

**WOODINVILLE FIRE & RESCUE**  
**Tuesday, March 8, 2022**

**REGULAR MEETING OF THE BOARD OF FIRE COMMISSIONERS**

Commissioner Collins called the virtual meeting to order at 5:00 p.m. Roll call was taken and was as follows:

**Roll Call**

Commissioner Collins (Chair)  
Commissioner van Veen  
Commissioner Barton  
Commissioner Millman

**Staff**

Fire Chief Jeff Clark  
Board Secretary Nicole Frisch  
Assistant Chief Ben Lane  
Deputy Chief Dana Schutter  
Deputy Director Pam Bryson  
Deputy Director Jamie Formisano  
Finance Director Joan Montegary

**Absent**

Commissioner Halbert

***MOTION:*** Commissioner van Veen moved to excuse Commissioner Halbert's absence. The motion was seconded by Commissioner Millman. The motion passed, 4-0.

**Consideration and Approval of Agenda in Content and Order**

***MOTION:*** Commissioner van Veen moved to approve the agenda as presented. The motion was seconded by Commissioner Millman. The motion passed, 4-0.

**Public Comment**

None.

**1. Fire Benefit Charge Appeals Hearing**

*At 5:02 p.m., Commissioner van Veen moved to open the public hearing portion of the fire benefit charge appeals hearing. The motion was seconded by Commissioner Millman. The motion passed, 4-0.*

*At 5:03 p.m., Commissioner van Veen moved to open the public testimony portion of the fire benefit charge appeals hearing. The motion was seconded by Commissioner Millman. The motion passed, 4-0. 5:03*

**Public Comment:**

None.

*At 5:04 p.m., Commissioner Millman moved to close the public testimony portion of the fire benefit charge appeals hearing. The motion was seconded by Commissioner van Veen. The motion passed, 4-0. 5:04*

CAO Montegary presented Staff Report 22-003 as attached hereto.

***MOTION:*** *Commissioner Millman moved that the Board of Fire Commissioners accept staff's recommendations to approve and deny the appeals as presented; and to authorize the Board Chair to sign the letters prepared and presented by staff. The motion was seconded by Commissioner Barton. The motion passed, 4-0.*

*At 5:07 p.m., Commissioner van Veen moved to close the public hearing portion of the fire benefit charge appeals hearing. The motion was seconded by Commissioner Millman. The motion passed, 4-0.*

**2. 2020 Audit Exit Conference (attached hereto)**

Audit Manager Wendy Choy, Assistant Audit Manager Haji Adams, and Audit Lead Sheri Campbell presented the 2020 audit exit materials as attached hereto. Discussion ensued.

The audit team and Commissioners thanked Director Montegary for her work throughout the audit process.

**3. Staff Report 22-004 – Station 35 Generator Replacement (attached hereto)**

Chief Clark and Deputy Chief Schutter presented the staff report as attached hereto. Discussion ensued.

***MOTION:*** *Commissioner van Veen moved that the Board of Fire Commissioners authorize the Board Chair to accept the bid proposal from Legacy Power Systems for \$208,812.70 to replace the backup power system at Station 35. The motion was seconded by Commissioner Millman. The motion passed, 4-0.*

#### **4. Training Consortium Discussion**

Chief Clark reported that the plan is to move forward with building a moveable, non-permanent tower at Station 31. Staff is contemplating reviewing the cost of demolishing the annex building, the details of which will be brought to the full board for review. The Station 31 offices would be transitioned to the King County Fire Training Consortium – North headquarters. It is anticipated that Snoqualmie, Fall City, and Duvall will join as well.

Discussion ensued, with no Commissioners objecting to the proposed path forward.

#### **5. Fire Chief Briefing (attached hereto)**

Chief Clark reviewed the Fire Chief Briefing as attached hereto.

Chief Clark reported that the April meeting will be offered as a hybrid virtual/in-person meeting at Station 31. He extended an invitation for a joint meeting with the EF&R Board of Directors on April 14 at HQ.

#### **6. Consent Agenda (attached hereto)**

- a. Approval of meeting minutes from the January 11, 2022 and February 8, 2022 regular meetings
- b. Approval of Payroll Vouchers ACH 22-3 for \$7,551.01 and ACH 22-4 for \$8,099.97
- c. Approval of General Vouchers for \$4,479.76, \$10,567.65, AND \$97,588.19

**MOTION:** Commissioner Barton moved that the Board of Fire Commissioners approve the Consent Agenda as presented. The motion was seconded by Commissioner Millman. The motion passed, 4-0.

#### **7. Reports and Requests from the Commissioners/Good of the Order**

Commissioner Millman thanked staff for another year of hard work on the audit. He reported that Woodinville residents have noticed their rates went down and are appreciative of that.

Commissioner Barton reported that she participated in her first Finance Committee meeting last week and thanked Director Montegary for her detailed financial reporting. Commissioner Collins echoed.


#### **8. Adjournment**

**MOTION:** Commissioner van Veen moved to adjourn the meeting. The motion was seconded by Commissioner Millman. The motion passed, 4-0.

**Board Chair Collins adjourned the meeting at 6:05 p.m.**

  
Nicole Frisch, Board Secretary

  
Derek van Veen, Commissioner, Position 1

  
Doug Halbert, Commissioner, Position 2

  
Anjela Barton, Commissioner, Position 3

  
Mike Millman, Commissioner, Position 4

  
Roger Collins, Commissioner, Position 5



## **Woodinville Fire & Rescue**

### **REGULAR MEETING OF THE BOARD OF FIRE COMMISSIONERS**

**Tuesday, March 8, 2022**

**5:00 p.m.**

Meeting will be held virtually, via Microsoft Teams. Use the link below to attend live.

[Click here to join the meeting](#)

To listen live, dial [+1 509-931-1382,,287103346#](#)

Phone Conference ID: 287 103 346#

### **AGENDA**

Call to Order

Roll Call

Approval of Agenda in Content and Order

Public Comments (Please submit public comment via email to [NFrisch@esf-r.org](mailto:NFrisch@esf-r.org) at least one hour prior to start of meeting. Please limit comments to three minutes.)

#### **Board Business Items**

1. Fire Benefit Charge Appeals Hearing; Staff Report 22-003 – 2022 Benefit Charge Appeals
2. 2020 Audit Exit Conference
3. Staff Report 22-004 – Station 35 Generator Replacement
4. Training Consortium Discussion
5. Fire Chief Briefing
  - a. Community Gate Update
6. Consent Agenda
  - a. Approval of Minutes from the January 11, 2022 and February 8, 2022 Regular Meetings
  - b. Approval of Payroll Vouchers ACH 22-3 for \$7,551.01 and ACH 22-4 for \$8,099.97
  - c. Approval of Vouchers for \$4,479.76, \$10,567.65, and \$97,588.19
7. Reports and Requests from the Commissioners/Good of the Order
8. Adjournment

# Woodinville Fire & Rescue



## M E M O R A N D U M

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DATE: March 8, 2022

TO: Roger Collins, Chair  
Board of Fire Commissioners

FROM: Joan Montegary, Finance Director *JSM*

SUBJECT: **Staff Report 22-003**  
**2022 Benefit Charge Appeals – Staff Recommendations**

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### **Background**

The District received seven petitions appealing the 2022 Fire Benefit Charge and two written inquiries. Staff reviewed each appeal, investigated the merits, and validated the basis of each appeal to make a recommendation to the Board of Fire Commissioners.

The attached spreadsheet provides a synopsis of each of the seven appeals and two inquiries and staff's recommendations. Staff has responded to the written inquiries.

### **Recommendations**

Staff recommends that the Board approve five appeals and deny two appeals as per the attached document. Upon Board action, letters will be sent to each of the appealing citizens.

/jsm

*Attachment*

### **PROPOSED MOTION**

I move that the Board of Fire Commissioners accept Staff's recommendations to approve and deny the appeals as presented. I further move that the Board authorize the Board Chair to sign the letters prepared and presented by Staff.

Woodinville Fire & Rescue 2022 Benefit Charge Appeals								
Petition #	Parcel #	Name	Address	City	Zip	Phone	Notes	Approve/ Deny
22-01	9517200480		14506 NE 184th Place	WDVL	98072-9239		Square footage is wrong at 2850; should be 2330	<b>Deny:</b> KC Report shows 1390 (1st fl); 1250 (basement); 210 (garage) for 2850 (correct)
22-02	2426059076		16707 NE 140th Ct	WDVL	98072-9018		Add sprinkler discount; also add 480 sq ft detached garage	<b>Approve:</b> Add sprinkler discount and adjust FBC to add 480 sq ft. New FBC = \$233.36 (vs. 298.17)
22-03	1526069020		14625 232nd Ave NE	WDVL	98077-9841		Add sprinkler discount; also add 4,250 sq ft for detached garage; 2 bed/2 bath res; barn/stables	<b>Approve:</b> Add sprinkler discount and adjust FBC to add 4,250 sq ft. New FBC = \$310.27 (vs. \$305.79)
22-04	4045900036		16524 NE 180th Pl.	WDVL	98072-5215		Confirm that she's getting the 50% senior discount.	<b>No Action/Letter Only:</b> Confirm that she is getting the discount. Neil to correct db to reflect that it goes through 2023.
22-05	0926069172		17221 NE 112th Way	RDMD	98052-2462		Sprinkler discount	<b>Approve:</b> Add sprinkler discount
22-06	0626600020		19011 Woodinville-Snohomish Rd NE Mail: P.O. Box 5003	WDVL BLVU	98072-8419 98055-5003		Sprinkler discount; commercial building	<b>Approve:</b> Add sprinkler discount.
22-07	8682300100		23747 NE Twinberry Way	RDMD	98053-1998		Square footage is wrong at 3960; should be 3370.	<b>Deny:</b> KC Report shows 2630 (1st fl); 740 (2nd fl); 590 (garage) for 3960 (correct).
22-08	0126059130		16651 NE 190th Street	WDVL	98072-8413		Sprinkler discount	<b>Approve:</b> Add sprinkler discount.
Misc.	1026069024		23022 NE Old Woodinville Duvall Road	WDVL	98077-7414	UNK	Sent note; thought his FBC was increased by 30%; District insensitive when economy has been devastated. Explanation?	<b>No Action/Letter Only:</b> Explained that he had a decrease of 23.3% in his FBC. Current FBC is lowest it's been since 2014.



## Office of the Washington State Auditor

### Pat McCarthy

### **Exit Conference: Woodinville Fire & Rescue**

The Office of the Washington State Auditor's vision is increased trust in government. Our mission is to provide citizens with independent and transparent examinations of how state and local governments use public funds, and develop strategies that make government more efficient and effective.

The purpose of this meeting is to share the results of your audit and our draft reporting. We value and appreciate your participation.

#### **Audit Reports**

We will publish the following reports:

- Accountability audit for January 1, 2020 through December 31, 2020 – see draft report.
- Financial statement for January 1, 2020 through December 31, 2020 – see draft report.

#### **Audit Highlights**

- We appreciate that the District is proactive in addressing audit recommendations as soon as they are brought to their attention.
- We appreciate the District's prompt response to our audit requests, with specific thanks extended to Joan Montegary, Chief Administration Officer.

#### **Recommendations not included in the Audit Reports**

##### **Exit Items**

We have provided exit recommendations for management's consideration. Exit items address control deficiencies or non-compliance with laws or regulation that have an insignificant or immaterial effect on the entity, or errors with an immaterial effect on the financial statements. Exit items are not referenced in the audit report.

#### **Communications required by audit standards**

In relation to our financial statement audit report, we would like to bring to your attention:

- There were no uncorrected misstatements in the audited financial statements.
- There were no material misstatements in the financial statements corrected by management during the audit.



## **Finalizing Your Audit**

### **Report Publication**

Audit reports are published on our website and distributed via e-mail in an electronic .pdf file. We also offer a subscription service that allows you to be notified by email when audit reports are released or posted to our website. You can sign up for this convenient service at: <https://portal.sao.wa.gov/SAOPortal>.

