

**SOUTH WHIDBEY FIRE/EMS
REGULAR MEETING
5579 Bayview Road, Langley, WA 98260
December 14, 2023 – 5:30 PM
DRAFT Agenda**

Join Zoom Meeting
<https://us06web.zoom.us/j/2208026387?pwd=WWNSR3JscUhZK3ZHU3JOV05ZOHF1UT09&omn=83847916150>
Meeting ID: 220 802 6387
Passcode: 926342
One tap mobile
+12532158782,,2208026387#,,,,*926342# US (Tacoma)
+12532050468,,2208026387#,,,,*926342# US

I. Call to Order

Commissioner Towers called the meeting to order at 5:31 pm.

II. Approval of Agenda

Commissioner Noblet motioned to approve the agenda, Erickson seconded the motion.

The motion carried unanimously.

- III. 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 routine and will be enacted by one motion of the Commissioners with no separate discussion. If a separate discussion is desired, that item may be removed from the Consent Agenda and placed on the Regular Agenda by request.

Finance Officer's Reports

Budget position Report

Treasurers Report

Monthly Vouchers

\$748,235.54

Commissioner Towers asked if the AP was up to date. Chief Walsh explained that it is now up to date.

Commissioner Noblet motioned to approve the Consent Agenda, Erickson seconded the motion.

The motion carried unanimously.

IV. Member Update

Karen Arndt – Lateral EMT

Chief Walsh stated that Karen is currently a ski patroller and coming to us as a lateral EMT.

Alicia Johnson – Lateral EMT

Matthew Petrich – Upcoming Fire Academy

Commissioner Erickson motioned to approve new members, Noblet seconded the motion.

The motion carried unanimously.

V. Unfinished Business

None

VI. New Business

2024 Commissioner Meeting Schedule

Commissioner Noblet motioned to approve meeting schedule, Erickson seconded the motion.

The motion carried unanimously.

Resolution 2023-09 Warrant Cancellation

Commissioner Noblet motioned to approve warrant cancellation, Erickson seconded the motion.

The motion carried unanimously.

Resolution 2023-10 Budget Adjustment

Chief Walsh explained the budget adjustments.

Commissioner Noblet motioned to approve budget adjustments, Erickson seconded the motion.

The motion carried unanimously.

Resolution 2023-11 Interim Finance Officer

Commissioner Erickson clarified who will be the interim finance officer.

Commissioner Erickson motioned to approve interim finance officer, Noblet seconded the motion.

The motion carried unanimously.

I. Announcements

Chief Walsh reminded everyone of the upcoming Department Christmas Party on December 16th as well as the Strategic Planning meeting. Chief Walsh also stated that the department is looking at the possibility of outsourcing accounting.

II. Comments from Commissioners.

Commissioner Noblet commended the crews for the Christmas lights display.

III. Executive Session

RCW 42.30.140(4)(a) Collective bargaining sessions with employee organizations, including contract negotiations, grievance meetings, and discussions relating to the interpretation or application of a labor agreement; or (b) that portion of a meeting during which the governing body is planning or adopting the strategy or position to be taken by the governing body during the course of any collective bargaining, professional negotiations, or grievance or mediation proceedings, or reviewing the proposals made in the negotiations or proceedings while in progress.

RCW 42.30.110(1)(f) To receive and evaluate complaints or charges brought against a public officer or employee. However, upon the request of such officer or employee, a public hearing or a meeting open to the public shall be conducted upon such complaint or charge;

Commissioner Towers called the meeting into executive session at 5:48 pm for 30 minutes.

Commissioner Towers called the meeting back to regular session at 6:19 pm

IV. Action taken as a result of the Executive Session

None

V. Conclude

Commissioner Noblet motioned to adjourn the meeting, Erickson seconded the motion.

The motion carried unanimously.

Commissioner Towers adjourned the Regular Meeting of the Board of Commissioners at 6:20 pm

Nicole Hagen,
District Secretary

**SOUTH WHIDBEY FIRE/EMS
SPECIAL MEETING
5579 Bayview Road, Langley, WA 98260
December 16, 2023 – 10:00 AM
Minutes**

Join Zoom Meeting
<https://us06web.zoom.us/j/89571625675?pwd=MdhdaUaJdVOYOAAAYWbDMcbe356vHuQ.1>
Meeting ID: 895 7162 5675
Passcode: 768002
One tap mobile
+12532158782,,89571625675#,,,,*768002# US (Tacoma)
+12532050468,,89571625675#,,,,*768002# US

In Attendance: Commissioner Towers, Commissioner Noblet, Commissioner Erickson, Chief Walsh and Nicole Hagen

Audience: Capt. Gideon and Lt. Kalahiki

I. Call to Order

Commissioner Towers called the meeting to order at 10:11 am

II. Approval of Agenda

III. New Business

Strategic planning

Chief Walsh reviewed what has been discussed in previous strategic planning meetings.

Chief Walsh discussed three critical unmet strategic goals and potential solutions to meet those goals.

Break to order lunch at 10:38 am

Meeting back in session at 10:55 am

Chairman's comments

Commissioner Towers stated that this is the time to look closely at the numbers on the spreadsheets and be critical.

Review capital plan updates

Chief Walsh went over vehicle and station replacement per policy spreadsheets as well as hiring additional personnel. He also went over the alternative station 32.5 along with what the projected vehicle replacement and station replacement would look like. Discussed the new training center and potentially building it in steps.

Discuss potential station changes

Commissioner Towers suggested possibly staffing Station 31 and Station 32 instead of Station 36 in the interim when Station 32 is retrofitted with bedrooms. Chief Walsh suggested that we staff Station 36 and Station 32 instead of Station 31 since the response time from Station 36 is not long for 31's area.

Review standard of cover document

Chief Walsh mentioned that the standard of cover shows the potential impacts of seismic activity on South Whidbey Island.

Break for lunch at 11:47 am for one hour

Meeting back in session at 12:47 am

Review need for levy

Chief Walsh looked at the impact of \$1.00, \$1.10 and \$1.20 levy on the budget.

IV. Executive Session

RCW 42.30.110(1)(f) To receive and evaluate complaints or charges brought against a public officer or employee. However, upon the request of such officer or employee, a public hearing or a meeting open to the public shall be conducted upon such complaint or charge;

RCW 42.30.110(1)(g) To evaluate the qualifications of an applicant for public employment or to review the performance of a public employee. However, subject to RCW 42.30.140(4), discussion by a governing body of salaries, wages, and other conditions of employment to be generally applied within the agency shall occur in a meeting open to the public, and when a governing body elects to take final action hiring, setting the salary of an individual employee or class of employees, or discharging or disciplining an employee, that action shall be taken in a meeting open to the public;

V. Action taken as a result of the Executive Session

No executive session taken.

VI. Conclude

Next meeting December 20th at 4pm

Commissioner Erickson moved to adjourn, Noblet seconded the motion.

The motion carried unanimously.

Meeting adjourned at 1:46 pm.

Nicole Hagen,
Board Secretary

**SOUTH WHIDBEY FIRE/EMS
SPECIAL MEETING
5579 Bayview Road, Langley, WA 98260
December 20, 2023 – 4:00 PM
Meeting Minutes DRAFT**

Join Zoom Meeting
<https://us06web.zoom.us/j/2208026387?pwd=WWNSR3JscUhhZkZHU3JlOV05Z0hF1UT09&omn=88380067540>
Meeting ID: 220 802 6387
Passcode: 926342

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+12532050468,,2208026387#,,,,*926342# US

In Attendance: Commissioner Towers, Commissioner Noblet, Commissioner Erickson, Chief Walsh and Nicole Hagen

Audience: Capt. Gideon and Lt. Kalahiki

I. Call to Order

Meeting was called to order at 4:03 pm

II. Approval of Agenda

Commissioner Noblet motioned to approve the agenda with the addition of financial outsource proposal, Erickson seconded the motion.

The motion carried unanimously.

III. New Business

Strategic planning

Chairman's comments

Review capital plan updates

Commissioner Towers stated that there are potential additions to the capital budget. Commissioner Noblet stated that the budget needed to have the flexibility to secure the propane tank and generator at Station 36 as well as the other stations.

Discuss potential station changes

Commissioner Erickson stated that Station 32.5 seems more efficient. Commissioner Noblet added that Station 32.5 serves the public best.

Review standard of cover document

Review need for levy

Chief Walsh discussed that the levy lid lift range that the District was looking at was between \$1.10 and \$1.20. Commissioner Noblet added that he votes for \$1.20 lid lift. Commissioner Towers agreed with \$1.20 based on the spreadsheet.

Commissioner Noblet motioned the Board to approve a \$1.20 levy lid lift. Erickson seconded the motion.

The motion carried unanimously.

Review financial outsource proposal

Chief Walsh explained that the District would benefit from an outside agency taking a look at our finances and seeing how we could possibly streamline some of our processes. Chief Walsh had a tele conference with Plante Moran. They proved AP, budgeting, and account auditing, but do not provide payroll. Chief Walsh proposed that the District use them in the interim.

Commissioner Towers asked if we would be doing Payroll, AP and AR in the interim?

Chief Walsh explained that we can do Payroll, AP and AR in the interim and that the alternative is that we continue what we are currently doing and then go out for another Finance Officer in the future.

Commissioner Towers asked what the estimated cost to the District would be to use Plante Moran.

Chief Walsh explained that the estimated cost would be between 6-8k/month depending on what services of theirs that we chose.

Commissioner Erickson expressed concerns with going outside for cost vs. benefit as Plante Moran seems costly.

Chief Walsh explained that the District can absorb these costs as long as it is beneficial.

Commissioner Towers asked when the State Audit will be happening.

Chief Walsh explained that the Audit was already in process.

Commissioner Erickson would like to clarify what exact services Plante Moran will be providing for the District initially and then moving forward.

Chief Walsh explained that he will have another conversation with Plante Moran regarding the scope of services they will provide the District. He also explained that Plante Moran will only do up to three months interim.

Commissioner Towers discussed the blended rate versus the Senior Accountant rate and that he suspects the first month or so will be at the higher rate as well as more hours.

Chief Walsh talked about the HR gap that the District currently has that needs to be filled. This was previously done by the Finance Officer.

Commissioner Noblet asked if HR could be contracted out.

Chief Walsh explained that he has looked into this option and was unable to find a good resource.

Commissioner Noblet motioned to move forward with Chief discussing details with Plante Moran to have something to vote on in January's Board Meeting, potentially sooner if needed. Erickson seconded the motion.

The motion carried unanimously.

Commissioner comments

Commissioner Noblet commended the crews for the Department Christmas Party and the lights. He also mentioned that the Chief's review is coming up in January and that the Finance Officer and/or Plante Moran is the number one priority.

Commissioner Towers would like to see the Chief's review before the January meeting. He also asked for Finance Officer comps and the start of the Finance Officer job description.

Commissioner Noblet nominated Commissioner Erickson to Chairman for 2024.

I. Executive Session

RCW 42.30.110(1)(f) To receive and evaluate complaints or charges brought against a public officer or employee. However, upon the request of such officer or employee, a public hearing or a meeting open to the public shall be conducted upon such complaint or charge;

RCW 42.30.110(1)(g) To evaluate the qualifications of an applicant for public employment or to review the performance of a public employee. However, subject to RCW 42.30.140(4), discussion by a governing body of salaries, wages, and other conditions of employment to be generally applied within the agency shall occur in a meeting open to the public, and when a governing body elects to take final action hiring, setting the salary of an individual employee or class of employees, or discharging or disciplining an employee, that action shall be taken in a meeting open to the public;

II. Action taken as a result of the Executive Session

No executive session taken.

III. Conclude

Commissioner Noblet motioned to adjourn the meeting, Erickson seconded the motion.

The motion carried unanimously.

Meeting adjourned at 5:12 pm

Nicole Hagen,
Board Secretary

**SOUTH WHIDBEY FIRE/EMS
SPECIAL MEETING
5579 Bayview Road, Langley, WA 98260
January 3, 2024 – 4:00 PM
Meeting Minutes DRAFT Agenda**

Join Zoom Meeting
<https://us06web.zoom.us/j/89514211360?pwd=I3GgpgWTguKBr8aqc9bx00F5tqmX6M.1>

Meeting ID: 895 1421 1360
Passcode: 626951

One tap mobile
+12532050468,,89514211360#,,, *626951# US
+12532158782,,89514211360#,,, *626951# US (Tacoma)

In Attendance: Commissioner Towers, Commissioner Noblet, Commissioner Erickson, Chief Walsh, and Nicole Hagen

Audience: Deputy Chief Ney, Division Chief Dilley, FF/EMT Benenati, FF/EMT Townsend, FF/EMT Camargo, Lt. Kalahiki and FF/EMT Turner

Zoom Audience: FF/EMT Husom and David Lei.

I. Call to Order

Commissioner Noblet called the meeting to order at 4pm

II. Approval of Agenda

Commissioner Erickson motioned to approve the agenda, Noblet seconded the motion.

The motion carried unanimously.

III. New Business

Swearing in Jim Towers as Commissioner

Commissioner Noblet swore in Commissioner Towers.

Election of Board Chair

Commissioner Towers motioned to nominate and elect Commissioner Erickson for Board Chair, Noblet seconded the motion.

The motion carried unanimously.

IV. Unfinished Business

Plante Moran Accounting Contract

Chief Walsh presented the updated contract for Plante Moran. He clarified the amount of services that we would use going forward. Explained that a cap of \$30,000 was added and that once we reach that cap we would need to renew the contract. Plante Moran anticipates that it would take approximately 10 hours/week if they did all of the accounting for our department going forward.

Commissioner Erickson clarified that the cap was set at \$30,000 and asked if we knew the duration that we would be using their services.

Chief Walsh stated that the duration is to be determined and will depend on our needs going forward.

Commissioner Erickson stated that the 2024 budget has already been approved and asked if we have room in the budget for Plante Moran.

Chief Walsh explained that we have some room in the budget due to the fact that we aren't currently paying a finance officer.

Commissioner Erickson asked if Plante Moran will be able to assist with the upcoming audit and levy?

Chief Walsh stated that they would be able to assist the department with the upcoming audit and levy.

Commissioner Noblet motioned to approve the contract with Plante Moran, Towers seconded the motion.

The motion carried unanimously.

I. Announcements

Chief Walsh introduced our new full time FF Chavo. He will be heading to State Fire Academy end of January.

Chief Walsh updated on the finance officer position – waiting to get Plante Moran on board to help us figure out what our needs for the position are. He also updated on the Division Chief position – open until the end of January and will start the hiring process in February.

II. Comments from Commissioners.

Commissioner Noblet reported that the negotiation meetings with the Local Union have been very constructive and they are moving along.

III. Conclude

Commissioner Noblet motioned to adjourn the meeting, Towers seconded the motion.

The motion carried unanimously.

