COMMISSIONERS MEETING AGENDA
Thursday, November 12th, 2026

1. Call to Order and Pledge of Allegiance

2. Approval of Agenda

Action Item: MOTION to approve

3. Consent Agenda

Items listed below have been distributed to the fire commissioners in advance for study and will be enacted by one motion. If separate discussion is desired on an item, that item may be removed from the consent Agenda and placed on the Regular Agenda at the request of a fire commissioner or at the request of a member of the public with concurrence of a fire commissioner. Requests to remove items should be made under Item 2 Approval of Agenda prior to approval of agenda.

Action Item: ***MOTION to approve***

3.1 Approve Proposed Meeting Minutes

- October 8th, 2026 Meeting Minutes.
- October 29th, 2026 Special Meeting Minutes.
- November 4th, 2026 Special Meeting Minutes.

3.2 Acknowledge Correspondence

- None

3.3 Authorize to pay vouchers

October 2026 Payments			
Amount	**Fund Breakdown**	**Amount**	**Description**
$552,675.06	General Fund 010	$763,106.20	Payroll
$282,943.76	EMS Fund 011	$89,406.43	Accounts Payable
$16,893.81	Equipment Fund 041		
$852,512.63			

4. Public Hearings: None.

5. Public Comment items not included on agenda (Please limit comments to 3 minutes)

6. Administrative
   - 6.1 Finance
   - 6.2 District Secretary Report
   - 6.3 Deputy Chief Report
   - 6.4 Chief Report
   - 6.5 Commissioners Report

7. Unfinished Business:
   - 7.1 Public Hearing Notice- Combine Revenue/Expenditure and 2027 Budget Adoption to 11/18
     Action: Motion to Amend Meeting Date

8. New Business:

8.1 Resolution 26-35: Surplus
Action Item: Motion to Approve
8.2 2026 State Audit Review
Action Item: Discussion

10. Good of the Order

11. Executive Session: None.

12. Adjournment

KITTITAS COUNTY FIRE DISTRICT #2
Ellensburg, Washington

Minutes of: Commissioners' Board Meeting
Meeting date: October 8th, 2026
Meeting time: 7:00pm
Meeting place:400 E. Mountain View, Station 29

Commissioners in Attendance: Jerry Pettit, Neil O'Neill, and Scott Ciraulo. Commissioner Polak called in virtually. Commissioner Clerf had an excused absence.
Others in Attendance: Fire Chief, Fire Chief Greg Rightmier, Administrative Assistant Megan Baker (acting District Secretary) and numerous firefighters and numerous members of the public. Chief Moen attended the EMS council meeting for the first portion of the meeting.
1. Call to Order: Commissioner Pettit called the meeting to order at 1900 hours and led the Pledge of Allegiance.
2. Approval of Agenda:
Commissioner O'Neill made a motion to approve the agenda. Commissioner Ciraulo seconded the motion. There was no further discussion. The Board voted unanimously to approve the agenda as presented.
3. Consent Agenda
Items listed under the Consent Agenda were distributed to Fire Commissioners in advance for study. All the following items were enacted with one motion:
3.1 Approve Meeting Minutes

- September 10th-Meeting Minutes

3.2 Acknowledge Correspondence

- Thank you note from John Becker

3.2 Authorize to pay vouchers

September 1st 2026- September 30th 2026			
Amount	**Description**	**Amount**	**Description**
$619,308.41	GEN FUND 010	$813,153.35	PAYROLL
$309,766.94	EMS FUND 011	$135,316.05	CLAIMS
$19,394.02	EQUIPMENT FUND 041		
$948,469.40			

Commissioner Ciraulo made a motion to approve the Consent Agenda. Commissioner O'Neill seconded the motion. There was no further discussion. The Board voted unanimously to approve the agenda as presented.
4. Public Hearing: None.
5. Public Comment: None.
6. Administrative Reports
6.1 Finance: Chief Rightmier discussed FSM Yook's injury that resulted in her absence from the meeting and finance report.
6.2 District Secretary Report: Chief Rightmier presented the attached report and addressed the following:

- LifeScan cancer screenings occurred. The Chief would like to do an after action to better improve the process.

- The WFCA is in October for commissioners.

6.3 Deputy Chief Report: Chief Rightmier starting presenting the attached report and then Chief Moen joined the meeting to addressed the following:

- Cheryl Burrows will be retiring from the EMS office at the beginning of next year.
- 451 responses for September.
- Out of County Transfers are staying the same. KVH has decided to enter into a private contract for transfer services. The private company will have an ambulance on their campus. Chief Moen doesn't see KVFR's numbers decreasing for transfers but time will tell.
- Still trying to gather data for the COG.
- Chief Moen is working on a Battalion 21 MOU with the Union.
- FF Paramedic Perry resigned from KVFR, we have three medics in the academy already for replacing the open spots.

6.4 Fire Chief Report: Chief report presented the following:

- Chief Rightmier has been meeting with local community partners to introduce himself. Meeting lots of people.
- Chief Rightmier attended volunteer information night, KVFR had amazing turn out.
- Chief Rightmire is looking at adding a layer of leadership for a BC spot and doing it right by working through labor.
- The county wide COG standard of project is paused because people haven't gotten data from agencies. We are in pretty good shape but we owe them finance data.

6.5 Commissioner Report:

- Commissioner Pettit reported that Kittcom is doing well and they a providing AP Triton with a lot of the data for the county wide study. Kittcom is moving forward with all of their infrastructure improvements.

7. Unfinished Business: None

8. New Business

8.1 Set Public Hearing for Considerations of the 2027 sources of revenue and establishing the District Tax Levies: Commissioner O'Neill made a motion to set the public hearing. Commissioner Ciraulo seconded the motion. There was no further discussion and the motion passed unanimously.

8.2 Set Public Hearing to Adopt 2027 Budget- November 18th, 2026 @ Commissioner O'Neill made a motion to set the public hearing. Commissioner Ciraulo seconded the motion. There was no further discussion and the motion passed unanimously.

8.3 Special Budget Meeting Dates Schedule: Commissioner O'Neill made a motion to approve the presented special budget meeting dates. Commissioner Ciraulo seconded the motion. There was no further discussion and the motion passed unanimously.

10.Good of the Order None.

11. Adjournment

Commissioner O'Neill made a motion to adjourn the meeting. Commissioner Pettit seconded the motion. There was no further discussion and the board voted unanimously to adjourn the meeting. The meeting adjourned at 7:28pm.

