



SOUTH WHIDBEY FIRE / EMS

5579 Bayview Road • Langley, WA 98260
(360)321-1533 • Fax (360)321-9385 • www.swfe.org

Commissioners

Jim Towers
Michael Noblet
Savannah Erickson

Fire Chief

Nicholas Walsh
chief@swfe.org
(360)321-6061

Operations

Deputy Chief
Terry Ney
ops@swfe.org
(360)321-2546

Resource

Deputy Chief
Jon Beck
resource@swfe.org
(360)321-2147

Training

Division Chief
Joseph Dilley
training@swfe.org
(360)321-2645

Records

Records Manager
Vicki Lange
records@swfe.org
(360)222-5011

Finance

Finance Officer

finance@swfe.org
(360)222-5012

Admin Specialist

Kelly McDonald
info@swfe.org
(360)222-5013

BOARD OF FIRE COMMISSIONERS REGULAR MEETING

September 8, 2022 – 5:30 PM

Agenda – *DRAFT*

Join Zoom Meeting

<https://us06web.zoom.us/j/82017608807?pwd=L3pDWS9jN1J0V05Cd1BFQW9aWIBWUT09>

Meeting ID: 820 1760 8807

Passcode: 246982

One tap mobile

+12532158782,,82017608807#,,,,*246982# US (Tacoma)

+16694449171,,82017608807#,,,,*246982# US

- I. Call to Order.
- II. Swearing In - Interim Board Secretary
- III. Approval of Agenda.
- IV. Public input.
- V. Consent Agenda.
- VI. Member Update:
 - a) Riley Pomeroy – Station 36 Volunteer EMT Recruit
 - b) Lewis Townsend – Station 32 Volunteer EMT Recruit
 - c) Nicole Hagen – Interim Full-time Firefighter
 - d) Robert Husom – Promotion to Interim Full-time Lieutenant
- VII. Unfinished Business –
 - a) Policy Updates
 - i) Board of Fire Commissioner Policy 101 – Second Reading
 - ii) Chaplain Policy 1045 – Second Reading
 - b) Network Security/Breach Update
 - c) Update/Review of Strategic Plan
 - d) Island County Fire Commissioners' Meeting Update
- VIII. New Business –
 - a) WA State Auditor's Office – Audit Exit Interview
 - b) Interlocal Professional Services Agreement
 - c) Bid Contract Award – Roof Cleaning
 - d) WA State Fire Commissioners Conference – October
 - e) Fire Chief Performance Evaluation Form – Draft
 - f) Strategic Planning Meeting Need
 - g) Whidbey Health Trauma Designation
 - h) General Fund Minimum-Maximum Policy

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Serving the communities of Bayview - Clinton - Freland - Langley - Maxwelton – Saratoga
Our mission: "To protect and prepare the South Whidbey community through service and education."

- X. Committee Updates –
 - a. ICom Board – Commissioner Erickson
 - b. 2023 Budget – Commissioner Towers

- XI. Chief Reports –
 - a. Call Volume Report:
 - b. Recruitment/Retention Report:
 - c. 4th Seat Coverage Report:
 - d. Updates
 - e. Staff Spotlight

XII. Announcements:

XIII. Executive Session:

XIV. Action Taken as a result of Executive Session:

XV. Adjourn.

Jon Beck, in lieu of
District Board Secretary

Board of Fire Commissioners,

I am on the verge of officially withdrawing any intentions of filling the position of Board Secretary. As I notified Chief Walsh this afternoon of my pending decision to decline the Secretary position unless the Board is will to make some changes and concessions. I now fully understand and beginning to grasp the time demands the position is requiring. My talking to you before this proceeding does not come lightly, however due the increasing time requirements from growing meeting lengths, increasing correspondence and increasing complexity of these board meetings, the duties of this position have consumed an additional two hours each day as a minimum after my work day ends. The day of the past board meeting and today, I have spent nearly my entire day preparing documents. With such a young board and your desire for increasing dialogue, I do struggle when I ask myself and by wife repeatedly, as an 18-year veteran Deputy Fire Chief with South Whidbey Fire/EMS, why am I doing this? The answer each time is, there is no one here currently at SWFE that is more suited than myself.

I do have some concessions and conditions I would like the Board to take, similar to what you have required of the Fire Chief if I am to take the position. They are as follows:

1) Streamline the agenda.

To achieve this, First the Chief and Secretary will get as much of the documents, information and reports sent out to the Board via email format by the Friday in advance of the meeting as required. By the same token, the Board members are to have any items, documents, updates and agenda items to the Chief and Secretary in the same timeline. If they items are not of urgent matter, then they will not be addressed until the following regular meeting.

Second, all of these items are to be read and input or questions provided when asked, but always in advance of the meeting so the Chief and Secretary can make changes or provide answers ahead of the meeting. At the meeting is not the time to pick apart meeting minutes, agendas or documents.

- 2) Move all of these routine documents and reports, call numbers, etc. to be included in the consent agenda as it specifically already reads, "**Consent Agenda** – All matters listed within the Consent Agenda have been distributed to each member of South Whidbey Fire/EMS's Board of Commissioners for reading and study. They are considered to be routine, and will be enacted by one motion of the Commissioners with no separate discussion. If separate discussion is desired, that item may be removed from the Consent Agenda and placed on the Regular Agenda by request." This will require everyone to do their part and read the documents and provide input or ask questions ahead of time, not at the meeting.
- 3) Provide a stipend for this position. Not just for myself, but for whoever fills this roll as there is a significant amount of additional work responsibility that is required.
- 4) Remove Commissioner Comments from the Agenda and leave it as Varia so it does not allow for additional non-necessary dialog and encourage all those to present items ahead of time so the information is shared among all parties and speeds up the meeting process.

As you can see, I do not take the position lightly and hopefully I have fulfilled the responsibilities and duties beyond your expectations in the short time. I just ask that you fulfill the same expectations. If the Board is willing to make these changes and concessions, I will accept the position until such time another individual is appointed.

OATH OF OFFICE

The following is an Oath of Office to be filed with the County Clerk (RCW 52.14.080).

STATE OF WASHINGTON

COUNTY OF ISLAND

I, Jonathan Beck, having been duly appointed Secretary to the Board of Fire Commissioners of South Whidbey Fire/EMS, by the Commissioners of said Fire Protection District, on September 8th, 2022, do solemnly swear that I will faithfully and impartially perform the duties of Board Secretary for South Whidbey Fire/EMS, as prescribed by law and to the best of my ability and that I will support and maintain the laws and constitution of the State of Washington and the United States of America. So help me God.

Jonathan Beck, Deputy Chief

Michael Noblet, Board Chairman

SUBSCRIBED AND SWORN to before me this _____ day of _____.

Notary Public in and for the
State of Washington, residing at

South Whidbey Fire/EMS

Expenditure Approval Document

Date of Approval: September 8th, 2022

Warrants Approved From: Aug 18th, 2022 - September 8th, 2022

Batch Date	Batch #	Batch Type	Total Amount
7/14/2022	July 14th Liab	Payroll Liabilities	\$174.81
8/24/2022	Aug 24th AP	Accounts Payable	\$44,416.66
8/25/2022	Aug 25th DD	Direct Deposit Payroll	\$55,179.26
8/25/2022	Aug 25th IRS EFT	Internal Revenue Service	\$20,677.43
8/25/2022	Aug 25th Liab	Payroll Liabilities	\$53,072.82
9/8/2022	Sept 8th DD	Direct Deposit Payroll	\$55,665.60
		Total Warrants Approved:	\$229,186.58

We, the undersigned of the above-names governmental unit do hereby certify that the merchandise or services hereinafter specified have been received and that the vouchers identified below are approved for payment.

Interim Fiscal Specialist: _____

Sonja Lindenstein

Fire Chief: _____

Nick Walsh

Commissioner: _____

Michael W. Noblet

Commissioner: _____

Savannah Erickson

Commissioner: _____

Jim Towers

South Whidbey Fire/EMS

Batch Form Document

Aug 23th for July 14th, 2022 Liability Batch *Aug 23rd*

Payment Date: 7/14/2022

F 638

C. #661517

Date	Check	Vendor	Amount	Memo
7/14/2022	661517	WA D/Revenue	\$174.81	EXCISE TAX 06/2022
		Total	\$174.81	

I the undersigned, do hereby certify under penalty of perjury that the materials have been furnished, the services rendered or the labor performed as described herein, 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, is a just, due and unpaid obligation against South Whidbey Fire/EMS, and that I am authorized to authenticate and certify to said claim.

Payroll Officer:

Linda Mazeres

Linda Mazeres

Fire Chief:

Nicholas Walsh

Nicholas Walsh

South Whidbey Fire/EMS
 Batch Form Document
 Aug 24th, 2022 AP Batch
 Payment Date: 08/24/2022
 Fund: 638
 Check #661640-661672

Date	Check	Vendor	Amount
8/24/2022	661640	Amazon Capital Services	\$651.82
8/24/2022	661641	Bound Tree Medical, LLC.	\$218.42
8/24/2022	661642	Cummins Sales and Service	\$45.46
8/24/2022	661643	Fed Ex	\$95.30
8/24/2022	661644	Gabelein, Jon	\$40.00
8/24/2022	661645	Hagen, Nicole	\$30.00
8/24/2022	661646	I-COM	\$23,276.27
8/24/2022	661647	IC E R & R Fund	\$88.81
8/24/2022	661648	Island Auto Supply	\$1,915.31
8/24/2022	661650	Island Disposal, Inc.	\$125.17
8/24/2022	661649	Island Disposal, Inc.	\$177.30
8/24/2022	661651	Jerry Beck & Company Inc.	\$410.46
8/24/2022	661652	LabCorp Occupational Testing Service	\$31.25
8/24/2022	661653	Morgan Sound	\$437.49
8/24/2022	661654	Payless Food Store	\$117.23
8/24/2022	661655	Puget Sound Energy	\$1,039.85
8/24/2022	661656	Ratcliff, Morgan A	\$20.00
8/24/2022	661657	Simmons, Jeffrey W.	\$30.00
8/24/2022	661658	Snure Law Office, PSC	\$687.50
8/24/2022	661659	Stericycle, INC.	\$10.36
8/24/2022	661660	T-Mobile	\$411.61
8/24/2022	661661	True North Emergency Equipment	\$112.18
8/24/2022	661662	US Bank Visa	\$8,196.27
8/24/2022	661663	Ullman, Cooper	\$20.00
8/24/2022	661664	Vistaire Water System	\$409.78
8/24/2022	661665	WA D/Employment Security	\$5.76
8/24/2022	661666	WA D/Revenue	\$24.21
8/24/2022	661667	WA State Auditor's Office	\$1,276.00
8/24/2022	661668	WA State Ferries	\$169.25
8/24/2022	661669	Waytek Inc	\$2,643.21
8/24/2022	661670	Welch, Teresa	\$30.00
8/24/2022	661671	Whidbey Telecom	\$1,650.39
8/24/2022	661672	Wilkie, Cody	\$20.00
			\$44,416.66

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Payroll Officer: Linda Mazeres
 Linda Mazeres

Fire Chief: Nicholas Walsh
 Nicholas Walsh

South Whidbey Fire/EMS

Batch Form Document

Aug 25th, 2022 DD

Payment Date: 08/25/2022

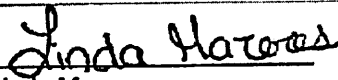
Fund: 638

Check #EFT

Date	Check	Vendor	Amount	Memo
8/25/2022	EFT	Jonathan J. Beck	\$2,703.63	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Blake Benenati	\$2,073.35	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Brian Boyd	\$3,504.96	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Alex B Carlson	\$2,595.34	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Katheryne Crowe	\$1,630.07	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Karley Diffie	\$2,137.56	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Joseph M Dilley	\$3,296.73	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Eric D Ensign	\$2,856.62	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Savannah Erickson	\$117.64	18-Aug
8/25/2022	EFT	Christopher Greaves	\$1,706.98	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Jake D Greve	\$1,711.56	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Michael C Hastings	\$2,520.27	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Robert Husom	\$2,062.05	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Leah Kalahiki	\$2,481.57	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Vicki Lange	\$2,230.77	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Linda B Mazerres	\$2,204.30	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Kelly M McDonald	\$1,699.80	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Sean C McDougald	\$2,258.76	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Alexandra McMahon	\$3,553.56	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Terrence Ney	\$2,994.07	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Michael W Noblet	\$117.64	18-Aug
8/25/2022	EFT	James A. Towers	\$117.64	18-Aug
8/25/2022	EFT	Christopher Turner	\$2,936.99	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Nicholas S Walsh	\$3,101.71	Aug 5-Aug 18 Payroll
8/25/2022	EFT	Carlee Wilkie	\$2,565.69	Aug 5-Aug 18 Payroll
			\$55,179.26	

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Payroll Officer:


Linda Mazerres

Fire Chief:


Nicholas Walsh

South Whidbey Fire/EMS
Batch Form Document
Aug 25th, 2022 EFTPS
Payment Date: 08/25/2022
Fund: 638

Check #EFT

Date	Check	Vendor	Amount	Memo
8/25/2022	EFT	Internal Revenue Service	\$20,677.43	Payroll Taxes 08/25/2022
Total			\$20,677.43	

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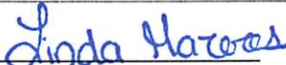
Payroll Officer: Linda Mazeres
Linda Mazeres


Fire Chief: Nicholas Walsh
Nicholas Walsh

South Whidbey Fire/EMS
Batch Form Document
Aug 25th, 2022 Liability Batch
Payment Date: 8/25/2022
J 638
C. k #661673-661674

Date	Check	Vendor	Amount	Memo
8/25/2022	661673	Aflac	\$783.30	Pay Cycle(s) 08/25/2022 To 08/25/2022 - AFLAC (Post-Tax)
8/25/2022	661674	Trusteed Plans Service Corp.	\$52,289.52	Pay Cycle(s) 08/11/2022 To 08/25/2022 - Life Insurance
		Total	\$53,072.82	

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Payroll Officer: 
Linda Mazeres