Meeting adjourned at 4:18pm

Nicole Hagen,
Board Secretary

2023 BUDGET POSITION

South Whidbey Fire EMS

Time: 09:20:18 Date: 01/03/2024

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001 General Fund 01/01/2023 To: 12/31/2023

	Amt Budgeted	Revenues	Remaining	
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308 Beginning Balances

308 91 00 00 Estimated Beginning Balance	0.00	1,108,242.32	(1,108,242.32)	0.0%
308 Beginning Balances	0.00	1,108,242.32	(1,108,242.32)	0.0%

310 Taxes

311 10 00 00 Property Taxes	5,805,897.08	5,389,251.52	416,645.56	92.8%
311 10 00 02 New Construction Tax	0.00	0.00	0.00	0.0%
311 10 00 03 Regular Property Taxes	0.00	0.00	0.00	0.0%
311 10 00 04 County Refund	389.62	0.00	389.62	0.0%
337 00 00 01 Leasehold Excise Tax	2,000.00	2,546.25	(546.25)	127.3%
337 00 00 02 Timber Tax	2,000.00	0.00	2,000.00	0.0%
310 Taxes	5,810,286.70	5,391,797.77	418,488.93	92.8%

330 State Generated Revenues

331 97 03 00 FEMA Public Assistance Grant	587,790.95	83.33	587,707.62	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	9,960.14	(8,740.14)	816.4%
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	1,386.02	233.98	85.6%
337 07 70 01 In-Lieu Tax- Port Of South Whidbey	0.00	0.00	0.00	0.0%
337 07 70 02 In-Lieu Tax- South Whidbey Parks	0.00	231.67	(231.67)	0.0%
330 State Generated Revenues	595,554.05	11,661.16	583,892.89	2.0%

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	338,263.29	219,663.51	118,599.78	64.9%
340 Charges For Services	338,263.29	219,663.51	118,599.78	64.9%

360 Misc Revenues

361 11 00 01 Investment Interest	21,279.80	26,231.93	(4,952.13)	123.3%
362 10 00 00 CPR Public Class Registration	800.00	4,440.00	(3,640.00)	555.0%
362 50 00 00 Lease & Rental Payments	0.00	0.00	0.00	0.0%
367 11 00 01 Donations and Gifts	0.00	1,031.00	(1,031.00)	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	27,616.78	(27,616.78)	0.0%
360 Misc Revenues	22,079.80	59,319.71	(37,239.91)	268.7%

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%

2023 BUDGET POSITION

South Whidbey Fire EMS

Time: 09:20:18 Date: 01/03/2024

Page: 2

001 General Fund 01/01/2023 To: 12/31/2023

	Amt Budgeted	Revenues	Remaining	
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380 Non Revenues

380 Non Revenues	0.00	0.00	0.00	0.0%
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390 Other Revenues

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

397 00 01 03 Transfer from Reserve	0.00	0.00	0.00	0.0%
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397 00 01 04 Transfer from Contingency	0.00	0.00	0.00	0.0%
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397 00 01 05 Transfer from Bond	0.00	86.60	(86.60)	0.0%
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397 22 00 02 Transfer From Capital Fund	0.00	0.00	0.00	0.0%
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397 Interfund Transfers	0.00	86.60	(86.60)	0.0%
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Fund Revenues:	6,766,183.84	6,790,771.07	(24,587.23)	100.4%
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	Amt Budgeted	Expenditures	Remaining	
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522 Fire Control

522 45 20 10 FICA Medicare Benefits-FF OT Training	0.00	1,370.69	(1,370.69)	0.0%
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522 45 20 20 L&I / Unemployment Premiums-FF OT Training	0.00	1,076.04	(1,076.04)	0.0%
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522 45 20 30 Healthcare Benefits-FF OT Training	0.00	4.82	(4.82)	0.0%
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522 45 20 40 Retirement Benefits-FF OT Training	0.00	0.00	0.00	0.0%
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522 Fire Control	0.00	2,451.55	(2,451.55)	0.0%
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010 ADMIN

522 Fire Control

522 10 10 10 Chief's Wages	154,000.00	153,515.19	484.81	99.7%
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522 10 10 20 Deputy Chiefs' Wages	256,400.00	262,291.83	(5,891.83)	102.3%
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522 10 10 30 Division Chief's Wages	120,699.45	119,698.21	1,001.24	99.2%
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522 10 10 40 Administration Wages	226,000.00	233,322.86	(7,322.86)	103.2%
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522 10 10 60 Commissioner's Stipends	12,288.00	14,080.00	(1,792.00)	114.6%
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522 10 10 85 Public Education Officer Wages	0.00	0.00	0.00	0.0%
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522 10 10 90 Disability	2,500.00	150.00	2,350.00	6.0%
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522 10 15 20 Deputy Chief Deferred Comp Match	8,425.10	8,316.16	108.94	98.7%
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522 10 15 21 Admin Deferred Compensation Match	2,000.00	1,859.22	140.78	93.0%
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522 10 20 10 FICA / Medicare Benefits-Admin	58,743.67	55,754.57	2,989.10	94.9%
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522 10 20 20 L&I / Unemployment Premiums-Admin	22,070.82	16,466.69	5,604.13	74.6%
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522 10 20 30 Admin Healthcare Benefits/ADD	250,000.00	221,893.45	28,106.55	88.8%
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522 10 20 40 Retirement Benefits-ADMIN	55,000.00	32,000.26	22,999.74	58.2%
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522 10 20 50 Tuition Reimbursement-Admin	2,500.00	1,175.00	1,325.00	47.0%
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522 10 31 10 Office Supplies	5,850.00	4,119.54	1,730.46	70.4%
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522 10 31 11 Printing - Newsletter	8,000.00	6,131.23	1,868.77	76.6%
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522 10 31 12 Maps & Mapping Supplies	100.00	0.00	100.00	0.0%
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522 10 31 20 Photographic Supplies	0.00	0.00	0.00	0.0%
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522 10 32 10 Fuel - Administration	17,000.00	16,019.19	980.81	94.2%
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2023 BUDGET POSITION

South Whidbey Fire EMS

Time: 09:20:18 Date: 01/03/2024

Page: 3

001 General Fund

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
522 Fire Control				
522 10 35 10 Office Equipment	1,700.00	107.70	1,592.30	6.3%
522 10 35 20 Software	0.00	0.00	0.00	0.0%
522 10 35 30 Computer Hardware	12,197.40	9,254.49	2,942.91	75.9%
522 10 41 10 Legal Services	42,000.00	52,445.94	(10,445.94)	124.9%
522 10 41 20 Audit & Review Services	19,000.00	0.00	19,000.00	0.0%
522 10 41 30 Consulting Services	22,500.00	18,000.00	4,500.00	80.0%
522 10 41 33 Consulting Marketing Retention	0.00	0.00	0.00	0.0%
522 10 41 34 Consulting IT	3,600.00	3,600.00	0.00	100.0%
522 10 41 40 Professional Services	2,100.00	1,440.20	659.80	68.6%
522 10 41 70 Photography	637.65	637.65	0.00	100.0%
522 10 42 10 Postage & Shipping	2,500.00	3,578.04	(1,078.04)	143.1%
522 10 42 20 Internet Connections/Whidbey Telecom	11,400.00	10,245.02	1,154.98	89.9%
522 10 42 30 Cell & Digital Telephones	36,100.00	34,891.25	1,208.75	96.7%
522 10 42 40 Wired Telephones & FAX/Whidbey Telecom	9,540.00	12,395.67	(2,855.67)	129.9%
522 10 42 50 Alarm Monitoring	2,100.00	592.97	1,507.03	28.2%
522 10 43 01 Admin Ferry Fees	270.00	208.44	61.56	77.2%
522 10 43 10 Commissioner Travel	500.00	653.53	(153.53)	130.7%
522 10 43 20 Career Staff Travel	7,300.00	0.00	7,300.00	0.0%
522 10 44 10 Administrative Advertising	1,500.00	1,674.20	(174.20)	111.6%
522 10 44 30 Volunteer Recruit./Retention Advertising	2,950.00	2,250.41	699.59	76.3%
522 10 45 10 Admin Equipment Leases	7,668.00	4,048.34	3,619.66	52.8%
522 10 46 10 Liability/Umbrella-Enduris	155,000.00	151,610.00	3,390.00	97.8%
522 10 47 10 Election Expenses	12,500.00	0.00	12,500.00	0.0%
522 10 47 20 Timber Tax	0.00	0.00	0.00	0.0%
522 10 47 30 Clean Water Utility Taxes	448.33	453.93	(5.60)	101.2%
522 10 48 10 Computer Repair & Maintenance	143,996.62	190,883.79	(46,887.17)	132.6%
522 10 48 20 Office Equipment Repair & Maintenance	1,290.00	978.84	311.16	75.9%
522 10 49 10 Memberships	5,932.00	6,436.24	(504.24)	108.5%
522 10 49 20 Subscriptions	63,000.00	80,705.65	(17,705.65)	128.1%
522 10 49 30 Information Services	7,797.50	5,137.00	2,660.50	65.9%
522 10 49 40 Software Recurring Licenses	31,000.00	30,134.28	865.72	97.2%
522 10 49 50 Investment/Bank Fees	610.00	408.30	201.70	66.9%
522 Fire Control	1,808,714.54	1,769,565.28	39,149.26	97.8%
010 ADMIN	1,808,714.54	1,769,565.28	39,149.26	97.8%

020 FIRE SUPPRESSION

522 Fire Control				
522 20 15 10 Volunteer Reimbursement	75,000.00	53,977.82	21,022.18	72.0%
522 20 15 20 Volunteer Deferred Compensation Match	4,000.00	2,094.50	1,905.50	52.4%
522 20 15 30 Volunteer Shift Reimbursement	30,000.00	1,380.00	28,620.00	4.6%
522 20 20 10 FICA/Medicare Benefits-Volunteers	8,000.00	4,094.69	3,905.31	51.2%
522 20 20 31 Accidental Death & Disability - VFIS	5,322.00	5,322.00	0.00	100.0%
522 20 20 41 Retirement Premium-Board Of Vol. FF's	4,500.00	90.00	4,410.00	2.0%
522 20 20 42 Retirement Premium-LOSAP	33,000.00	32,790.00	210.00	99.4%
522 20 20 50 Tuition Reimbursement-Part Time FFs & Volunteers	0.00	0.00	0.00	0.0%
522 20 23 10 Physicals	2,000.00	430.00	1,570.00	21.5%
522 20 23 20 Vaccinations	3,360.00	0.00	3,360.00	0.0%

2023 BUDGET POSITION

South Whidbey Fire EMS

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001 General Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
522 Fire Control				
522 20 23 30	Testing	3,550.00	0.00	3,550.00 0.0%
522 20 23 40	Fitness Equipment	0.00	0.00	0.00 0.0%
522 20 23 50	Fitness Supplies	0.00	0.00	0.00 0.0%
522 20 24 20	Board of Volunteer Firefighters - Liability Insura	0.00	0.00	0.00 0.0%
522 20 24 30	LOSAP - Life Insurance	0.00	0.00	0.00 0.0%
522 20 24 40	Trusteed Plans (WFCA)	1,200.00	1,181.71	18.29 98.5%
522 20 28 10	Recognition Awards	9,820.00	4,773.91	5,046.09 48.6%
522 20 28 20	Special Recognition & Activities	12,745.00	10,772.29	1,972.71 84.5%
522 20 28 30	Incidents, Special Projects & Out Of Area Meals	3,290.00	1,792.85	1,497.15 54.5%
522 20 28 40	Health & Wellness Activities	0.00	0.00	0.00 0.0%
522 20 31 10	Fire Operations Supplies	7,770.00	4,815.07	2,954.93 62.0%
522 20 31 11	Fire Rehab Supplies	2,070.00	418.96	1,651.04 20.2%
522 20 31 12	Fire Safety Supplies	450.00	105.77	344.23 23.5%
522 20 31 20	Medical Operations Supplies	15,533.00	13,550.98	1,982.02 87.2%
522 20 31 30	Marine Rescue Operations Supplies	1,806.00	0.00	1,806.00 0.0%
522 20 31 40	Technical Rescue Operations Supplies	0.00	0.00	0.00 0.0%
522 20 31 60	Uniforms & Badges	34,655.00	10,858.50	23,796.50 31.3%
522 20 32 10	Fuel - Fire Apparatus	41,000.00	27,827.82	13,172.18 67.9%
522 20 32 20	Fuel - Medical Apparatus	12,100.00	14,237.04	(2,137.04) 117.7%
522 20 32 30	Fuel - Marine Apparatus	4,700.00	1,328.40	3,371.60 28.3%
522 20 32 40	Fuel - Technical Rescue Apparatus	1,000.00	341.08	658.92 34.1%
522 20 35 10	Fire Equipment	21,500.00	9,615.89	11,884.11 44.7%
522 20 35 11	Rehab Equipment	118.00	0.00	118.00 0.0%
522 20 35 12	Fire Safety Equipment	345.00	0.00	345.00 0.0%
522 20 35 20	Medical Equipment	3,720.00	4,478.47	(758.47) 120.4%
522 20 35 30	Marine Rescue Equipment	11,250.00	6,072.85	5,177.15 54.0%
522 20 35 40	Technical Rescue Equipment	6,880.00	6,858.22	21.78 99.7%
522 20 35 50	Communications Equipment	230,305.04	15,518.86	214,786.18 6.7%
522 20 35 60	Personal Safety Equipment	67,991.41	31,182.66	36,808.75 45.9%
522 20 41 10	Hose Testing	750.00	272.84	477.16 36.4%
522 20 41 20	Apparatus Testing/Certification	8,650.00	5,091.62	3,558.38 58.9%
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	93.24	170.76 35.3%
522 20 42 10	Dispatch Services	97,270.96	99,465.18	(2,194.22) 102.3%
522 20 45 10	Operations Equipment Leases	2,500.00	0.00	2,500.00 0.0%
522 20 45 20	Operations Rents And Fees	18,288.78	18,288.78	0.00 100.0%
522 22 10 00	Full Time Firefighter Wages	1,243,823.49	1,201,504.42	42,319.07 96.6%
522 22 10 01	Authorized Overtime Full Time Firefighters	75,000.00	94,932.81	(19,932.81) 126.6%
522 22 15 20	Firefighter Deferred Compensation Match	17,312.95	10,012.14	7,300.81 57.8%
522 22 20 10	FICA Medicare Benefits-FT Firefighters	104,472.03	89,098.64	15,373.39 85.3%
522 22 20 20	L&I/ Unemployment Premiums- FT Firefighters	62,895.84	63,719.07	(823.23) 101.3%
522 22 20 30	Full Time Firefighters Healthcare Benefits/AD&D	407,751.54	331,483.51	76,268.03 81.3%
522 22 20 40	Retirement Benefits Full Time Firefighters	78,000.00	69,854.68	8,145.32 89.6%
522 Fire Control	2,783,872.54	2,249,727.27	534,145.27	80.8%
020 FIRE SUPPRESSION	2,783,872.54	2,249,727.27	534,145.27	80.8%

2023 BUDGET POSITION

South Whidbey Fire EMS

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001 General Fund 01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining
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030 FIRE PREVENTION & INVESTIGATION

522 Fire Control

522 30 31 51 Fire Prevention Supplies	3,075.00	580.49	2,494.51	18.9%
522 30 31 60 Public Education Operating Supplies	8,560.00	8,718.71	(158.71)	101.9%
522 30 31 61 Public Education Equipment	3,710.00	164.36	3,545.64	4.4%
522 30 32 10 Public Education Fuel	150.00	56.90	93.10	37.9%
522 30 49 00 Special Projects	5,550.00	2,462.75	3,087.25	44.4%
522 30 49 01 Authorized Overtime-Fire Prevention/Public Education	10,000.00	12,242.62	(2,242.62)	122.4%
522 32 10 01 Public Education Overtime	0.00	0.00	0.00	0.0%
522 Fire Control	31,045.00	24,225.83	6,819.17	78.0%

030 FIRE PREVENTION & INVESTIGATION	31,045.00	24,225.83	6,819.17	78.0%
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045 TRAINING EMPLOYEE

522 Fire Control

522 45 10 01 Authorized Overtime-Training	36,824.00	31,755.54	5,068.46	86.2%
522 45 31 00 Administration Training Supplies	454.00	0.00	454.00	0.0%
522 45 31 10 Fire Training Supplies	8,956.64	4,727.67	4,228.97	52.8%
522 45 31 20 Medical Training Supplies	5,185.00	7,238.12	(2,053.12)	139.6%
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	200.00	0.00	200.00	0.0%
522 45 31 40 Technical Rescue Training Supplies	0.00	0.00	0.00	0.0%
522 45 32 10 Fuel - Training	800.00	481.03	318.97	60.1%
522 45 35 00 Administration Training Equipment	0.00	0.00	0.00	0.0%
522 45 35 10 Fire Training Equipment	11,627.00	0.00	11,627.00	0.0%
522 45 35 20 Medical Training Equipment	1,580.99	0.00	1,580.99	0.0%
522 45 35 30 Marine Training Equipment	0.00	0.00	0.00	0.0%
522 45 35 40 Technical Rescue Training Equipment	0.00	0.00	0.00	0.0%
522 45 41 10 Training Professional Services	5,300.00	4,250.00	1,050.00	80.2%
522 45 43 00 Administrative Training Travel	3,955.00	1,081.48	2,873.52	27.3%
522 45 43 01 Administrative Lodging & Food	20,500.00	10,261.84	10,238.16	50.1%
522 45 43 02 Training Ferry Fees	800.00	663.25	136.75	82.9%
522 45 43 10 Fire Training Travel	500.00	239.99	260.01	48.0%
522 45 43 11 Fire Lodging & Food	12,065.00	9,609.24	2,455.76	79.6%
522 45 43 20 Medical Training Travel	50.00	0.00	50.00	0.0%
522 45 43 21 Medical Lodging & Food	3,600.00	0.00	3,600.00	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	790.00	107.00	683.00	13.5%
522 45 43 51 Maintenance Lodging & Food	2,750.00	1,119.59	1,630.41	40.7%
522 45 49 00 Administration Tuition & Registration	11,375.00	5,502.76	5,872.24	48.4%
522 45 49 10 Fire Tuition & Registration	41,057.00	21,178.31	19,878.69	51.6%
522 45 49 11 Fire Training Projects & Workshops	12,200.00	483.95	11,716.05	4.0%
522 45 49 20 Medical Tuition & Registration	12,380.00	232.50	12,147.50	1.9%
522 45 49 21 Medical Training Projects	784.00	606.00	178.00	77.3%
522 45 49 22 Medical Tuition - CBT Grant	0.00	0.00	0.00	0.0%