### **Management Representation Letter**

We have included a copy of representations received from management.

### **Audit Cost**

At the start of the audit, we estimated the cost of the audit to be \$14,400 and actual audit costs will approximate that amount.

### **Your Next Scheduled Audit**

Your next audit is scheduled to be conducted in 2022 and will cover the following general areas:

- Accountability for Public Resources
- Financial Statement

The estimated cost for the next audit based on current rates is \$15,000 plus travel expenses. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

If expenditures of federal awards are \$750,000 or more in any fiscal year, notify our Office so we can schedule your audit to meet federal single audit requirements. Federal awards can include grants, loans, and non-cash assistance such as equipment and supplies.

## **Working Together to Improve Government**

### **Audit Survey**

When your report is released you will receive an audit survey from us. We value your opinions on our audit services and hope you provide feedback.

### **Local Government Support Team**

This team provides support services to local governments through technical assistance, comparative statistics, training, and tools to help prevent and detect a loss of public funds. Our website and client portal offers many resources, including a client Help Desk that answers auditing and accounting questions. Additionally this team assists with the online filing of your financial statements.

### **The Center for Government Innovation**

The Center for Government Innovation of the Office of the Washington State Auditor is designed to offer services specifically to help you help the residents you serve at no additional cost to your government. What does this mean? We provide expert advice in areas like Lean, peer-to-peer networking and culture-building to help local governments find ways to be more efficient, effective and transparent. The Center can help you by providing assistance in financial management, cybersecurity and more. Check out our best practices and other resources that help local governments act on accounting standard changes, comply with regulations, and respond to

recommendations in your audit. The Center understands that time is your most precious commodity as a public servant, and we are here to help you do more with the limited hours you have. If you are interested in learning how we can help you maximize your effect in government, call us at (564) 999-0818 or email us at [Center@sao.wa.gov](mailto:Center@sao.wa.gov).

### **Questions?**

Please contact us with any questions about information in this document or related audit reports.

**Kelly Collins, CPA, Director of Local Audit, (564) 999-0807, [Kelly.Collins@sao.wa.gov](mailto:Kelly.Collins@sao.wa.gov)**

**Mark Rapozo, CPA, Assistant Director of Local Audit, (564) 999-0794 [Mark.Rapozo@sao.wa.gov](mailto:Mark.Rapozo@sao.wa.gov)**

**Wendy Choy, Audit Manager, (425) 502-7067, [Wendy.Choy@sao.wa.gov](mailto:Wendy.Choy@sao.wa.gov)**

**Haji Adams, Assistant Audit Manager, (425) 900-5277, [Haji.Adams@sao.wa.gov](mailto:Haji.Adams@sao.wa.gov)**

**Sheri Campbell, Audit Lead, (425) 900-5295, [Sheri.Campbell@sao.wa.gov](mailto:Sheri.Campbell@sao.wa.gov)**



Office of the Washington State Auditor  
Pat McCarthy

**Preliminary Draft - Please do not duplicate, distribute, or disclose.**

# Accountability Audit Report

## Woodinville Fire & Rescue

For the period January 1, 2020 through December 31, 2020

*Published (Inserted by OS)*

Report No. 1030080



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## **Office of the Washington State Auditor Pat McCarthy**

Issue Date – (Inserted by OS)

Board of Commissioners  
Woodinville Fire & Rescue  
Issaquah, Washington

### **Report on Accountability**

Thank you for the opportunity to work with you to promote accountability, integrity and openness in government. The Office of the Washington State Auditor takes seriously our role of providing state and local governments with assurance and accountability as the independent auditor of public accounts. In this way, we strive to help government work better, cost less, deliver higher value and earn greater public trust.

Independent audits provide essential accountability and transparency for District operations. This information is valuable to management, the governing body and public stakeholders when assessing the government's stewardship of public resources.

Attached is our independent audit report on the District's compliance with applicable requirements and safeguarding of public resources for the areas we examined. We appreciate the opportunity to work with your staff and value your cooperation during the audit.

Sincerely,

A handwritten signature in black ink that reads "Pat McCarthy".

Pat McCarthy, State Auditor  
Olympia, WA

### ***Americans with Disabilities***

*In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at [webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov).*

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## AUDIT RESULTS

### Results in brief

This report describes the overall results and conclusions for the areas we examined. In those selected areas, District operations complied, in all material respects, with applicable state laws, regulations, and its own policies, and provided adequate controls over the safeguarding of public resources.

In keeping with general auditing practices, we do not examine every transaction, activity, policy, internal control, or area. As a result, no information is provided on the areas that were not examined.

### About the audit

This report contains the results of our independent accountability audit of Woodinville Fire & Rescue from January 1, 2020 through December 31, 2020.

Management is responsible for ensuring compliance and adequate safeguarding of public resources from fraud, loss or abuse. This includes the design, implementation and maintenance of internal controls relevant to these objectives.

This audit was conducted under the authority of RCW 43.09.260, which requires the Office of the Washington State Auditor to examine the financial affairs of all local governments. Our audit involved obtaining evidence about the District's use of public resources, compliance with state laws and regulations and its own policies and procedures, and internal controls over such matters. The procedures performed were based on our assessment of risks in the areas we examined.

Based on our risk assessment for the year ended December 31, 2020, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress
- Interlocal agreement – compliance with statutory requirements and terms of the agreement with Eastside Fire & Rescue for fire, emergency medical services and administrative oversight
- Gain an understanding of the District's restructure as a result of the interlocal agreement

## RELATED REPORTS

### Financial

Our opinion on the District's financial statements is provided in a separate report, which includes the District's financial statements. That report is available on our website, <http://portal.sao.wa.gov/ReportSearch>.

## INFORMATION ABOUT THE DISTRICT

Woodinville Fire & Rescue serves a 30 square-mile area in the greater Woodinville area. The District provides fire protection and fire suppression services; emergency medical aid; community risk reduction services; and a variety of public education training such as CPR and first aid.

An elected five-member Board of Commissioners governs the District. Board members serve staggered six-year terms. The Board appoints a Fire Chief to oversee the District's daily operations as well as its 54 career firefighters and nine civilian personnel. For fiscal year 2020, the District operated on an annual budget of approximately \$15.2 million and had revenues of approximately \$16.9 million.

### Contact information related to this report

Address:	Woodinville Fire & Rescue 175 Newport Way N.W. Issaquah, WA 98027
Contact:	Joan Montegary, Finance Director
Telephone:	(425) 313-3246
Website:	<a href="http://www.wf-r.org">www.wf-r.org</a>

*Information current as of report publish date.*

### Audit history

You can find current and past audit reports for Woodinville Fire & Rescue at <http://portal.sao.wa.gov/ReportSearch>.



## ABOUT THE STATE AUDITOR’S OFFICE

The State Auditor’s Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor’s Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, [www.sao.wa.gov](http://www.sao.wa.gov). Additionally, we share regular news and other information via an email subscription service and social media channels.

We take our role as partners in accountability seriously. The Office provides training and technical assistance to governments both directly and through partnerships with other governmental support organizations.

### Stay connected at [sao.wa.gov](http://sao.wa.gov)

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Office of the Washington State Auditor  
Pat McCarthy

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# Financial Statements Audit Report

## Woodinville Fire & Rescue

For the period January 1, 2020 through December 31, 2020

*Published (Inserted by OS)*

Report No. 1030063



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**Office of the Washington State Auditor  
Pat McCarthy**

Issue Date – (Inserted by OS)

Board of Commissioners  
Woodinville Fire & Rescue  
Issaquah, Washington

**Report on Financial Statements**

Please find attached our report on Woodinville Fire & Rescue's financial statements.

We are issuing this report in order to provide information on the District's financial condition.

Sincerely,

A handwritten signature in black ink that reads "Pat McCarthy".

Pat McCarthy, State Auditor  
Olympia, WA

***Americans with Disabilities***

*In accordance with the Americans with Disabilities Act, we will make this document available in alternative formats. For more information, please contact our Office at (564) 999-0950, TDD Relay at (800) 833-6388, or email our webmaster at [webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov).*

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## INDEPENDENT AUDITOR'S REPORT

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

### **Woodinville Fire & Rescue January 1, 2020 through December 31, 2020**

Board of Commissioners  
Woodinville Fire & Rescue  
Issaquah, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Woodinville Fire & Rescue, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated March 8, 2022.

We issued an unmodified opinion on the fair presentation of the District's financial statements in accordance with its regulatory basis of accounting. We issued an adverse opinion on the fair presentation with regard to accounting principles generally accepted in the United States of America (GAAP) because the financial statements are prepared by the District using accounting practices prescribed by state law and the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual described in Note 1, which is a basis of accounting other than GAAP. The effects on the financial statements of the variances between the basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

As discussed in Note 4 to the 2020 financial statements, the full extent of the COVID-19 pandemic's direct or indirect financial impact on the District is unknown. Management's plans in response to this matter are also described in Note 4.

## INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's

internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of the District's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However,

this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

A handwritten signature in black ink that reads "Pat McCarthy". The signature is written in a cursive, flowing style.

Pat McCarthy, State Auditor

Olympia, WA

March 8, 2022

## INDEPENDENT AUDITOR'S REPORT

### Report on the Financial Statements

#### **Woodinville Fire & Rescue January 1, 2020 through December 31, 2020**

Board of Commissioners  
Woodinville Fire & Rescue  
Issaquah, Washington

### **REPORT ON THE FINANCIAL STATEMENTS**

We have audited the accompanying financial statements of Woodinville Fire & Rescue, for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the District's financial statements, as listed on page 10.

#### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of state law and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor described in Note 1. This includes determining that the basis of accounting is acceptable for the presentation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### **Auditor's Responsibility**

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of



expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### **Unmodified Opinion on Regulatory Basis of Accounting (BARS Manual)**

As described in Note 1, Woodinville Fire & Rescue has prepared these financial statements to meet the financial reporting requirements of state law using accounting practices prescribed by the State Auditor's *Budgeting, Accounting and Reporting System* (BARS) manual. Those accounting practices differ from accounting principles generally accepted in the United States of America (GAAP). The differences in these accounting practices are also described in Note 1.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash and investments of Woodinville Fire & Rescue, and its changes in cash and investments, for the year ended December 31, 2020, on the basis of accounting described in Note 1.

### **Basis for Adverse Opinion on U.S. GAAP**

Auditing standards issued by the American Institute of Certified Public Accountants (AICPA) require auditors to formally acknowledge when governments do not prepare their financial statements, intended for general use, in accordance with GAAP. The effects on the financial statements of the variances between GAAP and the accounting practices the District used, as described in Note 1, although not reasonably determinable, are presumed to be material. As a result, we are required to issue an adverse opinion on whether the financial statements are presented fairly, in all material respects, in accordance with GAAP.

### **Adverse Opinion on U.S. GAAP**

The financial statements referred to above were not intended to, and in our opinion they do not, present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of Woodinville Fire & Rescue, as of December 31, 2020, or the changes in financial position or cash flows thereof for the year then ended, due to the significance of the matter discussed in the above "Basis for Adverse Opinion on U.S. GAAP" paragraph.

## Matters of Emphasis

As discussed in Note 4 to the 2020 financial statements, the full extent of the COVID-19 pandemic's direct or indirect financial impact on the District is unknown. Management's plans in response to this matter are also described in Note 4. Our opinion is not modified with respect to this matter.

## Other Matters

### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The Schedule of Liabilities is presented for purposes of additional analysis, as required by the prescribed BARS manual. This schedule is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements taken as a whole.

## OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated March 8, 2022 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.