Fire Chief: 
Nicholas Walsh

South Whidbey Fire/EMS

Batch Form Document

Sept 8th, 2022 DD

Payment Date: 09/08/2022

Fund: 638

Check #EFT

Date	Check	Vendor	Amount	Memo
9/8/2022	EFT	Beck, Jonathan J.	\$2,700.11	Aug 19-Sept 1 Payroll
9/8/2022	EFT	Benenati, Blake	\$1,670.53	Aug 19-Sept 1 Payroll
9/8/2022	EFT	Boyd, Brian	\$1,853.15	Aug 19-Sept 1 Payroll
9/8/2022	EFT	Carlson, Alex B	\$2,627.06	Aug 19-Sept 1 Payroll
9/8/2022	EFT	Crowe, Katheryne	\$2,315.43	Aug 19-Sept 1 Payroll
9/8/2022	EFT	Diffie, Karley	\$2,179.52	Aug 19-Sept 1 Payroll
9/8/2022	EFT	Dilley, Joseph M	\$3,296.73	Aug 19-Sept 1 Payroll
9/8/2022	EFT	Ensign, Eric D	\$4,153.10	Aug 19-Sept 1 Payroll
9/8/2022	EFT	Greaves, Christopher	\$1,901.21	Aug 19-Sept 1 Payroll
9/8/2022	EFT	Greve, Jake D	\$1,715.89	Aug 19-Sept 1 Payroll
9/8/2022	EFT	Hastings, Michael C	\$2,521.05	Aug 19-Sept 1 Payroll
9/8/2022	EFT	Husom, Robert	\$3,167.41	Aug 19-Sept 1 Payroll
9/8/2022	EFT	Kalahiki, Leah	\$3,626.70	Aug 19-Sept 1 Payroll
9/8/2022	EFT	Lange, Vicki	\$2,225.96	Aug 19-Sept 1 Payroll
9/8/2022	EFT	Mazeres, Linda B	\$3,411.19	Aug 19-Sept 1 Payroll
9/8/2022	EFT	McDonald, Kelly M	\$1,702.68	Aug 19-Sept 1 Payroll
9/8/2022	EFT	McDougald, Sean C	\$2,503.65	Aug 19-Sept 1 Payroll
9/8/2022	EFT	McMahon, Alexandra	\$1,865.15	Aug 19-Sept 1 Payroll
9/8/2022	EFT	Ney, Terrence	\$3,016.09	Aug 19-Sept 1 Payroll
9/8/2022	EFT	Turner, Christopher	\$2,157.53	Aug 19-Sept 1 Payroll
9/8/2022	EFT	Walsh, Nicholas S	\$3,101.71	Aug 19-Sept 1 Payroll
9/8/2022	EFT	Wilkie, Carlee	\$1,953.75	Aug 19-Sept 1 Payroll
			\$55,665.60	

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Payroll Officer: Linda Mazeres
Linda Mazeres

Fire Chief: Nicholas Walsh
Nicholas Walsh

2022 BUDGET POSITION

South Whidbey Fire EMS

Time: 15:24:44 Date: 09/07/2022

Page: 1

001 General Fund Months: 01 To: 09

	Amt Budgeted	Revenues	Remaining	
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308 Beginning Balances

308 91 00 00 Estimated Beginning Balance	0.00	642,252.11	(642,252.11)	0.0%
308 Beginning Balances	0.00	642,252.11	(642,252.11)	0.0%

310 Taxes

311 10 00 00 Property Taxes 75%	3,667,819.06	2,283,608.19	1,384,210.87	62.3%
337 00 00 01 Leasehold Excise Tax	2,000.00	1,441.40	558.60	72.1%
337 00 00 02 Timber Tax	0.00	1,002.64	(1,002.64)	0.0%
310 Taxes	3,669,819.06	2,286,052.23	1,383,766.83	62.3%

330 State Generated Revenues

331 97 03 00 FEMA Public Assistance Grant	0.00	0.00	0.00	0.0%
334 01 30 00 WSP Basic FF Academy Reimbursement Program	1,000.00	0.00	1,000.00	0.0%
334 01 80 00 State Direct/Indirect Grant From Military Department	0.00	0.00	0.00	0.0%
334 04 90 00 Dept. Of Health EMS Trauma Grant	1,220.00	1,180.00	40.00	96.7%
337 07 60 00 In-Lieu Tax - Ferries	3,923.10	0.00	3,923.10	0.0%
337 07 70 00 In-Lieu Tax - School District	1,620.00	0.00	1,620.00	0.0%
330 State Generated Revenues	7,763.10	1,180.00	6,583.10	15.2%

340 Charges For Services

341 70 00 00 Sales Of Merchandise	0.00	0.00	0.00	0.0%
342 21 00 00 Hospital Payments For Consumable Supplies	167,198.32	0.00	167,198.32	0.0%
340 Charges For Services	167,198.32	0.00	167,198.32	0.0%

360 Misc Revenues

361 11 00 01 Investment Interest	6,000.00	5,541.72	458.28	92.4%
362 10 00 00 CPR Public Class Registration	800.00	0.00	800.00	0.0%
362 50 00 00 Lease & Rental Payments	0.00	0.00	0.00	0.0%
369 10 00 00 Sale Of Surplus	0.00	0.00	0.00	0.0%
369 40 00 00 Judgements/Settlements	0.00	0.00	0.00	0.0%
369 91 00 00 Other Revenue	0.00	8,435.28	(8,435.28)	0.0%
360 Misc Revenues	6,800.00	13,977.00	(7,177.00)	205.5%

380 Non Revenues

369 80 00 00 Prior Year(s) Corrections	0.00	0.00	0.00	0.0%
389 90 00 10 Other Custodial Activities	0.00	0.00	0.00	0.0%
380 Non Revenues	0.00	0.00	0.00	0.0%

390 Other Revenues

395 10 00 00 Sale Of Capital Assets	0.00	0.00	0.00	0.0%
390 Other Revenues	0.00	0.00	0.00	0.0%

2022 BUDGET POSITION

South Whidbey Fire EMS

Time: 15:24:44 Date: 09/07/2022

Page: 2

001 General Fund Months: 01 To: 09

Revenues	Amt Budgeted	Revenues	Remaining	
397 Interfund Transfers				
397 22 00 02 Transfer From Capital Fund	0.00	600,000.00	(600,000.00)	0.0%
397 Interfund Transfers	0.00	600,000.00	(600,000.00)	0.0%
Fund Revenues:	3,851,580.48	3,543,461.34	308,119.14	92.0%

Expenditures	Amt Budgeted	Expenditures	Remaining	
522 Fire Control				
522 45 10 01 Authorized Overtime - Training	5,250.00	1,884.39	3,365.61	35.9%
522 45 20 10 FICA Medicare Benefits-FF OT Training	0.00	144.13	(144.13)	0.0%
522 45 20 20 L&I / Unemployment Premiums-FF OT Training	0.00	114.31	(114.31)	0.0%
522 45 20 30 Healthcare Benefits-FF OT Training	0.00	1.03	(1.03)	0.0%
522 45 20 40 Retirement Benefits-FF OT Training	0.00	99.53	(99.53)	0.0%
522 Fire Control	5,250.00	2,243.39	3,006.61	42.7%

591 Debt Service				
591 22 71 01 Principle Payments	185,000.00	0.00	185,000.00	0.0%
592 22 83 01 Interest Payments	134,160.00	67,080.00	67,080.00	50.0%
591 Debt Service	319,160.00	67,080.00	252,080.00	21.0%

594 Capital Expenditures				
594 20 35 60 Personal Safety Equipment - Capital	125,000.00	98,142.39	26,857.61	78.5%
594 22 30 00 Communications Equipment	354,200.00	0.00	354,200.00	0.0%
594 45 35 10 Fire Training Equipment - Capital	21,000.00	10,117.24	10,882.76	48.2%
594 60 48 31 Marine Vehicle Repair - Capital	25,000.00	611.79	24,388.21	2.4%
594 Capital Expenditures	525,200.00	108,871.42	416,328.58	20.7%

010 ADMIN

522 Fire Control				
522 10 10 10 Chief's Wages	146,311.10	119,624.40	26,686.70	81.8%
522 10 10 20 Deputy Chiefs' Wages	296,762.12	193,155.11	103,607.01	65.1%
522 10 10 30 Division Chief's Wages	42,024.60	8,404.92	33,619.68	20.0%
522 10 10 40 Administration Wages	285,059.75	198,634.33	86,425.42	69.7%
522 10 10 60 Commissioner's Stipends	12,288.00	9,472.00	2,816.00	77.1%
522 10 10 85 Public Education Officer Wages	0.00	0.00	0.00	0.0%
522 10 10 90 Disability	4,000.00	900.00	3,100.00	22.5%
522 10 15 20 Deputy Chief Deferred Comp Match	6,900.42	4,394.64	2,505.78	63.7%
522 10 15 21 Admin Deferred Compensation Match	5,701.16	1,080.39	4,620.77	19.0%
522 10 20 10 FICA / Medicare Benefits-Admin	60,334.10	38,986.56	21,347.54	64.6%
522 10 20 20 L&I / Unemployment Premiums-Admin	27,664.72	13,001.77	14,662.95	47.0%
522 10 20 30 Admin Healthcare Benefits/ADD	187,410.44	173,196.23	14,214.21	92.4%
522 10 20 40 Retirement Benefits-ADMIN	62,269.89	35,734.76	26,535.13	57.4%
522 10 20 50 Tuition Reimbursement-Admin	2,500.00	0.00	2,500.00	0.0%
522 10 31 10 Office Supplies	6,650.00	4,712.84	1,937.16	70.9%
522 10 31 11 Printing - Newsletter	2,200.00	2,106.24	93.76	95.7%
522 10 31 12 Maps & Mapping Supplies	100.00	0.00	100.00	0.0%
522 10 31 20 Photographic Supplies	100.00	82.65	17.35	82.7%

2022 BUDGET POSITION

South Whidbey Fire EMS

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001 General Fund

Months: 01 To: 09

Expenditures	Amt Budgeted	Expenditures	Remaining	
522 Fire Control				
522 10 32 10 Fuel - Administration	10,000.00	5,236.53	4,763.47	52.4%
522 10 35 10 Office Equipment	1,100.00	733.03	366.97	66.6%
522 10 35 20 Software	5,405.00	0.00	5,405.00	0.0%
522 10 35 30 Computer Hardware	28,850.00	18,805.22	10,044.78	65.2%
522 10 41 10 Legal Services	5,500.00	7,975.00	(2,475.00)	145.0%
522 10 41 20 Audit & Review Services	7,000.00	13,936.40	(6,936.40)	199.1%
522 10 41 30 Consulting Services	12,000.00	8,570.00	3,430.00	71.4%
522 10 41 33 Consulting Marketing Retention	0.00	0.00	0.00	0.0%
522 10 41 34 Consulting Website	0.00	0.00	0.00	0.0%
522 10 41 40 Professional Services	18,880.00	535.79	18,344.21	2.8%
522 10 41 70 Photography	500.00	0.00	500.00	0.0%
522 10 42 10 Postage & Shipping	9,490.00	3,066.09	6,423.91	32.3%
522 10 42 20 Internet Connections/Whidbey Telecom	10,800.00	7,885.04	2,914.96	73.0%
522 10 42 30 Cell & Digital Telephones	39,600.00	17,338.88	22,261.12	43.8%
522 10 42 40 Wired Telephones & FAX/Whidbey Telecom	9,540.00	7,005.71	2,534.29	73.4%
522 10 42 50 Alarm Monitoring	2,100.00	761.61	1,338.39	36.3%
522 10 43 01 Admin Ferry Fees	270.00	50.00	220.00	18.5%
522 10 43 10 Commissioner Travel	500.00	176.08	323.92	35.2%
522 10 43 20 Career Staff Travel	4,900.00	0.00	4,900.00	0.0%
522 10 44 10 Administrative Advertising	2,500.00	815.89	1,684.11	32.6%
522 10 44 30 Volunteer Recruit./Retention Advertising	2,500.00	1,006.75	1,493.25	40.3%
522 10 45 10 Admin Equipment Leases	7,656.00	2,524.27	5,131.73	33.0%
522 10 46 10 Liability/Umbrella-Enduris	104,890.00	1,317.00	103,573.00	1.3%
522 10 47 10 Election Expenses	0.00	6,163.80	(6,163.80)	0.0%
522 10 47 20 Timber Tax	17.90	0.00	17.90	0.0%
522 10 47 30 Clean Water Uility Taxes	448.33	453.93	(5.60)	101.2%
522 10 48 10 Computer Repair & Maintenance	6,000.00	717.78	5,282.22	12.0%
522 10 48 20 Office Equipment Repair & Maintenance	1,790.00	1,401.84	388.16	78.3%
522 10 49 10 Memberships	8,062.00	4,250.00	3,812.00	52.7%
522 10 49 20 Subscriptions	50,086.45	35,277.71	14,808.74	70.4%
522 10 49 30 Information Services	2,707.50	448.00	2,259.50	16.5%
522 10 49 40 Software Recuring Licenses	27,831.44	17,838.79	9,992.65	64.1%
522 10 49 50 Investment/Bank Fees	760.00	74.34	685.66	9.8%
522 Fire Control	1,529,960.92	967,852.32	562,108.60	63.3%
010 ADMIN	1,529,960.92	967,852.32	562,108.60	63.3%

020 FIRE SUPPRESSION

522 Fire Control				
522 20 15 10 Volunteer Reimbursement	140,000.00	48,273.09	91,726.91	34.5%
522 20 15 20 Volunteer Deferred Compensation Match	3,000.00	1,500.00	1,500.00	50.0%
522 20 15 30 Volunteer Shift Reimbursement	0.00	0.00	0.00	0.0%
522 20 20 10 FICA/Medicare Benefits-Volunteers	10,710.00	5,169.68	5,540.32	48.3%
522 20 20 31 Accidental Death & Disability - VFIS	2,300.00	5,774.00	(3,474.00)	251.0%
522 20 20 41 Retirement Premium-Board Of Vol. FF's	4,500.00	1,800.00	2,700.00	40.0%
522 20 20 42 Retirement Premium-LOSAP	25,827.00	34,175.00	(8,348.00)	132.3%
522 20 20 50 Tuition Reimbursement-Part Time FFs & Volunteers	2,500.00	0.00	2,500.00	0.0%
522 20 23 10 Physicals	2,760.00	0.00	2,760.00	0.0%
522 20 23 20 Vaccinations	3,360.00	0.00	3,360.00	0.0%
522 20 23 30 Testing	1,050.00	0.00	1,050.00	0.0%