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South Whidbey Fire EMS

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001 General Fund

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Expenditures	Amt Budgeted	Expenditures	Remaining	
522 Fire Control				
522 45 49 30 Marine Tuition & Registration	200.00	54.88	145.12	27.4%
522 45 49 31 Marine Rescue Training Projects	1,000.00	0.00	1,000.00	0.0%
522 45 49 40 Technical Rescue Tuition & Registration	12,400.00	11,170.00	1,230.00	90.1%
522 45 49 41 Technical Rescue Training Projects	0.00	0.00	0.00	0.0%
522 45 49 50 Maintenance Tuition & Registration	2,020.95	350.00	1,670.95	17.3%
522 45 49 60 Health & Wellness Training - Registration	0.00	0.00	0.00	0.0%
522 Fire Control	210,576.58	111,113.15	99,463.43	52.8%
045 TRAINING EMPLOYEE	210,576.58	111,113.15	99,463.43	52.8%

050 FACILITIES

522 Fire Control				
522 50 10 00 Maintenance Employees Wages	147,000.00	106,838.23	40,161.77	72.7%
522 50 10 01 Maintenance Employees Authorized Overtime	3,000.00	2,962.96	37.04	98.8%
522 50 15 20 Maintenance Deferred Compensation Match	1,200.00	945.89	254.11	78.8%
522 50 20 10 FICA/Medicare Benefits-Maintenance Employees	12,238.91	7,632.02	4,606.89	62.4%
522 50 20 20 L&I/Unemployment Premiums-Maintenance Employees	7,251.30	3,389.99	3,861.31	46.8%
522 50 20 30 Maintenance Healthcare Benefits/AD&D	65,320.69	51,725.11	13,595.58	79.2%
522 50 20 40 Retirement Benefits-Maintenance Employees	20,526.17	10,904.56	9,621.61	53.1%
522 50 20 50 Tuition Reimbursement-Maintenance Employees	0.00	0.00	0.00	0.0%
522 50 31 10 Janitorial Supplies	8,400.00	4,444.67	3,955.33	52.9%
522 50 31 20 Maintenance Parts & Supplies	5,064.00	1,202.74	3,861.26	23.8%
522 50 32 10 Fuel - Maintenance	8,000.00	4,613.03	3,386.97	57.7%
522 50 35 10 Small Tools	3,700.00	4,532.70	(832.70)	122.5%
522 50 35 20 Furnishings	600.00	124.67	475.33	20.8%
522 50 35 30 Appliances	250.00	0.00	250.00	0.0%
522 50 41 10 Janitorial Services	30,892.00	15,365.73	15,526.27	49.7%
522 50 41 20 Yard Maintenance	25,000.00	23,148.02	1,851.98	92.6%
522 50 41 30 Building Maintenance Services	38,848.00	18,804.02	20,043.98	48.4%
522 50 45 10 Maintenance Equipment Rental & Leases	2,000.00	888.75	1,111.25	44.4%
522 50 47 10 Electricity Consumed	48,117.80	37,339.97	10,777.83	77.6%
522 50 47 20 LPG Gas Consumed	8,760.90	6,485.01	2,275.89	74.0%
522 50 47 30 Water Consumed	5,866.00	6,081.14	(215.14)	103.7%
522 50 47 40 Waste Disposal Used	4,220.00	3,499.51	720.49	82.9%
522 50 48 10 Facilities Repair & Maintenance	9,900.00	7,685.90	2,214.10	77.6%
522 Fire Control	456,155.77	318,614.62	137,541.15	69.8%
050 FACILITIES	456,155.77	318,614.62	137,541.15	69.8%

060 VEHICLE & EQUIP MAINTENANCE

2023 BUDGET POSITION

South Whidbey Fire EMS

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001 General Fund

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
522 Fire Control				
522 60 43 01	Maintenance Ferry Fees	1,500.00	1,526.00	(26.00) 101.7%
522 60 48 10	Fire Equipment Repair & Maintenance	31,027.04	16,521.65	14,505.39 53.2%
522 60 48 11	Fire Apparatus Repair & Maintenance	85,000.00	68,269.56	16,730.44 80.3%
522 60 48 12	Administrative Vehicle Repair & Maintenance	8,000.00	3,046.29	4,953.71 38.1%
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	20,000.00	7,090.65	12,909.35 35.5%
522 60 48 30	Marine Equipment Repair & Maintenance	2,000.00	0.00	2,000.00 0.0%
522 60 48 31	Marine Vehicle Repair & Maintenance	20,650.00	32,940.61	(12,290.61) 159.5%
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%
522 60 48 50	Training Equipment Repair & Maintenance	500.00	253.81	246.19 50.8%
522 60 48 60	Maintenance Equipment Repair & Maintenance	3,500.00	1,491.92	2,008.08 42.6%
522 60 48 61	Maintenance Vehicle Repair & Maintenance	1,450.00	0.00	1,450.00 0.0%
522 60 49 70	Collision/Accident	5,999.98	1,135.78	4,864.20 18.9%
522 Fire Control		183,862.02	132,276.27	51,585.75 71.9%
060 VEHICLE & EQUIP MAINTENANCE		183,862.02	132,276.27	51,585.75 71.9%

062 CAPITAL FACILITIES

591 Debt Service

591 22 71 01	Principle Payments	195,000.00	195,000.00	0.00 100.0%
592 22 83 01	Interest Payments	126,760.00	126,760.00	0.00 100.0%
591 Debt Service		321,760.00	321,760.00	0.00 100.0%

594 Capital Expenditures

594 20 35 13	Computer Hardware	0.00	0.00	0.00 0.0%
594 22 30 00	Communications Equipment	606,000.00	0.00	606,000.00 0.0%
594 22 35 00	Fire Training Equipment- Capital	0.00	0.00	0.00 0.0%
594 22 35 12	Fire Safety Equipment - Capital	0.00	0.00	0.00 0.0%
594 22 35 60	Personal Safety Equipment - Capital	37,500.00	37,499.83	0.17 100.0%
594 22 42 10	Dispatch Services - Capital	0.00	0.00	0.00 0.0%
594 22 62 11	Station 32-33 Replacement	500,000.00	0.00	500,000.00 0.0%
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	12,100.00	0.00	12,100.00 0.0%
594 22 63 31	Station 31 - 5535 Cameron Road	29,476.99	15,234.74	14,242.25 51.7%
594 22 63 32	Station 32 - 6435 Central Avenue	0.00	0.00	0.00 0.0%
594 22 63 33	Station 33 - 3405 French Road	0.00	0.00	0.00 0.0%
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	13,000.00	0.00	13,000.00 0.0%
594 22 63 36	Station 36 - 5579 Bayview Road	100,000.00	9,365.25	90,634.75 9.4%
594 22 63 37	Maintenance Facility - 2874 Verlane Street	15,000.00	1,540.24	13,459.76 10.3%
594 22 64 03	Medical Equipment- Capital	6,000.00	5,932.59	67.41 98.9%
594 22 64 32	Computers / IT Capital	46,265.00	27,014.25	19,250.75 58.4%

2023 BUDGET POSITION

South Whidbey Fire EMS

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001 General Fund

01/01/2023 To: 12/31/2023

Expenditures	Amt Budgeted	Expenditures	Remaining	
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594 Capital Expenditures

594 Capital Expenditures	1,374,441.99	96,586.90	1,277,855.09	7.0%
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062 CAPITAL FACILITIES	1,696,201.99	418,346.90	1,277,855.09	24.7%
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064 CAPITAL VEHICLES

594 Capital Expenditures

594 22 48 35	Marine Vehicle Repair- Capital	0.00	0.00	0.00	0.0%
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594 22 64 10	Vehicles	92,000.00	89,952.17	2,047.83	97.8%
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594 22 64 12	Fire Apparatus	512,212.70	129,767.02	382,445.68	25.3%
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594 Capital Expenditures	604,212.70	219,719.19	384,493.51	36.4%
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064 CAPITAL VEHICLES	604,212.70	219,719.19	384,493.51	36.4%
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070 OTHER

580 Non Expenditures

588 10 00 00	Prior Period Adjustment	0.00	0.00	0.00	0.0%
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589 00 00 10	Non Expenditure - Suspense	0.00	0.00	0.00	0.0%
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589 90 00 00	Payroll Deduction Clearing	0.00	(80,687.56)	80,687.56	0.0%
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580 Non Expenditures	0.00	(80,687.56)	80,687.56	0.0%
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597 Interfund Transfers

597 00 00 02	Transfer To Capital Fund	0.00	1,000,000.00	(1,000,000.00)	0.0%
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597 00 00 03	Transfer To Reserve Fund	0.00	53,000.00	(53,000.00)	0.0%
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597 00 00 04	Transfer To Contingency Fund	0.00	170,000.00	(170,000.00)	0.0%
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597 Interfund Transfers	0.00	1,223,000.00	(1,223,000.00)	0.0%
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070 OTHER	0.00	1,142,312.44	(1,142,312.44)	0.0%
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Fund Expenditures:	7,774,641.14	6,388,352.50	1,386,288.64	82.2%
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Fund Excess/(Deficit):	(1,008,457.30)	402,418.57		
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003 Reserve Fund 01/01/2023 To: 12/31/2023

	Amt Budgeted	Revenues	Remaining	
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308 Beginning Balances

308 41 10 00 Estimated Beginning Balance	0.00	0.00	0.00	0.0%
308 91 10 00 Estimated Beginning Balance	0.00	0.00	0.00	0.0%
308 Beginning Balances	0.00	0.00	0.00	0.0%

360 Misc Revenues

361 11 00 02 Investment Interest	0.00	401.58	(401.58)	0.0%
360 Misc Revenues	0.00	401.58	(401.58)	0.0%

397 Interfund Transfers

397 00 00 03 Transfer From General Fund	0.00	53,000.00	(53,000.00)	0.0%
397 Interfund Transfers	0.00	53,000.00	(53,000.00)	0.0%

Fund Revenues:	0.00	53,401.58	(53,401.58)	0.0%
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	Amt Budgeted	Expenditures	Remaining	
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597 Interfund Transfers

597 00 01 03 Transfer from Reserve to General	0.00	0.00	0.00	0.0%
597 Interfund Transfers	0.00	0.00	0.00	0.0%

Fund Expenditures:	0.00	0.00	0.00	0.0%
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Fund Excess/(Deficit):	0.00	53,401.58		
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South Whidbey Fire EMS

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004 Contingency Fund 01/01/2023 To: 12/31/2023

	Amt Budgeted	Revenues	Remaining	
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308 Beginning Balances

308 41 11 00 Estimated Beginning Balance	0.00	0.00	0.00	0.0%
308 91 11 00 Estimated Beginning Balance	0.00	0.00	0.00	0.0%
308 Beginning Balances	0.00	0.00	0.00	0.0%

360 Misc Revenues

361 11 00 03 Investment Interest	0.00	1,292.96	(1,292.96)	0.0%
360 Misc Revenues	0.00	1,292.96	(1,292.96)	0.0%

397 Interfund Transfers

397 00 00 04 Transfer From General Fund	0.00	170,000.00	(170,000.00)	0.0%
397 Interfund Transfers	0.00	170,000.00	(170,000.00)	0.0%

Fund Revenues:	0.00	171,292.96	(171,292.96)	0.0%
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	Amt Budgeted	Expenditures	Remaining	
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597 Interfund Transfers

597 00 01 04 Transfer from Contingency to General	0.00	0.00	0.00	0.0%
597 Interfund Transfers	0.00	0.00	0.00	0.0%

Fund Expenditures:	0.00	0.00	0.00	0.0%
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Fund Excess/(Deficit):	0.00	171,292.96		
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2023 BUDGET POSITION

South Whidbey Fire EMS

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300 General Investment Fund 01/01/2023 To: 12/31/2023

	Amt Budgeted	Revenues	Remaining	
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308 Beginning Balances

308 41 00 00 Estimated Beginning Balance	1,009,623.39	1,208,387.51	(198,764.12)	119.7%
308 Beginning Balances	1,009,623.39	1,208,387.51	(198,764.12)	119.7%

397 Interfund Transfers

397 00 00 02 Transfer From General Fund	0.00	1,000,000.00	(1,000,000.00)	0.0%
397 Interfund Transfers	0.00	1,000,000.00	(1,000,000.00)	0.0%

Fund Revenues:	1,009,623.39	2,208,387.51	(1,198,764.12)	218.7%
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	Amt Budgeted	Expenditures	Remaining	
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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%

070 OTHER

597 Interfund Transfers

597 22 00 02 Transfer To General Fund	0.00	0.00	0.00	0.0%
597 Interfund Transfers	0.00	0.00	0.00	0.0%

070 OTHER	0.00	0.00	0.00	0.0%
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Fund Expenditures:	0.00	0.00	0.00	0.0%
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Fund Excess/(Deficit):	1,009,623.39	2,208,387.51		
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2023 BUDGET POSITION

South Whidbey Fire EMS

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301 Bond Fund 01/01/2023 To: 12/31/2023

	Amt Budgeted	Revenues	Remaining
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308 Beginning Balances

308 41 20 00 Estimated Beginning Balance	0.00	86.60	(86.60) 0.0%
308 91 20 00 Estimated Beginning Balance	0.00	0.00	0.00 0.0%
308 Beginning Balances	0.00	86.60	(86.60) 0.0%

Fund Revenues:	0.00	86.60	(86.60) 0.0%
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	Amt Budgeted	Expenditures	Remaining
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597 Interfund Transfers

597 00 00 05 Transfer from Bond to General	0.00	86.60	(86.60) 0.0%
597 Interfund Transfers	0.00	86.60	(86.60) 0.0%

Fund Expenditures:	0.00	86.60	(86.60) 0.0%
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Fund Excess/(Deficit):	0.00	0.00	
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2023 BUDGET POSITION TOTALS

South Whidbey Fire EMS

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Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
001 General Fund	6,766,183.84	6,790,771.07	100.4%	7,774,641.14	6,388,352.50	82%
003 Reserve Fund	0.00	53,401.58	0.0%	0.00	0.00	0%
004 Contingency Fund	0.00	171,292.96	0.0%	0.00	0.00	0%
300 General Investment Fund	1,009,623.39	2,208,387.51	218.7%	0.00	0.00	0%
301 Bond Fund	0.00	86.60	0.0%	0.00	86.60	0%
	<u>7,775,807.23</u>	<u>9,223,939.72</u>	<u>118.6%</u>	<u>7,774,641.14</u>	<u>6,388,439.10</u>	<u>82.2%</u>

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South Whidbey Fire EMS

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12/01/2023 To: 12/31/2023

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Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
1664	12/04/2023	Payroll	1	EFT	Internal Revenue Service	23,763.66	941 Deposit for Pay Cycle(s) 11/30/2023 - 11/30/2023
1665	12/04/2023	Payroll	1	EFT	Internal Revenue Service	21,660.25	941 Deposit for Pay Cycle(s) 11/16/2023 - 11/16/2023
1666	12/04/2023	Payroll	1	EFT	Internal Revenue Service	22,894.80	941 Deposit for Pay Cycle(s) 11/02/2023 - 11/04/2023
1667	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	37.88	Pay Cycle(s) 05/2023
1668	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	332.71	Pay Cycle(s) 09/2023
1669	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	3,029.50	Pay Cycle(s) 11/04/2023 To 11/04/2023 - DRS 457 (Deferred Comp)
1670	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	2,678.30	Pay Cycle(s) 09/07/2023 To 09/07/2023 - DEFERRED COMP
1671	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	38.53	Pay Cycle(s) 09/07/2023 To 09/07/2023 - DEFERRED COMP-Maint
1672	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	19,940.72	Pay Cycle(s) 10/01/2023 To 10/31/2023 - LEOFF 2
1673	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	2,163.57	Pay Cycle(s) 10/01/2023 To 10/31/2023 - PERS 2
1674	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	466.32	Pay Cycle(s) 10/01/2023 To 10/31/2023 - PERS 3
1675	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	588.03	Pay Cycle(s) 10/01/2023 To 10/31/2023 - PERS 3- Maint
1676	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	2,765.59	Pay Cycle(s) 10/05/2023 To 10/05/2023 - DEFERRED COMP
1677	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	54.18	Pay Cycle(s) 10/05/2023 To 10/05/2023 - DEFERRED COMP-Maint
1663	12/01/2023	Payroll	1	662826	Ian G Carter		Deleted Payroll Entry - Vicki Lange
1678	12/07/2023	Payroll	1	662827	Aflac	4,378.90	Pay Cycle(s) 10/01/2023 To 10/31/2023 - AFLAC (Post-Tax); Pay Cycle(s) 11/01/2023 To 11/30/2023 - AFLAC (Post-Tax)
1679	12/07/2023	Payroll	1	662828	IAFF Local Union 5212	648.48	Pay Cycle(s) 11/02/2023 To 11/02/2023 - FF Union Dues; Pay Cycle(s) 10/05/2023 To 10/05/2023 - FF Union Dues; Pay Cycle(s) 09/21/2023 To 09/21/2023 - FF Union Dues; Pay Cycle(s) 08/10/2023 To 08/10/20
1680	12/07/2023	Payroll	1	662829	South Whidbey Firefighters Union	4,003.44	Pay Cycle(s) 11/02/2023 To 11/02/2023 - FF Association Dues; Pay Cycle(s) 10/05/2023 To 10/05/2023 - FF Association Dues; Pay Cycle(s) 09/21/2023 To 09/21/2023 - FF Association Dues; Pay Cycle(s) 08/1
1681	12/07/2023	Payroll	1	662830	Trusteed Plans Service Corp.	95,726.56	Pay Cycle(s) 10/01/2023 To 10/31/2023 - Medical/Dental; Pay Cycle(s) 10/01/2023 To 10/31/2023 - Life Insurance; Pay Cycle(s) 11/01/2023 To 11/30/2023 - Medical/Dental; Pay Cycle(s) 11/01/2023 To 11/30
1682	12/07/2023	Payroll	1	662831	Vimly Benefits Solutions	2,908.08	Pay Cycle(s) 11/02/2023 To 11/02/2023 - IAFF MERP Dues; Pay Cycle(s) 09/21/2023 To 09/21/2023 - IAFF MERP Dues; Pay Cycle(s) 10/05/2023 To 10/05/2023 - IAFF MERP Dues; Pay Cycle(s) 08/10/2023 To 08/10