Pat McCarthy, State Auditor

Olympia, WA

March 8, 2022

## **FINANCIAL SECTION**

### **Woodinville Fire & Rescue January 1, 2020 through December 31, 2020**

#### **FINANCIAL STATEMENTS**

Fund Resources and Uses Arising from Cash Transactions – 2020  
Notes to the Financial Statements – 2020

#### **SUPPLEMENTARY AND OTHER INFORMATION**

Schedule of Liabilities – 2020

## ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the Washington State Constitution and is part of the executive branch of state government. The State Auditor is elected by the people of Washington and serves four-year terms.

We work with state agencies, local governments and the public to achieve our vision of increasing trust in government by helping governments work better and deliver higher value.

In fulfilling our mission to provide citizens with independent and transparent examinations of how state and local governments use public funds, we hold ourselves to those same standards by continually improving our audit quality and operational efficiency, and by developing highly engaged and committed employees.

As an agency, the State Auditor's Office has the independence necessary to objectively perform audits, attestation engagements and investigations. Our work is designed to comply with professional standards as well as to satisfy the requirements of federal, state and local laws. The Office also has an extensive quality control program and undergoes regular external peer review to ensure our work meets the highest possible standards of accuracy, objectivity and clarity.

Our audits look at financial information and compliance with federal, state and local laws for all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits and cybersecurity audits of state agencies and local governments, as well as state whistleblower, fraud and citizen hotline investigations.

The results of our work are available to everyone through the more than 2,000 reports we publish each year on our website, [www.sao.wa.gov](http://www.sao.wa.gov). Additionally, we share regular news and other information via an email subscription service and social media channels.

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- Main telephone:  
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- Toll-free Citizen Hotline:  
(866) 902-3900
- Email:  
[webmaster@sao.wa.gov](mailto:webmaster@sao.wa.gov)



## Woodinville Fire & Rescue

175 Newport Way NW, Issaquah, WA 98027-3104

Phone 425-313-3200 • Fax 425-313-3237

March 8, 2022

Washington State Auditor's Office  
40 Lake Bellevue Drive #123  
Bellevue, WA 98005

To the Office of the Washington State Auditor:

We are providing this letter in connection with your audit of Woodinville Fire & Rescue for the period from January 1, 2020 through December 31, 2020. Representations are in relation to matters existing during or subsequent to the audit period up to the date of this letter.

Certain representations in this letter are described as being limited to matters that are significant or material. Information is considered significant or material if it is probable that it would change or influence the judgment of a reasonable person.

We confirm, to the best of our knowledge and belief, having made appropriate inquiries to be able to provide our representations, the following representations made to you during your audit. If we subsequently discover information that would change our representations related to this period, we will notify you in a timely manner.

### **General Representations:**

1. We have provided you with unrestricted access to people you wished to speak with and made available all relevant and requested information of which we are aware, including:
  - a. Financial records and related data;
  - b. Minutes of the meetings of the governing body or summaries of actions of recent meetings for which minutes have not yet been prepared;
  - c. Other internal or external audits, examinations, investigations, or studies that might concern the objectives of the audit and the corrective action taken to address significant findings and recommendations;
  - d. Communications from regulatory agencies, government representatives or others concerning possible material noncompliance, deficiencies in internal control or other matters that might concern the objectives of the audit;

- e. Related party relationships and transactions; and
  - f. Results of our internal assessment of business risks and risks related to financial reporting, compliance and fraud.
2. We acknowledge our responsibility for compliance with requirements related to confidentiality of certain information and have notified you whenever records or data containing information subject to any confidentiality requirements were made available.
  3. We acknowledge our responsibility for compliance with applicable laws, regulations, contracts, and grant agreements.
  4. We have identified and disclosed all laws, regulations, contracts, and grant agreements that could have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
  5. We have complied with all material aspects of laws, regulations, contracts, and grant agreements.
  6. We acknowledge our responsibility for establishing and maintaining effective internal controls over compliance with applicable laws and regulations and safeguarding of public resources, including controls to prevent and detect fraud.
  7. We have established adequate procedures and controls to provide reasonable assurance of safeguarding public resources and compliance with applicable laws and regulations.
  8. We have no knowledge of any loss of public funds or assets or other illegal activity, or any allegations of fraud or suspected fraud involving management or employees.
  9. In accordance with RCW 43.09.200, all transactions have been properly recorded in the financial records.

**Additional representations related to the financial statements:**

10. We acknowledge our responsibility for fair presentation of the financial statements and believe financial statements are fairly presented in accordance with the *Budgeting, Accounting and Reporting Standards Manual* (BARS Manual), which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

11. We acknowledge our responsibility for establishing and maintaining effective internal control over financial reporting.
12. The financial statements properly classify all funds and activities.
13. Revenues are appropriately classified by fund and account in accordance with the BARS Manual.
14. Expenses are appropriately classified by fund and account, and allocations have been made on a reasonable basis.
15. Ending cash and investments are properly classified as nonspendable, restricted, committed, assigned, and unassigned.
16. Significant assumptions we used in making accounting estimates are reasonable.
17. The following have been properly classified, reported, and disclosed in the financial statements, as applicable:
  - a. Interfund, internal, and intra-entity activity and balances.
  - b. Related-party transactions, including sales, purchases, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
  - c. Joint ventures and other related organizations.
  - d. Guarantees under which the government is contingently liable.
  - e. All events occurring subsequent to the fiscal year end through the date of this letter that would require adjustment to, or disclosure in, the financial statements.
  - f. Effects of all known actual or possible litigation, claims, assessments, violations of laws, regulations, contracts or grant agreements and other loss contingencies.
18. We have accurately disclosed to you all known actual or possible pending or threatened litigation, claims or assessments whose effects should be considered when preparing the financial statements. We have also accurately disclosed to you the nature and extent of our consultation with outside attorneys concerning litigation, claims and assessments.

19. We acknowledge our responsibility to include all necessary and applicable disclosures required by the BARS Manual, including:
  - a. Description of the basis of accounting, summary of significant accounting policies and how this differs from Generally Accepted Accounting Principles (GAAP).
  - b. Disclosures similar to those required by GAAP to the extent they are applicable to items reported in the financial statements.
  - c. Any additional disclosures beyond those specifically required by the BARS Manual that may be necessary for the statements to be fairly presented.
20. We acknowledge our responsibility for reporting supplementary information such as the Schedule of Liabilities in accordance with applicable requirements and believe supplementary information is fairly presented, in both form and content in accordance with those requirements.
21. We have disclosed to you all significant changes to the methods of measurement and presentation of supplementary information, reasons for any changes and all significant assumptions or interpretations underlying the measurement or presentation.
22. We believe there are no uncorrected misstatements that would be material individually and in the aggregate to the financial statements taken as a whole.
23. We acknowledge our responsibility not to publish any document containing the audit report with any change in the financial statements, supplementary, and other information referenced in the auditor's report. We will contact the auditor if we have any needs for publishing the audit report with different content included.
24. We considered the qualifications of the WA Office of the State Actuary (OSA) to create an electronic tool for determining the District's liability for LEOFF 1 other post-employment benefits (OPEB) under the GASB 75 alternative method and agree with the results of the electronic tool, which are reflected in financial statement amounts and disclosures. In using the tool, we input correct and complete information into the electronic spreadsheet and did not enter any inaccurate information with respect to the amounts or assumptions, or modify cells in the OSA spreadsheet, in an attempt to change the outcome of the calculation. Further, we are not aware of any other external matters that would have had an impact on the appropriateness of using the alternative method or assumptions used by the OSA's tool. We confirm that we are a LEOFF 1 employer and we had fewer than 100 plan members (active and retired) as of the beginning of the reporting period and are, therefore, eligible to use the tool.



25. We considered the qualifications of CFO Solutions and agree with the conclusions of CFO Solutions regarding our other post-employment benefits liability, which are reflected in financial statement amounts and disclosures. We have provided CFO Solutions with accurate and complete information and did not give or cause any instructions to be given to CFO Solutions with respect to the amounts or assumptions in an attempt to bias their work, and we are not otherwise aware of any matters that have had an impact on the objectivity of CFO Solutions.

  
\_\_\_\_\_  
Jeff Clark, Fire Chief

Date: March 8, 2022

  
\_\_\_\_\_  
Joan Montegary, Finance Director

Date: March 8, 2022

# Woodinville Fire & Rescue



## M E M O R A N D U M

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DATE: March 8, 2022

TO: Roger Collins, Chair  
Board of Fire Commissioners

FROM: Dana Schutter, Deputy Chief of Logistics

SUBJECT: **Staff Report 22-004 – Station 35 Generator Replacement**

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### **Background**

Failure of the backup generator at Station 35 resulted in the need for a replacement. The old generator was a 30kw that only powered parts of the station. At your January 2022 meeting, you directed staff to obtain a new price quote for a diesel generator with estimated costs for all labor and materials. Staff developed an RFP requesting electrical engineering and power metering to acquire the appropriately sized generator that will power the entire station with a fuel tank that will hold a 3-day supply of diesel.

### **Fiscal Impact**

The attached bid is for a 125kw generator with a 72-hour diesel tank in the amount of \$208,812.70 including tax. It is recommended that funds from the Reserve Fund earmarked for Facilities be used.

Lead times are 40-50 weeks due to supply chain for generator components. The District is currently paying \$1,200 per month for a rental generator to bridge the gap.

### **Recommendations**

Staff requests that the Board of Fire Commissioners authorize the Board Chair to accept the bid proposal from Legacy Power Systems for \$208,812.70 to replace the backup power system at Station 35.

DS/nmf

*Attachment*

**PROPOSED MOTION**

I move that the Board of Fire Commissioners authorize the Board Chair to accept the bid proposal from Legacy Power Systems for \$208,812.70 to replace the backup power system at Station 35.



Power Systems

*A Division of Legacy Telecommunications, Inc.*

March 1, 2022

**Eastside Fire & Rescue – Station #35**

**ATTN: Dana Schutter**

17825 Avondale Rd NE

Woodinville, WA 98077

**Legacy Power Systems Scope of Work:**

**Generator and ATS's (Option #1)**

- ✓ Furnish and install diesel powered generator to power entire station per bid in existing location.
- ✓ Includes belly fuel tank with minimum 3-day fuel supply.
- ✓ Includes outdoor, generator ground enclosure.
- ✓ Furnish and install five Automatic Transfer Switches to power panels coming from main switch gear.
- ✓ Transfer switches will be installed on exterior in location to meet manufacturer and code requirements.
- ✓ Includes installing new feeder wires from ATS to generator per manufacturers specifications.
- ✓ Includes appropriate rated and sized conduit for all electrical.
- ✓ Includes connecting existing panels (A & X) to be powered by generator
- ✓ Includes annunciator panel mount with enclosure.
- ✓ Install proper exhaust ventilation to prevent fumes entering the building per bid documents.
- ✓ Includes all necessary permits required by code.
- ✓ All work done will conform to jurisdictional building and electrical codes (NEC).
- ✓ Manufacturer certified start up, load testing, training, and warranty registration.
- ✓ All work done to follow bid documents and specifications unless otherwise noted.
- ✓ **NOTE: As of bid due date, lead times of equipment may exceed 50 weeks before ship date.**

**Civil Work**

- ✓ Removal and disposal of existing generator and ATS.
- ✓ Removal and disposal of existing generator pad.
- ✓ Decommission, removal and disposal of existing diesel fuel.
- ✓ Includes forming and pouring concrete pads for new generator.
- ✓ Concrete pad to meet required size and reinforcement per manufacturer's specifications.
- ✓ Includes forklift and/or crane needed for removal and setting new generator into place.
- ✓ Includes all necessary permits required by code.
- ✓ Includes measures to contain, encapsulate and properly dispose of any materials containing asbestos that are disturbed or removed during the scope of this project.
- ✓ Site restoration – including asphalt patching, grass seed and site cleanup.
- ✓ All work done to follow bid documents and specifications unless otherwise noted.