2022 BUDGET POSITION

South Whidbey Fire EMS

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001 General Fund Months: 01 To: 09

Expenditures	Amt Budgeted	Expenditures	Remaining	
522 Fire Control				
522 20 23 40	Fitness Equipment	7,586.47	1,755.50	5,830.97 23.1%
522 20 23 50	Fitness Supplies	0.00	0.00	0.00 0.0%
522 20 24 20	Board of Volunteer Firefighters - Liability Insura	2,500.00	0.00	2,500.00 0.0%
522 20 24 30	LOSAP - Life Insurance	0.00	0.00	0.00 0.0%
522 20 24 40	Trusteed Plans (WFCA)	950.00	756.42	193.58 79.6%
522 20 28 10	Recognition Awards	9,120.00	2,786.09	6,333.91 30.5%
522 20 28 20	Special Recognition & Activities	11,295.00	6,097.07	5,197.93 54.0%
522 20 28 30	Incidents, Special Projects & Out Of Area Meals	1,790.00	479.13	1,310.87 26.8%
522 20 28 40	Health & Wellness Activities	0.00	0.00	0.00 0.0%
522 20 31 10	Fire Operations Supplies	8,670.00	6,702.36	1,967.64 77.3%
522 20 31 11	Fire Rehab Supplies	2,070.00	220.18	1,849.82 10.6%
522 20 31 12	Fire Safety Supplies	450.00	26.07	423.93 5.8%
522 20 31 20	Medical Operations Supplies	22,833.00	4,834.64	17,998.36 21.2%
522 20 31 30	Marine Rescue Operations Supplies	1,806.00	2,101.29	(295.29) 116.4%
522 20 31 40	Technical Rescue Operations Supplies	0.00	66.76	(66.76) 0.0%
522 20 31 60	Uniforms & Badges	20,605.00	10,040.61	10,564.39 48.7%
522 20 32 10	Fuel - Fire Apparatus	21,450.00	8,158.33	13,291.67 38.0%
522 20 32 20	Fuel - Medical Apparatus	8,500.00	3,668.73	4,831.27 43.2%
522 20 32 30	Fuel - Marine Apparatus	4,200.00	1,177.05	3,022.95 28.0%
522 20 32 40	Fuel - Technical Rescue Apparatus	500.00	0.00	500.00 0.0%
522 20 35 10	Fire Equipment	40,716.69	8,646.72	32,069.97 21.2%
522 20 35 11	Rehab Equipment	50.00	54.34	(4.34) 108.7%
522 20 35 12	Fire Safety Equipment	2,570.00	2,451.66	118.34 95.4%
522 20 35 20	Medical Equipment	6,300.00	750.00	5,550.00 11.9%
522 20 35 30	Marine Rescue Equipment	17,090.00	8,261.22	8,828.78 48.3%
522 20 35 40	Technical Rescue Equipment	3,700.00	3,647.45	52.55 98.6%
522 20 35 50	Communications Equipment	45,236.14	43,471.50	1,764.64 96.1%
522 20 35 60	Personal Safety Equipment	62,260.00	38,634.09	23,625.91 62.1%
522 20 41 10	Hose Testing	5,000.00	138.55	4,861.45 2.8%
522 20 41 20	Apparatus Testing/Certification	7,830.00	5,825.12	2,004.88 74.4%
522 20 41 30	SCBA Flow Testing/Certification	7,912.50	0.00	7,912.50 0.0%
522 20 41 40	Biohazard Waste Disposal	264.00	82.88	181.12 31.4%
522 20 42 10	Dispatch Services	87,238.27	69,828.81	17,409.46 80.0%
522 20 45 10	Operations Equipment Leases	2,500.00	437.49	2,062.51 17.5%
522 20 45 20	Operations Rents And Fees	17,751.84	17,753.47	(1.63) 100.0%
522 22 10 00	Part Time Firefighter Wages	942,510.91	709,710.15	232,800.76 75.3%
522 22 10 01	Authorized Overtime Part Time Firefighters	55,000.00	30,477.57	24,522.43 55.4%
522 22 15 20	Firefighter Deferred Compensation Match	18,750.24	0.00	18,750.24 0.0%
522 22 20 10	FICA Medicare Benefits-PT Firefighters	78,260.33	53,223.82	25,036.51 68.0%
522 22 20 20	L&I/ Unemployment Premiums- PT Firefighters	49,131.04	60,346.56	(11,215.52) 122.8%
522 22 20 30	Part Time Firefighters Healthcare Benefits/AD&D	207,942.84	236,159.38	(28,216.54) 113.6%
522 22 20 40	Retirement Benefits Part Time Firefighters	126,618.20	38,884.29	87,733.91 30.7%
522 Fire Control		2,104,965.47	1,474,347.07	630,618.40 70.0%
020 FIRE SUPPRESSION		2,104,965.47	1,474,347.07	630,618.40 70.0%

030 FIRE PREVENTION & INVESTIGATION

2022 BUDGET POSITION

South Whidbey Fire EMS

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001 General Fund

Months: 01 To: 09

Expenditures	Amt Budgeted	Expenditures	Remaining	
522 Fire Control				
522 30 31 51 Fire Prevention Supplies	500.00	0.00	500.00	0.0%
522 30 31 60 Public Education Operating Supplies	5,360.00	670.67	4,689.33	12.5%
522 30 32 10 Public Education Fuel	150.00	0.00	150.00	0.0%
522 30 49 00 Special Projects	3,600.00	902.91	2,697.09	25.1%
522 Fire Control	9,610.00	1,573.58	8,036.42	16.4%
030 FIRE PREVENTION & INVESTIGATION	9,610.00	1,573.58	8,036.42	16.4%

045 TRAINING EMPLOYEE

522 Fire Control

522 45 31 00 Administration Training Supplies	429.70	38.03	391.67	8.9%
522 45 31 10 Fire Training Supplies	7,953.78	2,999.16	4,954.62	37.7%
522 45 31 20 Medical Training Supplies	4,985.00	2,316.55	2,668.45	46.5%
522 45 31 21 Medical Training Supplies - WEMSC Grant	1,222.00	0.00	1,222.00	0.0%
522 45 31 30 Marine Training Supplies	330.00	0.00	330.00	0.0%
522 45 31 40 Technical Rescue Training Supplies	0.00	0.00	0.00	0.0%
522 45 32 10 Fuel - Training	400.00	46.41	353.59	11.6%
522 45 35 00 Administration Training Equipment	0.00	0.00	0.00	0.0%
522 45 35 10 Fire Training Equipment	34,353.28	7,988.20	26,365.08	23.3%
522 45 35 20 Medical Training Equipment	7,260.95	1,327.08	5,933.87	18.3%
522 45 35 30 Marine Training Equipment	1,320.00	1,534.08	(214.08)	116.2%
522 45 35 40 Technical Rescue Training Equipment	0.00	0.00	0.00	0.0%
522 45 41 10 Training Professional Services	7,800.00	0.00	7,800.00	0.0%
522 45 43 00 Administrative Training Travel	2,345.00	65.00	2,280.00	2.8%
522 45 43 01 Administrative Lodging & Food	12,508.00	693.13	11,814.87	5.5%
522 45 43 02 Training Ferry Fees	430.00	54.70	375.30	12.7%
522 45 43 10 Fire Training Travel	75.00	0.00	75.00	0.0%
522 45 43 11 Fire Lodging & Food	3,045.00	0.00	3,045.00	0.0%
522 45 43 20 Medical Training Travel	50.00	0.00	50.00	0.0%
522 45 43 21 Medical Lodging & Food	800.00	0.00	800.00	0.0%
522 45 43 30 Marine Training Travel	0.00	0.00	0.00	0.0%
522 45 43 31 Marine Lodging & Food	0.00	0.00	0.00	0.0%
522 45 43 40 Technical Rescue Training Travel	0.00	0.00	0.00	0.0%
522 45 43 41 Technical Rescue Lodging & Food	0.00	0.00	0.00	0.0%
522 45 43 50 Maintenance Training Travel	2,400.00	0.00	2,400.00	0.0%
522 45 43 51 Maintenance Lodging & Food	4,250.00	1,096.20	3,153.80	25.8%
522 45 49 00 Administration Tuition & Registration	11,085.00	685.00	10,400.00	6.2%
522 45 49 10 Fire Tuition & Registration	17,185.00	1,254.44	15,930.56	7.3%
522 45 49 11 Fire Training Projects & Workshops	10,380.00	1,723.00	8,657.00	16.6%
522 45 49 20 Medical Tuition & Registration	8,220.00	507.93	7,712.07	6.2%
522 45 49 21 Medical Training Projects	784.00	0.00	784.00	0.0%
522 45 49 22 Medical Tuition - CBT Grant	0.00	0.00	0.00	0.0%
522 45 49 30 Marine Tuition & Registration	200.00	0.00	200.00	0.0%
522 45 49 31 Marine Rescue Training Projects	0.00	0.00	0.00	0.0%
522 45 49 40 Technical Rescue Tuition & Registration	10,095.00	9,839.00	256.00	97.5%
522 45 49 41 Technical Rescue Training Projects	0.00	0.00	0.00	0.0%
522 45 49 50 Maintenance Tuition & Registration	3,395.95	1,150.00	2,245.95	33.9%
522 45 49 60 Health & Wellness Training - Registration	0.00	0.00	0.00	0.0%
522 Fire Control	153,302.66	33,317.91	119,984.75	21.7%

2022 BUDGET POSITION

South Whidbey Fire EMS

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001 General Fund Months: 01 To: 09

Expenditures	Amt Budgeted	Expenditures	Remaining	
045 TRAINING EMPLOYEE	153,302.66	33,317.91	119,984.75	21.7%

050 FACILITIES

522 Fire Control

522 50 10 00	Maintenance Employees Wages	140,793.17	95,033.77	45,759.40	67.5%
522 50 10 01	Maintenance Employees Authorized Overtime	4,000.00	1,543.40	2,456.60	38.6%
522 50 15 20	Maintenance Deferred Compensation Match	2,691.16	0.00	2,691.16	0.0%
522 50 20 10	FICA/Medicare Benefits-Maintenance Employees	10,599.67	6,957.02	3,642.65	65.6%
522 50 20 20	L&I/Unemployment Premiums-Maintenance Employees	7,223.45	4,439.28	2,784.17	61.5%
522 50 20 30	Maintenance Healthcare Benefits/AD&D	57,982.56	50,081.94	7,900.62	86.4%
522 50 20 40	Retirement Benefits-Maintenance Employees	17,776.96	9,807.21	7,969.75	55.2%
522 50 20 50	Tuition Reimbursement-Maintenance Employees	2,500.00	0.00	2,500.00	0.0%
522 50 31 10	Janitorial Supplies	8,400.00	3,059.87	5,340.13	36.4%
522 50 31 20	Maintenance Parts & Supplies	8,064.00	574.95	7,489.05	7.1%
522 50 32 10	Fuel - Maintenance	4,500.00	2,239.97	2,260.03	49.8%
522 50 35 10	Small Tools	48,250.00	41,553.77	6,696.23	86.1%
522 50 35 20	Furnishings	700.00	310.51	389.49	44.4%
522 50 35 30	Appliances	750.00	0.00	750.00	0.0%
522 50 41 10	Janitorial Services	46,144.00	15,604.00	30,540.00	33.8%
522 50 41 20	Yard Maintenance	15,000.00	0.00	15,000.00	0.0%
522 50 41 30	Building Maintenance Services	25,508.00	7,887.38	17,620.62	30.9%
522 50 45 10	Maintenance Equipment Rental & Leases	2,000.00	638.25	1,361.75	31.9%
522 50 47 10	Electricity Consumed	47,424.00	19,868.58	27,555.42	41.9%
522 50 47 20	LPG Gas Consumed	5,610.90	3,402.77	2,208.13	60.6%
522 50 47 30	Water Consumed	5,866.00	3,619.03	2,246.97	61.7%
522 50 47 40	Waste Disposal Used	4,220.00	2,483.50	1,736.50	58.9%
522 50 48 10	Facilities Repair & Maintenance	10,100.00	2,818.60	7,281.40	27.9%
522 Fire Control		476,103.87	271,923.80	204,180.07	57.1%

050 FACILITIES	476,103.87	271,923.80	204,180.07	57.1%
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060 VEHICLE & EQUIP MAINTENANCE

522 Fire Control

522 60 43 01	Maintenance Ferry Fees	1,000.00	754.90	245.10	75.5%
522 60 48 10	Fire Equipment Repair & Maintenance	27,662.04	9,197.41	18,464.63	33.2%
522 60 48 11	Fire Apparatus Repair & Maintenance	97,920.00	39,877.67	58,042.33	40.7%
522 60 48 12	Administrative Vehicle Repair & Maintenance	11,320.05	5,650.40	5,669.65	49.9%
522 60 48 20	Medical Equipment Repair & Maintenance	2,785.00	0.00	2,785.00	0.0%
522 60 48 21	Medical Vehicle Repair & Maintenance	6,160.00	1,562.40	4,597.60	25.4%
522 60 48 30	Marine Equipment Repair & Maintenance	2,000.00	861.43	1,138.57	43.1%
522 60 48 31	Marine Vehicle Repair & Maintenance	25,200.00	22,535.00	2,665.00	89.4%
522 60 48 40	Technical Rescue Equipment Repair & Maintenance	500.00	0.00	500.00	0.0%
522 60 48 41	Technical Rescue Vehicle Repair & Maintenance	950.00	0.00	950.00	0.0%

2022 BUDGET POSITION

South Whidbey Fire EMS

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001 General Fund Months: 01 To: 09