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South Whidbey Fire EMS

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Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
1709	12/14/2023	Payroll	1	662833	Katherine Louangsyioth	1,510.52	Nov 24-Dec 7 Payroll
1722	12/20/2023	Claims	1	662834	Robert Coleman Absolute Pest Control	596.20	Inv. #14240
1723	12/20/2023	Claims	1	662835	Amazon Capital Services	1,535.33	Inv. # 17JC-JXM6-C17P, 1CCX-K6KT-LQC1, 1PN6-TV17-C7FY, 1HXT-7Y7X-KXGP, 1GJW-VHYW-63FX
1724	12/20/2023	Claims	1	662836	Bound Tree Medical, LLC.	2,605.34	Inv#85180658, 85180657, 85174657, 85174656, 85178951
1725	12/20/2023	Claims	1	662837	Canon Financial Services, Inc.	263.16	Inv. #31574099
1726	12/20/2023	Claims	1	662838	Cascade Fire & Safety	1,735.93	Inv # 164152
1727	12/20/2023	Claims	1	662839	Corey Oil & Propane, LLC	450.19	Inv #100808
1728	12/20/2023	Claims	1	662840	Katheryne Crowe	295.20	Boot Reimbursement
1729	12/20/2023	Claims	1	662841	Daily Dispatch	280.00	Inv.#003978
1730	12/20/2023	Claims	1	662842	Michael E. Pruitt Everett Marine Co-Op	12,380.59	Inv.#363174
1731	12/20/2023	Claims	1	662843	FirstNet - AT&T MOBILITY	1,999.49	Inv. #287296038392X11272023
1732	12/20/2023	Claims	1	662844	G12 Communications LLC	430.39	Inv# 126881
1733	12/20/2023	Claims	1	662845	Health & Safety Institute HSI	64.94	Inv.#1935845, 1930908, 1930754, 1927020, 1927424
1734	12/20/2023	Claims	1	662846	ISOOutsource	4,275.67	Inv. CW288485, CW289054, CW289055
1735	12/20/2023	Claims	1	662847	Island Auto Supply	893.62	Acct# 1340
1736	12/20/2023	Claims	1	662848	Island County ER&R Fund	164.11	Inv. #23-256
1737	12/20/2023	Claims	1	662849	Island Disposal, Inc.	355.77	Inv. #7862905S144, 7862847S144, 7863409S144
1738	12/20/2023	Claims	1	662850	LLPA	6,000.00	Inv. # SW-1223
1739	12/20/2023	Claims	1	662851	LabCorp Occupational Testing Service	134.00	Inv. #78443068
1740	12/20/2023	Claims	1	662852	Locality Media, Inc	4,512.48	Inv. #4417
1741	12/20/2023	Claims	1	662853	McGavick Graves, P.S.	5,549.00	Inv. # 38199, 38200
1742	12/20/2023	Claims	1	662854	Mckesson Medical-Surgical	343.20	Inv.#21417533, 21283596
1743	12/20/2023	Claims	1	662855	Motorola Solutions	10,811.02	Inv. #8281740355, 8281774411
1744	12/20/2023	Claims	1	662856	Mukilteo Coffee Co.	70.20	Inv.#673516, 673435, 673265, 673344
1745	12/20/2023	Claims	1	662857	Municipal Emergency Services	809.70	Inv. #IN1971267
1746	12/20/2023	Claims	1	662858	Nicholson & Associates Insurance, LLC	500.24	Inv. #46000
1747	12/20/2023	Claims	1	662859	Orca Information INC	330.00	Inv. #36803
1748	12/20/2023	Claims	1	662860	Marina Payments Port of Everett	892.50	Acct# 23487
1749	12/20/2023	Claims	1	662861	Puget Sound Energy	3,240.63	ACCT #220017845409, 200010928238, 200010928691, 200013858705, 220017726922
1750	12/20/2023	Claims	1	662862	Rescue Northwest	1,114.00	Inv.#5432
1751	12/20/2023	Claims	1	662863	Skagit Farmers Supply	641.58	Inv.#2000530, 2000599
1752	12/20/2023	Claims	1	662864	Snure Law Office, PSC	110.00	12202023
1753	12/20/2023	Claims	1	662865	South Whidbey School District #206	2,968.66	Inv. #FIRE-2024-03
1754	12/20/2023	Claims	1	662866	T-Mobile	281.82	Acct #972274840
1755	12/20/2023	Claims	1	662867	Three Men and a Mower	507.36	Inv. #41582
1756	12/20/2023	Claims	1	662868	Christopher Turner	300.00	Boot Reimbursement
1757	12/20/2023	Claims	1	662869	Western Facilities Supply, Inc.	889.73	Inv. #048979
1758	12/20/2023	Claims	1	662870	Whidbey Telecom	2,778.27	Acct #186070, Acct#119643
1784	12/22/2023	Claims	1	662871	ESO Solutions	14,914.05	Inv. # ESO-125718
1785	12/22/2023	Claims	1	662872	Savannah Erickson	127.07	Mileage Reimbursement
1786	12/22/2023	Claims	1	662873	McGavick Graves, P.S.	15,130.94	Inv. #2023-444-01
1787	12/22/2023	Claims	1	662874	Sebo's Do-it Center	15.21	Acct.# I3000

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South Whidbey Fire EMS

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Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
1788	12/22/2023	Claims	1	662875	Sirennet.Com	329.60	Invoice #0271717
1789	12/22/2023	Claims	1	662876	Sound Publishing Inc ADS	252.25	Inv. #8211613
1790	12/22/2023	Claims	1	662877	US Bank Visa	2,607.42	Acct. #4246044555692148
1698	12/14/2023	Payroll	10	EFT	Blake Benenati	1,778.85	Nov 24-Dec 7 Payroll
1699	12/14/2023	Payroll	10	EFT	Brian Boyd	2,807.18	Nov 24-Dec 7 Payroll
1700	12/14/2023	Payroll	10	EFT	Ian G Carter	2,665.69	Nov 24-Dec 7 Payroll
1701	12/14/2023	Payroll	10	EFT	Katheryne Crowe	2,082.56	Nov 24-Dec 7 Payroll
1702	12/14/2023	Payroll	10	EFT	Karley Diffie	2,843.27	Nov 24-Dec 7 Payroll
1703	12/14/2023	Payroll	10	EFT	Joseph M Dilley	3,647.69	Nov 24-Dec 7 Payroll
1704	12/14/2023	Payroll	10	EFT	Jake D Greve	1,273.20	Nov 24-Dec 7 Payroll
1705	12/14/2023	Payroll	10	EFT	Nicole Hagen	885.49	Nov 24-Dec 7 Payroll
1706	12/14/2023	Payroll	10	EFT	Robert Husom	2,821.28	Nov 24-Dec 7 Payroll
1707	12/14/2023	Payroll	10	EFT	Leah Kalahiki	2,646.42	Nov 24-Dec 7 Payroll
1708	12/14/2023	Payroll	10	EFT	Vicki Lange	2,453.30	Nov 24-Dec 7 Payroll
1710	12/14/2023	Payroll	10	EFT	Peter Lund	1,850.11	Nov 24-Dec 7 Payroll
1711	12/14/2023	Payroll	10	EFT	Sean C McDougald	2,321.72	Nov 24-Dec 7 Payroll
1712	12/14/2023	Payroll	10	EFT	Alexandra McMahon	2,845.87	Nov 24-Dec 7 Payroll
1713	12/14/2023	Payroll	10	EFT	Terrence Ney	3,272.64	Nov 24-Dec 7 Payroll
1714	12/14/2023	Payroll	10	EFT	Kathryn Nguyen	11,211.53	Nov 24-Dec 7 Payroll
1715	12/14/2023	Payroll	10	EFT	Steven S Osborne	1,656.77	Nov 24-Dec 7 Payroll
1716	12/14/2023	Payroll	10	EFT	Lewis J Townsend	2,572.38	Nov 24-Dec 7 Payroll
1717	12/14/2023	Payroll	10	EFT	Christopher Turner	3,642.42	Nov 24-Dec 7 Payroll
1718	12/14/2023	Payroll	10	EFT	Cooper Ullmann	2,124.24	Nov 24-Dec 7 Payroll
1719	12/14/2023	Payroll	10	EFT	Nicholas S Walsh	3,502.96	Nov 24-Dec 7 Payroll
1720	12/14/2023	Payroll	10	EFT	Carlee Wilkie	2,849.63	Nov 24-Dec 7 Payroll
1759	12/28/2023	Payroll	10	EFT	Blake Benenati	1,369.59	Dec 8-Dec 22
1760	12/28/2023	Payroll	10	EFT	Brian Boyd	2,228.85	Dec 8-Dec 22
1761	12/28/2023	Payroll	10	EFT	Ian G Carter	2,665.69	Dec 8-Dec 22
1762	12/28/2023	Payroll	10	EFT	Katheryne Crowe	2,540.81	Dec 8-Dec 22
1763	12/28/2023	Payroll	10	EFT	Karley Diffie	2,777.62	Dec 8-Dec 22
1764	12/28/2023	Payroll	10	EFT	Joseph M Dilley	3,654.52	Dec 8-Dec 22
1765	12/28/2023	Payroll	10	EFT	Savannah Erickson	354.32	Dec 8-Dec 22
1766	12/28/2023	Payroll	10	EFT	Jake D Greve	1,207.98	Dec 8-Dec 22
1767	12/28/2023	Payroll	10	EFT	Nicole Hagen	1,084.29	Dec 8-Dec 22
1768	12/28/2023	Payroll	10	EFT	Robert Husom	2,113.69	Dec 8-Dec 22
1769	12/28/2023	Payroll	10	EFT	Leah Kalahiki	2,586.21	Dec 8-Dec 22
1770	12/28/2023	Payroll	10	EFT	Vicki Lange	2,453.07	Dec 8-Dec 22
1771	12/28/2023	Payroll	10	EFT	Peter Lund	1,898.34	Dec 8-Dec 22
1772	12/28/2023	Payroll	10	EFT	Sean C McDougald	2,330.54	Dec 8-Dec 22
1773	12/28/2023	Payroll	10	EFT	Alexandra McMahon	3,034.78	Dec 8-Dec 22
1774	12/28/2023	Payroll	10	EFT	Terrence Ney	3,272.64	Dec 8-Dec 22
1775	12/28/2023	Payroll	10	EFT	Kathryn Nguyen	1,222.51	Dec 8-Dec 22
1776	12/28/2023	Payroll	10	EFT	Michael W Noblet	590.54	Dec 8-Dec 22
1777	12/28/2023	Payroll	10	EFT	Steven S Osborne	1,861.64	Dec 8-Dec 22
1778	12/28/2023	Payroll	10	EFT	James A. Towers	352.09	Dec 8-Dec 22
1779	12/28/2023	Payroll	10	EFT	Lewis J Townsend	1,648.53	Dec 8-Dec 22
1780	12/28/2023	Payroll	10	EFT	Christopher Turner	1,638.47	Dec 8-Dec 22
1781	12/28/2023	Payroll	10	EFT	Cooper Ullmann	1,915.55	Dec 8-Dec 22
1782	12/28/2023	Payroll	10	EFT	Nicholas S Walsh	3,502.96	Dec 8-Dec 22
1783	12/28/2023	Payroll	10	EFT	Carlee Wilkie	3,649.18	Dec 8-Dec 22

001 General Fund

429,786.49

Claims: 104,486.86
 429,786.49 Payroll: 325,299.63

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South Whidbey Fire EMS

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Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
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CERTIFICATION: 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 and that the claim is a due and unpaid obligation against South Whidbey Island Fire/EMS and that I am authorized to authenticate and certify to said claim.

Auditing Officer _____ Date: _____

Auditing Officer _____ Date: _____

TREASURER'S REPORT

Fund Totals

South Whidbey Fire EMS

12/01/2023 To: 12/31/2023

Time: 15:42:06 Date: 01/11/2024

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Fund	Previous Balance	Revenue	Expenditures	Ending Balance	Claims Clearing	Payroll Clearing	Outstanding Deposits	Adjusted Ending Balance
001 General Fund	853,717.98	542.87	429,786.49	424,474.36	576,410.66	427,593.17	-4,552.01	1,423,926.18*
003 Reserve Fund	53,401.58	0.00		53,401.58	0.00	0.00	0.00	53,401.58
004 Contingency Fund	171,292.96	0.00		171,292.96	0.00	0.00	0.00	171,292.96
300 General Investment Fund	2,208,387.51	0.00		2,208,387.51	0.00	0.00	0.00	2,208,387.51
	<u>3,286,800.03</u>	<u>542.87</u>	<u>429,786.49</u>	<u>2,857,556.41</u>	<u>576,410.66</u>	<u>427,593.17</u>	<u>-4,552.01</u>	<u>3,857,008.23</u>

TREASURER'S REPORT

Account Totals

South Whidbey Fire EMS

12/01/2023 To: 12/31/2023

Time: 15:42:06 Date: 01/11/2024

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Cash Accounts	Beg Balance	Deposits	Withdrawals	Ending	Outstanding Rec	Outstanding Exp	Adj Balance
1 General Fund-Island County Mai	1,409,986.32	542.87	314,076.88	1,096,452.31	-4,552.01	836,093.68	1,927,993.98
5 Capital Reserve Investment	1,708,387.51	0.00	0.00	1,708,387.51	0.00	0.00	1,708,387.51
7 Keybank (Direct Deposit)	95.53	0.00	0.00	95.53	0.00	0.00	95.53
10 Heritage (Direct Deposit)	-56,363.87	0.00	115,709.61	-172,073.48	0.00	167,910.15	-4,163.33
11 Reserve Fund	53,401.58	0.00	0.00	53,401.58	0.00	0.00	53,401.58
12 Contingency Fund	171,292.96	0.00	0.00	171,292.96	0.00	0.00	171,292.96
Total Cash:	3,286,800.03	542.87	429,786.49	2,857,556.41	-4,552.01	1,004,003.83	3,857,008.23
	3,286,800.03	542.87	429,786.49	2,857,556.41	-4,552.01	1,004,003.83	3,857,008.23

TREASURER'S REPORT

Outstanding Vouchers

South Whidbey Fire EMS

12/01/2023 To: 12/31/2023

As Of: 12/31/2023 Date: 01/11/2024

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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2023	97	01/24/2023	Tr Rec	1		Central Whidbey Island Fire & Rescue	3,913.00	shows an invoice number of 266. But no invoice can
2023	1640	11/28/2023	Tr Rec	1		Rescue Northwest	96.14	Refund for 22mm Litter Shield Clamp
2023	1690	12/07/2023	Tr Rec	1		US Bank Visa	201.87	NASPO Contract Payment Q3 Year 2023
2023	1721	12/13/2023	Tr Rec	1		Misc Vendors	341.00	Cash Donation
Receipts Outstanding:							4,552.01	
2023	1670	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	2,678.30	Pay Cycle(s) 09/07/2023 To 09/07/2023 - DEFERRED COMP
2023	1669	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	3,029.50	Pay Cycle(s) 11/04/2023 To 11/04/2023 - DRS 457 (Deferred Comp)
2023	1300	09/14/2023	Payroll	1	EFT	WA D/Retirement Systems	2,623.45	Pay Cycle(s) 09/21/2023 To 09/21/2023 - DEFERRED COMP
2023	1667	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	37.88	Pay Cycle(s) 05/2023
2023	1664	12/04/2023	Payroll	1	EFT	Internal Revenue Service	23,763.66	941 Deposit for Pay Cycle(s) 11/30/2023 - 11/30/2023
2023	1668	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	332.71	Pay Cycle(s) 09/2023
2023	1577	11/24/2023	Claims	1	EFT	IC Treasurer Office	258,380.00	South Whidbey Fire/EMS
2023	1665	12/04/2023	Payroll	1	EFT	Internal Revenue Service	21,660.25	941 Deposit for Pay Cycle(s) 11/16/2023 - 11/16/2023
2023	1675	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	588.03	Pay Cycle(s) 10/01/2023 To 10/31/2023 - PERS 3- Maint
2023	1674	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	466.32	Pay Cycle(s) 10/01/2023 To 10/31/2023 - PERS 3
2023	1301	09/14/2023	Payroll	1	EFT	WA D/Retirement Systems	63.21	Pay Cycle(s) 09/21/2023 To 09/21/2023 - DEFERRED COMP- Maint
2023	1677	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	54.18	Pay Cycle(s) 10/05/2023 To 10/05/2023 - DEFERRED COMP- Maint
2023	1676	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	2,765.59	Pay Cycle(s) 10/05/2023 To 10/05/2023 - DEFERRED COMP
2023	1672	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	19,940.72	Pay Cycle(s) 10/01/2023 To 10/31/2023 - LEOFF 2
2023	1673	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	2,163.57	Pay Cycle(s) 10/01/2023 To 10/31/2023 - PERS 2
2023	1671	12/04/2023	Payroll	1	EFT	WA D/Retirement Systems	38.53	Pay Cycle(s) 09/07/2023 To 09/07/2023 - DEFERRED COMP- Maint
2023	1295	09/14/2023	Payroll	1	EFT	WA D/Retirement Systems	2,750.20	Pay Cycle(s) 08/01/2023 To 08/31/2023 - PERS 2
2023	1293	09/14/2023	Payroll	1	EFT	WA D/Retirement Systems	127.93	Pay Cycle(s) 08/10/2023 To 08/10/2023 - DEFERRED COMP- Maint
2023	1292	09/14/2023	Payroll	1	EFT	WA D/Retirement Systems	2,534.61	Pay Cycle(s) 08/10/2023 To 08/10/2023 - DEFERRED COMP