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Board Chair

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District Secretary

KITTITAS COUNTY FIRE DISTRICT #2

Ellensburg, Washington

Minutes of:	Commissioners' Board Meeting, Special Session
Meeting date:	October 29th, 2026
Meeting time:	10:00am
Meeting place:	400 E. Mountain View, Station 29

The special meeting was publicized according to the requirements of Chapter 188, Laws of 2012. Each Board member was sent a written notice via e-mail; the Daily Record was notified via an e-mail, a notice was posted on KVFR's website, and the notice of special meeting was posted in the front window at 400 E. Mountain View on October 26, 2026.

Commissioners in Attendance: Pat Clerf, Neil O'Neill, Jerry Pettit and Andy Polak. Commissioner Cirualo had an excused absence.
Others in Attendance: Fire Chief Rightmier, Deputy Chief Moen, FSM Yook, ASM Sydney McBride and several members of the public.
1. Call to Order: Commissioner Clerf called the meeting to Order at 10:00am and led the Pledge of Allegiance.
2. Approval of Agenda: Commissioner Pettit made a motion to approve the agenda. Commissioner O'Neill seconded the motion. There was no further discussion. The Board voted unanimously to approve the agenda.
3. Executive Session- 2027 Labor Contract Negotiations:
Commissioner Clerf announced at 10:00am the board would be going into executive session pursuant to RCW 42.30.140(4)(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." The executive session would be for 45 minutes until 10:45am. Commissioner Clerf requested Chief Rightmier, Chief Moen, FSM Yook and ASM McBride remain for the executive session to meet with the Board members. At 10:45pm it was announced the board would extend for 30 more minutes until 11:45. Extended by another 15 until 12:00pm. The regular meeting resumed at 12pm.

Commissioner Clerf called the special meeting back to order and then announced the board would be going into a recess for lunch for 45minutes until 12:45pm.

4. October Finance Report: FSM Yook presented the attached report and spoke about the following highlights:

- OT hours for the month of September were the highest for 2026 thus far but still below the 5-year average for utilization.
- The budget report is attached and shows that we are on track with the adopted budget.
- Payroll remains the largest expense for the agency each month.
- The State Auditor has concluded their audit, and they are working to complete the report with the results of the audit and for the first time in a long history, KVFR will have some management letters and exit items for the District. We are working to get our exit interview scheduled for November.

5. Ambulance Rates ASM McBride presented information regarding the current and historical ambulance rates for KVFR:

- The payor mix for KVFR is that most of the patients we transport are on Medicare and Medicaid. Commercial insurance pays the highest on the ambulance transport claims and there is a set fee schedule for Medicare and Medicare.
- The current and historical structure of the ambulance billing has been to have a resident and nonresident rate, this was intended to give a discount to the tax payers of Fire District 2 for their tax support already for services. The way that the billing for commercial works with this structure ends up giving a discount to the insurance company not the patient. Medicare and Medicaid have a fee schedule with write downs.
- ASM McBride presented medical commodity and cost report regarding the ambulance service along with other agencies ambulance rate information, including hospital district 2.

ASM McBride presented the attached ambulance fee schedule rate for the board to consider setting for ambulance rates in 2027. Commissioner Polak made a motion to approve the 2027 Ambulance Rates as presented. Commissioner Pettit seconded the motion. There was no further discussion and the motion was approved.

6. 2026 Budget Review

6.1 Revenues

- The reports have been reconciled through September. We have received $120,000 in property taxes through September with an expected total collection of million for the second half of taxes.
- CWU's contract revenue will be received in October, totaling about $856,000.
- The 2026 was adopted with a 1.2-million-dollar deficit and we have been frugal and fiscally responsible to bring that deficient down.

6.2 Expenditures

- 83% of KVFR's budget is spent on salaries. This is the highest expense each month.
- The 2026 budget still has large expenditures including, the insurance payment close to $160k, HRA VEBA $190K, BK radios $90K. We estimate the remaining budget items to be purchased already approved for 2026 to be close to $100k.

6.2 Budget Position

- The current finance report shows that KVFR has received 8.6million and spent a little over 10 million. We still have items to reconcile and the county is taking a couple of weeks to get reports to FSM Yook.
- Chief Rightmier shared that Chief Moen will be meeting with Medic One and the MPD next week to look at the process for onboarding medics and this process will lower the OT liability to get folks back on the line. Not lowering the standard but getting medics ready based on medical science.
- ASM spoke about the funds and their status. The board expressed the interest in transferring the funds from the long term planning fund for the strategic planning process. The goal will be long term to continue to build the reserve fund. The fund balance will help tax payers in the long run by helping in future bond situation and by ensuring fiscal health for the organization.

7. 2027 Budget Review

7.1 Revenues-ASM McBride spoke about the following expenditures for 2027:

- Thank you to the voters, who reset the levy back to $1.50, allowing us to collect an additional 1.4 million.
- CWU's contract revenue will be the highest fire protection contract for 2027.
- Ambulance transports are an additional revenue for KVFR.

7.2 Expenditures

- Thank you to the voters, who reset the levy back to $1.50, allowing us to collect an additional 1.4 million.

7.3 Purchase Requests

- The Sr Management team, met to review the submitted requests. Chief Rightmier created a grading system for evaluating the requests. Mission critical items were coded green.
- The board reviewed the requests and discussion occurred about decon matts, a roof prop replacement which is needed for training. Chief Rightmier would like to set aside some money for T-shirts or something to celebrate KVFR's 20th anniversary next year. The battalion position would require additional command rigs. AED for battalion 21 and a medic unit remount were some of the items

requested. Chief Rightmier would like to see some money for gym and wellness equipment.

7.4 Long- Term Savings Analysis

7.4.1 Capital Plan- This plan has historically been utilized for the fund for long term goals. The strategic plan will help with building and facilities plans.

7.5 Reserve Analysis

KVFR current has about one month worth of AP and payroll in reserves. For a long term strategy, KVFR would like to raise this fund high to allow for 3 months of reserves.

5. Adjournment: Commissioner O'Neill made a motion to adjourn the meeting. Commissioner Pettit seconded the motion. There was no further discussion and the board voted unanimously to adjourn the meeting. The meeting adjourned at 2:38pm hours.