Expenditures	Amt Budgeted	Expenditures	Remaining	
522 Fire Control				
522 60 48 50 Training Equipment Repair & Maintenance	500.00	0.00	500.00	0.0%
522 60 48 60 Maintenance Equipment Repair & Maintenance	3,750.00	539.29	3,210.71	14.4%
522 60 48 61 Maintenance Vehicle Repair & Maintenance	1,450.00	324.60	1,125.40	22.4%
522 60 49 70 Collision/Accident	5,999.98	31.74	5,968.24	0.5%
522 Fire Control	187,197.07	81,334.84	105,862.23	43.4%
060 VEHICLE & EQUIP MAINTENANCE	187,197.07	81,334.84	105,862.23	43.4%

062 CAPITAL FACILITIES

594 Capital Expenditures

594 22 62 38 Station 32- Upgrade Transfer Switch & 30 KW Generator	0.00	0.00	0.00	0.0%
594 22 63 30 Cultus Bay Radio Tower Site	37,520.00	0.00	37,520.00	0.0%
594 22 63 31 Station 31 - 5535 Cameron Road	37,600.00	67.94	37,532.06	0.2%
594 22 63 32 Station 32 - 6435 Central Avenue	4,500.00	0.00	4,500.00	0.0%
594 22 63 33 Station 33 - 3405 French Road	50,468.12	450.00	50,018.12	0.9%
594 22 63 34 Station 34 - 820 Camano Avenue	9,100.00	0.00	9,100.00	0.0%
594 22 63 35 Station 35 - 3982 Saratoga Road	15,205.00	1,022.87	14,182.13	6.7%
594 22 63 36 Station 36 - 5579 Bayview Road	59,196.00	48,597.86	10,598.14	82.1%
594 22 63 37 Maintenance Facility - 2874 Verlaine Street	31,654.84	2,486.13	29,168.71	7.9%
594 22 64 01 Bayview Facility Construction General Fund	0.00	0.00	0.00	0.0%
594 Capital Expenditures	245,243.96	52,624.80	192,619.16	21.5%
062 CAPITAL FACILITIES	245,243.96	52,624.80	192,619.16	21.5%

070 OTHER

580 Non Expenditures

588 10 00 00 Prior Period Adjustment	0.00	(702.31)	702.31	0.0%
589 00 00 10 Non Expenditure - Suspense	0.00	0.00	0.00	0.0%
589 90 00 00 Payroll Deduction Clearing	0.00	(18,483.27)	18,483.27	0.0%
580 Non Expenditures	0.00	(19,185.58)	19,185.58	0.0%

597 Interfund Transfers

597 00 00 02 Transfer To Capital Fund	0.00	600,000.00	(600,000.00)	0.0%
597 00 00 03 Transfer To Reserve Fund	0.00	0.00	0.00	0.0%
597 00 00 04 Transfer To Contingency Fund	0.00	0.00	0.00	0.0%
597 Interfund Transfers	0.00	600,000.00	(600,000.00)	0.0%

070 OTHER	0.00	580,814.42	(580,814.42)	0.0%
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Fund Expenditures:	5,555,993.95	3,641,983.55	1,914,010.40	65.6%
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2022 BUDGET POSITION

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001 General Fund

Months: 01 To: 09

Fund Excess/(Deficit):	(1,704,413.47)	(98,522.21)
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003 Reserve Fund Months: 01 To: 09

	Amt Budgeted	Revenues	Remaining	
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308 Beginning Balances

308 41 10 00 Estimated Beginning Balance	0.00	52,935.18	(52,935.18)	0.0%
308 Beginning Balances	0.00	52,935.18	(52,935.18)	0.0%

397 Interfund Transfers

397 00 00 03 Transfer From General Fund To Reserve	0.00	0.00	0.00	0.0%
397 Interfund Transfers	0.00	0.00	0.00	0.0%

Fund Revenues:	0.00	52,935.18	(52,935.18)	0.0%
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Fund Excess/(Deficit):	0.00	52,935.18		
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2022 BUDGET POSITION

South Whidbey Fire EMS

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004 Contingency Fund Months: 01 To: 09

	Amt Budgeted	Revenues	Remaining	
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308 Beginning Balances

308 91 11 00 Estimated Beginning Balance	0.00	168,476.26	(168,476.26)	0.0%
308 Beginning Balances	0.00	168,476.26	(168,476.26)	0.0%

360 Misc Revenues

367 11 00 00 Donations & Gifts	0.00	1,000.00	(1,000.00)	0.0%
360 Misc Revenues	0.00	1,000.00	(1,000.00)	0.0%

397 Interfund Transfers

397 00 00 04 Transfer From General Fund To Contingency	0.00	0.00	0.00	0.0%
397 Interfund Transfers	0.00	0.00	0.00	0.0%

Fund Revenues:	0.00	169,476.26	(169,476.26)	0.0%
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Fund Excess/(Deficit):	0.00	169,476.26		
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2022 BUDGET POSITION

South Whidbey Fire EMS

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300 Capital Fund Months: 01 To: 09

	Amt Budgeted	Revenues	Remaining	
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308 Beginning Balances

308 41 00 00 Estimated Beginning Balance	0.00	2,358,673.14	(2,358,673.14)	0.0%
308 Beginning Balances	0.00	2,358,673.14	(2,358,673.14)	0.0%

310 Taxes

311 10 00 01 Property Taxes 25%	907,648.06	761,202.71	146,445.35	83.9%
310 Taxes	907,648.06	761,202.71	146,445.35	83.9%

397 Interfund Transfers

397 00 00 02 Transfer From General Fund	0.00	600,000.00	(600,000.00)	0.0%
397 Interfund Transfers	0.00	600,000.00	(600,000.00)	0.0%

Fund Revenues:	907,648.06	3,719,875.85	(2,812,227.79)	409.8%
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	Amt Budgeted	Expenditures	Remaining	
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594 Capital Expenditures

594 20 35 12 Fire Safety Equipment - Capital	616,156.50	1,277.32	614,879.18	0.2%
594 20 42 10 Dispatch Services - Capital	20,093.42	20,093.42	0.00	100.0%
594 22 64 00 Bayview Facility Construction	0.00	0.00	0.00	0.0%
594 22 64 11 Vehicles	302,787.62	131,513.73	171,273.89	43.4%
594 22 64 13 Fire Apparatus	660,000.00	0.00	660,000.00	0.0%
594 22 65 00 Bayview Facility Building Permit & Design Work	0.00	0.00	0.00	0.0%
594 Capital Expenditures	1,599,037.54	152,884.47	1,446,153.07	9.6%

999 Ending Balance

508 41 00 00 Ending Balance	0.00	0.00	0.00	0.0%
999 Ending Balance	0.00	0.00	0.00	0.0%

062 CAPITAL FACILITIES

594 Capital Expenditures

594 22 62 11 Bayview Road Property	319,160.00	782.62	318,377.38	0.2%
594 Capital Expenditures	319,160.00	782.62	318,377.38	0.2%

062 CAPITAL FACILITIES	319,160.00	782.62	318,377.38	0.2%
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070 OTHER

597 Interfund Transfers

597 22 00 02 Transfer To General Fund	0.00	600,000.00	(600,000.00)	0.0%
597 Interfund Transfers	0.00	600,000.00	(600,000.00)	0.0%

2022 BUDGET POSITION

South Whidbey Fire EMS

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300 Capital Fund

Months: 01 To: 09

Expenditures	Amt Budgeted	Expenditures	Remaining	
070 OTHER	0.00	600,000.00	(600,000.00)	0.0%
Fund Expenditures:	1,918,197.54	753,667.09	1,164,530.45	39.3%
Fund Excess/(Deficit):	(1,010,549.48)	2,966,208.76		

2022 BUDGET POSITION

South Whidbey Fire EMS

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301 Bond Fund	Months: 01 To: 09			
Revenues	Amt Budgeted	Revenues	Remaining	
308 Beginning Balances				
308 41 20 00 Estimated Beginning Balance	0.00	0.00	0.00	0.0%
308 Beginning Balances	0.00	0.00	0.00	0.0%
Fund Revenues:	0.00	0.00	0.00	0.0%
Fund Excess/(Deficit):	0.00	0.00		

2022 BUDGET POSITION TOTALS

South Whidbey Fire EMS

Months: 01 To: 09

Time: 15:24:44 Date: 09/07/2022

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Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
001 General Fund	3,851,580.48	3,543,461.34	92.0%	5,555,993.95	3,641,983.55	66%
003 Reserve Fund	0.00	52,935.18	0.0%	0.00	0.00	0%
004 Contingency Fund	0.00	169,476.26	0.0%	0.00	0.00	0%
300 Capital Fund	907,648.06	3,719,875.85	409.8%	1,918,197.54	753,667.09	39%
301 Bond Fund	0.00	0.00	0.0%	0.00	0.00	0%
	<u>4,759,228.54</u>	<u>7,485,748.63</u>	<u>157.3%</u>	<u>7,474,191.49</u>	<u>4,395,650.64</u>	<u>58.8%</u>

101.1 Board of Fire Commissioners (proposed)

South Whidbey Fire/EMS (SWFE) is a special purpose governmental district serving the residents, business owners and visitors covering 66 square miles of southern Whidbey Island. The district is paramilitary styled local governmental organization with administrative orders issued from the fire chief or deputy chiefs and travel down through an established chain of command **to all employees**. SWFE employees report to one superior and as such must follow his/her command. If employees were to have multiple bosses, formal or informal, it would result in confusion and resulting possible danger to a firefighter during a fire/emergency.

SWFE's chain of command principle is buttressed by the concept of unity in direction defined as having one goal motivating employees **to protect the** life and property of those the District serves. Such directional unity is enhanced by having an orderly communication flow from top to bottom and bottom up.

The **D**istrict is headed by three elected fire commissioners whose responsibility is to represent the interests of those citizens SWFE serves by developing and approving policy to guide the district to attain its goal of protecting its citizens from harm.

101.2 COMMISSIONER'S AUTHORITY AND RESPONSIBILITY (proposed)

The commissioners are the **D**istrict's sole policy makers and as such do not have any direct or indirect administrative personnel authority other than the hiring/firing of the fire chief. Individual commissioners are not permitted to influence the carrying out of policy by the fire chief or deputy chiefs and/or other staff members. Such influence attempts are, but not limited to, meetings with employees either planned or unannounced joining of meetings between the fire chief and district staff or communicating by electronic means to observe or otherwise be involved with implementing or influencing district policy.

The board's sole direct personnel related authority is to negotiate, approve, and, terminate an employment contract with the district's fire chief. The board has the authority to fix the compensation to be paid to the fire chief through the fire chief's employment contract. In addition, the board has the authority to approve policy upon recommendation from the fire chief for contracts with other employees or agents of the district, whether through contracts or **the** normal budgetary process.

Commissioners shall not assume duties and responsibilities of the fire chief, nor that of members of the fire chief's staff or any other administrative or line personnel.

The board and staff shall not be bound in any way by any action taken or statement made by an individual commissioner, except when such statements or actions are pursuant to specific instructions **resulting from** official action of the board such as approved policy as determined by a majority vote of the board of commissioners which then **has** become the official policy of the District.

101.3 INDIVIDUAL COMMISSIONER'S GENERAL RESPONSIBILITIES

Fire commissioners have the following general responsibilities but are not limited to:

1. Give proper respect due responsible staff members.
2. Support the fire chief when outside **or inside** pressure may be applied to revise a policy or procedure.
3. Be respectful of those he/she serves.
4. Show confidence in the fire district and the staff members' future.
5. Strive to build a positive approach to negative questions and/or matters.
6. Be informed on all matters pertinent to his or her elected responsibilities..
7. Weigh all possible information to arrive at his/her decision.
8. Do not commit the district in any way before there has been a full discussion by the **board of commissioners** and administration (when appropriate), and **before such** policy has been approved by a majority of the board of commissioners.
8. Clearly state he/she is speaking for him or herself when giving an individual opinion and not representing the board as a whole.
9. Handle business matters in an expedient and professional manner.
10. Set meetings with the chief, when appropriate or necessary, to gather information, discuss business or confer on district matters.
11. Encourage staff members to participate in professional associations and community activities.
12. The board and staff shall not be bound in any way by any action taken or statement made by any individual commissioner, except when such statements or actions are pursuant to specific instructions through official action **by a majority vote** of the board .
13. **Commissioners are not to** post any social media comments on the District's social media platforms since such posting is authorized by the Fire Chief to be done only by the District's webmaster or equivalent designated person.

101.4 BOARD OF COMMISSIONERS' GENERAL RESPONSIBILITIES

The board of commissioners specific responsibilities include, but are not limited to, the following based on a majority vote of the board are:

1. Select the chief and delegate all necessary administrative powers to him/her.
2. Negotiate, approve, and, terminate an employment contract with the fire chief.
3. The board shall have the authority to fix the compensation to be paid to the fire chief through the contract, and all other employees or agents of the district, whether through contracts or normal budgetary process.
4. Clarify its expectations of the duties and responsibilities of the fire chief.
5. Adopt policies for the operation of the fire protection district.
6. Provide direction for the scope and operation of the fire services program.
5. Approve the annual budget.
6. Approve staff positions based upon the recommendations of the chief.
7. Approve contracts for capital improvements.
8. Approve policy authorize a vote of the people to **approve** tax supported bonds and or levy lifts.
9. Approve payment of vouchers and payroll.
10. Approve disposal of surplus supplies and equipment.
11. Approve criteria and processes for evaluating staff.
12. Approve insurance program recommended by the fire chief.
13. Serve as final arbitrator for appeals of staff and citizens.
14. Review reports, documents and information produced by the fire chief that are relevant to district business.
15. Review **and approve** standard operating procedures.
16. Review personnel actions (employment/termination) taken by the fire chief.
17. Review monthly and annual fiscal reports.

18. **Appoint** a replacement commissioner should an incumbent commissioner resign or otherwise leave office during his/her term of office.
19. Other responsibilities/policies as determined by state law or to respond to emergencies facing the district

101.5 PENALTIES FOR COMMISSIONER NOT FOLLOWING AUTHORITY OR RESPONSIBILITIES

A commissioner who intentionally or unintentionally does not follow the roles and responsibilities found herein Section 101, as interpreted by the majority of board members, may be subject to the following actions:

1. First infraction: A verbal reminder in executive session and not in a public forum.
2. Second infraction: A written reminder and notification of a public statement to be made. A copy will be given to each member of the board.
3. Third infraction: By a majority vote, the board of commissioners may approve Censure Motion resulting in a public statement to be read into the District record listing the actions taken and rules or responsibilities the offending commissioner did not follow, and, the number of times that each occurred. Such a Censure Motion is a formal statement by the board of its disapproval of the actions taken by the commissioner who received the first and second infraction reminders in items 1 and 2 of this section 101.5.