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2023	1291	09/14/2023	Payroll	1	EFT	WA D/Retirement Systems	1,272.09	Pay Cycle(s) 08/10/2023 To 08/10/2023 - DRS 457 (Deferred Comp)
2023	1290	10/02/2023	Payroll	1	EFT	Vimly Benefits Solutions	1,454.04	Pay Cycle(s) 08/24/2023 To 08/24/2023 - IAFF MERP Dues; Pay Cycle(s) 09/07/2023 To 09/07/2023 - IAFF MERP Dues; Pay Cycle(s) 09/21/2023 To 09/21/2023 - IAFF MERP Dues
2023	1666	12/04/2023	Payroll	1	EFT	Internal Revenue Service	22,894.80	941 Deposit for Pay Cycle(s) 11/02/2023 - 11/04/2023
2022	1022	08/11/2022	Payroll	1	661596	Lianne Kniest	36.01	Q2 Volunteer Points
2022	1069	08/10/2022	Claims	1	661605	Champion Bolt & Supply Inc	45.80	INV #750665
2022	1145	08/24/2022	Claims	1	661663	Cooper Ullman	20.00	Fair Meal Reimbursement
2023	45	01/19/2023	Claims	1	662117	Nicole Hagen	300.00	Boot Reimbursement
2023	550	05/04/2023	Payroll	1	662325	Kirsti Ranta	73.88	April 18- April 28 Payroll
2023	566	05/04/2023	Payroll	1	662327	Carson Wrightson	12.00	April 18- April 28 Payroll
2023	783	06/05/2023	Claims	1	662455	WA Fire Chiefs	400.00	Inv.#1588
2023	970	07/20/2023	Claims	1	662517	Health & Safety Institute HSI	43.21	Inv. #1834113
2023	1074	08/10/2023	Payroll	1	662590	Charles C. Baker	149.84	July 21- Aug 4 Payroll
2023	1082	08/10/2023	Payroll	1	662591	Anne M Collins	250.03	July 21- Aug 4 Payroll
2023	1089	08/10/2023	Payroll	1	662592	Tom P Gideon	271.97	July 21- Aug 4 Payroll
2023	1094	08/10/2023	Payroll	1	662593	Robert Hinkelman	48.03	July 21- Aug 4 Payroll
2023	1116	08/10/2023	Payroll	1	662594	Mari St Amand	26.78	July 21- Aug 4 Payroll
2023	1126	08/10/2023	Payroll	1	662595	Carson Wrightson	36.01	July 21- Aug 4 Payroll
2023	1164	08/23/2023	Claims	1	662626	Neil A Rixe	32.00	Fair Reimbursement
2023	1345	10/02/2023	Claims	1	662683	Motor Trucks International	3,876.07	INV# 11w5188
2023	1351	10/02/2023	Claims	1	662689	Positive Promotions, Inc.	508.23	INV# 7224740
2023	1358	10/02/2023	Claims	1	662696	Snure Seminars	100.00	INV# 65; INV# 106
2023	1306	10/02/2023	Payroll	1	662711	South Whidbey Firefighters Union	2,001.72	Pay Cycle(s) 08/24/2023 To 08/24/2023 - FF Association Dues; Pay Cycle(s) 09/07/2023 To 09/07/2023 - FF Association Dues; Pay Cycle(s) 09/21/2023 To 09/21/2023 - FF Association Dues
2023	1434	10/24/2023	Claims	1	662713	Airgas USA, LLC.	236.86	
2023	1435	10/24/2023	Claims	1	662714	All Whidbey Topsoil & Construction Inc.	132.74	
2023	1436	10/24/2023	Claims	1	662715	Amazon Capital Services	557.08	
2023	1437	10/24/2023	Claims	1	662716	Bound Tree Medical, LLC.	736.98	
2023	1438	10/24/2023	Claims	1	662717	Fed Ex	27.83	
2023	1439	10/24/2023	Claims	1	662718	Freeland Ace Hardware	7.61	
2023	1440	10/24/2023	Claims	1	662719	G12 Communications LLC	430.46	

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2023	1441	10/24/2023	Claims	1	662720	Gardner Electronics	3,404.61	
2023	1442	10/24/2023	Claims	1	662721	Hanson's Building Supply	9.85	
2023	1443	10/24/2023	Claims	1	662722	ISOOutsource	15,338.17	
2023	1444	10/24/2023	Claims	1	662723	Island Disposal, Inc.	431.78	
2023	1445	10/24/2023	Claims	1	662724	Leah Kalahiki	42.41	
2023	1446	10/24/2023	Claims	1	662725	LLPA	6,000.00	
2023	1447	10/24/2023	Claims	1	662726	LabCorp Occupational Testing Service	33.50	
2023	1448	10/24/2023	Claims	1	662727	McGavick Graves, P.S.	7,552.00	
2023	1449	10/24/2023	Claims	1	662728	Mukilteo Coffee Co.	62.40	
2023	1450	10/24/2023	Claims	1	662729	Orca Information INC	300.00	
2023	1451	10/24/2023	Claims	1	662730	Marina Payments Port of Everett	2,105.58	
2023	1452	10/24/2023	Claims	1	662731	Puget Sound Energy	2,115.12	
2023	1453	10/24/2023	Claims	1	662732	SeaWestern Fire Apparatus & Equip.	2,914.38	
2023	1454	10/24/2023	Claims	1	662733	Sebo's Do-it Center	233.14	
2023	1455	10/24/2023	Claims	1	662734	Sirennet.Com	1,284.96	
2023	1456	10/24/2023	Claims	1	662735	Snure Law Office, PSC	110.00	
2023	1457	10/24/2023	Claims	1	662736	Stryker Sales, LLC	4,833.56	
2023	1458	10/24/2023	Claims	1	662737	T-Mobile	281.82	
2023	1459	10/24/2023	Claims	1	662738	Three Men and a Mower	1,506.97	
2023	1460	10/24/2023	Claims	1	662739	Trever Bruhn	3,460.00	
2023	1461	10/24/2023	Claims	1	662740	Christopher Turner	45.69	
2023	1462	10/24/2023	Claims	1	662741	US Fire Equipment LLC	4,908.97	
2023	1463	10/24/2023	Claims	1	662742	Vistaire Water System	666.56	
2023	1464	10/24/2023	Claims	1	662743	WA Fire Chiefs	2,856.00	
2023	1465	10/24/2023	Claims	1	662744	WA State Ferries	167.60	
2023	1466	10/24/2023	Claims	1	662745	Western Facilities Supply, Inc.	1,176.24	
2023	1467	10/24/2023	Claims	1	662746	Whidbey Telecom	1,251.96	
2023	1470	10/24/2023	Payroll	1	662753	IAFF Local Union 5212	108.08	Pay Cycle(s) 10/19/2023 To 10/19/2023 - FF Union Dues
2023	1471	10/24/2023	Payroll	1	662754	South Whidbey Firefighters Union	667.24	Pay Cycle(s) 10/19/2023 To 10/19/2023 - FF Association Dues
2023	1472	10/24/2023	Payroll	1	662755	Vimly Benefits Solutions	484.68	Pay Cycle(s) 10/19/2023 To 10/19/2023 - IAFF MERP Dues
2023	1473	10/24/2023	Payroll	1	662756	WA D/Employment Security PFML	5,090.22	Pay Cycle(s) 07/01/2023 To 09/30/2023 - PMFL; Pay Cycle(s) 07/01/2023 To 09/30/2023 - WA Care
2023	1474	10/24/2023	Payroll	1	662757	WA D/Employment Security	1,615.68	3rd Quarter Unemployment: 07/01/2023 - 09/30/2023
2023	1475	10/24/2023	Payroll	1	662758	WA D/L&I Employer Services	28,395.30	3RD Quarter L&I: 07/01/2023 - 09/30/2023

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2023	1578	11/24/2023	Claims	1	662764	Airgas USA, LLC.	459.68	INV# 9143374866
2023	1579	11/24/2023	Claims	1	662765	All Whidbey Topsoil & Construction Inc.	82.30	INV# 197269
2023	1580	11/24/2023	Claims	1	662766	Amazon Capital Services	1,939.96	ACCT# A1YVR6PPUE4D; INV# 19CTKRDK6MQF
2023	1581	11/24/2023	Claims	1	662767	Bound Tree Medical, LLC.	142.59	ACCT# 214140; INV# 85162078
2023	1582	11/24/2023	Claims	1	662768	Canon Financial Services, Inc.	263.16	INV# 31400613
2023	1583	11/24/2023	Claims	1	662769	Cascade Fire & Safety	14,780.40	INV# 16618878
2023	1584	11/24/2023	Claims	1	662770	Clinton Water District	94.21	ACCT # 0068, 0134
2023	1585	11/24/2023	Claims	1	662771	Corey Oil & Propane, LLC	116.70	ACCT# 43355
2023	1586	11/24/2023	Claims	1	662772	Katheryne Crowe	44.13	Reimbursement
2023	1587	11/24/2023	Claims	1	662773	Daily Dispatch	405.00	INV# 4206
2023	1588	11/24/2023	Claims	1	662774	Electronic Business Machines	271.05	INV# AR261962
2023	1589	11/24/2023	Claims	1	662775	Fed Ex	82.06	INV# 830717902
2023	1590	11/24/2023	Claims	1	662776	Fire Chief Equipment	530.39	INV# 0918104
2023	1591	11/24/2023	Claims	1	662777	FirstNet - AT&T MOBILITY	3,996.42	ACCT# 287296038392
2023	1592	11/24/2023	Claims	1	662778	Firstline Communications, INC	4,678.40	INV# 179041
2023	1593	11/24/2023	Claims	1	662779	Freeland Ace Hardware	7.61	INV# 132912
2023	1594	11/24/2023	Claims	1	662780	Freeland Water District	125.55	ACCT# 77466
2023	1595	11/24/2023	Claims	1	662781	Freightliner Northwest Mount Vernon	1,075.51	ACCT# 337258
2023	1596	11/24/2023	Claims	1	662782	G12 Communications LLC	430.39	INV# 124029
2023	1597	11/24/2023	Claims	1	662783	BMO Harris Bank, N.A. Galls	140.35	INV# 26197478
2023	1598	11/24/2023	Claims	1	662784	Gardner Electronics	2,829.03	INV# 912
2023	1599	11/24/2023	Claims	1	662785	Health & Safety Institute HSI	352.85	ACCT# 2420958
2023	1600	11/24/2023	Claims	1	662786	Hanson's Building Supply	9.79	INV# 2310265012
2023	1601	11/24/2023	Claims	1	662787	I-COM	26,511.96	INV# Q1202410
2023	1602	11/24/2023	Claims	1	662788	IC E R & R Fund	77.04	INV# 23219
2023	1603	11/24/2023	Claims	1	662789	IC Solid Waste	26.75	INV# 10422
2023	1604	11/24/2023	Claims	1	662790	IQ Direct, Gerald J. Pilolla	5,164.49	INV# 6668
2023	1605	11/24/2023	Claims	1	662791	ISOsource	21,675.47	South Whidbey Fire/EMS
2023	1606	11/24/2023	Claims	1	662792	Island Auto Supply	125.43	ACCT# 1340
2023	1607	11/24/2023	Claims	1	662793	Island Disposal, Inc.	360.57	South Whidbey Fire/EMS
2023	1608	11/24/2023	Claims	1	662794	Leah Kalahiki	76.06	Reimbursement
2023	1609	11/24/2023	Claims	1	662795	LLPA	6,000.00	INV# SW-1123
2023	1610	11/24/2023	Claims	1	662796	LabCorp Occupational Testing Service	67.00	ACCT# 82081893
2023	1611	11/24/2023	Claims	1	662797	Langley, City of	343.86	Acct# 1171.1
2023	1612	11/24/2023	Claims	1	662798	Sean C McDougald	20.00	Reimbursement

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2023	1613	11/24/2023	Claims	1	662799	McMahon, Pat	120.00	CPR Instructor Fee
2023	1614	11/24/2023	Claims	1	662800	Alexandra McMahon	239.99	Reimbursement
2023	1615	11/24/2023	Claims	1	662801	Motorola Solutions	3,784.18	ACCT# 1000759607
2023	1616	11/24/2023	Claims	1	662802	Mukilteo Coffee Co.	78.00	INV# 672872, 672953; South Whidbey Fire/EMS
2023	1617	11/24/2023	Claims	1	662803	Orca Information INC	560.00	INV# 36435
2023	1618	11/24/2023	Claims	1	662804	Frontier Ford Peninsula Auto World, INC	398.36	ACCT# 4206
2023	1619	11/24/2023	Claims	1	662805	Pomeroy, Rebekah	100.00	CPR Instructor Fee
2023	1620	11/24/2023	Claims	1	662806	Marina Payments Port of Everett	2,174.13	ACCT# 23487
2023	1621	11/24/2023	Claims	1	662807	Puget Sound Energy	2,825.27	South Whidbey Fire/EMS
2023	1622	11/24/2023	Claims	1	662808	Rescue Northwest	11,170.00	INV# 5420
2023	1623	11/24/2023	Claims	1	662809	Saratoga Water District	80.00	ACCT# 20320
2023	1624	11/24/2023	Claims	1	662810	Sebo's Do-it Center	198.34	ACCT# 13000
2023	1625	11/24/2023	Claims	1	662811	Shimada, Paul	80.00	CPR Instructor Fee
2023	1626	11/24/2023	Claims	1	662812	Sirennet.Com	1,614.56	INV# 271717
2023	1627	11/24/2023	Claims	1	662813	Skagit Farmers Supply	1,547.35	INV# 2256769; ACCT# 435573
2023	1628	11/24/2023	Claims	1	662814	Snure Law Office, PSC	220.00	South Whidbey Fire/EMS
2023	1629	11/24/2023	Claims	1	662815	Sound Publishing Inc ADS	559.20	INV# 8118575
2023	1630	11/24/2023	Claims	1	662816	South Whidbey School District #206	4,041.74	South Whidbey Fire/EMS
2023	1631	11/24/2023	Claims	1	662817	Springbrook Software	8,065.35	INV# B001338
2023	1632	11/24/2023	Claims	1	662818	Stryker Sales, LLC	2,197.71	INV# 9204788728; INV# 9204894455
2023	1633	11/24/2023	Claims	1	662819	T-Mobile	281.82	ACCT# 972274840
2023	1634	11/24/2023	Claims	1	662820	Three Men and a Mower	6,550.35	South Whidbey Fire/EMS
2023	1635	11/24/2023	Claims	1	662821	US Bank Visa	1,082.56	ACCT# 4246044555692148
2023	1636	11/24/2023	Claims	1	662822	Cooper Ullmann	7.61	Reimbursement
2023	1637	11/24/2023	Claims	1	662823	Vistaire Water System	408.38	South Whidbey Fire/EMS; South Whidbey Fire/EMS
2023	1638	11/24/2023	Claims	1	662824	WA State Ferries	52.80	ACCT# F111148
2023	1639	11/24/2023	Claims	1	662825	Whidbey Telecom	1,251.80	ACCT# 119643
2023	1678	12/07/2023	Payroll	1	662827	Aflac	4,378.90	Pay Cycle(s) 10/01/2023 To 10/31/2023 - AFLAC (Post-Tax); Pay Cycle(s) 11/01/2023 To 11/30/2023 - AFLAC (Post-Tax)
2023	1679	12/07/2023	Payroll	1	662828	IAFF Local Union 5212	648.48	Pay Cycle(s) 11/02/2023 To 11/02/2023 - FF Union Dues; Pay Cycle(s) 10/05/2023 To 10/05/2023 - FF Union Dues; Pay Cycle(s) 09/21/2023 To 09/21/2023 - FF Union Dues; Pay Cycle(s) 08/10/2023 To 08/10/20