**Equipment to be installed per bid documents:**

- **Generator** – Cummins Generator, 125KW, 120/240 volt, single phase, Diesel generator
- **Automatic Transfer Switches** – Cummins Transfer Switches, (1) 250 amp, (2)100 amp, (2) 225 amp Service Entrance rated, NEMA 3 rated, single phase, 3 wire, 120/240 volt.

- Sub-Total:	\$192,100.00
- Sales Tax @ 8.7%	\$16,712.70
- Total Price	\$208,812.70

### Generator and ATS's (Option #2)

- ✓ Furnish and install diesel powered generator to power entire station per bid in existing location.
- ✓ Includes belly fuel tank with minimum 24-hour fuel supply.
- ✓ Includes outdoor, generator ground enclosure.
- ✓ Furnish and install five Automatic Transfer Switches to power panels coming from main switch gear.
- ✓ Transfer switches will be installed on exterior in location to meet manufacturer and code requirements.
- ✓ Includes installing new feeder wires from ATS to generator per manufacturers specifications.
- ✓ Includes appropriate rated and sized conduit for all electrical.
- ✓ Includes connecting existing panels (A & X) to be powered by generator
- ✓ Includes annunciator panel mount with enclosure.
- ✓ Install proper exhaust ventilation to prevent fumes entering the building per bid documents.
- ✓ Includes all necessary permits required by code.
- ✓ All work done will conform to jurisdictional building and electrical codes (NEC).
- ✓ Manufacturer certified start up, load testing, training, and warranty registration.
- ✓ All work done to follow bid documents and specifications unless otherwise noted.
- ✓ **NOTE: As of bid due date, equipment will be available to ship in April of 2022.**

## Civil Work

- ✓ Removal and disposal of existing generator and ATS.
- ✓ Removal and disposal of existing generator pad.
- ✓ Decommission, removal and disposal of existing diesel fuel.
- ✓ Includes forming and pouring concrete pads for new generator.
- ✓ Concrete pad to meet required size and reinforcement per manufacturer's specifications.
- ✓ Includes forklift and/or crane needed for removal and setting new generator into place.
- ✓ Includes all necessary permits required by code.
- ✓ Includes measures to contain, encapsulate and properly dispose of any materials containing asbestos that are disturbed or removed during the scope of this project.
- ✓ Site restoration – including asphalt patching, grass seed and site cleanup.
- ✓ All work done to follow bid documents and specifications unless otherwise noted.



To: Woodinville Fire & Rescue Board of Fire Commissioners

From: Fire Chief Jeff Clark

Subject: Fire Chief Briefing – March 2022

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### **COVID-19**

EF&R's COVID impacts have improved dramatically, resulting in very few positives in the last two weeks. The Washington State mask mandate will be lifted on March 11. EF&R will also lift the mandate and most likely shift to voluntary Point of Care testing. We will continue to limit access to community rooms and the ride along program until a later date. Public meetings for EF&R and other Boards are being planned to shift back to in person beginning in April.

### **COVID-19 EEOC Complaint**

An employee currently on a six month leave of absence due to unvaccinated status has filed a religious discrimination complaint with the Equal Employment Opportunity Commission (EEOC). EF&R's insurance agency has assigned the same legal team that handled the related lawsuit. We have an obligation to respond to the complaint by March 18, 2022. The Department's attorney has advised staff that this move is often a precursor to another lawsuit. I will keep you updated as we progress through the process.

### **PFAS**

A PFAS Executive Committee meeting was held on February 25, 2022. EF&R is in the final stages of completing a draft Interagency Agreement (IAA) with the Department of Ecology. The IAA will allow us to continue the investigative work with an investment of \$350,000 that will need to be completed by the end of June 2023. The City of Issaquah is also nearing completion of an IAA that will provide them with \$400,000 to do complimentary work in the same time frame. The partnership between EF&R, DOE, and the City of Issaquah continues to make progress.

EF&R has also submitted for a \$2.4 million Model Toxic Control Act (MTCA) 2023 grant. The grant application was due on March 8 for any funds that we would require for the 2023 State budget year. There is a matching requirement of up to 50%. We will address the potential match in the 2023/24 EF&R budget process. We must apply to be eligible for funding; staff was made aware of the

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grant with less than two weeks' notice and was able to expedite the application process.

### **King County Councilmember Sarah Perry**

King County Councilmember Sarah Perry has reached out to EF&R and has demonstrated a tremendous interest in maintaining, and building upon, a positive relationship. She has established a standing meeting with me and is coordinating two regional discussions on topics that are very important to EF&R: April 27 King County District 3 Behavioral Health and Social Worker response with all fire and police chiefs, and May 25 King County District 3 Wildland Urban Interface discussion among fire chiefs and emergency management professionals.

### **Fire Chief Out of the Office**

I will be out of the office beginning March 11 and returning March 21. I will be out of the state for much of this time. Assistant Chief Lane will be Acting Fire Chief in my absence.

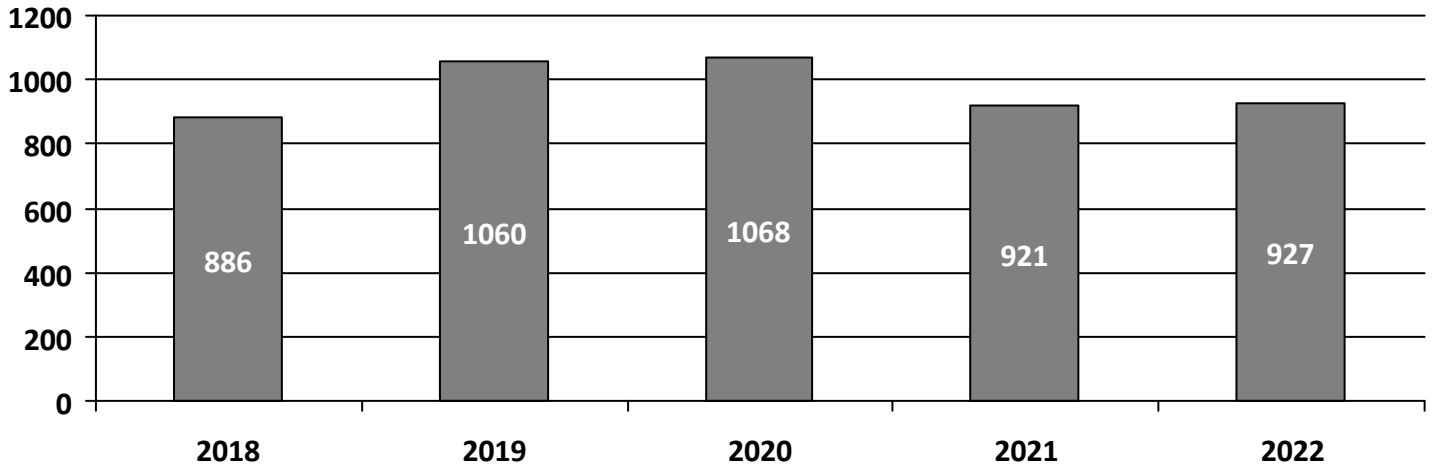
### **Woodinville Fire Gate Update**

At the February Woodinville Fire Commissioners meeting a question was asked about access to several gates that cross roadways in the Woodinville service area. Fire Marshal Mark Lawrence researched them and discovered the following:

- History: The gates were fire lanes/secondary access when the developments were originally built out, however, the gates are no longer used for fire lanes/secondary access.
- The developments now have two ingress/egress points as part of the final road circulation design.
- Battalion 3 BC (Woodinville) confirmed these gates are not used by fire.
- The FM feels if there is a slight chance that fire may use the gates then the gates should have no parking signs installed.
- This area is in Unincorporated King County and outside of our jurisdiction as code officials. The decision for signage solely lies with the County.
- FM contacted the King County Fire Marshal on 2/16 asking for no parking signage. King County Fire Marshal Chris Ricketts has responded and indicated he is working on the request.

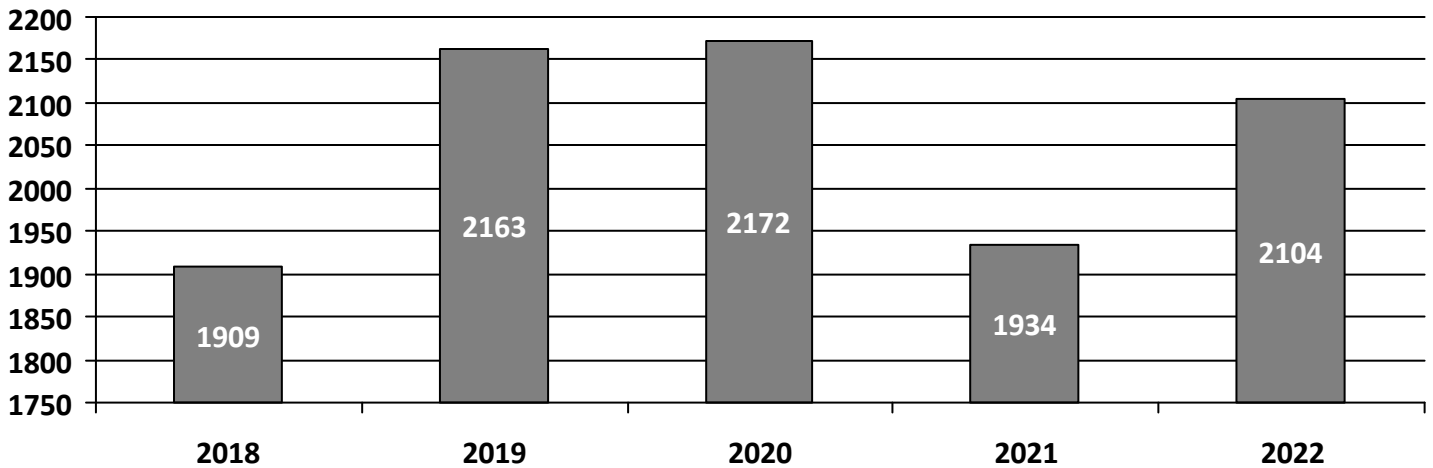
## EF&R Current and 5-Year Incident History

### For the Month of February Only



Year	AFA	EMS	Non-Struc Fire	Struc Fire	MVA	Other	Total
2018	95	674	32	16	43	26	886
2019	131	747	84	17	46	35	1060
2020	103	750	94	16	46	59	1068
2021	106	686	54	17	30	28	921
2022	67	680	92	14	36	38	927

### Year-to-Date Through February

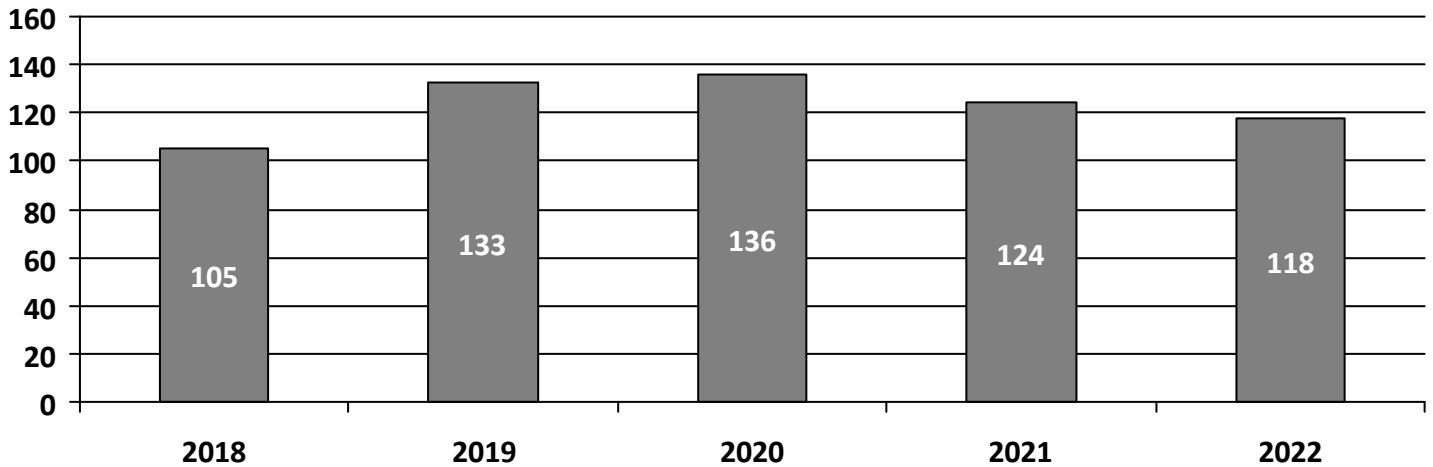


Year	AFA	EMS	Non-Struc Fire	Struc Fire	MVA	Other	Total
2018	189	1468	91	27	86	48	1909
2019	259	1528	175	35	91	75	2163
2020	237	1538	178	29	85	105	2172
2021	219	1408	153	24	57	73	1934
2022	189	1507	218	29	78	83	2104