101.6 NUMBER OF AND QUALIFICATIONS OF COMMISSIONERS (proposed)

The Board of Fire Commissioners consists of three members who must reside within the District's boundaries, be an American citizen and registered voter and be elected by a majority of registered voters of the fire district.

Fire commissioners serve in accordance with the policies as found in this section as well as the entire SWFE Standard Operating Procedures (SOP), and Washington State law as defined by The Revised Code of *Washington* (RCW 52.14.).

A person elected to the Board of Fire Commissioners may not serve as a volunteer of the district during his or her tenure on the board.

A quorum of the Board of Fire Commissioners shall be not less than two (2) Commissioners.

101.7 TERMS OF OFFICE

Except as otherwise provided by law, commissioners shall hold office for terms of six years and until their successors are elected **and have taken office**. Terms of commissioners shall be staggered to provide for election of one commissioner every two years.

Each commissioner elected to a six year term shall take office at the first meeting in January following an election provided:

1. Election results have been certified by the county auditor; and
2. The newly elected commissioner has taken and subscribed to an oath of office as required by RCW 52.14.070, Oath of Office.

A commissioner elected to a less than 6 year term shall assume office as soon as the election results have been certified and has taken the oath of office. **Persons appointed by the board of commissioners to fill a vacated board position will take office after swearing during the meeting when the appointment is made.**

101.8 ELECTIONS

District election shall be held on the Tuesday after the first Monday in November of odd-numbered years.

A person may become a candidate for the office of Fire Commissioner by filing a declaration of candidacy with the county auditor during the filing period as established by the State of Washington and Island County.

In the event that there are more than two candidates for any board position, a primary election shall be held on the third Tuesday of September in the manner as prescribed by law.

The two candidates receiving the greatest number of votes will appear on the November election ballot.

101.9 RESIGNATION

A commissioner may resign from the board at any time, for any reason by providing the board with a written resignation.

If the commissioner's permanent residence ceases to be in the fire district boundaries, the commissioner shall resign immediately.

The board shall consider the resignation at its next regular scheduled meeting. The board shall accept the resignation by formal action and declare the position vacant, unless the resignation is withdrawn any time prior to the board's action.

101.10 VACANCIES

If a board position is vacated, the remaining commissioners shall fill that position by appointment, as follows:

1. The position shall be filled by appointment of a qualified person by a vote of the remaining commissioners, within sixty (60) days of the vacancy.
2. If the board of fire commissioners fails to fill the vacancy within sixty (60) days, the Board of Commissioners of Island County shall fill the position.
3. If the number of vacancies is such that the remaining number of commissioners does not constitute a quorum, the Board of Commissioners of Island County shall appoint sufficient

qualified persons to the board to bring the number of commissioners to not less than three members.

4. In the event that more than one person is appointed by the Board of Commissioners of Island County, those appointments shall be made to ensure that the staggering of terms is accomplished.

Any appointee shall serve in the position until the next regularly scheduled fire district election, at which time a commissioner shall be elected for the unexpired term(s).

101.11 COMMISSIONER'S OATH OF OFFICE

Each fire commissioner and the district secretary shall take an oath to support the constitutions of the United States and the State of Washington, and to faithfully discharge the duties of his/her office to the best of his/her abilities.

A Notary Public authorized to administer oaths must certify to this oath and the signature of the member, and shall file the signed oath of office in the Island County Auditor's Office.

101.12 BOARD OF FIRE COMMISSIONERS MEETINGS

All meetings of the Board of Fire Commissioners shall be held in accordance with this section. Meetings shall be conducted in an orderly, businesslike manner, using Robert's Rules of Order to guide procedures.

Meetings of the Board of Fire Commissioners shall be scheduled, and conducted in compliance with all applicable laws of the State of Washington, and as deemed by the board to be in the best interests of the community and the District.

Each fire commissioner should receive the meeting agenda and all supporting materials to agenda items in a timely manner, defined as no later than the Friday before the scheduled Thursday Board of Commissioners meeting. Receipt will be via the board member's designated email address. Exceptions to this policy can be made when necessary, such as an emergency, but only after prior notice is made to every board member.

The agenda must include all items for which action will be taken at the meeting. Those items to be discussed in executive session, for which action will be taken in the open meeting, must appear on the agenda.

Each commissioner shall have a single vote on issues and all votes shall be by voice, unless a roll call vote is requested by the chair or other member of the Board.

101.12.1 ANNUAL ORGANIZATIONAL MEETING

The January meeting of each year shall be the Annual Organizational Meeting, at which the **officers of the board shall be elected by a majority vote of the commissioners**, and the annual meeting schedule shall be approved.

101.12.2 REGULAR MEETINGS

The Board of Fire Commissioners shall meet in regular session not less than once a month **in person or remotely by electronic telecommunication**, on a schedule and at a location approved by the board.

When a meeting date falls on a legal holiday, the meeting shall be held at a time and location noted on the approved meeting schedule.

101.12.3 SPECIAL MEETINGS

Special meetings may be called by the chair or on a petition of the majority of the board.

A written notice of the special meeting, stating its purpose, shall be delivered to each fire commissioner not less than 24 hours in advance.

Public notice shall also be posted not less than 24 hours in advance.

Business transacted at the special meeting is limited to that stated in the notice of special meeting.

101.12.4 EMERGENCY MEETINGS

In the event of an emergency, including large scale disasters, or incidents involving possible personal injury or property damage, the Board of Fire Commissioners may meet immediately, **in person or remotely by electronic telecommunication**, and take official action without prior notification.

101.12.5 EXECUTIVE SESSIONS

Before convening in executive session, the chair shall publicly announce the purpose for excluding the public from the meeting, and the time when the executive session will be concluded. The executive session may be extended to a stated later time by announcement of the chair. An executive session may be conducted for one or more of the following purposes;

1. To consider the selection of a site or the acquisition of real estate by lease or purchase when public knowledge regarding such consideration would cause a likelihood of increased price;
2. To consider the minimum price at which real estate will be offered for sale or public lease when public knowledge regarding such consideration would cause a likelihood of decreased price, however, the final action of selling or leasing public property shall be taken in a meeting open to the public;
3. To review negotiations on the performance of publicly bid contracts when public knowledge regarding such consideration would cause a likelihood of increased costs;

4. To receive and evaluate complaints or charges brought against a commissioner or staff member, however, upon the request of such commissioner or staff member, a public hearing or a meeting open to the public shall be conducted upon such complaint or charge;
5. To evaluate the qualifications of an applicant for public employment or to review the performance of a staff member, however, discussion of salaries, wages, and other conditions of employment to be generally applied with the commission staff shall occur in a meeting open to the public, and when the commission elects to take a final action of hiring, setting the salary of an individual staff member or class of staff members, or discharging or disciplining an employee, that action shall be taken in a meeting open to the public;
6. To evaluate the qualifications of a candidate for appointment to the commission, however, any interview of such candidate and final action appointing a candidate to the commission shall be in a meeting open to the public;
7. To discuss with legal counsel representing a matter relating to commission enforcement actions, or to discuss with legal counsel representing the district, litigation or potential litigation to which the commission, or commissioners acting in an official capacity are likely to become a party, when public knowledge regarding the discussion is likely to result in an adverse legal or financial consequence to the district;

A closed (executive) session of the fire commission may be held when the board is;

1. Involved in collective bargaining sessions with employee organizations, grievance meetings and discussion relating to the interpretation or application of a labor agreement; or
2. That portion of a meeting during which the board is planning or adopting the strategy or position to be taken during the course of collective bargaining or professional negotiations, grievance or mediation proceedings, or reviewing the proposals made in such negotiations or proceedings while in progress.

101.12.6 BOARD OF COMMISSIONERS MEETING PUBLIC NOTICE

In order to maintain transparency, and to communicate with the public in a consistent manner, the public shall be notified of all regular and special meetings of the board.

Notice of an emergency meeting may be sent with less than 24 hours notice via electronic means if possible.

The district will notify all news media that have requested notice of such meetings. Furthermore, the district will provide such notification to citizens that have requested such notifications.

101.12.7 BOARD OF COMMISSIONERS OPEN MEETINGS

All meetings, and portions thereof, shall be open to the public, with the exception of executive sessions, as required by the State of Washington, Open Meetings Act.

All final actions by the board, including those from executive sessions, shall be taken at an open meeting.

Audience Participation shall be allowed as follows;

1. Following approval of the meeting agenda at the beginning of the meeting.
2. Following board discussion and prior to any official board action on items listed on the agenda, provided that the individual is a resident of the district, or staff. Individuals wishing to speak, must be recognized by the chair, must identify themselves for the record, and must limit their input to the issue being acted upon. Any representative of a firm eligible to bid on materials and services solicited by the board shall also be given opportunity to speak.
3. At the conclusion of the meeting, individuals shall be given opportunity to speak to any issue not included on the agenda.

The board reserves right to limit input to a reasonable amount of time, equitably for all speakers. Furthermore, the chair may interrupt or terminate an individual's statement if it exceeds the allotted time limited established, is personally directed, is abusive, obscene or irrelevant.

The board may adjourn a regular, special or adjourned meeting to a specific future date. Notice of such adjournment or continuation must be posted at or near the door to the meeting.

101.12.8 BOARD OF COMMISSIONERS MEETING MINUTES

The District Secretary shall record the minutes of all board meetings. Minutes become official after approval by the board and shall be retained as a permanent record of the district. When issues are discussed that may require detailed record, the board may direct the Secretary to record the discussion verbatim. Such verbatim records shall be maintained on file for a period of six (6) years. Any other verbatim records of a meeting shall be destroyed after the minutes have been approved.

Minutes shall be comprehensive and shall show the following:

1. The date, time, and place of the meeting.
2. The presiding officer.
3. Members in attendance.
4. Items discussed during the meeting and the results of any voting that may have occurred.
5. Action taken to recess for executive session with a general statement of the purpose and the duration.
6. Actions taken as result of the executive session.

7. Time of conclusion or adjournment.

Draft minutes shall be delivered to commissioners in advance of the next regularly scheduled meeting of the board and shall also be available to other interested citizens. Minutes need not be read publically, provided the commissioners have had an opportunity to review them before adoption. A file containing permanent minutes of all board meetings shall be maintained in the district office to be made available for inspection upon the proper request of any interested party.

101.12. 9 BOARD OF COMMISSIONERS COMMITTEES

It is necessary from time to time for board members to sit on committees, both internal and external, in order to represent the district on matters of importance to the district.

The chair shall appoint board members, as necessary, to fill such committee positions. In order to avoid a quorum of the board at committee meetings, no more than one board member shall be appointed to any committee.

Board members assigned to committees shall report committee activities to the board at the meeting following committee meetings.

101.13 BOARD OF COMMISSIONERS OFFICERS

101.13.1 CHAIR

The chair shall preside at all meeting of the Board of FirekCommissioners and sign all papers and documents as required by law and as authorized by action of the board.

The chair shall conduct the meeting in the manner prescribed by the board's policies. And the chair shall have the full right to participate in debate without relinquishing the chair and shall have the right to vote on all matters put to a vote.

The chair should conduct the meeting so that deliberation is clear, concise, and directed to the issue at hand, and that discussion and action is summarized before moving to the next agenda item. The chair should manage the meeting so that the agenda is expeditiously handled.

The chair shall confer with the fire chief regarding sensitive issues which need immediate action. When appropriate, the chief will confer with individual board members when other opinions should be sought.

The chair or his/her designee shall serve as spokesperson of the board. The chair is authorized to report and discuss those actions which have been taken and those decisions made by the board.

101.13.2 VICE CHAIR

The vice chair shall preside at board meetings in the absence of the chair and shall perform all of the duties of the chair in case of his/her absence or disability.

101.13.3 SECRETARY

The board shall appoint a secretary of the district for such term as they shall determine. The secretary shall not be a member of the board, nor have any authority on behalf of the board, except as listed as follows:

1. The secretary shall keep a record of the proceedings of the board, and;
2. Shall take and subscribe to an official oath of office similar to that of the commissioners, which shall be filed with the Island County Auditor's Office, and;
3. Shall be the official recipient of correspondence as pertains to the board, and;
4. Shall perform other duties as prescribed by the board.

101.14 BOARD OF COMMISSIONERS MEETING ATTENDANCE

Each commissioner is obligated to attend board meeting regularly. Whenever possible, commissioners should give advance notice to the chair or chief of his/her inability to attend a board meeting.

Absence from regularly scheduled meetings will be excused by request for unusual employment circumstances or assignments, illness, or death in the family.

After two consecutive unexcused absences, a commissioner will be sent notification to appear at the next regularly scheduled meeting or be subject to loss of his/her position. The board shall declare a commissioner's position vacant after three (3) consecutive unexcused absences from regular board meetings.

101.15 COMMISSIONERS POLITICAL RELATIONSHIPS

The Board of Fire Commissioners recognizes the need to provide information or communicate on matters pertaining to fire district affairs or advocate the official position or interests of the district to any elected official or officer or staff member of any agency.

Staff shall serve as a resource for the board before it becomes involved in a political issue in order to provide recommendations and political direction to the board. Before taking any action on a political issue, the board shall develop a district position statement on the issue in order to provide unity and congruence to the district's position and to prepare the board ahead of time to take action on any issue(s).

The conduct of the board and staff with regard to political activities shall be governed by RCW 42.17.130, which forbids the use of any of the facilities of a public office, or the district, directly or indirectly, for the purpose of assisting a campaign or the election of any person to any office or for the promotion or opposition to any ballot proposition. This does not preclude the use of district facilities for activities that are part of the normal and regular conduct of the district, action taken at an open public meeting, or statement by the commissioners in support of or in opposition to any ballot proposition at an open press conference or in response to a specific inquiry.

The Board of Fire Commissioners recognizes the need for volunteers to use valuable drill time for its intended purpose, and prohibits any candidate running for a political position to attend any volunteer drills for the purpose of campaigning.