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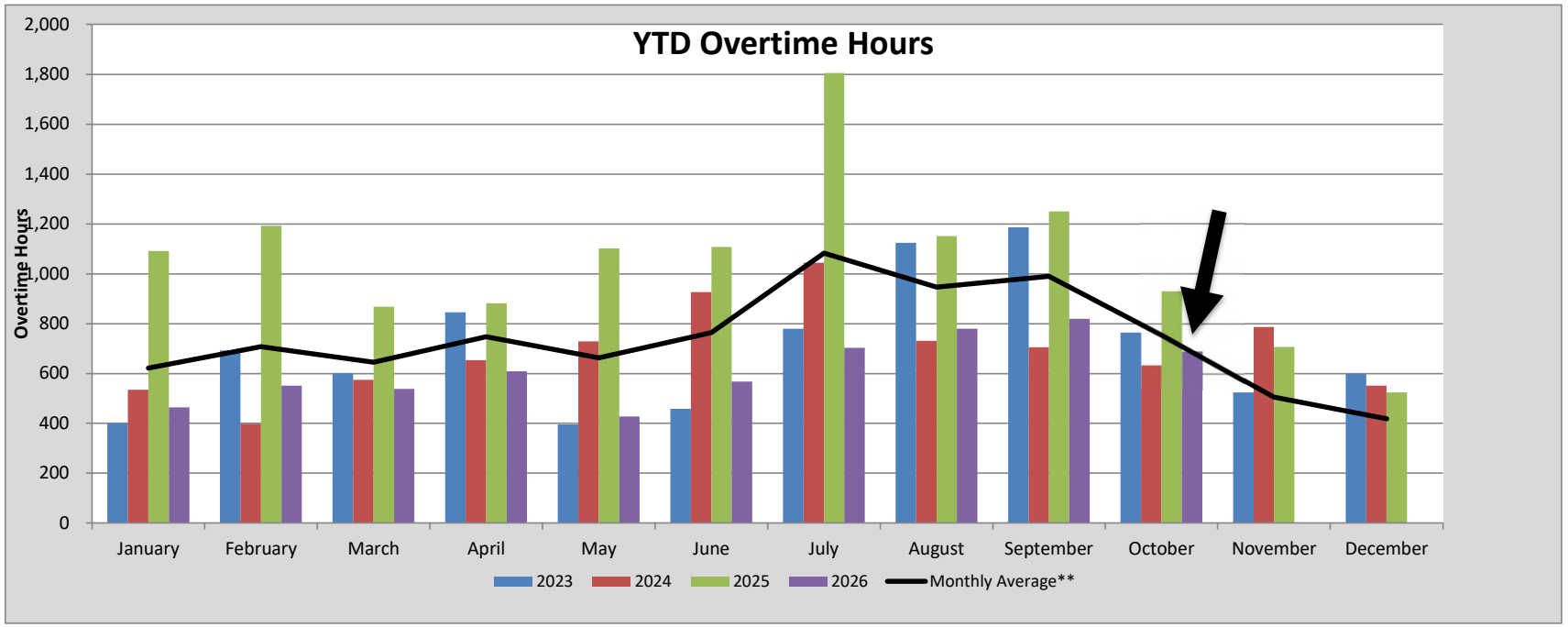
Board Chair

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District Secretary

2023 - 2026 OVERTIME SUMMARY

	2023		2024		2025		2026	
	OT Hours	Dollars	OT Hours	Dollars	OT Hours	Dollars	OT Hours	Dollars
January	400.00	$ 24,027.37	534.00	$ 33,530.36	1,092.00	$ 73,267.28	463.00	$ 34,781.08
February	693.00	$ 43,311.00	398.00	$ 25,437.79	1,193.00	$ 84,861.04	551.00	$ 41,821.34
March	602.00	$ 35,651.21	574.00	$ 36,140.99	868.00	$ 62,139.81	538.00	$ 40,415.85
April	846.00	$ 52,864.89	654.00	$ 39,463.29	882.00	$ 63,365.66	609.00	$ 45,233.52
May	395.00	$ 23,599.07	729.00	$ 45,747.64	1,102.00	$ 74,738.70	427.00	$ 31,479.46
June	458.00	$ 28,430.92	927.00	$ 58,155.18	1,107.50	$ 76,770.27	567.00	$ 40,359.54
July	780.00	$ 48,750.48	1,045.00	$ 64,963.73	1,805.00	$ 121,971.20	703.00	$ 50,969.49
August	1,124.00	$ 68,359.57	732.00	$ 45,264.87	1,151.00	$ 86,331.91	780.00	$ 61,031.50
September	1,187.00	$ 71,313.88	706.00	$ 46,306.95	1,250.50	$ 97,931.87	819.50	$ 60,132.63
October	765.00	$ 47,240.08	635.00	$ 40,110.45	930.00	$ 64,436.57	691.00	$ 52,045.85
November	524.00	$ 31,842.74	787.00	$ 49,395.62	707.00	$ 47,351.50	0.00	$ -
December	600.00	$ 37,454.40	551.00	$ 37,199.47	524.00	$ 37,160.01	0.00	$ -
Totals >>	**8,374.00**	**$ 512,845.61**	**8,272.00**	**$521,716.34**	**12,612.00**	**$ 890,325.82**	**6,148.50**	**$ 458,270.26**
Monthly Average	697.83	$42,737.13	689.33	$43,476.36	1,051.00	$74,193.82	512.38	$38,189.19