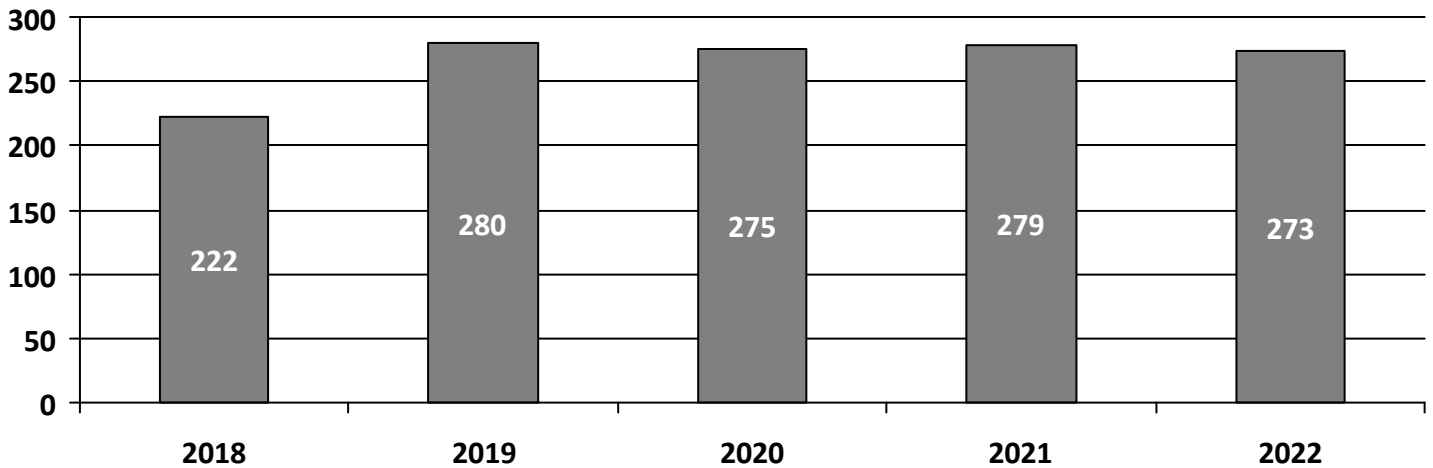
## Dist 10 Current and 5-Year Incident History

### For the Month of February Only



Year	AFA	EMS	Non-Struc Fire	Struc Fire	MVA	Other	Total
2018	6	69	9	0	17	4	105
2019	13	78	17	4	14	7	133
2020	13	84	16	1	15	7	136
2021	9	82	18	1	10	4	124
2022	8	77	18	2	5	8	118

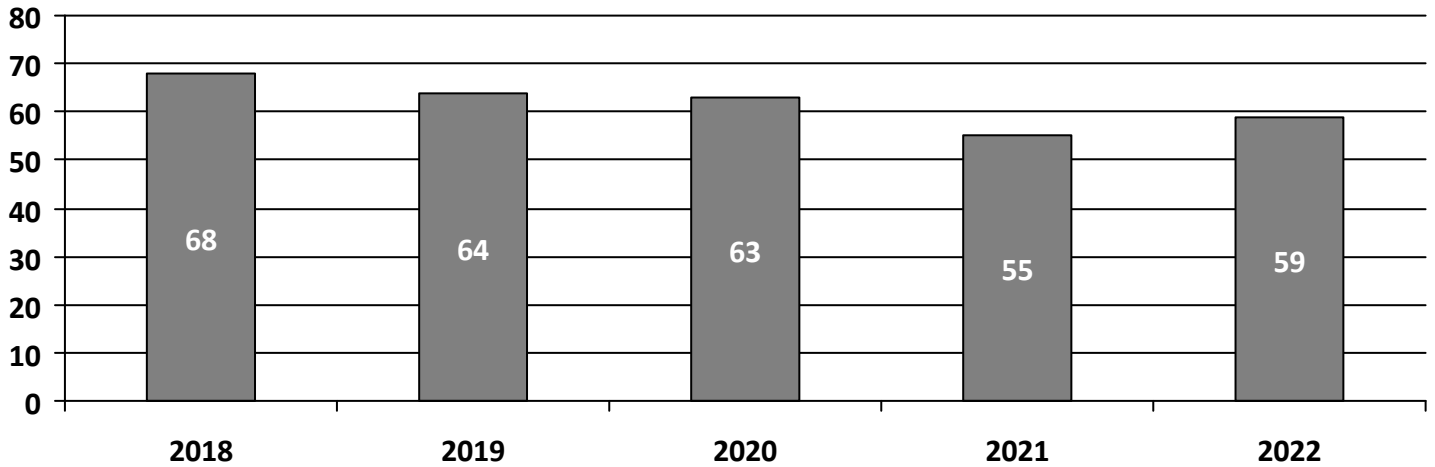
### Year-to-Date Through February



Year	AFA	EMS	Non-Struc Fire	Struc Fire	MVA	Other	Total
2018	16	153	18	3	25	7	222
2019	19	172	39	9	28	13	280
2020	30	170	32	2	28	13	275
2021	20	181	46	2	18	12	279
2022	18	169	45	5	22	14	273

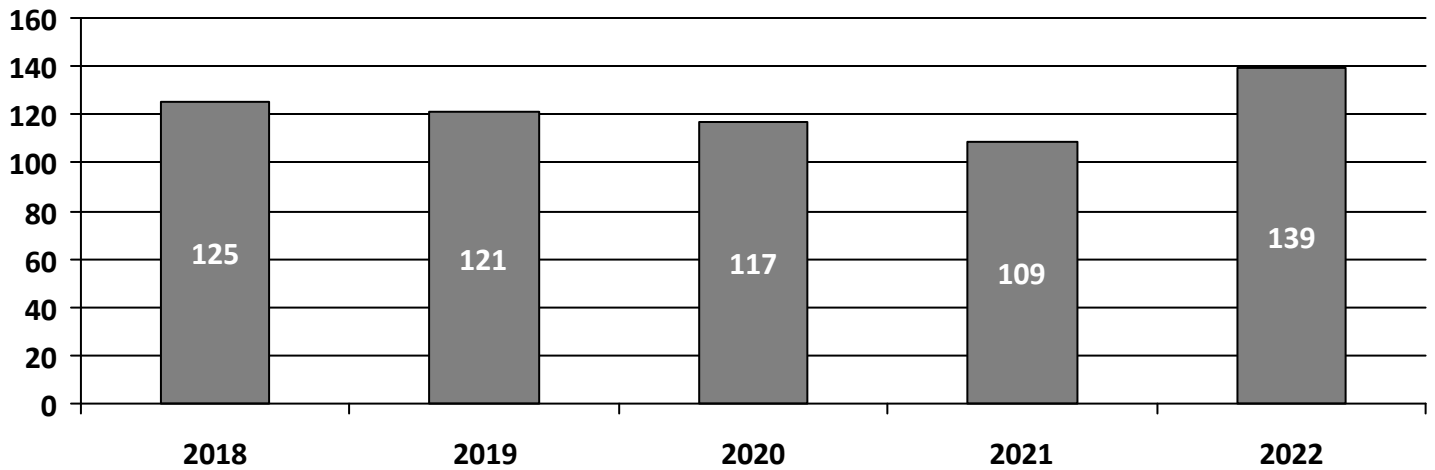
## Dist 38 Current and 5-Year Incident History

### For the Month of February Only



Year	AFA	EMS	Non-Struc Fire	Struc Fire	MVA	Other	Total
2018	4	51	4	4	3	2	68
2019	1	49	10	1	1	2	64
2020	0	43	9	1	1	9	63
2021	3	43	2	3	2	2	55
2022	5	43	5	0	6	0	59

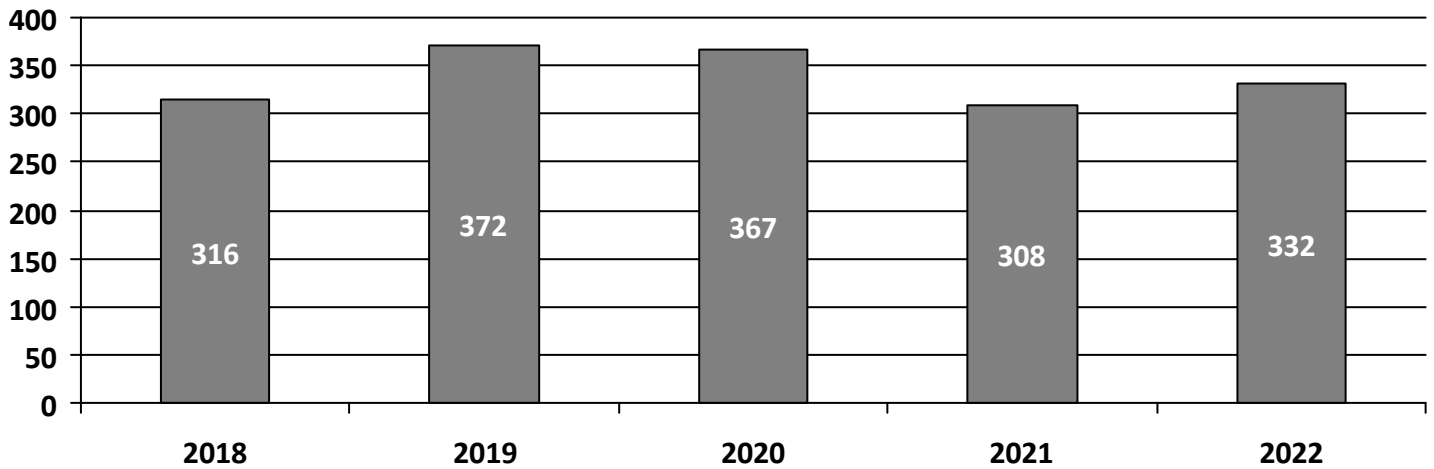
### Year-to-Date Through February



Year	AFA	EMS	Non-Struc Fire	Struc Fire	MVA	Other	Total
2018	5	100	7	6	5	2	125
2019	2	88	23	4	1	3	121
2020	2	82	13	2	3	15	117
2021	4	78	12	4	4	7	109
2022	7	98	22	1	7	4	139