In the event that there are two or more candidates for one of the fire commissioner positions on the board, and all candidates choose to participate, the district may arrange a Meet the Candidates event, prior to the general election. This event may be held on district property or any other appropriate location. All district members shall be invited and the event shall not occur on a regular drill night.

Committee representatives shall seek direction for political action from the board prior to taking action on a committee as a representative of the district and the Board of Fire Commissioners. Committee representative shall also report back to the board the results of their action and committee activities.

If a commissioner does not agree with the political position taken by the majority of the board and desires to give his or her personal opinion or take actions contrary to the board's position, the commissioner shall clearly state the he or she is not representing the board or district.

101.16 CODE OF CONDUCT

It is expected by our community that fire commissioners, and the chief, maintain the highest ethical position possible in the performance of his or her duties, in accordance with the RCW. Except as provided by law, commissioner or the chief, shall not:

1. For any reward, consideration, or gratuity paid or agreed to be paid, grant to another, either directly or indirectly, the right or authority to discharge any function of his or her office, or permit another to perform any of his or her duties.
2. Use his or her position to secure special privileges or exemptions for himself, herself, or others.
3. Directly or indirectly, give or receive or agree to receive any compensation, gift, reward, or gratuity from a source except the district, for a matter connected with or related to their services as an officer of the district unless otherwise provided by law.
4. Accept employment or engage in business or professional activity that the officer might reasonably expect would require him or her by reason of his or her official position to disclose confidential information acquired by reason of his or her official position.

5. Disclose confidential information gained by reason of their position, nor otherwise use such information for his or her personal gain or benefit.
6. Employ or use any person, money, or property under his or her official control or direction, or in his or her official custody, for the private benefit or gain of himself or another.
7. Be beneficially interested, either directly or indirectly, in any contract which may be made by, through or under their supervision, in whole or in part, or which may be made for the benefit of his or her office, or accept, directly or indirectly, any compensation, gratuity or reward in connection with such contract from any other person beneficially interested therein. A commissioner or the chief, is not interested in a contract, within the meaning of the RCW, if he or she has only a remote interest in the contract and the extent of the interest is disclosed to the board and noted in the official minutes or similar records of the district prior to formation of the contract, and thereafter the board authorizes, approves, or ratifies the contract in good faith by a vote of its membership sufficient for the purpose without counting the vote or votes of the commissioner(s) having the remote interest. As used in this section "remote interest" means:
 - a. That of a non-salaried officer of a nonprofit corporation;
 - b. That of an employee or agent of a contracting party where the compensation of such employee or agent consists entirely of fixed wages or salary;
 - c. That of a landlord or tenant of a contracting party;
 - d. That of a holder of less than one percent of the shares of a corporation or cooperative which is a contracting party.

****Note**** None of the provisions of this section are applicable to any commissioner or the chief, if interested in a contract, even if the interest is only remote, if the commissioner or chief influences or attempts to influence any other member of the board to enter into the contract.

In addition to all other penalties, a violation by any commissioner or the chief of the provisions of RCW Chapter 42.52 "Ethics in Public Service" shall result in forfeiture of his or her office.

101.17 COMMISSIONER COMPENSATION AND EXPENSES

101.17.1 COMPENSATION

Fire commissioners are eligible to receive compensation at the rate determined by RCW 52.14.010 for the following activities:

1. Attending regular, special, and emergency meetings of the Board of Fire Commissioners.
2. Serving as a designated representative of the board, including but not limited to, such activities as; fire district committees, community development and/or betterment committees, collective bargaining, etc.

3. Attending board approved training and/or development activities, including but not limited to; regional, state, or national fire district association conferences, board in-services, etc.. This includes travel time to and from the event.

4. Attending special board-related activities when approved by the board in advance, including but not limited to; building dedications, staff retirements, and other ceremonies.

Total compensation for the year shall not exceed the maximum determined by RCW 52.14.010, plus reasonable expenses incurred for travel, meals, and lodging.

A fire commissioner may waive any or all of his or her compensation for any month or months during his or her term of office by written waiver filed with the fire district. The waiver may be filled out any time following the commissioner's election, but before the date on which the compensation would otherwise be paid, and shall specify the month or period of months for which it is filed.

A commissioner shall submit a monthly claim which verifies the nature and amount of approved activities, other than regular meetings, for which compensation is claimed during the month. Receipts for any travel, meals and lodging shall be included with the claim.

101.17.2 COMMISSIONERS EXPENSES

The actual expenses for commissioners while traveling to and from and attending board meetings may be paid. The expenses of Commissioners who attend conferences or meetings as official representatives of the fire district may be paid. Such expenses for conferences may be paid in advance with prior approval. A commissioner may be reimbursed for gratuities not exceeding customary percentages for the cost of meals as well as reasonable amounts for such services as baggage handling when the costs are incurred while the individual is engaged in district business or other approved travel. Reimbursable expenses are:

1. Transportation expenses including fares for commercial or public carriers and mileage at the approved IRS standard mileage rate when using one's own private vehicle.
2. Fees and registration costs for conferences and meetings.
3. Hotel/motel fees at a single room rate, or per diem at the current approved rate.
4. Actual expenses for meals, or per-diem at the current approved rate.
5. Such incidental expenses as parking fees, reasonable duplication costs and the like which are incurred for the benefit of the district.

Non-Reimbursable Expenses:

1. Expenses for personal benefit, entertainment, or alcohol shall not be reimbursed.

Expenses to be reimbursed to the District:

1. In the event that a commissioner registers for conferences or meetings and fails to attend without a legitimate excuse, the commissioner shall reimburse the District for all costs incurred by the District, to include but not limited to, hotel room charges, travels expenses, or registration expenses. For the purpose of this section a legitimate excuse shall be a family or medical emergency, or travel disruption beyond the control of the commissioner.

101.17.3 COMMISSIONER'S INSURANCE

The district shall maintain sufficient insurance to protect he board and its individual members against liability arising from actions of the board or its individual members while each is acting on behalf of the fire district and within his or her authority as a fire commissioner.

An individual commissioner may participate at his or her own cost in any of the life, health, health care, accident, disability, salary protection, or any other form of insurance made available to staff.

332.9 TRAINING

The South Whidbey Fire/EMS may establish a minimum number of training hours and standards for South Whidbey Fire/EMS chaplains. The training, as approved by the Training Division Chief, may include:

- Stress management
- Death notifications
- Symptoms of post-traumatic stress
- Burnout for South Whidbey Fire/EMS members and chaplains
- Legal liability and confidentiality
- Ethics
- Responding to crisis situations
- The fire and EMS family
- Substance abuse
- Member injury or death
- Sensitivity and diversity

1045.1 PURPOSE AND SCOPE

This policy establishes the guidelines for South Whidbey Fire/EMS chaplains to provide counseling or emotional support to members of the South Whidbey Fire/EMS, their families and members of the public. They may also provide similar services to partner agencies as needed.

1045.2 POLICY

South Whidbey Fire/EMS shall ensure that South Whidbey Fire/EMS chaplains are properly appointed, trained and supervised to carry out their responsibilities without financial compensation. Reasonable efforts shall be made to incorporate chaplains from varying denominations reflective of the community to the best extent possible.

1045.3 ELIGIBILITY

Requirements for participation as a chaplain for South Whidbey Fire/EMS may include, but are not limited to:

- a. Being above reproach, temperate, prudent, respectable, hospitable, able to teach, free from addiction to alcohol or other drugs, and free from excessive debt.
- b. Managing their household, family and personal affairs well.
- c. Having a good reputation in the community.
- d. Successful completion of an appropriate-level background investigation.
- e. A minimum of five years of successful counseling or ministry experience.
- f. Being in good health.
- g. Possessing a valid driver license.

The Fire Chief may allow exceptions to these eligibility requirements based on organizational and community needs and the qualifications of the individual.

1045.4 RECRUITMENT, SELECTION AND APPOINTMENT

South Whidbey Fire/EMS shall endeavor to recruit and appoint only those applicants who meet the high ethical, moral and professional standards set forth by South Whidbey Fire/EMS.

All applicants shall be required to meet and pass the same pre-employment procedures as South Whidbey Fire/EMS members before appointment with the exception of any entry level firefighter knowledge or physical agility tests.

1045.4.1 RECRUITMENT

Chaplains should be recruited on a continuous and ongoing basis consistent with South Whidbey Fire/EMS policy on equal opportunity and non-discriminatory practices. A primary qualification for participation in the application process should be an interest in and an ability to assist South Whidbey Fire/EMS in serving the public. Chaplain candidates are encouraged to participate in ride-

along with South Whidbey Fire/EMS members before and during the selection process, and shall complete a minimum of five ride-alongs prior to appointment to the position.

1045.4.2 SELECTION AND APPOINTMENT

Chaplain candidates shall successfully complete the following process prior to appointment as a chaplain:

- a. Submit the appropriate written application.
- b. Include a recommendation from employers or volunteer programs.
- c. Interview with the Fire Chief and the chaplain coordinator.
- d. Successfully complete an appropriate-level background investigation.
- e. Complete an appropriate probationary period as designated by the Fire Chief.

Chaplains are volunteers and serve at the discretion of the Fire Chief. Chaplains shall have no property interest in continued appointment. However, if a chaplain is removed for alleged misconduct, the chaplain will be afforded an opportunity solely to clear their name through a liberty interest hearing, which shall be limited to a single appearance before the South Whidbey Fire/EMS Board of Commissioners, or their authorized designee.

1045.5 IDENTIFICATION AND UNIFORMS

As representatives of South Whidbey Fire/EMS, chaplains are responsible for presenting a professional image to the community. Chaplains shall dress appropriately for the conditions and performance of their duties. Uniforms and necessary safety equipment or personal protective equipment (PPE) will be provided for each chaplain. Identification symbols worn by chaplains shall be different and distinct from those worn by other members through the inclusion of "Chaplain" on the uniform and other identifying PPE. Chaplain uniforms and PPE shall not reflect any religious affiliation.

Chaplains will be issued South Whidbey Fire/EMS identification cards, which must be carried at all times while on-duty. The identification cards will be the standard South Whidbey Fire/EMS identification cards, with the exception that "Chaplain" will be indicated on the cards. The card shall be displayed in a visible manner, such as on a lanyard. Chaplains shall be required to return any issued uniforms, PPE or other South Whidbey Fire/EMS property at the termination of service.

Chaplains shall conform to all uniform regulations and appearance standards of the South Whidbey Fire/EMS.

1045.6 CHAPLAIN COORDINATOR

The Fire Chief may delegate certain responsibilities to a chaplain coordinator. The coordinator shall be appointed by and directly responsible to the Fire Chief or the authorized designee.

The chaplain coordinator shall serve as the liaison between the chaplains and the Fire Chief. The function of the coordinator is to provide a central coordinating point for effective chaplain management within South Whidbey Fire/EMS, and to direct and assist efforts to jointly provide more productive chaplain services. Under the general direction of the Fire Chief or the authorized designee, chaplains shall report to the chaplain coordinator and/or Incident Commander (IC).

The chaplain coordinator may appoint a senior chaplain or other designee to assist in the coordination of chaplains and their activities.

The responsibilities of the coordinator or the authorized designee include, but are not limited to:

- a. Recruiting, selecting and training qualified chaplains.
- b. Conducting chaplain meetings.
- c. Establishing and maintaining a chaplain callout roster.
- d. Maintaining records for each chaplain.
- e. Tracking and evaluating the contribution of chaplains.
- f. Maintaining a record of chaplain schedules and work hours.
- g. Completing and disseminating, as appropriate, all necessary paperwork and information.
- h. Planning periodic recognition events.
- i. Maintaining a liaison with other agency chaplain coordinators.

An evaluation of the overall use of chaplains will be conducted on an annual basis by the coordinator and a written report provided to the Fire Chief.

1045.7 DUTIES AND RESPONSIBILITIES

Chaplains assist South Whidbey Fire/EMS, its members and the community as needed. Assignments of chaplains will usually be to augment the Operations Division, but chaplains may be assigned to other areas within South Whidbey Fire/EMS as needed. Chaplains should be placed only in assignments or programs that are consistent with their knowledge, skills and abilities and the needs of South Whidbey Fire/EMS.

All chaplains will be assigned duties by the chaplain coordinator or the authorized designee or an IC.

Chaplains may not proselytize or attempt to recruit members of South Whidbey Fire/EMS or the public into a religious affiliation while representing themselves as chaplains with the South Whidbey Fire/EMS. If there is any question as to the receiving person's intent, chaplains should verify that the person is desirous of spiritual counseling or guidance before engaging in such discussion.

Chaplains may not accept gratuities for any service, or any subsequent actions or follow-up contacts that were provided while functioning as a chaplain for the South Whidbey Fire/EMS.

1045.7.1 COMPLIANCE

Chaplains are volunteer members of South Whidbey Fire/EMS and, except as otherwise specified within this policy, are required to comply with the Volunteer Program Policy and other applicable policies.

1045.7.2 OPERATIONAL GUIDELINES

- a. Chaplains will be asked to be available for call on an as-needed basis.
- b. Chaplains operating at emergency incidents or large-scale South Whidbey Fire/EMS events shall operate within and as part of the Incident Command System (ICS) at all times, including participating in and replying to Personal Accountability Reports (PAR) conducted as part of the incident or event.
- c. Each chaplain should serve with South Whidbey Fire/EMS a minimum of four hours per month to maintain the necessary proficiencies and contacts necessary to be effective in their service.
- d. At the end of each period of service or response to an incident the chaplain will complete a chaplain's report and submit it to the Fire Chief and chaplain coordinator or the authorized designee.
- e. Chaplains shall be permitted to ride with members during any shift and observe South Whidbey Fire/EMS operations or training sessions, provided the on-duty Chief Officer (300) has been notified and is aware of the activity.
- f. Chaplains shall not be evaluators of members of South Whidbey Fire/EMS.
- g. In responding to incidents, a chaplain shall never function in a hazardous area or serve as an assistant other than the chaplain's role.
- h. When responding to in-progress calls for service, chaplains will be required to stand-by in a secure area until the situation has been deemed safe.
- i. Chaplains shall serve only within the jurisdiction of South Whidbey Fire/EMS unless otherwise authorized by the Fire Chief or the authorized designee.
- j. Each chaplain shall have access to current member rosters, addresses, telephone numbers, duty assignments and other information that may assist in **their** duties. Such information will be considered confidential, and each chaplain will exercise appropriate security measures to prevent unauthorized access to the data.