CHECK REGISTER

KITTITAS COUNTY FIRE DISTRICT 2 Time: 10:26:38 Date: 11/12/2026

10/01/2026 To: 10/31/2026 Page: 1

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
3035	10/29/2026	Claims	70	2970	DEPT OF LABOR & INDUSTRIES (PAYROLL)	3.20	Q3 L&I PAYMENT
2741	10/01/2026	Payroll	80	EFT		4,687.96	
2742	10/01/2026	Payroll	80	EFT		8,956.82	
2743	10/01/2026	Payroll	80	EFT		9,344.24	
2744	10/01/2026	Payroll	80	EFT		10,313.67	
2745	10/01/2026	Payroll	80	EFT		7,109.85	
2746	10/01/2026	Payroll	80	EFT		6,691.33	
2747	10/01/2026	Payroll	80	EFT		5,804.43	
2748	10/01/2026	Payroll	80	EFT		7,197.19	
2749	10/01/2026	Payroll	80	EFT		9,624.78	
2750	10/01/2026	Payroll	80	EFT		11,526.74	
2751	10/01/2026	Payroll	80	EFT		4,548.88	
2752	10/01/2026	Payroll	80	EFT		8,128.31	
2753	10/01/2026	Payroll	80	EFT		7,818.45	
2754	10/01/2026	Payroll	80	EFT		6,296.57	
2755	10/01/2026	Payroll	80	EFT		6,172.16	
2756	10/01/2026	Payroll	80	EFT		8,071.22	
2757	10/01/2026	Payroll	80	EFT		273.68	
2758	10/01/2026	Payroll	80	EFT		6,411.53	
2759	10/01/2026	Payroll	80	EFT		9,046.80	
2760	10/01/2026	Payroll	80	EFT		7,106.96	
2761	10/01/2026	Payroll	80	EFT		6,670.93	
2762	10/01/2026	Payroll	80	EFT		5,090.23	
2763	10/01/2026	Payroll	80	EFT		8,069.20	
2766	10/01/2026	Payroll	80	EFT		5,883.17	
2768	10/01/2026	Payroll	80	EFT		6,983.92	
2769	10/01/2026	Payroll	80	EFT		8,949.29	
2770	10/01/2026	Payroll	80	EFT		6,085.76	
2771	10/01/2026	Payroll	80	EFT		5,291.92	
2772	10/01/2026	Payroll	80	EFT		8,691.52	
2773	10/01/2026	Payroll	80	EFT		4,449.60	
2774	10/01/2026	Payroll	80	EFT		8,738.56	
2776	10/01/2026	Payroll	80	EFT		14,713.19	
2777	10/01/2026	Payroll	80	EFT		6,599.84	
2778	10/01/2026	Payroll	80	EFT		7,045.00	
2779	10/01/2026	Payroll	80	EFT		5,813.26	
2781	10/01/2026	Payroll	80	EFT		8,622.79	
2782	10/01/2026	Payroll	80	EFT		5,656.10	
2783	10/01/2026	Payroll	80	EFT		5,620.19	
2784	10/01/2026	Payroll	80	EFT		6,971.23	
2786	10/01/2026	Payroll	80	EFT		10,738.00	
2787	10/01/2026	Payroll	80	EFT		10,186.95	
2788	10/01/2026	Payroll	80	EFT		9,559.70	
2789	10/01/2026	Payroll	80	EFT		5,807.61	
2791	10/01/2026	Payroll	80	EFT		5,483.12	
2792	10/01/2026	Payroll	80	EFT		7,731.36	
2794	10/01/2026	Payroll	80	EFT		6,235.94	
2795	10/01/2026	Payroll	80	EFT		14,193.05	
2797	10/01/2026	Payroll	80	EFT		5,642.17	
2798	10/01/2026	Payroll	80	EFT		5,179.90	
2799	10/01/2026	Payroll	80	EFT		6,590.65	
2800	10/01/2026	Payroll	80	EFT		9,548.78	
2801	10/01/2026	Payroll	80	EFT		6,078.08	
2803	10/01/2026	Payroll	80	EFT		6,290.13	

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
2804	10/01/2026	Payroll	80	EFT	DEPT OF RETIREMENT SYSTEMS	33,129.47	Pay Cycle(s) 10/01/2026 To 10/01/2026 - DC-DRS; Pay Cycle(s) 10/01/2026 To 10/01/2026 - Roth Deferred Comp; Pay Cycle(s) 10/01/2026 To 10/01/2026 - DC-DRS; Pay Cycle(s) 10/01/2026 To 10/01/2026 - Roth
2805	10/01/2026	Payroll	80	EFT	IAFF	7,114.36	Pay Cycle(s) 10/01/2026 To 10/01/2026 - IAFF; Pay Cycle(s) 10/01/2026 To 10/01/2026 - IAFF
2806	10/01/2026	Payroll	80	EFT	LEOFF RETIREMENT SYSTEM	73,050.77	Pay Cycle(s) 10/01/2026 To 10/01/2026 - LEOFF2; Pay Cycle(s) 10/01/2026 To 10/01/2026 - LEOFF2
2807	10/01/2026	Payroll	80	EFT	PUBLIC EMPLOYEES RETIREMENT	6,049.03	Pay Cycle(s) 10/01/2026 To 10/01/2026 - PERS3; Pay Cycle(s) 10/01/2026 To 10/01/2026 - PERS2; Pay Cycle(s) 10/01/2026 To 10/01/2026 - PERS3
2808	10/01/2026	Payroll	80	EFT	US BANK OF WASHINGTON - ELECT TRANSFE		SS amount was calculated wrong Elliot's SS did not get included
2816	10/01/2026	Payroll	80	EFT	US BANK OF WASHINGTON - ELECT TRANSFE	79,061.00	941 Deposit for Pay Cycle(s) 10/01/2026 - 10/31/2026; 941 Deposit for Pay Cycle(s) 10/01/2026 - 10/31/2026
2896	10/08/2026	Claims	80	EFT	JASON KENT CARTER	55.91	AMBULANCE TRANSPORT MEAL REIMBURSEMENT
2897	10/08/2026	Claims	80	EFT	JOSEPH JAY KELLEHER	43.40	AMBULANCE TRANSFER MEAL REIMBURSEMENT
2898	10/08/2026	Claims	80	EFT	SYDNEY MCBRIDE	269.77	MILEAGE AND MEAL REIMBURSEMENT 2026 WFOA ANNUAL CONFERENCE 09/16/26-09/18/26 KENNEWICK WA; BARS CODING AND BUDGETING CLASSES MRSC 06/10/26-06/11/2026 WENATCHEE, WA MEALS AND MILEAGE REIMBURSEMENT
2899	10/08/2026	Claims	80	EFT	JUSTIN RICHARD MOON	86.87	AMBULANCE TRANSPORT MEAL REIMBURSEMENT; AMBULANCE TRANSPORT MEAL REIMBURSMENT
2900	10/08/2026	Claims	80	EFT	MITCHELL LEE NASS	128.00	AMBULANCE TRANSPORT MEALS REIMBURSEMENT; AMBULANCE TRANSPORT MEALS REIMBURSEMENT
2901	10/08/2026	Claims	80	EFT	TRAVIS STEVEN PAUL	55.91	AMBULANCE TRANSPORT MEALS REIMBURSEMENT
2902	10/08/2026	Claims	80	EFT	DREW EUGENE PERRY	259.80	PEDIATRIC ADVANCED LIFE SUPPORT CERTIFICATION RENEWAL REIMBURSEMENT
2903	10/08/2026	Claims	80	EFT	WILLIAM SKOLD	81.01	AMBULANCE TRANSPORT MEAL REIMBURSEMENT; AMBULANCE TRANSPORT MEAL REIMBURSEMENT