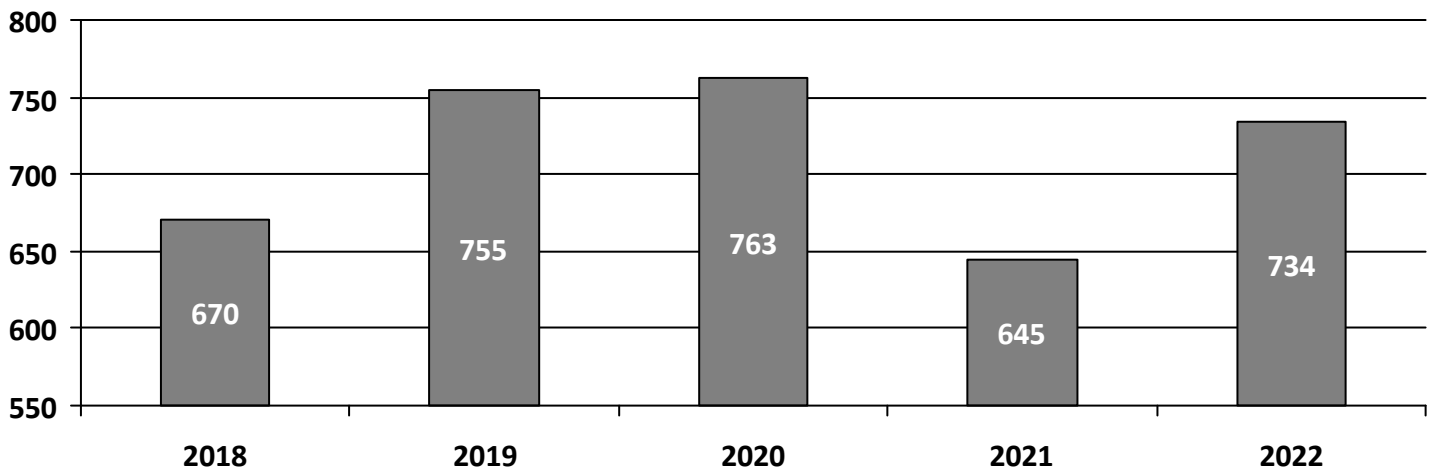
# Issaquah Current and 5-Year Incident History

## For the Month of February Only



Year	AFA	EMS	Non-Struc Fire	Struc Fire	MVA	Other	Total
2018	25	267	7	2	8	7	316
2019	44	285	12	4	16	11	372
2020	37	277	24	7	10	12	367
2021	36	241	12	1	10	8	308
2022	22	249	34	4	11	12	332

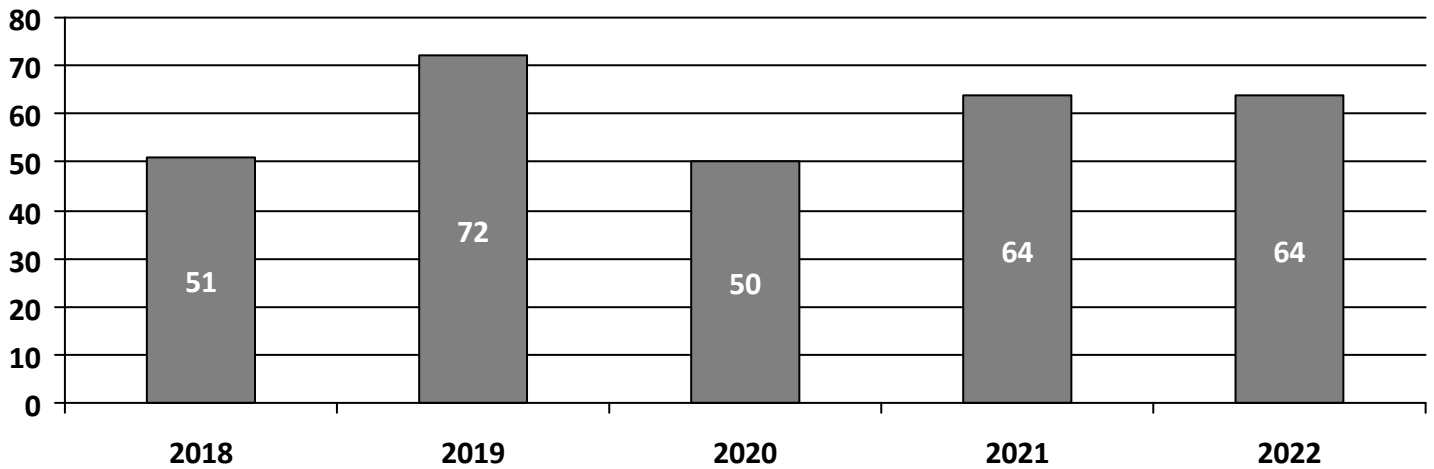
## Year-to-Date Through February



Year	AFA	EMS	Non-Struc Fire	Struc Fire	MVA	Other	Total
2018	53	549	27	4	22	15	670
2019	95	571	33	9	25	22	755
2020	90	586	35	10	22	20	763
2021	75	498	30	2	18	22	645
2022	70	537	80	6	18	23	734

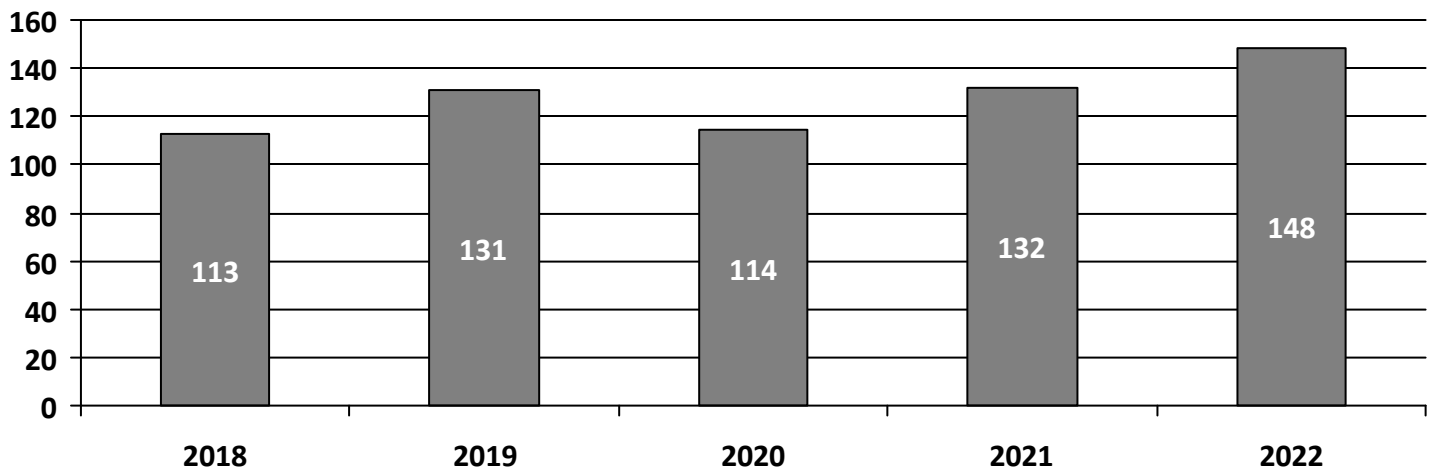
# North Bend Current and 5-Year Incident History

## For the Month of February Only



Year	AFA	EMS	Non-Struc Fire	Struc Fire	MVA	Other	Total
2018	8	38	1	1	2	1	51
2019	7	55	4	1	4	1	72
2020	4	40	4	0	0	2	50
2021	18	37	4	3	0	2	64
2022	2	48	8	1	3	2	64

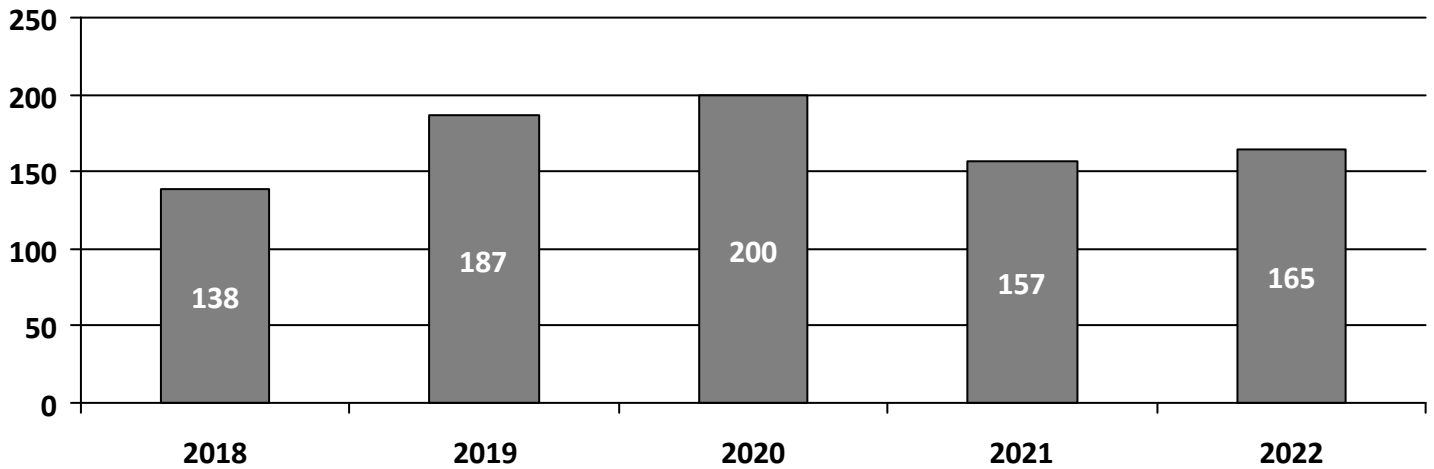
## Year-to-Date Through February



Year	AFA	EMS	Non-Struc Fire	Struc Fire	MVA	Other	Total
2018	14	88	5	1	3	2	113
2019	12	98	7	3	8	3	131
2020	10	88	6	1	3	6	114
2021	30	84	10	5	1	2	132
2022	11	108	16	3	7	3	148

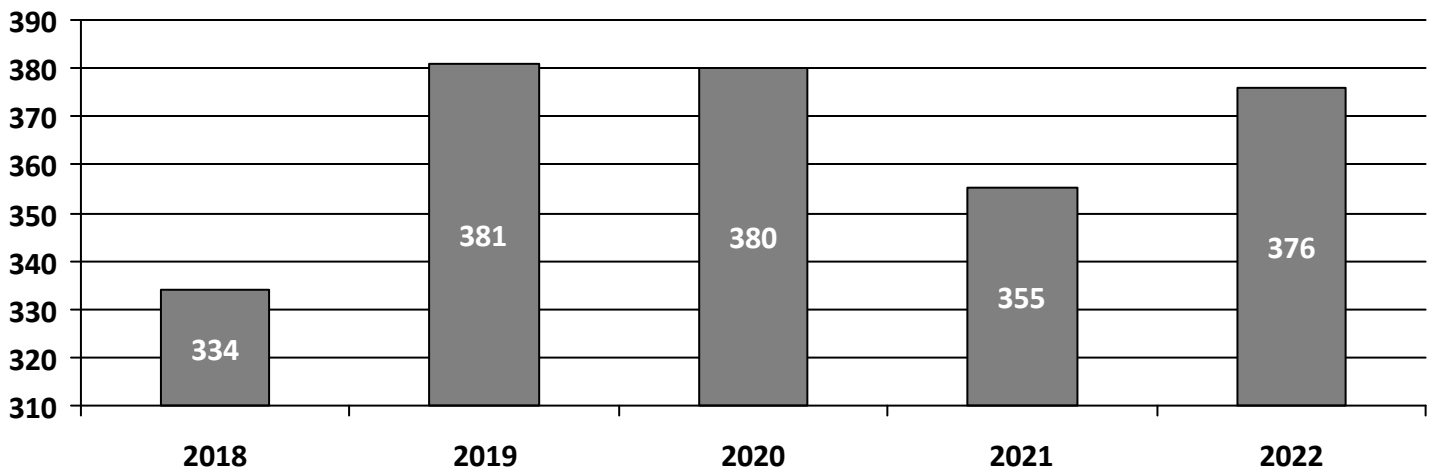
# Sammamish Current and 5-Year Incident History

## For the Month of February Only



Year	AFA	EMS	Non-Struc Fire	Struc Fire	MVA	Other	Total
2018	20	93	5	8	7	5	138
2019	32	128	12	4	4	7	187
2020	22	132	21	4	7	14	200
2021	23	114	8	4	2	6	157
2022	20	109	18	6	3	9	165