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2023	1680	12/07/2023	Payroll	1	662829	South Whidbey Firefighters Union	4,003.44	Pay Cycle(s) 11/02/2023 To 11/02/2023 - FF Association Dues; Pay Cycle(s) 10/05/2023 To 10/05/2023 - FF Association Dues; Pay Cycle(s) 09/21/2023 To 09/21/2023 - FF Association Dues; Pay Cycle(s) 08/1
2023	1681	12/07/2023	Payroll	1	662830	Trusteed Plans Service Corp.	95,726.56	Pay Cycle(s) 10/01/2023 To 10/31/2023 - Medical/Dental; Pay Cycle(s) 10/01/2023 To 10/31/2023 - Life Insurance; Pay Cycle(s) 11/01/2023 To 11/30/2023 - Medical/Dental; Pay Cycle(s) 11/01/2023 To 11/30
2023	1682	12/07/2023	Payroll	1	662831	Vimly Benefits Solutions	2,908.08	Pay Cycle(s) 11/02/2023 To 11/02/2023 - IAFF MERP Dues; Pay Cycle(s) 09/21/2023 To 09/21/2023 - IAFF MERP Dues; Pay Cycle(s) 10/05/2023 To 10/05/2023 - IAFF MERP Dues; Pay Cycle(s) 08/10/2023 To 08/10
2023	1709	12/14/2023	Payroll	1	662833	Katherine Louangsyoth	1,510.52	Nov 24-Dec 7 Payroll
2023	1722	12/20/2023	Claims	1	662834	Robert Coleman Absolute Pest Control	596.20	Inv. #14240
2023	1723	12/20/2023	Claims	1	662835	Amazon Capital Services	1,535.33	Inv. # 17JC-JXM6-C17P, 1CCX-K6KT-LQC1, 1PN6-TV17-C7FY, 1HXT-7Y7X-KXGP, 1GJW-VHYW-63FX
2023	1724	12/20/2023	Claims	1	662836	Bound Tree Medical, LLC.	2,605.34	Inv#85180658, 85180657, 85174657, 85174656, 85178951
2023	1725	12/20/2023	Claims	1	662837	Canon Financial Services, Inc.	263.16	Inv. #31574099
2023	1726	12/20/2023	Claims	1	662838	Cascade Fire & Safety	1,735.93	Inv # 164152
2023	1727	12/20/2023	Claims	1	662839	Corey Oil & Propane, LLC	450.19	Inv #100808
2023	1728	12/20/2023	Claims	1	662840	Katheryne Crowe	295.20	Boot Reimbursement
2023	1729	12/20/2023	Claims	1	662841	Daily Dispatch	280.00	Inv.#003978
2023	1730	12/20/2023	Claims	1	662842	Michael E. Pruitt Everett Marine Co-Op	12,380.59	Inv.#363174
2023	1731	12/20/2023	Claims	1	662843	FirstNet - AT&T MOBILITY	1,999.49	Inv. #287296038392X11272023
2023	1732	12/20/2023	Claims	1	662844	G12 Communications LLC	430.39	Inv# 126881
2023	1733	12/20/2023	Claims	1	662845	Health & Safety Institute HSI	64.94	Inv.#1935845, 1930908, 1930754, 1927020, 1927424
2023	1734	12/20/2023	Claims	1	662846	ISOsource	4,275.67	Inv. CW288485, CW289054, CW289055
2023	1735	12/20/2023	Claims	1	662847	Island Auto Supply	893.62	Acct# 1340
2023	1736	12/20/2023	Claims	1	662848	Island County ER&R Fund	164.11	Inv. #23-256
2023	1737	12/20/2023	Claims	1	662849	Island Disposal, Inc.	355.77	Inv. #7862905S144, 7862847S144, 7863409S144
2023	1738	12/20/2023	Claims	1	662850	LLPA	6,000.00	Inv. # SW-1223
2023	1739	12/20/2023	Claims	1	662851	LabCorp Occupational Testing Service	134.00	Inv. #78443068
2023	1740	12/20/2023	Claims	1	662852	Locality Media, Inc	4,512.48	Inv. #4417

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2023	1741	12/20/2023	Claims	1	662853	McGavick Graves, P.S.	5,549.00	Inv. # 38199, 38200
2023	1742	12/20/2023	Claims	1	662854	Mckesson Medical-Surgical	343.20	Inv.#21417533, 21283596
2023	1743	12/20/2023	Claims	1	662855	Motorola Solutions	10,811.02	Inv. #8281740355, 8281774411
2023	1744	12/20/2023	Claims	1	662856	Mukilteo Coffee Co.	70.20	Inv.#673516, 673435, 673265, 673344
2023	1745	12/20/2023	Claims	1	662857	Municipal Emergency Services	809.70	Inv. #IN1971267
2023	1746	12/20/2023	Claims	1	662858	Nicholson & Associates Insurance, LLC	500.24	Inv. #46000
2023	1747	12/20/2023	Claims	1	662859	Orca Information INC	330.00	Inv. #36803
2023	1748	12/20/2023	Claims	1	662860	Marina Payments Port of Everett	892.50	Acct# 23487
2023	1749	12/20/2023	Claims	1	662861	Puget Sound Energy	3,240.63	ACCT #220017845409, 200010928238, 200010928691, 200013858705, 220017726922
2023	1750	12/20/2023	Claims	1	662862	Rescue Northwest	1,114.00	Inv.#5432
2023	1751	12/20/2023	Claims	1	662863	Skagit Farmers Supply	641.58	Inv.#2000530, 2000599
2023	1752	12/20/2023	Claims	1	662864	Snure Law Office, PSC	110.00	12202023
2023	1753	12/20/2023	Claims	1	662865	South Whidbey School District #206	2,968.66	Inv. #FIRE-2024-03
2023	1754	12/20/2023	Claims	1	662866	T-Mobile	281.82	Acct #972274840
2023	1755	12/20/2023	Claims	1	662867	Three Men and a Mower	507.36	Inv. #41582
2023	1756	12/20/2023	Claims	1	662868	Christopher Turner	300.00	Boot Reimbursement
2023	1757	12/20/2023	Claims	1	662869	Western Facilities Supply, Inc.	889.73	Inv. #048979
2023	1758	12/20/2023	Claims	1	662870	Whidbey Telecom	2,778.27	Acct #186070, Acct#119643
2023	1784	12/22/2023	Claims	1	662871	ESO Solutions	14,914.05	Inv. # ESO-125718
2023	1785	12/22/2023	Claims	1	662872	Savannah Erickson	127.07	Mileage Reimbursement
2023	1786	12/22/2023	Claims	1	662873	McGavick Graves, P.S.	15,130.94	Inv. #2023-444-01
2023	1787	12/22/2023	Claims	1	662874	Sebo's Do-it Center	15.21	Acct.# I3000
2023	1788	12/22/2023	Claims	1	662875	Sirennet.Com	329.60	Invoice #0271717
2023	1789	12/22/2023	Claims	1	662876	Sound Publishing Inc ADS	252.25	Inv. #8211613
2023	1790	12/22/2023	Claims	1	662877	US Bank Visa	2,607.42	Acct. #4246044555692148
							836,093.68	
2023	1476	11/02/2023	Payroll	10	EFT	Jonathan J. Beck	2,562.78	Oct 13-Oct 27 Payroll
2023	1481	11/02/2023	Payroll	10	EFT	Joseph M Dilley	3,595.76	Oct 13-Oct 27 Payroll
2023	1771	12/28/2023	Payroll	10	EFT	Peter Lund	1,898.34	Dec 8-Dec 22
2023	1769	12/28/2023	Payroll	10	EFT	Leah Kalahiki	2,586.21	Dec 8-Dec 22
2023	1768	12/28/2023	Payroll	10	EFT	Robert Husom	2,113.69	Dec 8-Dec 22
2023	1767	12/28/2023	Payroll	10	EFT	Nicole Hagen	1,084.29	Dec 8-Dec 22
2023	1715	12/14/2023	Payroll	10	EFT	Steven S Osborne	1,656.77	Nov 24-Dec 7 Payroll
2023	1482	11/02/2023	Payroll	10	EFT	Jake D Greve	1,039.08	Oct 13-Oct 27 Payroll

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Outstanding Vouchers

South Whidbey Fire EMS

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As Of: 12/31/2023 Date: 01/11/2024

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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2023	1772	12/28/2023	Payroll	10	EFT	Sean C McDougald	2,330.54	Dec 8-Dec 22
2023	1761	12/28/2023	Payroll	10	EFT	Ian G Carter	2,665.69	Dec 8-Dec 22
2023	1713	12/14/2023	Payroll	10	EFT	Terrence Ney	3,272.64	Nov 24-Dec 7 Payroll
2023	1774	12/28/2023	Payroll	10	EFT	Terrence Ney	3,272.64	Dec 8-Dec 22
2023	1773	12/28/2023	Payroll	10	EFT	Alexandra McMahan	3,034.78	Dec 8-Dec 22
2023	1780	12/28/2023	Payroll	10	EFT	Christopher Turner	1,638.47	Dec 8-Dec 22
2023	1778	12/28/2023	Payroll	10	EFT	James A. Towers	352.09	Dec 8-Dec 22
2023	1096	08/10/2023	Payroll	10	EFT	Cory S Jennings	24.01	July 21- Aug 4 Payroll
2023	1712	12/14/2023	Payroll	10	EFT	Alexandra McMahan	2,845.87	Nov 24-Dec 7 Payroll
2023	1707	12/14/2023	Payroll	10	EFT	Leah Kalahiki	2,646.42	Nov 24-Dec 7 Payroll
2023	1708	12/14/2023	Payroll	10	EFT	Vicki Lange	2,453.30	Nov 24-Dec 7 Payroll
2023	1702	12/14/2023	Payroll	10	EFT	Karley Diffie	2,843.27	Nov 24-Dec 7 Payroll
2023	1699	12/14/2023	Payroll	10	EFT	Brian Boyd	2,807.18	Nov 24-Dec 7 Payroll
2023	1716	12/14/2023	Payroll	10	EFT	Lewis J Townsend	2,572.38	Nov 24-Dec 7 Payroll
2023	1698	12/14/2023	Payroll	10	EFT	Blake Benenati	1,778.85	Nov 24-Dec 7 Payroll
2023	1717	12/14/2023	Payroll	10	EFT	Christopher Turner	3,642.42	Nov 24-Dec 7 Payroll
2023	1494	11/02/2023	Payroll	10	EFT	Christopher Turner	2,088.70	Oct 13-Oct 27 Payroll
2023	1496	11/02/2023	Payroll	10	EFT	Nicholas S Walsh	3,555.35	Oct 13-Oct 27 Payroll
2023	1495	11/02/2023	Payroll	10	EFT	Cooper Ullmann	1,678.13	Oct 13-Oct 27 Payroll
2023	1759	12/28/2023	Payroll	10	EFT	Blake Benenati	1,369.59	Dec 8-Dec 22
2023	1486	11/02/2023	Payroll	10	EFT	Vicki Lange	2,535.87	Oct 13-Oct 27 Payroll
2023	1714	12/14/2023	Payroll	10	EFT	Kathryn Nguyen	11,211.53	Nov 24-Dec 7 Payroll
2023	1479	11/02/2023	Payroll	10	EFT	Katheryne Crowe	1,526.75	Oct 13-Oct 27 Payroll
2023	1703	12/14/2023	Payroll	10	EFT	Joseph M Dilley	3,647.69	Nov 24-Dec 7 Payroll
2023	1777	12/28/2023	Payroll	10	EFT	Steven S Osborne	1,861.64	Dec 8-Dec 22
2023	1718	12/14/2023	Payroll	10	EFT	Cooper Ullmann	2,124.24	Nov 24-Dec 7 Payroll
2023	1478	11/02/2023	Payroll	10	EFT	Brian Boyd	3,168.96	Oct 13-Oct 27 Payroll
2023	1711	12/14/2023	Payroll	10	EFT	Sean C McDougald	2,321.72	Nov 24-Dec 7 Payroll
2023	1705	12/14/2023	Payroll	10	EFT	Nicole Hagen	885.49	Nov 24-Dec 7 Payroll
2023	1706	12/14/2023	Payroll	10	EFT	Robert Husom	2,821.28	Nov 24-Dec 7 Payroll
2023	1779	12/28/2023	Payroll	10	EFT	Lewis J Townsend	1,648.53	Dec 8-Dec 22
2023	1760	12/28/2023	Payroll	10	EFT	Brian Boyd	2,228.85	Dec 8-Dec 22
2023	1488	11/02/2023	Payroll	10	EFT	Sean C McDougald	2,526.54	Oct 13-Oct 27 Payroll
2023	1770	12/28/2023	Payroll	10	EFT	Vicki Lange	2,453.07	Dec 8-Dec 22
2023	1762	12/28/2023	Payroll	10	EFT	Katheryne Crowe	2,540.81	Dec 8-Dec 22

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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo
2023	1763	12/28/2023	Payroll	10	EFT	Karley Diffie	2,777.62	Dec 8-Dec 22
2023	1764	12/28/2023	Payroll	10	EFT	Joseph M Dilley	3,654.52	Dec 8-Dec 22
2023	1765	12/28/2023	Payroll	10	EFT	Savannah Erickson	354.32	Dec 8-Dec 22
2023	1719	12/14/2023	Payroll	10	EFT	Nicholas S Walsh	3,502.96	Nov 24-Dec 7 Payroll
2023	1720	12/14/2023	Payroll	10	EFT	Carlee Wilkie	2,849.63	Nov 24-Dec 7 Payroll
2023	1477	11/02/2023	Payroll	10	EFT	Blake Benenati	2,450.09	Oct 13-Oct 27 Payroll
2023	1480	11/02/2023	Payroll	10	EFT	Karley Diffie	2,891.97	Oct 13-Oct 27 Payroll
2023	1781	12/28/2023	Payroll	10	EFT	Cooper Ullmann	1,915.55	Dec 8-Dec 22
2023	1704	12/14/2023	Payroll	10	EFT	Jake D Greve	1,273.20	Nov 24-Dec 7 Payroll
2023	1484	11/02/2023	Payroll	10	EFT	Robert Husom	2,250.75	Oct 13-Oct 27 Payroll
2023	1497	11/02/2023	Payroll	10	EFT	Carlee Wilkie	2,877.14	Oct 13-Oct 27 Payroll
2023	1766	12/28/2023	Payroll	10	EFT	Jake D Greve	1,207.98	Dec 8-Dec 22
2023	1487	11/02/2023	Payroll	10	EFT	Peter Lund	1,863.25	Oct 13-Oct 27 Payroll
2023	1483	11/02/2023	Payroll	10	EFT	Nicole Hagen	1,250.03	Oct 13-Oct 27 Payroll
2023	1775	12/28/2023	Payroll	10	EFT	Kathryn Nguyen	1,222.51	Dec 8-Dec 22
2023	1783	12/28/2023	Payroll	10	EFT	Carlee Wilkie	3,649.18	Dec 8-Dec 22
2023	1782	12/28/2023	Payroll	10	EFT	Nicholas S Walsh	3,502.96	Dec 8-Dec 22
2023	1701	12/14/2023	Payroll	10	EFT	Katheryne Crowe	2,082.56	Nov 24-Dec 7 Payroll
2023	1700	12/14/2023	Payroll	10	EFT	Ian G Carter	2,665.69	Nov 24-Dec 7 Payroll
2023	1493	11/02/2023	Payroll	10	EFT	Lewis J Townsend	2,803.77	Oct 13-Oct 27 Payroll
2023	1490	11/02/2023	Payroll	10	EFT	Terrence Ney	3,254.97	Oct 13-Oct 27 Payroll
2023	1491	11/02/2023	Payroll	10	EFT	Kathryn Nguyen	1,299.61	Oct 13-Oct 27 Payroll
2023	1492	11/02/2023	Payroll	10	EFT	Steven S Osborne	1,693.15	Oct 13-Oct 27 Payroll
2023	1489	11/02/2023	Payroll	10	EFT	Alexandra McMahan	2,908.51	Oct 13-Oct 27 Payroll
2023	1710	12/14/2023	Payroll	10	EFT	Peter Lund	1,850.11	Nov 24-Dec 7 Payroll
2023	1485	11/02/2023	Payroll	10	EFT	Leah Kalahiki	2,355.37	Oct 13-Oct 27 Payroll
2023	1776	12/28/2023	Payroll	10	EFT	Michael W Noblet	590.54	Dec 8-Dec 22
							167,910.15	
							1,004,003.83	

Fund	Claims	Payroll	Total
001 General Fund	576,410.66	427,593.17	1,004,003.83

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Year	Trans#	Date	Type	Acct#	War#	Vendor	Amount	Memo	
							Claims	Payroll	Total
							576,410.66	427,593.17	1,004,003.83

TREASURER'S REPORT

Signature Page

South Whidbey Fire EMS

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We, the undersigned officers for South Whidbey Fire/EMS, have reviewed the foregoing report and acknowledge that to the best of our knowledge this report is accurate and true:

Signed: _____ Signed: _____
Chief / Date Finance Officer / Date

Signed: _____
Board Chairman / Date

January 10, 2024

Nicholas Walsh
Chief
South Whidbey Fire and EMS
5579 Bayview Road
Langley, WA 98260

Email: nick.walsh@swfe.org

Dear Mr. Walsh:

Thank you for selecting Plante & Moran, PLLC ("PM") to assist you. We are sending this letter and the accompanying Professional Services Agreement, the terms of which are incorporated into this engagement letter, to confirm the nature, limitations, and terms of the services we will provide to South Whidbey Fire and EMS (referred to herein as "you," or "Client").