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
2904	10/08/2026	Claims	80	EFT	DINA Y YOOK	77.00	MEAL REIMBURSEMENT 2026 WFOA ANNUAL CONFERENCE 09/16/26-09/18/26 KENNEWICK WA; BARS CODING AND BUDGETING CLASSES MRSC 06/10/26-06/11/2026 WENATCHEE, WA MEALS REIMBURSEMENT
3146	10/20/2026	Claims	80	EFT	WASH DEPT REVENUE USE TAX	34.32	SEPTEMBER 2026 USE TAX
2764	10/01/2026	Payroll	80	2067		46.24	
2765	10/01/2026	Payroll	80	2068		146.24	
2775	10/01/2026	Payroll	80	2070		1,018.73	
2780	10/01/2026	Payroll	80	2071		743.26	
2785	10/01/2026	Payroll	80	2072		584.14	
2790	10/01/2026	Payroll	80	2073		146.24	
2793	10/01/2026	Payroll	80	2074		146.08	
2796	10/01/2026	Payroll	80	2075		528.85	
2802	10/01/2026	Payroll	80	2076		681.57	
2809	10/01/2026	Payroll	80	2077	AFLAC	1,496.82	Pay Cycle(s) 10/01/2026 To 10/01/2026 - AFLAC-Pretax; Pay Cycle(s) 10/01/2026 To 10/01/2026 - AFLAC-Posttax; Pay Cycle(s) 10/01/2026 To 10/01/2026 - AFLAC-Pretax; Pay Cycle(s) 10/01/2026 To 10/01/2026
2810	10/01/2026	Payroll	80	2078	DEPT OF LABOR & INDUSTRIES (PAYROLL)	30,714.75	4TH Quarter L&I: 10/01/2026 - 10/31/2026; 4TH Quarter L&I: 10/01/2026 - 10/31/2026
2811	10/01/2026	Payroll	80	2079	EMPLOYMENT SECURITY DEPT - PFMLA	6,281.30	Pay Cycle(s) 10/01/2026 To 10/01/2026 - PFMLA; Pay Cycle(s) 10/01/2026 To 10/01/2026 - PFMLA
2812	10/01/2026	Payroll	80	2080	EMPLOYMENT SECURITY DEPT - WA CARES FUND	1,758.25	Pay Cycle(s) 10/01/2026 To 10/01/2026 - LTC; Pay Cycle(s) 10/01/2026 To 10/01/2026 - LTC
2813	10/01/2026	Payroll	80	2081	IAFF MERP TRUST OFFICE	7,700.00	Pay Cycle(s) 10/01/2026 To 10/01/2026 - MERP; Pay Cycle(s) 10/01/2026 To 10/01/2026 - MERP
2814	10/01/2026	Payroll	80	2082	MISSIONSQUARE- PAYROLL BENEFITS	5,800.00	Pay Cycle(s) 10/01/2026 To 10/01/2026 - DC-MISSIONSQUARE; Pay Cycle(s) 10/01/2026 To 10/01/2026 - DC-MISSIONSQUARE
2815	10/01/2026	Payroll	80	2083	TRUSTEED PLANS SERVICE CORP	115,273.49	Pay Cycle(s) 10/01/2026 To 10/01/2026 - MED-ACT; Pay Cycle(s) 10/01/2026 To 10/01/2026 - MED-ACT; Pay Cycle(s) 10/01/2026 To 10/01/2026 - LEOFF1-MED
2767	10/01/2026	Payroll	80	2084		1,292.90	
2838	10/08/2026	Claims	80	2085	CITY OF ELLENSBURG	6,809.34	ST 29 UTILITIES 08/03/26-09/01/26; ST 21 UTILITIES 08/06/26-09/04/26; INTERNET SERVICES SEPTEMBER 2026
2905	10/08/2026	Claims	80	2086	A-1 PETROLEUM & PROPANE	11,227.93	PROPANE PURCHASE 50.2 GAL STATION 24 HEATING; GEN FUEL; EMS FUEL

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
2906	10/08/2026	Claims	80	2087	ALPHA PYROTECHNICS INC	107.00	THE REFUND ON DOUBLE PAYMENT THROUGH POINT&PAY INVOICE 3532 09/10/26 PYROTECHNIC SPECIAL EFFECTS FOR EHS HOMECOMING
2907	10/08/2026	Claims	80	2088	ARNOLDS RANCH & HOME	16.09	STATION 24 SHORELINE POWER CONNECTIONS
2908	10/08/2026	Claims	80	2089	AT&T MOBILITY	2,382.04	SEPTEMBER MEDIC CELL PHONES CHARGES; SEPTEMBER CELL PHONE CHARGES
2909	10/08/2026	Claims	80	2090	CANON FINANCIAL SERVICES INC	574.92	ST 29 SEPTEMBER CONTRACT/AUGUST OVERAGE; ST 21 SEPTEMBER COPIER CONTRACT/AUGUST OVERAGES
2910	10/08/2026	Claims	80	2091	COAXSHER	1,759.02	WILDLAND PPE DUAL COMPLIANT FIRE PANTS; WILDLAND PPE DUAL COMPLIANT FIRE PANTS
2911	10/08/2026	Claims	80	2092	COLUMBIA FITNESS	320.37	PREVENTATIVE MAINTENANCE SERVICE AT STATION 29
2912	10/08/2026	Claims	80	2093	DAILY RECORD	285.00	SEPTEMBER MONTHLY FIRE STATUS
2913	10/08/2026	Claims	80	2094	EMPLOYMENT SECURITY DEPT	0.77	INTEREST AND PENALTIES ON THE LATE PAYMENT SEPTEMBER 2026
2914	10/08/2026	Claims	80	2095	EXIT 115 MINI MART	205.24	B-241 FUEL; B-232 FUEL
2915	10/08/2026	Claims	80	2096	GRAINGER	329.41	STATION 29 & 21DOOR BATTERIES; STATION 24 GARAGE DOOR SUPPLIES; STATION 24 GARAGE DOOR SUPPLIES; S-6 PARTS KEYED PADLOCK; RIGGING STRAPS 800 LB CAP (4) WILL BE USED BY MIKE AND MATT FOR LIFTING CONSID
2916	10/08/2026	Claims	80	2097	HD SUPPLY	79.36	JANITORIAL SUPPLIES ALL STATIONS; JANITORIAL SUPPLIES ALL STATIONS
2917	10/08/2026	Claims	80	2098	HEINRICH AUTO PARTS	229.24	SHOP SUPPLIES ADAPTER; STATION 29 OIL DRY; NAPA GEAR OIL 80 W -SHOP SUPPLIES
2918	10/08/2026	Claims	80	2099	IBS, INC.	393.30	STATION 24 SUPPLIES AND FACILITY MAINTENANCE SUPPLIES
2919	10/08/2026	Claims	80	2100	KITTITAS CO PUD #1	96.24	COVE RD/ REECER CREEK UTILITIES AUGUST 2026
2920	10/08/2026	Claims	80	2101	KITTITAS VALLEY HEALTHCARE	410.00	OUTPATIENT SPIROMETRY HAASE 06-03-26; DRUG SCREEN SKOLD 08-05-26
2921	10/08/2026	Claims	80	2102	L N CURTIS & SONS	10,161.70	BUNKER GEAR JACKETS WALKER, WRIGHT, HAASE
2922	10/08/2026	Claims	80	2103	LIFE ASSIST	8,320.33	PATIENT SUPPLIES; PATIENT SUPPLIES; PATIENT SUPPLIES; PATIENT SUPPLIES; PATIENT SUPPLIES; PATIENT SUPPLIES
2923	10/08/2026	Claims	80	2104	LIGHTCURVE	822.67	OFFICE PHONES
2924	10/08/2026	Claims	80	2105	MES SERVICE COMPANY	1,673.98	E-212 PARTS LIT CONV/REPAIR W/BALL; B-291 PARTS AUTO CHARGE 2000 PLC W/DUAL BAR GRAPH DISPLAY
2925	10/08/2026	Claims	80	2106	NOVUS AUTO GLASS REPAIR	97.69	M-211 WINSHIELD REPAIR