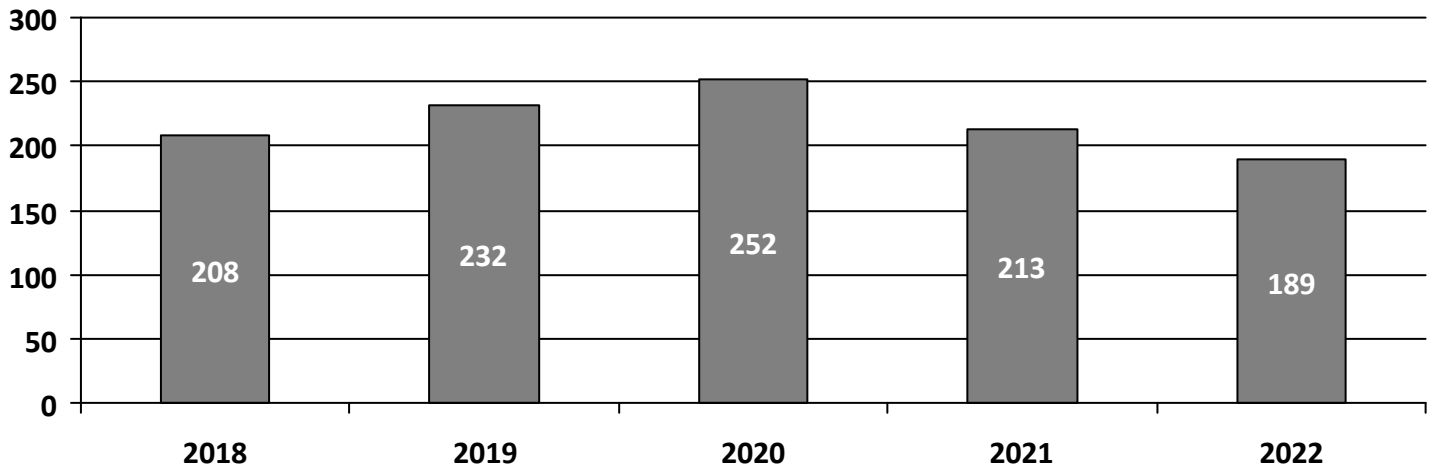
## Year-to-Date Through February



Year	AFA	EMS	Non-Struc Fire	Struc Fire	MVA	Other	Total
2018	53	231	16	11	15	8	334
2019	66	259	24	6	9	17	381
2020	48	254	37	8	12	21	380
2021	55	239	31	5	5	20	355
2022	50	247	35	11	8	25	376

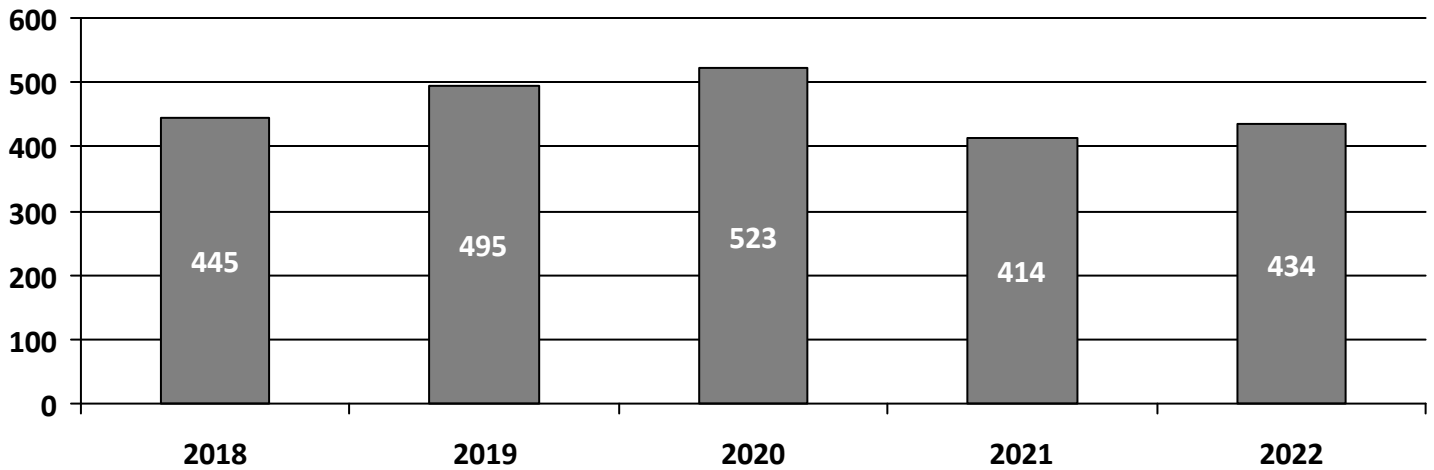
# Woodinville Current and 5-Year Incident History

## For the Month of February Only



Year	AFA	EMS	Non-Struc Fire	Struc Fire	MVA	Other	Total
2018	32	156	6	1	6	7	208
2019	34	152	29	3	7	7	232
2020	27	174	20	3	13	15	252
2021	17	169	10	5	6	6	213
2022	10	154	9	1	8	7	189

## Year-to-Date Through February



Year	AFA	EMS	Non-Struc Fire	Struc Fire	MVA	Other	Total
2018	48	347	18	2	16	14	445
2019	65	340	49	4	20	17	495
2020	57	358	55	6	17	30	523
2021	35	328	24	6	11	10	414
2022	33	348	20	3	16	14	434



## Woodinville Fire & Rescue

P. O. Box 2200 • 17718 Woodinville-Snohomish Rd NE  
Woodinville, WA 98072-8509  
Phone 425-483-2131 • Fax 425-486-0361

### ACH/BANK DEBIT APPROVAL DOCUMENT

Governmental Unit Name: Woodinville Fire & Rescue

#### EXPENSE ACCOUNT

Fund # 10-036-0010

**Board of Directors Approval:** We, the Board of Directors of the above-named governmental unit of King County, Washington do hereby certify that the services hereinafter specified have been received and that the vouchers identified below are approved for payment.

Date: March 8, 2021

Approved for payment:

Derek van Veen  
Commissioner, Position 1

Doug Halbert  
Commissioner, Position 2

Anjela Barton  
Commissioner, Position 3

Mike Millman  
Commissioner, Position 4

Roger Collins  
Commissioner, Position 5

Reference #	ACH Request Date(s):	Total ACH Requests
ACH 22-3	2/9/2022, 2/10/2022	\$ 7,551.01

Joan S Montegary  
Preauthorization signature (FC/DC/CAO)

## US BANK SINGLEPOINT - 3629 TRANSACTIONS

Trans. Date	Paychex Cash Requirement Debits	
2/9/2021	Net Pay: Direct Deposits/Live Checks	5,943.75
2/9/2021	DSHS - WA State (garnishment)	-
2/10/2021	Taxpay (Soc. Sec., MC, Federal Income Tax, WAPF/ML)	1,607.86
2/9/2021	Agency Checks	-
		-
		-
		-
		-
	Quarterly L&I	-
2/10/2021	<b>PAYCHEX INVOICE</b>	639.25
		8,190.86

**PAY32 TRANSACTION TOTALS**

**\$**

**8,190.86**

  
Preauthorization signature (FC/DC/CAO)





## Woodinville Fire & Rescue

P. O. Box 2200 • 17718 Woodinville-Snohomish Rd NE

Woodinville, WA 98072-8509

Phone 425-483-2131 • Fax 425-486-0361

### ACH/BANK DEBIT APPROVAL DOCUMENT

Governmental Unit Name: Woodinville Fire & Rescue

#### EXPENSE ACCOUNT

Fund # 10-036-0010

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Commissioner, Position 1

Doug Halbert  
Commissioner, Position 2

Anjela Barton  
Commissioner, Position 3

Mike Millman  
Commissioner, Position 4

Roger Collins  
Commissioner, Position 5

Reference #	ACH Request Date(s):	Total ACH Requests
ACH 22-4	2/24/22, 2/25/22	\$ 8,099.97

Joan S. Montegary  
Preauthorization signature (FC/DC/CAO)

## US BANK SINGLEPOINT - 3629 TRANSACTIONS

Trans. Date	Paychex Cash Requirement Debits	
2/24/2022	Net Pay: Direct Deposits/Live Checks	6,343.82
2/24/2022	DSHS - WA State (garnishment)	-
2/25/2022	Taxpay (Soc. Sec., MC, Federal Income Tax, WAPF/ML)	1,756.15
2/24/2022	Agency Checks	-
		-
		-
		-
	Quarterly L&I	-
2/25/2022	<b>PAYCHEX INVOICE</b>	-
		8,099.97

**PAY32 TRANSACTION TOTALS**

**\$**

**8,099.97**



Preauthorization signature (FC/DC/CAO)



# Special District Voucher Approval Document

2022-03

KC v2.0

Scheduled Payment Date: 02/22/2022

Total Amount: \$4,479.76

Control Total: 5

Payment Method: WARRANT

District Name: Woodinville Fire & Rescue

File Name: AP\_WDNVLFIR\_APSUPINV\_20220217154404.csv

Fund #: 100360010

## CONTACT INFORMATION

Preparer's Name:

*[Signature]*

Email Address: kcprinting@esf-r.org

## PAYMENT CERTIFICATION

RCW (42.24.080)

I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered, the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim(s) is(are) just, due and unpaid obligation against the above-named governmental unit, that I am authorized to authenticate and certify to said claim(s).

Authorized District Signature(s) for Payment of Claims (Auditing Officer(s) or Board Member(s)) :

*Derek van Veen*

Authorized District Signature

03/08/2022

Date

*Roger Collins*

Authorized District Signature

03/08/2022

Date

*Mike Millman*

Authorized District Signature

03/08/2022

Date

*Anjela Barton*

Authorized District Signature

03/08/2022

Date

*Doug Halbert*

Authorized District Signature

03/08/2022

Date

*Jean S. Montegary*

Authorized District Signature

2-17-2022

Date

## SUBMIT SIGNED DOCUMENT TO:

King County Accounts Payable  
Attn: Special Districts  
401 5th Avenue, Room 323  
Seattle, WA 98104

Email: [SpecialDist.AP@kingcounty.gov](mailto:SpecialDist.AP@kingcounty.gov)  
Fax: (206) 263-3767

## KING COUNTY FINANCE USE ONLY:

Batch Processed By: \_\_\_\_\_

Date Processed: \_\_\_\_\_



## Special District Voucher Approval Document

KC v2.0

**District Name:** Woodinville Fire & Rescue

**File Name:** AP\_WDNVLFIR\_APSUPINV\_20220217154404.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
CHANDLER REACH VINEYARDS			220201001	02/22/2022	\$200.00	22-161
CITY OF WOODINVILLE			220201002	02/22/2022	\$517.50	2,162,022
NAPA AUTO PARTS			220201003	02/22/2022	\$36.99	890,515
PERSHING LLC			220201004	02/22/2022	\$3,000.00	02.16.2022,02.16.2022-A
PSS/PROFESSIONAL SALES & SERVICE LC			220201005	02/22/2022	\$725.27	2,162,022