1045.7.3 ASSISTING SOUTH WHIDBEY FIRE/EMS MEMBERS

The responsibilities of a chaplain related to South Whidbey Fire/EMS members include, but are not limited to:

- a. Assisting in making notification to families of members who have been seriously injured or killed and, after notification, responding to the hospital or home of the member.
- b. Visiting sick or injured members in the hospital or at home.
- c. Attending and participating in funerals of active or retired members, when requested.
- d. Serving as a resource for members who are dealing with the public during significant incidents (e.g., accidental death, suicide, suicidal subjects, serious accident, drug and alcohol abuse or a mass casualty incident (MCI)).
- e. Providing counseling and support for members and their families.
- f. Being alert to the needs of members and their families.

1045.7.4 ASSISTING SOUTH WHIDBEY FIRE/EMS

The responsibilities of a chaplain related to South Whidbey Fire/EMS include, but are not limited to:

- a. Assisting members in defusing a conflict or incident, when requested.
- b. Responding to any significant incident (e.g., natural and accidental death, suicide and attempted suicide, family disturbance or MCI) in which the IC or supervisor believes the chaplain could assist in accomplishing the mission of South Whidbey Fire/EMS.
- c. Responding to all major disasters, such as a natural disaster, bombing, MCI and similar critical incidents.
- d. Being available, or if possible, on-duty during major demonstrations or any public function that requires the presence of a large number of South Whidbey Fire/EMS members.
- e. Attending South Whidbey Fire/EMS functions such as academy graduations, ceremonies and social events and offering invocations and benedictions, as requested.
- f. Participating in in-service training classes.
- g. Training others to enhance the effectiveness of South Whidbey Fire/EMS.

1045.7.5 ASSISTING THE COMMUNITY

The duties of a chaplain related to the community include, but are not limited to:

- a. Fostering familiarity with the role of fire and Emergency Medical Services (EMS) members in the community.
- b. Providing an additional link between the community, other chaplain coordinators and South Whidbey Fire/EMS.
- c. Providing a liaison with various civic, business and religious organizations.
- d. Assisting the community when they request representatives or leaders of various denominations.
- e. Assisting the community in any other function, as needed or requested.
- f. Making referrals in cases where specialized attention is needed or in cases that are beyond the chaplain's ability to assist.

1045.7.6 CHAPLAIN MEETINGS

Chaplains may be required to attend scheduled meetings. Absences from such meetings should be satisfactorily explained to the chaplain coordinator.

1045.8 PRIVILEGED COMMUNICATIONS

No person who provides chaplain services to members of South Whidbey Fire/EMS may work or volunteer for South Whidbey Fire/EMS in any capacity other than that of chaplain.

Chaplains shall be familiar with state evidentiary laws and rules pertaining to the limits of the clergy-penitent, psychotherapist-patient and other potentially applicable privileges and shall inform members when it appears reasonably likely that the member is discussing matters that are not

subject to privileged communications. In such cases, the chaplain should consider referring the member to an appropriate counseling resource or available program.

No chaplain shall provide counsel to or receive confidential communications from any South Whidbey Fire/EMS member concerning an incident personally witnessed by the chaplain or concerning an incident involving the chaplain.

1045.9 TRAINING

The South Whidbey Fire/EMS may establish a minimum number of training hours and standards for South Whidbey Fire/EMS chaplains. The training, as approved by the Training Division Chief, may include:

- Stress management
- Death notifications
- Symptoms of post-traumatic stress
- Burnout for South Whidbey Fire/EMS members and chaplains
- Legal liability and confidentiality
- Ethics
- Responding to crisis situations
- The fire and EMS family
- Substance abuse
- Member injury or death
- Sensitivity and diversity
- Long-term behavior following traumatic brain injury



Office of the Washington State Auditor

Pat McCarthy

Exit Conference: South Whidbey Fire/EMS

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, 2019 through December 31, 2020 – see draft report.
- Financial statement audit for January 1, 2019 through December 31, 2020 – see draft report.

Recommendations not included in the Audit Reports

Exit Items

We have provided exit recommendations for management's consideration. Exit items address control deficiencies or noncompliance 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.

Status of Prior Management Letter items

Brief Description	Resolved	Unresolved
Financial Statement Preparation	X	

Financial Statement Audit Communication

We would like to bring the following to your attention:

- We didn't identify any material misstatements during the audit.
- Uncorrected misstatements in the audited financial statements are summarized on the attached schedule. We agree with management's representation that these misstatements are immaterial to the fair presentation of the financial statements. However, the conditions that led to these misstatements may result in more significant misstatements if not corrected.
- The audit addressed the following risks, which required special consideration:
 - Due to the possibility that management may be able to circumvent certain controls, standards require the auditor to assess the risk of management override.

Finalizing Your Audit

Report Publication

Audit reports are published on our website and distributed via email in a .pdf file. We also offer a subscription service that notifies you 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 requested of management.

Audit Cost

At the entrance conference, we estimated the cost of the audit to be \$15,500. Although a remote audit was conducted and travel costs were saved, additional work was needed to conclude on the financial statements and provide assistance to the District in correcting errors identified. However, we are pleased to share that final actual audit costs will approximate our original estimate.

Your Next Scheduled Audit

Your next audit is scheduled to be conducted in the fall of 2023 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 \$19,000, including 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 like 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 at the Office of the Washington State Auditor offers 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 process improvement, 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.

Questions?

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

Kelly Collins, CPA, CFE, Director of Local Audit, (564) 999-0807, Kelly.Collins@sao.wa.gov

Wendy Choy, Assistant Director of Local Audit, (425) 502-7067 Wendy.Choy@sao.wa.gov

Kristina Baylor, Program Manager, (425) 951-0290 Kristina.Baylor@sao.wa.gov

Erika Davies, Assistant Audit Manager, (425) 951-0687, Erika.Davies@sao.wa.gov

Amanda Robinson, Audit Lead, (425) 510- 0477, Amanda.Robinson@sao.wa.gov

Attachment A: Uncorrected Items in the Audited Financial Statements

2019

Statement / Schedule	Description
Notes to the Financial Statements	In Note 4 - Deposits and Investments, after the Type of Investment Table, the note should have the BARS paragraph for LGIP investments.
Notes to the Financial Statements	The District had a prior period adjustment in 2019 for \$241,931 as it worked to clean up its books. The notes should include a disclosure of the PPA.

2020

Statement / Schedule	Description
Notes to the Financial Statements	Note 2 Budget Compliance - Amounts used for final appropriated amounts do not match approved District budget.
Notes to the Financial Statements	In Note 4 - Deposits and Investments, after the Type of Investment Table, the note should have the BARS paragraph for LGIP investments.
C4	Prior period adjustment should be posted to operating account 3698000, and not 3881000. V1/V2: \$8,429 V3: \$1,756.39
Notes to the Financial Statements	Note 5 table reset to default and should remain as stated in V1



Office of the Washington State Auditor
Pat McCarthy

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Accountability Audit Report

South Whidbey Fire/EMS

For the period January 1, 2019 through December 31, 2020

Published (Inserted by OS)

Report No. 1031080



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

Issue Date – (Inserted by OS)

Board of Commissioners
South Whidbey Fire/EMS
Langley, 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,

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.

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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 South Whidbey Fire/EMS from January 1, 2019 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 years ended December 31, 2020 and 2019, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Payroll – gross wages, overtime, leave balances and accruals, and leave cash outs
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress

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>.

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INFORMATION ABOUT THE DISTRICT

South Whidbey Fire/EMS serves approximately 65 square miles on the southern portion of Whidbey Island, one third of the island’s total geographical area. The District is governed by an elected, three-member Board of Commissioners. The District is administered by a Fire Chief appointed by the Commissioners.

The District had operating expenditures of approximately \$4.72 million in 2019 and \$3.86 million in 2020. The District’s fire prevention and suppression, emergency medical and rescue services are provided by four full-time employees, eight part-time employees and approximately 50 volunteer firefighters.

Contact information related to this report	
Address:	South Whidbey Fire/EMS 5579 Bayview Road Langley, WA 98260
Contact:	Nicholas Walsh, Fire Chief
Telephone:	(360) 321-1533
Website:	www.swfe.org

Information current as of report publish date.

Audit history

You can find current and past audit reports for South Whidbey Fire/EMS 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. 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.

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Office of the Washington State Auditor
Pat McCarthy

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Financial Statements Audit Report

South Whidbey Fire/EMS

For the period January 1, 2019 through December 31, 2020

Published (Inserted by OS)

Report No. 1031086



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

Issue Date – (Inserted by OS)

Board of Commissioners
South Whidbey Fire/EMS
Langley, Washington

Report on Financial Statements

Please find attached our report on South Whidbey Fire/EMS's financial statements.

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

Sincerely,

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.

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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*

South Whidbey Fire/EMS January 1, 2019 through December 31, 2020

Board of Commissioners
South Whidbey Fire/EMS
Langley, 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 South Whidbey Fire/EMS, as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated September 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.

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audits of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing 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 above 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 or significant deficiencies may exist that were not identified.

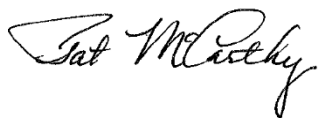
REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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.



Pat McCarthy, State Auditor
Olympia, WA
September 8, 2022

INDEPENDENT AUDITOR'S REPORT

Report on the Audit of the Financial Statements

South Whidbey Fire/EMS January 1, 2019 through December 31, 2020

Board of Commissioners
South Whidbey Fire/EMS
Langley, Washington

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Unmodified and Adverse Opinions

We have audited the financial statements of South Whidbey Fire/EMS, as of and for the years ended December 31, 2020 and 2019, and the related notes to the financial statements, as listed in the table of contents.

Unmodified Opinion on the Regulatory Basis of Accounting (BARS Manual)

As described in Note 1, the District has prepared these financial statements to meet the financial reporting requirements of state law and 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 accompanying financial statements referred to above present fairly, in all material respects, the cash and investments of South Whidbey Fire/EMS, and its changes in cash and investments, for the years ended December 31, 2020 and 2019, on the basis of accounting described in Note 1.

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 South Whidbey Fire/EMS, as of December 31, 2020 and 2019, or the changes in financial position or cash flows thereof for the years then ended, because of the significance of the matter discussed below.

Basis for Unmodified and Adverse Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and *Government Auditing Standards*. Our responsibilities under those standards are further described in the Auditor’s Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit unmodified and adverse opinions.

Matter Giving Rise to 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. As described in Note 1 of the financial statements, the financial statements are prepared by the District in accordance with state law using accounting practices prescribed by the BARS Manual, which is a basis of accounting other than accounting principles generally accepted in the United States of America. The effects on the financial statements of the variances between the regulatory basis of accounting and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Matters of Emphasis

As discussed in Note 3 to the 2021 financial statements, the full extent of the COVID-19 pandemic’s direct or indirect financial impact on the District is unknown. Our opinion is not modified with respect to this matter.

Responsibilities of Management 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 BARS Manual 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District’s ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

Performing an audit in accordance with GAAS and *Government Auditing Standards* includes the following responsibilities:

- Exercise professional judgment and maintain professional skepticism throughout the audit;
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements;
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed;
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements;
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time; and
- We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audits were conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's financial statements. The Schedules of Liabilities are presented for purposes of additional analysis, as required by the prescribed BARS manual. These schedules are 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 September 8, 2022 on our consideration of the District's internal control over financial reporting and on the 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 the effectiveness of the District's 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

September 8, 2022

FINANCIAL SECTION

South Whidbey Fire/EMS January 1, 2019 through December 31, 2020

FINANCIAL STATEMENTS

Fund Resources and Uses Arising from Cash Transactions – 2020
Fund Resources and Uses Arising from Cash Transactions – 2019
Notes to Financial Statements – 2020
Notes to Financial Statements – 2019

SUPPLEMENTARY AND OTHER INFORMATION

Schedule of Liabilities – 2020
Schedule of Liabilities – 2019

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

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. 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

- [Find your audit team](#)
- [Request public records](#)
- Search BARS manuals ([GAAP](#) and [cash](#)), and find [reporting templates](#)
- Learn about our [training workshops](#) and [on-demand videos](#)
- Discover [which governments serve you](#) — enter an address on our map
- Explore public financial data with the [Financial Intelligence Tool](#)

Other ways to stay in touch

- Main telephone:
(564) 999-0950
- Toll-free Citizen Hotline:
(866) 902-3900
- Email:
webmaster@sao.wa.gov

LETTER OF REPRESENTATION TO BE TYPED ON CLIENT LETTERHEAD

September 8, 2022

Office of the Washington State Auditor
3200 Capitol Blvd
P.O. Box 40031
Olympia, WA 98504-0031

To the Office of the Washington State Auditor:

We are providing this letter in connection with your audit of South Whidbey Fire and EMS for the period from January 1, 2019 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 noncompliance, deficiencies in internal control or other matters that might concern the objectives of the audit.
 - e. Related party relationships and transactions.

- 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, notwithstanding immaterial uncorrected items referenced in Attachment A.

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 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 the effects of uncorrected financial statement misstatements summarized in Attachment A are not material, both 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.

Nicholas Walsh
Fire Chief

Linda Mazeres
Finance Officer

Attachment A: Uncorrected Items

2019

Statement / Schedule	Description
Notes to the Financial Statements	In Note 4 - Deposits and Investments, after the Type of Investment Table, the note should have the BARS paragraph for LGIP investments.
Notes to the Financial Statements	The District had a prior period adjustment in 2019 for \$241,931 as it worked to clean up its books. The notes should include a disclosure of the PPA.