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
2926	10/08/2026	Claims	80	2107	OXARC	647.57	CUSTOMER 69926 OXYGEN; CUSTOMER 69925 OXYGEN; CUSTOMER 69926 FINANCE CHARGE; CUSTOMER 69926 OXYGEN
2927	10/08/2026	Claims	80	2108	PUGET SOUND ENERGY	321.96	TJOSSEM ROAD STATION UTILITIES; 4TH PARALLEL RD STATION UTILITIES; BARNES ROAD STATION UTILITIES; COVE ROAD STATION UTILITIES
2928	10/08/2026	Claims	80	2109	CHRISTOPHER SCHMELZER	3,120.00	SEPTEMBER 2026 MPD SERVICES
2929	10/08/2026	Claims	80	2110	SHAWS FURNITURE & APPLIANCE	4,887.00	ROCKING RECLINER LAZ-Z BOY (6)
2930	10/08/2026	Claims	80	2111	SNURE SEMINARS	163.65	2026 LAWS UPDATE WEBINAR MCBRIDE, O'NEIL, RIGHMIER, PETTIT
2931	10/08/2026	Claims	80	2112	SOLSTICE HEATING & AIR, INC.	1,015.41	STATION 21 HVAC REPAIRS AND SERVICE
2932	10/08/2026	Claims	80	2113	STATE AUDITORS OFFICE	11,640.75	FINANCIAL AND ACCOUNTABILITY AUDIT
2933	10/08/2026	Claims	80	2114	SUMMIT LAW GROUP, PLLC	220.00	AUGUST 2026 LEGAL SERVICES
2934	10/08/2026	Claims	80	2115	ROSAUERS SUPERMARKETS INC	27.96	NEW CHIEF BADGE CEREMONY
2935	10/08/2026	Claims	80	2116	SYSTEMS DESIGN WEST, LLC	6,194.50	EMS BILLING FOR AUGUST 2026
2936	10/08/2026	Claims	80	2117	TACOMA DODGE CHRYSLER JEEP	1,257.40	M-211 PARTS ACTUATOR TURBOCHARGE RETURN ORIGINAL INVOICE 780099; M-212 PARTS FILTER; M-291 PARTS ACTUATOR TURBOCHARGED
2937	10/08/2026	Claims	80	2118	TELEFLEX	2,362.90	PATIENT SUPPLIES; PATIENT SUPPLIES; PATIENT SUPPLIES
2938	10/08/2026	Claims	80	2119	THE UPS STORE 2112	79.95	MAIL UNIFORMS FOR SIZING LAFRENIER TO LIGHTHOUSE UNIFORMS; MAIL UNIFORMS FOR SIZING DEHERRERA TO LIGHTHOUSE UNIFORMS
2939	10/08/2026	Claims	80	2120	US BANK-BANKCARD DIVISION	6,221.91	FRED MEYER - E-WALL CHARGER BLOCKS FOR MEDIC UNITS M-211 AND M-212; AMAZON-IPHONE COVER, SCREEN PROTECTORS FOR CHIEF RIGHTMIER NEW PHONE ; AMAZON-FILE FOLDERS, HIGHLIGHTERS, BATTERIES FOR THE DOORS;
2940	10/08/2026	Claims	80	2121	US LINEN & UNIFORM	152.04	STATION 29 FLOOR MAT SERVICES; STATION 29 FLOOR MAT SERVICES; STATION 21 FLOOR MAT SERVICES; STATION 21 FLOOR MAT SERVICES
2941	10/08/2026	Claims	80	2122	WASH FIRE COMMISSIONERS ASSOC	1,898.34	WFCA ANNUAL CONFERENCE REGISTRATION O'NEIL, RIGHTMIER, MCBRIDE, PETTIT
2942	10/08/2026	Claims	80	2123	WASHINGTON STATE PATROL	165.30	PLANS REVIEW FEE- FI36 AUG-26
2943	10/08/2026	Claims	80	2124	WASTE MGT OF ELLENSBURG	975.92	STATION 29 GARBAGE SERVICE AND RECYCLE SERVICES; STATION 21 GARBAGE SERVICE; STATION 29 GARBAGE SERVICE AND RECYCLE SERVICES

Trans	Date	Type	Acct #	Chk #	Claimant	Amount	Memo
2944	10/08/2026	Claims	80	2125	WILD JO CUSTOM APPAREL & ENGRAVING LLC	657.04	JACKETS WITH KVFR LOGO EMBROIDERY (6) MOON, SKOLD, JONES, WRIGHT, HAASE, WALKER; COMISSIONER OGAN NAME PLATE & REVOLVING PLAQUE UPDATE

010 GENERAL FUND 636-010	552,675.06		
011 EMS FUND 636-011	282,943.76		
041 EQUIPMENT FUND 636-041	16,893.81		
		Claims:	89,406.43
* Transaction Has Mixed Revenue And Expense Accounts	852,512.63	Payroll:	763,106.20

We the undersigned Board of Directors of the above-named governmental unit do hereby certify that the merchandise or services have been received and that the vouchers identified above are approved for payment.

on this _____ day of _____ Secretary _____

Commissioners:

_____ _____ _____

_____ _____

2026 BUDGET POSITION

KITTITAS COUNTY FIRE DISTRICT 2 Time: 10:25:08 Date: 11/12/2026

010 GENERAL FUND 636-010 Months: 01 To: 10

Revenues		Amt Budgeted	Revenues	Remaining	
310 Taxes					
311 10 00 000	Property Tax	8,750,000.00	7,863,191.02	886,808.98	89.9%
310 Taxes		8,750,000.00	7,863,191.02	886,808.98	89.9%
320 Licenses & Permits					
322 90 00 000	Fire Permit Construction	6,000.00	17,767.50	(11,767.50)	296.1%
320 Licenses & Permits		6,000.00	17,767.50	(11,767.50)	296.1%
330 State Generated Revenues					
333 10 66 000	Indirect Federal Grant - WA State (Radio	0.00	0.00	0.00	0.0%
333 97 00 000	Indirect Federal Grants - Dept. Of Homeland Security	0.00	0.00	0.00	0.0%
333 97 00 001	Indirect Federal Grant - DHS Firewise	0.00	0.00	0.00	0.0%
333 Indirect Federal Grants		0.00	0.00	0.00	0.0%
334 01 30 000	State Grants - Washington State Patrol	6,000.00	6,258.00	(258.00)	104.3%
334 02 30 000	State Grants - Department Of Natural Resources	0.00	20,000.00	(20,000.00)	0.0%
334 02 30 001	State Grants - Firewise	0.00	0.00	0.00	0.0%
334 03 10 000	State Grant From Department Of Ecology	0.00	0.00	0.00	0.0%
334 04 20 000	State Grants - Ecomonic Development	0.00	0.00	0.00	0.0%
334 06 90 000	State Grants - Dept of Ecology	0.00	0.00	0.00	0.0%
334 State Grants		6,000.00	26,258.00	(20,258.00)	437.6%
337 00 00 001	Leasehold Excise Tax	4,000.00	4,738.22	(738.22)	118.5%
337 00 00 002	Timber Harvest Tax	0.00	34.72	(34.72)	0.0%
337 07 00 000	Interlocal Impact Payment	0.00	0.00	0.00	0.0%
337 07 01 000	In-Lieu Taxes	0.00	1,910.46	(1,910.46)	0.0%
337 13 18 001	Public Facilities Interlocal Grant	0.00	0.00	0.00	0.0%
337 In-Lieu Payments		4,000.00	6,683.40	(2,683.40)	167.1%
330 State Generated Revenues		10,000.00	32,941.40	(22,941.40)	329.4%
340 Charges For Services					
341 43 00 010	Upper Co. Management Services	0.00	0.00	0.00	0.0%
341 General Governmental Services		0.00	0.00	0.00	0.0%
342 21 00 000	Fire Protection Contracts - Privately Owned	50,000.00	30,288.22	19,711.78	60.6%
342 21 01 000	Fire Protection Contracts - State Owned	885,000.00	10,575.86	874,424.14	1.2%
342 21 01 001	Fire Protection Contracts - Local Government	50,000.00	36,552.26	13,447.74	73.1%
342 21 02 000	Fire Protection - School Districts	4,100.00	0.00	4,100.00	0.0%
342 21 03 000	Fire Marshal Services - City Of Ellensburg	135,000.00	103,855.06	31,144.94	76.9%
342 21 04 000	Development - SEPA Process (County)	0.00	0.00	0.00	0.0%
342 21 05 000	Development - SEPA Process (City of Elle	0.00	0.00	0.00	0.0%
342 21 06 000	Fire Marshal Training Services	0.00	0.00	0.00	0.0%
342 21 06 001	Fire Marshal - County Assistance Contract	0.00	0.00	0.00	0.0%
342 21 07 000	Other Wind Facilities	0.00	0.00	0.00	0.0%
342 21 08 000	CPR Classes	0.00	0.00	0.00	0.0%

010 GENERAL FUND 636-010 Months: 01 To: 10

Revenues		Amt Budgeted	Revenues	Remaining	
340 Charges For Services					
342 21 09 000	Fire Chief Services	0.00	0.00	0.00	0.0%
342 21 10 000	Mobilizations - Current Year Personnel	81,000.00	30,588.85	50,411.15	37.8%
342 21 10 001	Mobilizations - Current Year Equipment	20,000.00	6,903.64	13,096.36	34.5%
342 21 10 002	Mobilizations - Prior Year Personnel	3,000.00	119,020.01	(116,020.01)	3967.3%
342 21 10 003	Mobilizations - Prior Year Equipment	2,000.00	54,949.73	(52,949.73)	2747.5%
342 21 20 000	Firewise Fuel Reduction Project	0.00	0.00	0.00	0.0%
342 21 30 000	Out-of-District Fire Billings	0.00	6,101.37	(6,101.37)	0.0%
342 40 00 000	Plan Checking for Construction	2,000.00	1,940.32	59.68	97.0%
342 80 00 000	Dispatch Services	0.00	0.00	0.00	0.0%
	342 Public Safety Services	1,232,100.00	400,775.32	831,324.68	32.5%
344 30 00 000	Mechanic Repair Fees	0.00	0.00	0.00	0.0%
344 40 00 000	Sales Of Parts	0.00	0.00	0.00	0.0%
	344 Transportation	0.00	0.00	0.00	0.0%
	340 Charges For Services	1,232,100.00	400,775.32	831,324.68	32.5%
360 Misc Revenues					
361 11 00 010	Earned Interest	100,000.00	129,895.28	(29,895.28)	129.9%
361 40 00 010	Other Interest Earned	0.00	0.00	0.00	0.0%
	361 Interest Earned	100,000.00	129,895.28	(29,895.28)	129.9%
362 50 00 000	Space & Facilities Lease (long term)	14,000.00	11,726.20	2,273.80	83.8%
362 90 00 000	Other Rents & Use Charges	0.00	0.00	0.00	0.0%
	362 Rents and Leases	14,000.00	11,726.20	2,273.80	83.8%
367 11 00 010	Donations - General	100.00	200.00	(100.00)	200.0%
367 11 01 010	Donations - Prevention	0.00	100.00	(100.00)	0.0%
367 11 02 010	Donations - Training	0.00	0.00	0.00	0.0%
367 11 03 010	Donations - Volunteers	0.00	0.00	0.00	0.0%
	367 Donations	100.00	300.00	(200.00)	300.0%
369 10 00 000	Sale of Surplus	200.00	1,725.89	(1,525.89)	862.9%
369 40 00 000	Judgements & Settlements	0.00	0.00	0.00	0.0%
369 91 00 010	Other Revenue	500.00	745.76	(245.76)	149.2%
369 91 01 000	Application Fee	0.00	0.00	0.00	0.0%
369 91 02 000	Insurance Premium Recovery	0.00	0.00	0.00	0.0%
369 91 03 000	NSF Check Fees	0.00	0.00	0.00	0.0%
369 91 04 000	Dividend/Rebate Payments	0.00	54.70	(54.70)	0.0%
369 91 05 000	Credit Card Rebates	0.00	0.00	0.00	0.0%
398 10 00 000	Insurance Premium Recovery	0.00	0.00	0.00	0.0%
	369 Other Revenues	700.00	2,526.35	(1,826.35)	360.9%
	360 Misc Revenues	114,800.00	144,447.83	(29,647.83)	125.8%
380 Non Revenues					
382 90 00 000	Leasehold Excise Tax Collected	1,800.00	1,505.70	294.30	83.7%
389 00 00 000	Other Non-Revenue	0.00	0.00	0.00	0.0%