# ACCOUNTS PAYABLE

odinville Fire & Rescue

As Of: 04/08/2022

Time: 15:31:58 Date: 02/16/2022

Page: 1

ts #	Received	Date Due	Vendor	Amount	Memo
10	02/04/2022	02/22/2022	1233 CHANDLER REACH VINEYARDS	• 200.00	Refund for Duplicate Payment
	522 30 41 10-01	COW 5% Of Permit Fees	001 000 522 General Expense	200.00	Refund of duplicate payment for annual permit
09	02/01/2022	02/22/2022	169 CITY OF WOODINVILLE	• 517.50	Q4 2021 Permit Fees (5%) to CoW
	522 30 41 10-01	COW 5% Of Permit Fees	001 000 522 General Expense	517.50	Q4 2021 Permit Fees (5%) to CoW
05	06/23/2021	10/22/2022	1234 NAPA AUTO PARTS	• 36.99	Auto Parts
	522 10 49 80-01	Unexpected Costs (Includ	001 000 522 General Expense	36.99	
06	02/16/2022	02/22/2022	1229 PERSHING LLC	• 1,500.00	Pay Period 2/1-2/15
	522 10 27 10-01	Ahearn Severance	001 000 522 General Expense	1,500.00	Ahearn Deferred Comp for January - September 2022
07	01/15/2022	02/22/2022	1229 PERSHING LLC	• 1,500.00	Pay Period 1/1-1/15
	522 10 27 10-01	Ahearn Severance	001 000 522 General Expense	1,500.00	Ahearn Deferred Comp for January - September 2022
			Total PERSHING LLC	3,000.00	
08	08/11/2021	10/22/2022	1143 PSS/PROFESSIONAL SALES & SERVICE LC	• 725.27	Horton Mounting Kit (7322)
	522 10 49 80-01	Unexpected Costs (Includ	001 000 522 General Expense	725.27	
			Report Total:	4,479.76	

Fund

001 General Expense Fund (10-036-0010) 4,479.76

This report has been reviewed by:

Signature:

Fire Chief/Chief Administrative Officer

Date:

2-17-22

## CHECK REGISTER

Woodinville Fire & Rescue

Time: 15:38:16 Date: 02/17/2022

02/22/2022 To 02/22/2022

Page: 1

Chk #	Claimant	Trans	Date	Type	Acct #	Amount	Memo	County ID
	CHANDLER REACH VINEYARDS	13	02/22/2022	Claims	1	200.00	Refund for Duplicate Paym	
	CITY OF WOODINVILLE	14	02/22/2022	Claims	1	517.50	Q4 2021 Permit Fees (5%) t	CITWOO
	NAPA AUTO PARTS	15	02/22/2022	Claims	1	36.99	Auto Parts	
	PERSHING LLC	16	02/22/2022	Claims	1	3,000.00	Pay Period 2/1-2/15; Pay Pe	
	PSS/PROFESSIONAL SALES & SE	17	02/22/2022	Claims	1	725.27	Horton Mounting Kit (7322	
Total Vouchers:						4,479.76		



## Special District Voucher Approval Document

2022-05

KC v2.0

Scheduled Payment Date: 02/28/2022

Total Amount: \$10,567.65

Control Total: 4

Payment Method: WARRANT

District Name: Woodinville Fire & Rescue

File Name: AP\_WDNVLFIR\_APSUPINV\_20220224155031.csv

Fund #: 100360010

### CONTACT INFORMATION

Preparer's Name:

Email Address: kcprinting@esf-r.org

### PAYMENT CERTIFICATION

RCW (42.24.080)

I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered, the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim(s) is(are) just, due and unpaid obligation against the above-named governmental unit, that I am authorized to authenticate and certify to said claim(s).

Authorized District Signature(s) for Payment of Claims (Auditing Officer(s) or Board Member(s)) :

<u>Mike Millman</u>	<u>03/08/2022</u>
Authorized District Signature	Date
<u>Derek van Veen</u>	<u>03/08/2022</u>
Authorized District Signature	Date
<u>Doug Halbert</u>	<u>03/08/2022</u>
Authorized District Signature	Date

<u>Roger Collins</u>	<u>03/08/2022</u>
Authorized District Signature	Date
<u>Anjela Barton</u>	<u>03/08/2022</u>
Authorized District Signature	Date
<u>Joan S. Montegary</u>	<u>2-24-22</u>
Authorized District Signature	Date

### SUBMIT SIGNED DOCUMENT TO:

King County Accounts Payable  
Attn: Special Districts  
401 5th Avenue, Room 323  
Seattle, WA 98104

Email: [SpecialDist.AP@kingcounty.gov](mailto:SpecialDist.AP@kingcounty.gov)  
Fax: (206) 263-3767

### KING COUNTY FINANCE USE ONLY:

Batch Processed By: \_\_\_\_\_

Date Processed: \_\_\_\_\_



## Special District Voucher Approval Document

KC v2.0

District Name: Woodinville Fire & Rescue

File Name: AP\_WDNVLFIR\_APSUPINV\_20220224155031.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
JOANNE GRISHAM			220202001	02/28/2022	\$248.54	02.24.2022
MCLENDON HARDWARE, INC			220202002	02/28/2022	\$20.00	1,640,039,793
NORTHWEST FIRE FIGHTERS TRUST			220202003	02/28/2022	\$1,096.11	26,244
SHORELINE FIRE DEPT			220202004	02/28/2022	\$9,203.00	2021-QI



## ACCOUNTS PAYABLE

Woodinville Fire & Rescue

As Of: 04/10/2022

Time: 15:34:46 Date: 02/24/2022

Page: 1

Accts Pay #	Received	Date Due	Vendor	Amount	Memo
<b>20111</b>	<b>02/14/2022</b>	<b>02/28/2022</b>	<b>1235 GRISHAM, JOANNE</b>	<b>248.54</b>	<b>REFUND FOR FIRE BENEFIT CHARGE</b>
	522 10 49 80-01 Unexpected Costs (Includ		001 000 522 General Expense	248.54	
<b>20112</b>	<b>01/25/2022</b>	<b>02/28/2022</b>	<b>2551 MCLENDON HARDWARE, INC</b>	<b>20.00</b>	<b>FINANCE CHARGE</b>
	522 10 49 80-01 Unexpected Costs (Includ		001 000 522 General Expense	20.00	
<b>20113</b>	<b>01/25/2022</b>	<b>02/28/2022</b>	<b>2630 NORTHWEST FIRE FIGHTERS TRUST</b>	<b>1,096.11</b>	<b>JAN/FEB/MAR</b>
	522 10 22 30-01 LEOFF 1 - Medicare/Med		001 000 522 General Expense	1,096.11	LEOFF 1 Medicare Supplement (Humana) premiums
<b>20114</b>	<b>11/24/2021</b>	<b>02/28/2022</b>	<b>2807 SHORELINE FIRE DEPT</b>	<b>9,203.00</b>	<b>2021 BLS QI &amp; TRAINING</b>
	522 10 41 10-14 Intergov Prof Svcs - CBT I		001 000 522 General Expense	9,203.00	2021 BLS QI

Report Total: 10,567.65

Fund

001 General Expense Fund (10-036-0010) 10,567.65

This report has been reviewed by:

Signature: Joan S. Montegary  
Fire Chief/Chief Administrative Officer

Date: 2-24-22

## CHECK REGISTER

Woodinville Fire & Rescue

Time: 15:44:12 Date: 02/24/2022

02/28/2022 To 02/28/2022

Page: 1

Chk #	Claimant	Trans	Date	Type	Acct #	Amount	Memo	County ID
	GRISHAM JOANNE	69	02/28/2022	Claims	1	248.54	REFUND FOR FIRE BENEFIT	
	MCLENDON HARDWARE, INC	70	02/28/2022	Claims	1	20.00	FINANCE CHARGE	MCLHAR
	NORTHWEST FIRE FIGHTERS TRI	71	02/28/2022	Claims	1	1,096.11	JAN/FEB/MAR	*NWFFT
	SHORELINE FIRE DEPT	72	02/28/2022	Claims	1	9,203.00	2021 BLS QI & TRAINING	SHOFIR
Total Vouchers:						10,567.65		



# Special District Voucher Approval Document

2022 - 06

KC v2.0

Scheduled Payment Date: 02/28/2022

Total Amount: \$97,588.19

Control Total: 1

Payment Method: WARRANT

District Name: Woodinville Fire & Rescue

File Name: AP\_WDNVLFIR\_APSUPINV\_20220224170718.csv

Fund #: 100363020

## CONTACT INFORMATION

Preparer's Name:

Email Address: kcprinting@esf-r.org

## PAYMENT CERTIFICATION

RCW (42.24.080)

I, the undersigned, do hereby certify under penalty of perjury, that the materials have been furnished, the services rendered, the labor performed as described, or that any advance payment is due and payable pursuant to a contract or is available as an option for full or partial fulfillment of a contractual obligation, and that the claim(s) is(are) just, due and unpaid obligation against the above-named governmental unit, that I am authorized to authenticate and certify to said claim(s).

Authorized District Signature(s) for Payment of Claims (Auditing Officer(s) or Board Member(s)) :

Mike Millman

Authorized District Signature

03/08/2022

Date

Roger Collins

Authorized District Signature

03/08/2022

Date

Derek van Veen

Authorized District Signature

03/08/2022

Date

Anjela Barton

Authorized District Signature

03/08/2022

Date

Doug Halbert

Authorized District Signature

03/08/2022

Date

Joan S Montegay

Authorized District Signature

2-24-22

Date

## SUBMIT SIGNED DOCUMENT TO:

King County Accounts Payable  
Attn: Special Districts  
401 5th Avenue, Room 323  
Seattle, WA 98104

Email: [SpecialDist.AP@kingcounty.gov](mailto:SpecialDist.AP@kingcounty.gov)  
Fax: (206) 263-3767

## KING COUNTY FINANCE USE ONLY:

Batch Processed By: \_\_\_\_\_

Date Processed: \_\_\_\_\_



## Special District Voucher Approval Document

KC v2.0

**District Name:** Woodinville Fire & Rescue

**File Name:** AP\_WDNVLFIR\_APSUPINV\_20220224170718.csv

Payee (Vendor Name)	Vendor No.	Vendor Site	Invoice No.	Invoice Date	Inv. Amount	Description
BENZ AIR ENGINEERING CO INC			220203001	02/28/2022	\$97,588.19	B210803-5,B210803-1

# ACCOUNTS PAYABLE

Woodinville Fire & Rescue

Time: 17:00:38 Date: 02/24/2022

As Of: 04/10/2022

Page: 1

Accts Pay #	Received	Date Due	Vendor	Amount	Memo
<b>20115</b>	<b>02/04/2022</b>	<b>02/28/2022</b>	<b>1220</b>	<b>BENZ AIR ENGINEERING CO INC, DBA C AIR WEST FILT</b>	<b>40,956.52</b>
594 22 64	10-04	St 31	Exhaust Extractor	301 000 594 Capital Projects	16,078.50 Quote #B210803-1
594 22 64	10-05	St 33	Exhaust Extractor	301 000 594 Capital Projects	13,249.76 Quote #B210803-3
594 22 64	10-06	St 35	Exhaust Extractor	301 000 594 Capital Projects	11,628.26 Quote #B210803-5
<b>20116</b>	<b>02/03/2022</b>	<b>02/28/2022</b>	<b>1220</b>	<b>BENZ AIR ENGINEERING CO INC, DBA C AIR WEST FILT</b>	<b>56,631.67</b>
594 22 64	10-04	St 31	Exhaust Extractor	301 000 594 Capital Projects	22,232.17 Quote #B210803-1
594 22 64	10-05	St 33	Exhaust Extractor	301 000 594 Capital Projects	18,320.79 Quote #B210803-3
594 22 64	10-06	St 35	Exhaust Extractor	301 000 594 Capital Projects	16,078.71 Quote #B210803-5
Total BENZ AIR ENGINEERING CO INC, DBA C AIR WEST FILT				97,588.19	
Report Total:				97,588.19	
Fund					
301 Capital Projects Fund (10-036-3020)				97,588.19	

This report has been reviewed by:

Signature:

*Joan S. Montegary*  
Fire Chief/Chief Administrative Officer

Date:

*2-24-22*

# CHECK REGISTER

Woodinville Fire & Rescue

Time: 17:05:28 Date: 02/24/2022

02/28/2022 To 02/28/2022

Page: 1

Chk #	Claimant	Trans	Date	Type	Acct #	Amount	Memo	County ID
	BENZ AIR ENGINEERING CO INC	73	02/28/2022	Claims	301	97,588.19		
Total Vouchers:						97,588.19		