2020

Statement / Schedule	Description
Notes to the Financial Statements	Note 2 Budget Compliance - Amounts used for final appropriated amounts do not match approved District budget.
Notes to the Financial Statements	In Note 4 - Deposits and Investments, after the Type of Investment Table, the note should have the BARS paragraph for LGIP investments.
C4	<p>Prior period adjustment should be posted to operating account 3698000, and not 3881000.</p> <p>V1/V2: \$8,429 V3: \$1,756.39</p>
Notes to the Financial Statements	Note 5 table reset to default and should remain as stated in V1



Exit Recommendations
South Whidbey Fire/EMS
Audit Period Ending: December 31, 2020

We are providing the following exit recommendations for management's consideration. They are not referenced in the audit report. We may review the status of the following exit items in our next audit.

Accountability:

Documentation of Expenditure Approval

Our audit found the Board of Commissioner meeting minutes do not always include sufficient detail of business conducted. Specifically, the District does not include voucher numbers, payroll warrants, and electronic payments and amounts in its documented meeting minutes. As approval of payments constitutes final action, the District should ensure the minutes contain sufficient information to record those items being approved. The Budgeting, Accounting and Reporting Systems Manual also provides guidance on documentation of minutes (Section 3.8.5.40).

We recommend the District include voucher numbers and amounts in its meeting minutes to accurately record governing body approval of payments of claim vouchers, payroll, and electronic payments.

Financial Statements:

Revolving Fund

The District did not report the full authorized amount of its petty cash fund for both the 2019 and 2020 fiscal years. The Budgeting, Accounting, and Reporting Systems manual (BARS 3.8.8.30) states that "all funds should be reconciled and replenished to the authorized balance as of fiscal year-end to ensure expenditures are recorded." Therefore, the District under reported cash by \$5,000 at year-end. The District has since updated its financial system to include petty cash amounts in cash balances.

We recommend the District establish procedures to ensure that petty cash is reconciled and reported at the authorized amount at year-end in accordance with the BARS manual.

Attachment A: Uncorrected Items

2019

Statement / Schedule	Description
Notes to the Financial Statements	In Note 4 - Deposits and Investments, after the Type of Investment Table, the note should have the BARS paragraph for LGIP investments.
Notes to the Financial Statements	The District had a prior period adjustment in 2019 for \$241,931 as it worked to clean up its books. The notes should include a disclosure of the PPA.

2020

Statement / Schedule	Description
Notes to the Financial Statements	Note 2 Budget Compliance - Amounts used for final appropriated amounts do not match approved District budget.
Notes to the Financial Statements	In Note 4 - Deposits and Investments, after the Type of Investment Table, the note should have the BARS paragraph for LGIP investments.
C4	<p>Prior period adjustment should be posted to operating account 3698000, and not 3881000.</p> <p>V1/V2: \$8,429 V3: \$1,756.39</p>
Notes to the Financial Statements	Note 5 table reset to default and should remain as stated in V1

INTERLOCAL PROFESSIONAL SERVICES AGREEMENT

By and Between South Whidbey Fire/EMS and Central Whidbey Island Fire & Rescue

Financial Support Services

THIS AGREEMENT is made and entered into this 2nd day of September, 2022, by and between **CENTRAL WHIDBEY ISLAND FIRE & RESCUE**, 1164 Race Rd., Coupeville, WA 98239 hereinafter referred to as "CWIFR" and **SOUTH WHIDBEY FIRE/EMS**, 5579 Bayview Road, Langley, WA, 98260, hereinafter referred to as "SWFE". The CWIFR and SWFE shall be referred to collectively as the "PARTIES".

WHEREAS, SWFE desires to have certain professional services and/or tasks performed as set forth below requiring specialized skills and other supportive capabilities; and

WHEREAS, sufficient SWFE resources are not available to provide such services; and

WHEREAS, the CWIFR employs a qualified finance officer and administrative assistant/fiscal specialist that possesses sufficient skills and the necessary capabilities, including technical and professional expertise, where required, to perform the services and/or tasks set forth in this Agreement;

NOW, THEREFORE, in consideration of the terms, conditions, covenants, and performance contained herein, the parties hereto agree as follows:

1. Scope of Services.

The CWIFR finance officer and fiscal specialist shall perform such services and accomplish such tasks as are identified and designated as CWIFR's responsibilities throughout this agreement and as detailed as follows:

- A. Business Continuity Plan**-Work with SWFE staff to develop a short-range business continuity plan to maintain SWFE's financial service functions on a temporary basis during recruitment and onboarding of a new SWFE finance officer.
- B. Payroll** -Work with SWFE staff to ensure timely and accurate processing of the SWFE payroll.
- C. Accounts Payable**-Work with SWFE staff to ensure timely and accurate processing of accounts payable.

- D. Other Financial Support Services:** Assist the SWFE fire chief and other SWFE staff with other financial support services to maintain SWFE's financial service functions during recruitment and onboarding of a new SWFE finance officer.
- E. Transition Assistance-**Provide assistance to the SWFE fire chief in recruitment of a qualified finance officer and transition of duties to the SWFE new SWFE finance officer.
- F. Recommendations-**Upon completion of work under this interlocal agreement provide the SWFE fire chief with recommendations for continued collaboration and cross training in administrative functions between CWFIR and SWFE administrative staff.

2. Term.

This agreement will begin on the date of final signature and will end on XXXXX, unless extended for by written agreement of CWIFR and SWFE. Either party may terminate this agreement as provided in Paragraph 12.

3. Work Schedule, Compensation and Method of Payment.

The CWIFR finance officer and administrative assistant/fiscal specialist shall remain employees of CWIFR and will be compensated as such. The CWIFR will invoice SWFE monthly based upon the following fee schedule for work performed;

The CWIFR finance officer and administrative assistant/fiscal specialist shall be available to SWFE **not less than twenty (20) hours per week; 10 hours for the finance officer and 10 hours for the administrative assistant/fiscal specialist.** Such time shall be at the discretion of SWFE based upon its needs. Finance officer services shall be invoiced at a rate of **\$54.55 per hour for the finance officer and 43.47 for the administrative assistant/fiscal specialist,** which includes the apportioned hourly rate of all benefits paid to the employees.

The CWIFR agrees to invoice SWFE by the 10th of each month. Payment of the monthly invoice is due on the first day of each month during the term of this Agreement and shall be considered delinquent if unpaid within fifteen (15) days of the due date.

4. Employment Status

The CWFIR finance officer and administrative assistant/fiscal specialist are employees of CWIFR and is bound to all CWIFR policies. While working for SWFE, the CWIFR finance officer and administrative assistant/fiscal specialist shall be subject to all SWFE policies. In the unlikely

event that a conflict in policies of the PARTIES arises, that conflict shall be resolved by the Fire Chiefs of the PARTIES.

Any disciplinary actions shall be the responsibility of the CWIFR, following investigation and consultation with SWFE.

5. Access.

CWIFR members agree to follow SWFE's Policy 1101 Facility Use and Access when conducting related duties in SWFE's facilities. SWFE agrees to allow the CWIFR's finance officer and fiscal specialist access to its facilities, information technology resources, and financial records in order to perform services under this Agreement. Access may be denied for any reason at any time, however if access is denied, SWFE understands that CWIFR's finance officer may be unable to perform their duties adequately and if such a situation should exist, the CWIFR will be held harmless.

SWFE shall provide individual user network access to CWIFR's finance officer and administrative assistant/fiscal specialist. Designated CWIFR users shall comply with SWFE's Policy 209-Electronic Mail and Records, and Policy 700-Information Technology Use when using SWFE networks and email. SWFE will create `finance@swfe` and `fiscalspecialist@swfe` email addresses on their exchange server for use by the CWIFR finance officer and administrative assistant/fiscal specialist in relation to duties performed for SWFE. This will ensure proper accountability of records retention as well as smooth transition to the new SWFE finance officer. These email addresses will be used for all correspondence when dealing with any financial duties related to SWFE as described in this Agreement.

6. Hold Harmless/Indemnification.

SWFE shall defend, indemnify and hold the CWIFR, its officers, officials, employees and volunteers harmless from any and all claims, injuries, damages, losses or suits including attorney fees, arising out of or resulting from the acts, errors or omissions of CWIFR in performance of this Agreement, except for injuries and damages caused by the sole negligence of the SWFE.

No liability shall attach to CWIFR by reason of entering into this Agreement except as expressly provided herein.

7. Nondiscrimination.

The CWIFR is an equal opportunity employer.

Nondiscrimination in Employment. In the performance of this Agreement, SWFE will not discriminate against any employee or applicant for employment on the grounds of race, creed, color, national origin, gender identification, marital status, age or the presence of any sensory, mental or physical handicap; provided that the prohibition against discrimination in employment because of handicap shall not apply if the particular disability prevents the proper performance of the particular worker involved. The PARTIES shall take such action with respect to this Agreement as may be required to ensure full compliance with local, state and federal laws prohibiting discrimination in employment.

8. Changes.

Either party may request changes to the scope of services and performance to be provided hereunder, however, no change or addition to this Agreement shall be valid or binding upon either party unless such change or addition be in writing and signed by both parties. Such amendments shall be attached to and made part of this Agreement.

9. Maintenance and Inspection of Records.

CWIFR shall maintain books, records and documents, which sufficiently and properly reflect all direct and indirect costs related to the performance of this Agreement and shall maintain such accounting procedures and practices as may be necessary to assure proper accounting of all funds paid pursuant to this Agreement. These records shall be subject at all reasonable times to inspection, review, or audit, by the CWIFR, its authorized representative, the State Auditor, or other governmental officials authorized by law to monitor this Agreement.

10. Ownership and Use of Intellectual Property.

Any records, reports, designs, files, documents, drawings, specifications, data, or information, regardless of form or format, and all other materials prepared or produced by the PARTIES in connection with the services provided hereunder shall be the property of the party that developed or created the information, whether the reason for which they were created is executed or not. All rights are reserved. Neither CWIFR nor SWFE may re-publish, transmit, distribute, sell, lease, sublet or make any unauthorized use of property or information owned by the other party. Modification of such materials or the use of such materials for any purpose not authorized by the PARTIES is prohibited.

CWIFR agrees to act in good faith and maintain in good physical and working order any hardware, software or other tangible items belonging to CWIFR that are necessary to ensure the provisions of the Agreement may be carried out.

11. Confidentiality.

In the performance of this Agreement the PARTIES may have access to certain confidential and proprietary information of the other. The PARTIES agree to protect confidential information of against any unauthorized use or disclosure and agrees to maintain the confidentiality of all proprietary information. No confidential information obtained or created by either party shall be disclosed to any person or party without the prior written consent of the other party.

12. Termination.

If either party fails to perform in the manner called for in this Agreement, or if either party fails to comply with any other provisions of the Agreement and fails to correct such noncompliance within thirty (30) days written notice thereof, the CWIFR or SWFE may terminate this Agreement for cause. Termination shall be effected by serving a notice of termination on the other party setting forth the manner in which the other party is in default.

13. Notice.

All communications regarding this Agreement shall be sent to the parties at the addresses listed on the signature page of the Agreement, unless notified to the contrary. Any written notice hereunder shall become effective upon personal service or three (3) business days after the date of mailing by registered or certified mail, and shall be deemed sufficiently given if sent to the addressee at the address stated in this Agreement or such other address as may be hereafter specified in writing.

14. Attorney's Fees and Costs.

If any legal proceeding is brought for the enforcement of this Agreement, or because of a dispute, breach, default, or misrepresentation in connection with any of the provisions of this Agreement, the prevailing party shall be entitled to recover from the other party, in addition to any other relief to which such party may be entitled, reasonable attorney's fees and other costs incurred in that action or proceeding.

15. Jurisdiction and Venue.

This Agreement has been and shall be construed as having been made and delivered within the State of Washington, and it is agreed by each party hereto that this Agreement shall be governed by laws of the State of Washington, both as to interpretation and performance.

Any action of law, suit in equity, or judicial proceeding for the enforcement of this Agreement or any provisions thereof shall be instituted and maintained only in any of the courts of

competent jurisdiction in Island County, Washington. Each party expressly waives the right to a jury trial.

16. Severability.

If, for any reason, any part, term or provision of this Agreement is held by a court of the United States to be illegal, void or unenforceable, the validity of the remaining provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the Agreement did not contain the particular provision held to be invalid.


If it should appear that any provision hereof is in conflict with any statutory provision of the State of Washington, said provision that may conflict therewith shall be deemed inoperative and null and void insofar as it may be in conflict therewith, and shall be deemed modified to conform to such statutory provisions.

17. Entire Agreement.

The parties agree that this Agreement is the complete expression of the terms hereto and any oral representations or understandings not incorporated herein are excluded. Further, any modification of this Agreement shall be in writing and signed by both parties. Failure to comply with any of the provisions stated herein shall constitute material breach of contract and cause for termination. Both parties recognize time is of the essence in the performance of the provisions of this Agreement. It is also agreed by the parties that the forgiveness of the nonperformance of any provision of this Agreement does not constitute a waiver of the provisions of this Agreement.

IN WITNESS WHEREOF the parties hereto have caused this Agreement to be executed the day and year first hereinabove written.

CWIFR




**Chief Edward E. Hartin, MS, EFO, FIFireE,
CFO**

Central Whidbey Island Fire & Rescue
1164 Race Road, Coupeville, WA 98260

Attest

CWIFR District Secretary Cathy Niiro


SWFE



Chief Nicholas Walsh

South Whidbey Fire/EMS
5579 Bayview Road, Langley, WA 982609

Attest



SWFE Records Manager Vicki Lange

Attest



SWFE District Secretary Jon Beck



SOUTH WHIDBEY FIRE/EMS

Formal Bid Receipt Summary

Project Name: Station 31 Roof & Gutter Cleaning Services
RFP Deadline: 16:30, September 1, 2022
Pre-Bid Meeting Audience: N/A
Members/Audience: Jon Beck

Order Lowest to highest	Bidding Company, Location	RFP Requirements Met	Bid Amount
1	Bosley Services Lake Forrest Park, WA 98155	Yes	\$7,115.52
2	Whidbey Roof & Gutter Cleaning Langley, WA 98260	Yes	\$8,167.50
3	Sabelhaus West Silverdale, WA 98383	Yes	\$11,503.59
			\$
			\$
			\$
			\$
			\$

Budget Line: 594-22-63-31

Project Budget Amount: \$12,000