Scope of Tax Services

ANNUAL PAYROLL FORMS

We will prepare the below listed annual payroll tax returns for the year ended December 31, 2023:

- Annual Form W-2
- Any additional forms that are identified as needing to be prepared during the engagement will be confirmed in an addendum via email W-3/W-2

We will prepare the above listed Forms from the list of employee names, addresses, social security numbers, ITIN, gross and taxable wage and withholding amounts provided by you. We will not review your records for proper classification of workers and take no responsibility for worker classification in the preparation of the above listed Forms. We have subcontracted with an outside third party provider ("Subcontractor") to process and e-file your above listed Forms. We will send the outside third party provider the following information:

- Employee names, addresses and social security numbers (or in appropriate cases ITIN)
- Employee wages and withholding amounts
- Any other information necessary to prepare the above listed Forms

Subcontractor will electronically file the Forms W-2 and W-3 with the Social Security Administration. They will also mail employee copies of Forms W-2 directly to each employee listed on their W-2 form unless instructed otherwise.

In addition to filing with the Social Security Administration, some states may require you to send copies of Forms W-2's to the state. The outside third party provider completes state W-2 filings based on state wages as indicated on Forms W-2 and will electronically file state copies of Forms W-2 with the state taxing authority.

Some cities may require you to file copies of Forms W-2 with the city. The outside third party provider will not file copies of Forms W-2 with US cities. PM can provide assistance with city W-2 filings, but a separate engagement letter must be executed.

You will receive an electronic copy of all payroll tax returns filed for your records.

By signing this engagement letter, you authorize PM to disclose the above information to the outside third party provider for the purpose of preparing the above listed Forms.

If you wish to engage PM to perform additional services, including accounting, assurance, consulting, or other tax services, PM may be available to provide them under the terms of separate engagement letters and for additional fees.

Fees and Payment Terms

Our fee for this engagement will be based on the value of the services provided, which is primarily a function of the time that PM Accounting Services staff expend at our current hourly rate, plus tax form processing charges and other out of pocket costs we incur. Tax processing charges relate to filings with the IRS, Social Security Administration and US states, as required. If additional state or city filings are required, our time for this work will be based on actual Accounting Services staff time incurred.

Accounting Services staff time will be billed at a rate of \$185 per hour through June 30, 2024. Should other staff be needed for this engagement, their time incurred will be billed at our standard hourly rates in effect at the time of service.

Invoices for the engaged services, processing charges and out-of-pocket costs will be rendered as services are provided and are due when received. In the event an invoice is not paid timely, a late charge in the amount of 1.25 percent per month will be added, beginning 30 days after the date of the invoice.

For your convenience, payments can be made via domestic wire through our direct payment portal <https://www.plantemoran.com/client-payment-portal> or ACH to the following account:

Domestic Wire

Bank of America
100 West 33rd Street
New York, NY 10001
Account No. 9890996003
Routing/ABA No. 026009593
Account Name: Plante & Moran, PLLC
Account Address: 3000 Town Center Suite 100
Southfield, MI 48075

ACH

Bank of America
1401 Elm Street 2nd Floor
Dallas, TX 75202
Account No. 9890996003
Routing/ABA No. 071000039
Account Name: Plante & Moran, PLLC
Account Address: 3000 Town Center Suite 100
Southfield, MI 48075

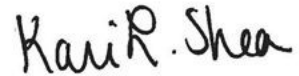
Mr. Nicholas Walsh
South Whidbey Fire and EMS

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January 10, 2024

Thank you again for the opportunity to serve you.

Very truly yours,

Plante & Moran, PLLC



Kari L. Shea
Partner

Agreed and Accepted

We accept this engagement letter and the accompanying Professional Services Agreement (collectively, "Agreement"), which set forth the entire agreement between South Whidbey Fire and EMS, (referred to herein as "you," or "Client") and Plante & Moran, PLLC with respect to the services specified in this engagement letter.

South Whidbey Fire and EMS

Nicholas Walsh
Chief

Date

Professional Services Agreement – Business Tax Preparation Services Addendum to Plante & Moran, PLLC Engagement Letter

The terms of this Professional Services Agreement are incorporated into the accompanying engagement letter, (collectively, the Professional Services Agreement and the accompanying engagement letter are referred to herein as “Agreement”) for tax services dated January 10, 2024 between Plante & Moran, PLLC (referred to herein and in such letter as “PM”) and South Whidbey Fire and EMS (referred to as “Client”). Any work performed in connection with the engagement before the date of this letter will also be governed by the terms and conditions of this Agreement.

- 1. Nature of Tax Services** – PM shall provide Client with the tax services stated in the accompanying engagement letter. While PM is not obligated to provide any services that are not stated, PM may agree to provide additional services under the terms of additional engagement letters requiring the payment of additional fees.

PM provides tax services in accordance with the Statements of Standards on Tax Services (“SSTS”) issued by the American Institute of Certified Public Accountants (“AICPA”) and Treasury Regulations stated in Circular 230.

Unless the context clearly indicates otherwise, PM provides its services based upon its understanding of the existing state of the tax law. Tax laws may change through new legislation, the issuance of Treasury Regulations or administrative guidance, and through judicial decisions. PM is not obligated to provide additional services as a result of changes in tax law.

PM is not obligated to prepare any tax, information, or other return other than returns identified by name or form number in the accompanying engagement letter (this specific identification requirement shall also relate to information returns required to be filed with other tax returns). As such, unless stated in the accompanying engagement letter, PM shall not be obligated to prepare quarterly estimated vouchers or payments, returns and/or informational filings with respect to foreign and offshore entities, activities and transfers of assets, or tax returns that Client may be required to file with states, municipalities, or other taxing or regulatory authorities. “Information returns” include, but are not limited to, returns reported on the following IRS forms: 926, 3520, 3520-A, 5074, 5471, 5472, 8300, 8308, 8594, 8805, 8833, 8854, 8858, 8865, 8898, 8921, 8938, 8992, W-2, W-3, and all variations of forms 1042, 1094, 1095, 1098, and 1099, including all suffixes.

Client shall be responsible for making the final determination with respect to all filing requirements. PM may recommend that Client file additional returns.

PM may have agreed to provide documents in written or electronic form to Client as described in the accompanying engagement letter’s Scope of Services (the “Deliverables”). Client agrees that it shall not rely, and will not induce or permit others to rely, upon any draft advice, opinions, information, reports, and other communications other than a final Deliverable. The content of any Deliverable or other advice provided during the provision of the services engaged hereunder is limited to the matters specifically addressed therein, and unless otherwise agreed in the accompanying engagement letter, does not address any other potential tax consequences, including the potential application of tax penalties to any matter. Once provided in final form, PM is not obligated to update any Deliverable to account for new information or changes in law.

Client and PM acknowledge that PM may, at its own discretion and only to the extent it agrees, provide tax services in the future which are not described in subsequent engagement letters (“Out-Of-Scope Services”). The parties agree that the terms of this Professional Services Agreement shall apply to the provision of Out-Of-Scope Services, unless such term is clearly inconsistent with the provision of such services.

- 2. Client Responsibilities** – Client, and not PM, shall make all management decisions, perform all management functions, and perform all implementation activities in connection with the subject matters addressed by PM’s services. Prior to (1) filing any tax return (where PM has provided such return for Client’s physical delivery) or (2) returning any authorization directing PM to electronically file any tax return (where PM is responsible for electronically filing), Client shall review all tax returns to ensure that they are complete and accurate, and promptly notify PM of any errors or omissions contained on such returns.

Client, and not PM, shall evaluate the adequacy of PM’s services and accept the results of those services. Client, and not PM, shall establish and maintain internal controls, including the appropriate oversight of activities in connection with this engagement. Client designates Nicholas Walsh to oversee PM’s services.

Where PM is providing services under circumstances which require it to maintain independence, Client and its Management is responsible for providing PM with complete, accurate, and timely information that could bear on PM’s independence under applicable professional standards, including, but not limited to, information and representations regarding affiliates of Client, business or personal relationships between Client and PM, and business, personal and employment relationships between those in a financial reporting oversight role, including members of governance, and PM (collectively, Independence Information). Client represents and warrants (a) that it has provided PM any and all Independence Information existing as of the date of this Agreement; (b) that such

Professional Services Agreement – Business Tax Preparation Services

Independence Information is accurate and complete as of the date of this Agreement; (c) that it will notify PM of any changes to Independence Information that has been provided as of the date of this Agreement; and (d) that, after the date of this Agreement, it will provide any new Independence Information to PM as soon as it becomes known to Client.

Client shall timely provide all information necessary to facilitate PM's services. PM may request additional information. PM may suspend its services or terminate the engagement without liability in the event Client fails to provide all necessary information. Unless Client notifies PM otherwise, PM will rely upon any information provided by Client as true, correct, and complete.

Client shall comply with all applicable laws in connection with transmitting information to PM, including laws which provide privacy rights to third parties ("Data Privacy Laws"). Client shall not disclose personal data of data subjects ("Personal Data") who are entitled to certain rights and protections afforded by applicable Data Privacy Laws to PM without notifying of its intention to transmit such information to PM prior to disclosure. Client shall make reasonable efforts to limit the disclosure of Personal Data to PM to the minimum amount necessary to accomplish the intended purpose of the disclosure.

- 3. Limitations on Tax Preparation Services** – The objective of PM's business tax return preparation services is to prepare Client's tax returns based upon Client's information. In the event that PM determines that it cannot perform the agreed-upon services without violating professional standards or applicable law, PM may terminate the engagement without liability.

PM shall not compile, review, or audit Client's financial statements under the terms of this engagement. Client shall not refer to PM in connection with any offering document or in any communication with any third-party regarding its financial statements or any other financial information, unless otherwise permitted under the terms of a separate engagement.

PM will not audit or verify any information which relates to Client. Client shall not rely upon PM's services to identify the existence of any fraud, defalcation, or other irregularity existing within Client's organization and agrees that PM's services shall not provide any level of oversight of Client's internal controls.

Unless stated otherwise in the accompanying engagement letter, PM shall have no obligation to provide any tax advice. In connection with tax preparation services, PM may provide Client with advice related to issues associated with the reporting of items on Client's return, including advice relating to tax return positions, tax elections, and other issues. Client shall not rely upon such advice for any other purpose.

PM may request copies of Client's (or certain related persons') tax returns not originally prepared by PM. PM may analyze the tax positions contained on such returns in connection with providing its tax services. Notwithstanding such analysis, PM shall not be liable for any damages related to tax returns that were not originally prepared by PM or the failure to advise Client of any opportunity or obligation to amend such returns.

No person who is not specifically named as a client in the accompanying engagement letter ("Third Party") is entitled to rely on or benefit from PM's services. PM disclaims any liability to any Third Party. If Client discloses any tax return, documentation, information, or the contents of any oral or other written communication to any Third Party, Client shall notify such Third Party of the limitations contained in this paragraph, in writing, with written notification delivered to PM. For purposes of this paragraph, a disclosure shall not be deemed to include the filing of any tax return or providing any information to a governmental agency.

- 4. Governmental Review of Tax Returns** – Client's tax returns and other matters related to Client's tax obligations may be subject to examination, review, or inquiry by tax authorities. PM offers no guarantee that tax return positions reported on prepared returns will be upheld and no additional taxes, penalties, or interest will be assessed.

Client, and not PM, shall maintain all documentation which may be required to respond to inquiries or examinations of taxing jurisdictions with respect to all matters related to returns, including copies of tax returns and proof of filing.

Unless stated in the accompanying, or a different, engagement letter, PM shall not be obligated to respond, provide advice, or represent Client in connection with inquiries or examinations conducted by tax authorities, including proceedings commenced by taxing authorities for the purpose of collecting unpaid taxes, penalties, or interest.

- 5. Disclosure of Tax Positions** – Tax laws require that tax returns disclose certain tax positions unless there is a minimum required level of authority to support such positions. PM may recommend such disclosures. Notwithstanding PM's recommendations, Client, and not PM, has the final responsibility with respect to disclosure of any tax return positions. PM is not liable for any tax consequences resulting from Client's failure to satisfy disclosure requirements.

Unless stated in the accompanying engagement letter, PM is not obligated to assist in the determination of whether a minimal level of support exists for a tax position, or to prepare any required disclosures.

- 6. Reportable Transactions** – Federal and some state tax shelter laws impose additional requirements upon taxpayers, including federal laws requiring additional disclosures in connection with reportable transactions, including some transactions occurring in the ordinary course of business. Under federal law, reportable transactions include (1) listed transactions; (2) transactions with contractual protections; (3) confidential transactions; (4) loss transactions; and (5) transactions of interest. More information regarding this requirement may be found at the IRS website at <https://www.irs.gov/businesses/corporations/abusive-tax-shelters-and-transactions>.

Federal reportable transaction disclosures may include the filing of IRS Form 8886 (or 8886-T) with tax returns and copies with the IRS Office of Tax Shelter Analysis. Taxpayers who are required, but fail, to file IRS Form 8886 (or 8886-T) may be subject to substantial penalties. In some cases, the obligation to file Form 8886 (or 8886-T) may continue after the filing of the tax return until the expiration of the period of limitations for assessing tax.

PM recommends that Client determine whether such laws apply to its transactions. Client shall notify PM in the event any transaction included within the scope of the accompanying engagement letter constitutes a reportable transaction. Client, and not PM, shall be responsible for compliance with all “tax shelter” laws, including those arising from reportable transactions. Unless otherwise stated in the accompanying engagement letter, PM is not obligated to assist Client in the determination or satisfaction of any obligations existing under such laws, or prepare Form 8886 (or 8886-T).

- 7. “Economic Substance” Doctrine** – Federal tax law requires all transactions to have “economic substance.” If a transaction lacks economic substance, then tax benefits (including tax credits and deductions) arising from the transaction may be disallowed.

If a tax return properly discloses a transaction which lacks economic substance, the IRS may assess a 20 percent penalty. The IRS may assess a 40 percent penalty if the transaction has not been properly disclosed. To avoid such penalties, PM recommends that Client determine whether such rules apply to any transactions.

Client, and not PM, shall be responsible for all matters with respect to transactions which may lack economic substance. Unless specifically stated otherwise in the accompanying engagement letter, PM is not obligated to assist Client in determining whether a transaction lacks economic substance or complying with any disclosure requirements.

- 8. Foreign Account Reporting** – Federal law requires the disclosure of holdings of interests in foreign financial assets on FinCen Form 114 (Report of Foreign Bank and Financial Accounts) and / or IRS Form 8938. Failure to file such reports for an account may result in penalties of up to the greater of (1) 50 percent of the highest value of the account during the year of the failure, or (2) \$10,000. Additional civil and criminal penalties may apply if the failure is intentional. PM recommends that Client review its ownership of any foreign interests in order to determine any disclosure requirements.

Client, and not PM, shall be responsible for compliance with all matters related to the disclosure requirements of any holdings of interests in foreign financial assets. Unless otherwise stated in the accompanying engagement letter, PM is not obligated to assist Client in determining whether Client is the holder of interests in foreign financial assets requiring disclosure on FinCen Form 114 and / or IRS Form 8938, or the preparation of such forms.

Where PM has agreed to prepare Form 114 or 8938, Client shall provide PM with all information related to holdings of an interests in foreign financial assets that (1) Client holds directly, (2) Client holds indirectly, or (3) an officer of Client possesses signature or other authority with respect to such asset.

- 9. Beneficial Ownership Reporting** – Beginning January 1, 2024, the Corporate Transparency Act (“CTA”) requires certain companies to provide specified information related to beneficial ownership to FinCEN, a bureau of the United States Department of Treasury. Failure to comply with the beneficial ownership reporting requirements established by the CTA may be punishable by civil fines and criminal penalties.

PM’s services shall not consist of the provision of advice regarding the CTA and its beneficial ownership reporting requirements or any similar reporting requirements, or the preparation and/or the submission of beneficial ownership reports. PM recommends that any Client requiring such services should contact Client’s legal counsel.

