware that the Vehicle to be sold under this agreement is used and has been determined by the District to be surplus to the District’s needs.

- 2) That the Buyer has been given ample opportunity to inspect the Vehicle and has in fact inspected the Vehicle referred to in this Agreement, is aware of any defects and accepts the Vehicle “as is.”
- 3) That the Buyer has independently found the Vehicle to meet or exceed Buyer’s requirements and standards.
- 4) That the Buyer agrees to the terms of this Agreement.

IN CONSIDERATION OF RECEIVING THE VEHICLE BUYER AGREES TO INDEMNIFY AND HOLD THE DISTRICT HARMLESS FROM AND AGAINST THE FULL AMOUNT OF ANY AND ALL COSTS AND EXPENSES (INCLUDING WITHOUT LIMITATION, ATTORNEYS’ FEES AND COURT COSTS INCIDENT TO ANY SUIT, ACTION, INVESTIGATION OR OTHER PROCEEDING), DAMAGES AND LOSSES, SETTLEMENTS, REDUCTIONS OR OTHER ADVERSE EFFECTS ARISING OUT OF OR RESULTING FROM ANY FUTURE CLAIMS RELATING TO THE VEHICLE AND THE USE OF THE VEHICLE.

IT IS FURTHER SPECIFICALLY AND EXPRESSLY UNDERSTOOD THAT THE INDEMNIFICATION PROVIDED HEREIN CONSTITUTES THE PURCHASER’S WAIVER OF IMMUNITY UNDER INDUSTRIAL INSURANCE, TITLE 51 RCW, SOLELY FOR THE PURPOSES OF THIS INDEMNIFICATION. THE PARTIES FURTHER ACKNOWLEDGE THAT THEY HAVE MUTUALLY NEGOTIATED THIS WAIVER.

IN WITNESS WHEREOF, the parties have caused this Bill of Sale and Hold Harmless Agreement to be executed and delivered in its name this ____ day of _____, 20__.

Enumclaw Fire Department

City of Buckley

By: _____

By: _____


Print Name: _____

Print Name: _____

Its: _____

Its: _____

Memorandum

Date: May 3, 2021
To: Amy Trachte, Commissions Chair
CC: Randy Fehr Fire Chief
From: Jim Zoll, Fire Commissioner 
Subject: Proposed Language Change / Enumclaw Fire District Commissions Policy and Procedures, Section 5.01 (Paragraph Three)

Background

The Enumclaw School District currently provides several school breaks during the school year. Two of these breaks include the one-week 'Mid-Winter Break' in February and the one-week 'Spring Break' in April. These school breaks occur during the third week of each month which can conflict with the regular Monthly Commission Meetings. Because families usually plan vacations, outings or family events during the same time period, it can create attendance and/or concerns when preparing for commission meetings.

Additionally, the third week of December provides the same concerns when scheduling or planning for vacations, family reunions or other family events during the Holiday Season. These plans often impact family and friends in other states, so coordination is usually planned for well in advance.

This proposal is an attempt to bridge these, or similar concerns during the February, April and December Commission Meetings.

Proposal

The following contains the proposed language changes to Section 5.01, Paragraph 3 (indicated in bold) which states: "Regular meetings shall be held at 6:00 PM on the third Wednesday of each month **{with the exception of February, April and December of each calendar year which will be held on the second Wednesday of the month unless unforeseen or additional circumstances necessitate further changes to the meeting date.}** The location of the meetings shall be Enumclaw City Hall Council Chambers located at 1339 Griffin Avenue, or at other times and places determined by a majority vote. The remainder of paragraph three remains the same

Recommendation

Passage of this proposal will move the Regular Monthly Commission Meetings for February, April and December to the Second Wednesday for these three months. Otherwise, all times, dates

and locations reference the regular Commissioner Meetings will remain the same allowing the meetings to take place each month, but at the same time gives credence towards the wants and needs supporting family unity.

As always, should you have any questions, comments or concerns please let me know.