- 10. Confidentiality, Ownership, and Retention of Workpapers** – During the course of the engagement, PM may have access to Client’s confidential, proprietary information. For example, PM may have access to general ledger balances, financial transactions, trade secrets, business methods, plans, and projects. PM shall comply with all applicable ethical standards, laws, and regulations in connection with the retention, protection, use, and distribution of such information. Except to the extent set forth herein, PM shall not disclose such information to any third party without Client’s prior written consent.

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In connection with providing tax services, PM may communicate or exchange data by internet, e-mail, facsimile transmission, and other electronic methods. PM shall not be liable for the unauthorized interception of information by any third party.

PM may create and retain workpapers in connection with providing tax services. All workpapers shall remain the property of PM. PM shall maintain the confidentiality of any workpapers pertaining to Client.

PM may be required to provide tax returns, workpapers, and tax return information (collectively, "Confidential Information") to governmental agencies or third parties pursuant to administrative or court orders (including subpoenas) in proceedings. PM shall not be liable for unauthorized disclosure in such circumstances. PM shall inform Client of the existence of any request for Confidential Information, unless otherwise prohibited by law, in a timely manner of such request and to reasonably cooperate with Client to limit such access.

In addition to circumstances in which PM is required to provide Confidential Information pursuant to a request described above, PM may allow third parties to view Confidential Information with Client's consent.

PM is not obligated to retain Client's Confidential Information but may retain Confidential Information for purposes of complying with regulatory or legal requirements.

The terms of this paragraph shall apply after the termination or conclusion of this engagement.

- 11. Data Access Management and Consent** – PM has operations both in and outside the United States and may, from time to time and at its reasonable discretion, use third party service providers both in and outside the United States in support of its operations and the services for Client (individually and collectively "Third Party Provider(s)"). Third Party Providers may include, for example and without limitation, PM's international affiliates that support PM's domestic operations, cloud service providers that support PM's infrastructure in general, or independent contractors that serve to supplement a particular engagement team's services for specific engagements. In such circumstances, PM will be solely responsible for the provision of any services by such Third-Party Providers and, where such Third-Party Providers' services involve the accessing or processing of Client data, PM will require Third Party Providers to maintain the confidentiality of any such data and not use such data for any purpose unrelated to assisting with PM's services for Client. In turn, Client, by its duly authorized signature on the accompanying engagement letter, consents to PM disclosing or otherwise allowing access to Client's data to such Third-Party Providers for such purposes. Client further acknowledges that, from time to time, PM representatives may have occasion to access Client data from outside the United States, for example and without limitation, when such PM representative(s) reside in or travel to another country. In such instances, PM agrees to use data access and storage protocols designed to reasonably safeguard data and Client consents to PM accessing Client data from outside of the United States under such circumstances.

Client consents to the use and disclosure of tax return information (as defined at Treas. Reg. section 301.7216-1(b)(3)) to Third-Party Providers (a term which also includes PM's international affiliates and PM partners and employees not involved in preparing Client's tax return) for purposes which include preparing tax returns, providing other tax services, and identifying Client as an appropriate prospect for additional tax services. Client agrees that such consent shall remain effective until the termination of the relationship between Client and PM, unless otherwise revoked in writing.

- 12. Protected Health Information** – If and to the extent PM needs to review protected health information ("PHI") as defined under the Health Insurance Portability and Accountability Act of 1996 ("HIPAA") to perform the engaged services, Client agrees to separately execute a Business Associate Agreement and Client agrees to make reasonable efforts to limit the disclosure of any PHI to the minimum amount necessary to accomplish the intended purpose of the disclosure to PM.
- 13. Fee Quotes** – In any circumstance where PM has provided estimated fees, fixed fees, or not-to-exceed fees ("Fee Quotes"), these Fee Quotes are based on the quality of information provided by Client, and the nature and character of transactions involved, among other factors. Client acknowledges that if the information provided to PM is not true, complete, timely and accurate, Client may incur additional fees. By way of example and not by limitation the following are examples of circumstances that may result in an increase in fees:
- Client's failure to provide information before deadlines;
 - Client's failure to timely respond to PM's request for additional information not covered by the parties' agreement to provide by specific due dates;
 - Significant unanticipated or undisclosed transactions, new tax issues, or other such unforeseeable circumstances;
 - Delays by Client causing scheduling changes or disruption of the planned timing of the tax preparation services;

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- Circumstances requiring revisions to work previously completed or delays in resolution of issues that extend the period of time necessary to complete the tax preparation services;
- Issues with the prior accounting firm or prior year tax returns that impact the current year engagement;
- An excessive number of accounting adjustments.

PM will use best efforts to advise Client in the event such circumstances occur; however, the exact impact on the Fee Quote may not be determined until the conclusion of the engagement. Such fee adjustments will be determined in accordance with the Fee Adjustments provision of this Agreement.

- 14. Fee Adjustments** – Any fee adjustments for reasons described in this Agreement will be determined based on the actual time that PM staff expends at PM's current hourly rates, plus all reasonable and necessary travel and out-of-pocket costs incurred. All such fee adjustments will be made in accordance with payment terms provided in this Agreement.
- 15. Payment Terms** – PM's invoices for professional services are due upon receipt unless otherwise specified in the engagement letter. In the event any of PM's invoices are not paid in accordance with the terms of this Agreement, PM may suspend work until PM receives payment in full for all amounts due or may terminate this engagement. In the event that work is suspended, PM offers no assurance that it will be able to meet any previously established deadlines related to the completion of PM's services, whether imposed by agreement or by law. PM shall have no liability to Client for damages as a result of suspending or terminating services where Client fails to pay amounts due PM on a timely basis.
- 16. Conclusion of Engagement** – Client acknowledges that PM's obligation to provide services pursuant to this engagement shall terminate and the engagement will conclude, upon (1) PM's filing of electronic returns, (2) PM's submission of prepared tax returns in a manner reasonably calculated to result in delivery to Client in all other cases, or (3) termination of the engagement as specified elsewhere in this Agreement.
- 17. Subsequent Discovery of Facts** – Following the conclusion of this engagement, PM shall not be liable to provide any further services in response to additional facts not previously known to PM. PM may, at Client's request and for additional fees, provide additional services that addresses additional facts or information not previously known by PM. Additional services may be provided in connection with a separate engagement.
- 18. Conditions of PM Visit to Client Facilities** – Client agrees that some or all of PM's services may be provided remotely. In order to facilitate the provision of services remotely, Client agrees to provide documentation and other information reasonably required by PM for PM's performance of the engaged services electronically to the extent possible throughout the course of the engagement. In the event in-person visits to Client's facility(ies) are requested by Client or otherwise determined by PM to be necessary for the performance of the engaged services, Client agrees, upon PM's request, to provide Client's policies and procedures that Client has implemented relating to workplace safety and the prevention of the transmission of disease at its facility(ies). In addition, Client affirms that it is in compliance with applicable Centers for Disease Control and Prevention and OSHA guidance pertaining to the prevention of the transmission of disease (collectively, "Applicable Preventative Guidance") and agrees that it shall continue to comply with Applicable Preventative Guidance throughout any in-person visits by PM to Client's facility(ies). Notwithstanding the foregoing, PM reserves the right to suspend or refrain from any in-person visit by PM to Client's facility(ies) or impose further conditions on any such in-person visit if and as PM deems necessary. Client agrees and acknowledges that any determination by PM to visit Client's facility(ies) is not and shall not be construed to be or relied on by Client as a determination by PM of Client's compliance with Applicable Preventative Guidance.
- 19. Exclusion of Certain Damages** – The total aggregate liability of PM, PM's officers, directors, partners, members, managers, employees, affiliated, parent or subsidiary entities, and approved third-party service providers (collectively, "PM Persons") to Client for any and all claims, losses, costs, and damages of any nature whatsoever shall not exceed one (1) time total fee paid to PM for the services provided in connection with this engagement letter. For Out-Of-Scope Services, the total aggregate liability of the PM Persons shall not exceed one (1) time total fee paid to PM for the Out-Of-Scope Services. In no event shall PM or the PM Persons be liable to Client, whether a claim be in tort, contract, or otherwise, for any consequential, indirect, punitive, exemplary, lost profits, or similar damages relating to PM's services provided under this engagement. None of the above limitations of PM's liability shall limit PM's liability for willful misconduct or any other liability which cannot be lawfully limited or excluded.

Notwithstanding the foregoing, neither PM nor any of the PM Persons shall have any liability to Client for any damages resulting, in whole or in part, from Client's failure to provide complete, timely, and accurate information in connection with PM's services.

Professional Services Agreement – Business Tax Preparation Services

- 20. Defense, Indemnification, and Hold Harmless** – As a condition of PM's willingness to perform the services provided for in the engagement letter, Client agrees to defend, indemnify, and hold PM and the PM Persons harmless against any claims by third parties for losses, claims, damages, or liabilities, to which PM or the PM Persons may become subject in connection with or related to the services performed in the engagement, unless a court having jurisdiction shall have determined in a final judgment that such loss, claim, damage, or liability was caused directly by the willful misconduct or gross negligence of PM, or one of the PM Persons. This defense, indemnity and hold harmless obligation includes the obligation to reimburse PM and/or the PM Persons for any legal or other expenses incurred by PM or the PM Persons in connection with investigating or defending any such losses, claims, damages, or liabilities.
- 21. Legal Advice** – Client acknowledges that some of PM's partners and employees are licensed to practice law, but PM is not registered as a law firm in any jurisdiction. Client shall not rely upon any advice given by PM, any PM partner or employee (collectively, the "PM Persons") as legal advice, nor shall Client rely upon the PM Persons to satisfy, or assist Client in satisfying, any legal obligations. Upon request, PM may assist Client through the recommendation of counsel who may assist Client. Where such assistance is provided, Client agrees to hold PM harmless, and indemnify PM for the claims of third parties, for all damages claimed as a result of PM's recommendations.
- 22. Waiver of Right to a Jury Trial** – Each party acknowledges and agrees that any dispute that may arise under this Agreement or the services provided to Client is likely to involve complicated and difficult issues; therefore, each of the parties hereto irrevocably waives any and all right to trial by jury in any legal proceedings arising out of or relating to this Agreement or the transactions or matters contemplated hereby.
- 23. Receipt of Legal Process** – In the event PM is required to respond to a subpoena, court order, or other legal process (in a matter involving Client but not PM) for the production of documents and/or testimony relative to information PM obtained and/or prepared during the course of this engagement, Client shall compensate PM for the affected PM staff's time at such staff's current hourly rates, and to reimburse PM for all of PM's out-of-pocket costs incurred associated with PM's response unless otherwise reimbursed by a third party. The terms of this paragraph shall also apply to requests for PM's workpapers, as discussed in the "Confidentiality, Retention, and Ownership of Workpapers" paragraph above.
- 24. Termination of Engagement** – This engagement may be terminated by either party upon written notice. Upon notification of termination of this engagement, PM will cease providing services under the engagement. Client shall compensate PM for all time expended and reimburse PM for all out-of-pocket expenditures incurred by PM through the date of termination of this engagement.
- 25. Entire Agreement** – This Agreement is contractual in nature and includes all of the relevant terms that will govern the engagement for which it has been prepared. The terms of this letter supersede any prior oral or written representations or commitments by or between the parties regarding the subject matter hereof. Any material changes or additions to the terms set forth in this letter will only become effective if evidenced by a written amendment to this Agreement, signed by all of the parties.
- 26. Severability** – If any provision of this Agreement (in whole or part) is held to be invalid or otherwise unenforceable, the other provisions shall remain in full force and effect.
- 27. Force Majeure** – Neither party shall be deemed to be in breach of this Agreement as a result of any delays or nonperformance directly or indirectly resulting from circumstances or causes beyond its reasonable control, including, without limitation, fire or other casualty, acts of God, war, other violence, epidemic, pandemic or other public health emergency, or government mandated shut down (each individually a "Force Majeure Event"). Client acknowledges and agrees that a Force Majeure Event shall not excuse any payment obligation relating to fees or costs incurred prior to any such Force Majeure Event.
- 28. Electronic Signatures** – The parties intend that any electronic signature shall be given full legal effect as if it were a handwritten signature.
- 29. Governing Law** – This Agreement shall be governed by and construed in accordance with the laws of the State of Washington, and jurisdiction over any action to enforce this Agreement, or any dispute arising from or relating to this Agreement shall reside exclusively within the State of Washington.

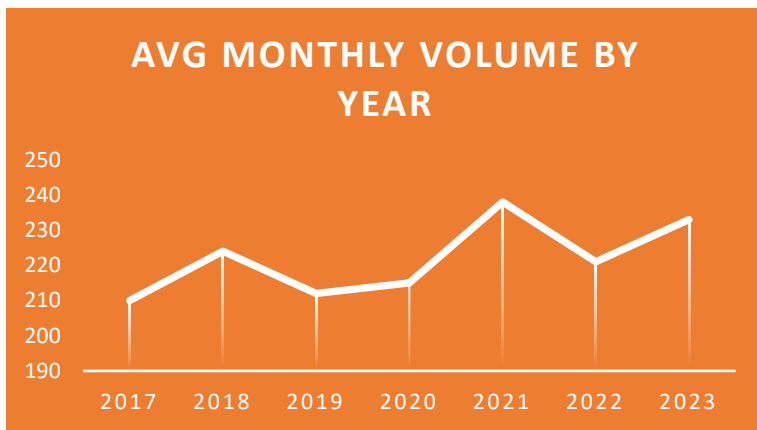
End of Agreement – Business Tax Preparation Services



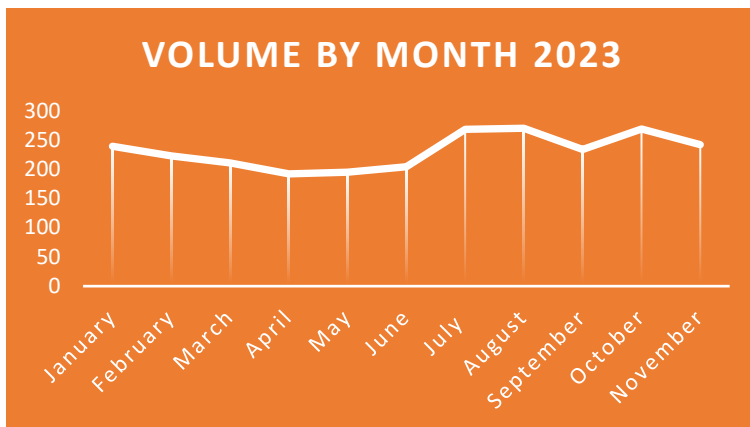
CHIEFS REPORT

JANUARY 2024

CALL VOLUME REPORTS

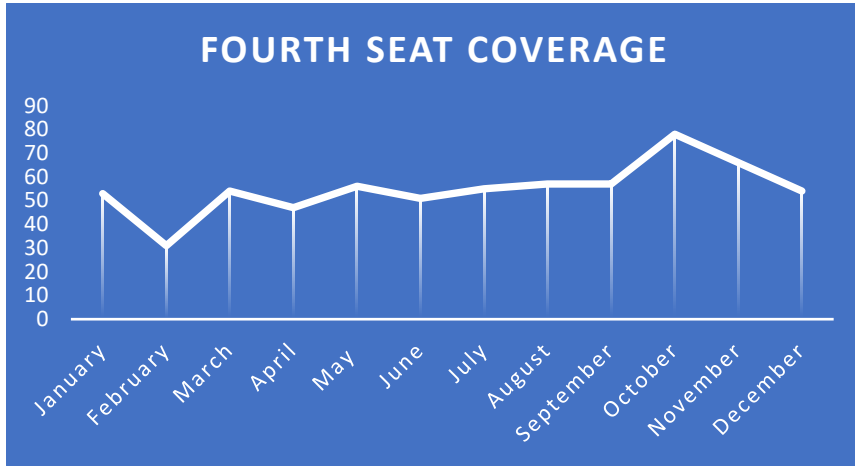


year	2017	2018	2019	2020	2021	2022	2023
volume	210	224	212	215	238	221	233



Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
239	223	211	192	195	204	268	270	234	269	242	252

STAFFING REPORTS



Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec
53	31	54	47	56	51	55	57	57	78	66	55

Fourth seat coverage was at 55%

Fifth seat coverage was at 28%

Sixth seat coverage was at 14%

There was a lot of paid time off taken in December, reducing the 4th seat coverage. We did have a significant increase in volunteer participation increasing not only 5th seat coverage but creating a significant amount of 6th seat coverage, not seen previously.

RECRUITMENT AND RETENTION

New volunteers in process

- 3-Ready for approval
- 4-Applications in process
- 6-Waiting for academy
- 7- EMTs just completed academy!

Resignations

- One, Captain Tom Gideon

UPCOMING EVENTS

1/17/24 New Member Orientation Station 36. 6-10 p.m.

1/27/24 Public CPR Class Station 36. 10-12 p.m.

2/6/24 Volunteer Staff Meeting Station 36. 6-8 p.m.