2026 BUDGET POSITION

KITTITAS COUNTY FIRE DISTRICT 2 Time: 10:25:08 Date: 11/12/2026

010 GENERAL FUND 636-010 Months: 01 To: 10

Revenues		Amt Budgeted	Revenues	Remaining	
380 Non Revenues					
380 Non Revenues		1,800.00	1,505.70	294.30	83.7%
390 Other Revenues					
391 10 02 000	Styker Accrual	0.00	0.00	0.00	0.0%
000		0.00	0.00	0.00	0.0%
395 10 00 000	Proceeds from Sale of Capital Assets	0.00	0.00	0.00	0.0%
395 20 00 000	Compensation for Loss of Capital Asset	0.00	0.00	0.00	0.0%
395 Disposition of Capital Assets		0.00	0.00	0.00	0.0%
390 Other Revenues		0.00	0.00	0.00	0.0%
397 Interfund Transfers					
397 00 10 011	Transfer In From Fund 011 EMS	0.00	0.00	0.00	0.0%
397 00 10 020	Transfer In From Fund 020 Construction	0.00	0.00	0.00	0.0%
397 00 10 040	Transfer in from Fund 040 Reserves	0.00	0.00	0.00	0.0%
397 00 10 041	Transfer In From Fund 041 Equipment	0.00	0.00	0.00	0.0%
397 00 10 042	Transfer In From Fund 042 Long Term Planning	0.00	0.00	0.00	0.0%
397 Interfund Transfers		0.00	0.00	0.00	0.0%
Fund Revenues:		**10,114,700.00**	**8,460,628.77**	**1,654,071.23**	**83.6%**

Expenditures		Amt Budgeted	Expenditures	Remaining	
522 Fire Control					
522 10 11 000	Administrative Staff Salaries	1,055,359.91	843,352.41	212,007.50	79.9%
522 10 12 000	Overtime	61,000.00	0.00	61,000.00	0.0%
522 10 13 000	Deferred Comp	25,000.00	12,300.00	12,700.00	49.2%
522 10 20 000	Payroll Clearing	0.00	23,984.37	(23,984.37)	0.0%
522 10 21 000	Medical Active	167,500.00	121,604.39	45,895.61	72.6%
522 10 22 000	L&I Insurance	20,000.00	17,950.19	2,049.81	89.8%
522 10 23 000	Retirement	65,000.00	41,239.51	23,760.49	63.4%
522 10 25 000	Social Security & Medicare	35,000.00	35,430.79	(430.79)	101.2%
522 10 26 000	Medical - Retired LEOFF I	40,000.00	33,682.86	6,317.14	84.2%
522 10 27 000	Long Term Care - LEOFF I	7,500.00	7,174.71	325.29	95.7%
522 10 29 000	Unemployment Benefits	500.00	0.00	500.00	0.0%
522 10 31 000	Op. Supplies Office	7,000.00	3,506.23	3,493.77	50.1%
522 10 31 001	Op. Supplies - HR	1,000.00	87.60	912.40	8.8%
522 10 33 000	Meeting Meals	2,000.00	1,272.15	727.85	63.6%
522 10 33 001	Annual Banquet	10,000.00	1,494.38	8,505.62	14.9%
522 10 35 000	Office Machines / Software	95,445.00	42,944.99	52,500.01	45.0%
522 10 41 000	Professional Services - Other Administrative	80,000.00	22,429.68	57,570.32	28.0%
522 10 41 001	Architectural/Engineering	0.00	0.00	0.00	0.0%
522 10 41 002	City IT Contract Services	75,000.00	95,380.92	(20,380.92)	127.2%
522 10 41 003	Copy Machine Contracts	2,600.00	1,729.30	870.70	66.5%
522 10 41 004	Environmental Consulting	0.00	0.00	0.00	0.0%
522 10 41 005	Internet Services	3,500.00	4,508.00	(1,008.00)	128.8%

010 GENERAL FUND 636-010 Months: 01 To: 10

Expenditures		Amt Budgeted	Expenditures	Remaining	
522 Fire Control					
522 10 41 006	Legal Services - General	30,000.00	6,300.50	23,699.50	21.0%
522 10 41 007	Project Manager Services	0.00	0.00	0.00	0.0%
522 10 41 008	Website Maintenance	10,500.00	5,460.42	5,039.58	52.0%
522 10 41 009	Government Professional Services	300.00	0.00	300.00	0.0%
522 10 41 010	Unclaimed Property Custodial	50.00	0.00	50.00	0.0%
522 10 41 011	County Auditor - Electronic Payments	0.00	0.00	0.00	0.0%
522 10 41 012	State Auditor Fees	15,000.00	12,064.05	2,935.95	80.4%
522 10 41 013	Advertising	4,500.00	3,077.66	1,422.34	68.4%
522 10 41 014	County Auditor - Election Fees	0.00	14,994.00	(14,994.00)	0.0%
522 10 41 200	Professional Services - Other HR	16,000.00	4,660.95	11,339.05	29.1%
522 10 41 201	Employee Assistance Program	2,000.00	1,110.00	890.00	55.5%
522 10 41 202	Exposure Expenses	300.00	0.00	300.00	0.0%
522 10 41 203	Hiring Process	12,000.00	13,484.51	(1,484.51)	112.4%
522 10 41 204	Immunizations For Employees	3,000.00	116.45	2,883.55	3.9%
522 10 41 205	Legal Services - HR	50,000.00	14,621.49	35,378.51	29.2%
522 10 42 000	Communications - Administration	0.00	0.00	0.00	0.0%
522 10 42 001	Air Cards	600.00	158.95	441.05	26.5%
522 10 42 002	Cell Phones	6,500.00	4,464.71	2,035.29	68.7%
522 10 42 003	Office Phones	12,000.00	7,347.69	4,652.31	61.2%
522 10 42 004	Postage/Shipping	1,250.00	1,160.41	89.59	92.8%
522 10 43 000	Travel, Lodging, Meals	10,000.00	7,639.04	2,360.96	76.4%
522 10 44 000	LET Taxes	0.00	0.00	0.00	0.0%
522 10 44 001	External Taxes & Operating Assessments	800.00	852.26	(52.26)	106.5%
522 10 45 000	Rentals	0.00	0.00	0.00	0.0%
522 10 46 000	Insurance	160,000.00	0.00	160,000.00	0.0%
522 10 49 000	Dues & Subscriptions	8,000.00	4,901.27	3,098.73	61.3%
522 10 49 001	Conferences / Training	10,000.00	4,876.88	5,123.12	48.8%
522 10 49 002	Bank Service Fees	0.00	20.00	(20.00)	0.0%
522 10 49 003	Other Expenses	0.00	0.00	0.00	0.0%
	010 Administration	2,106,204.91	1,417,383.72	688,821.19	67.3%
522 11 11 000	Commissioners Stipends	23,000.00	17,066.00	5,934.00	74.2%
522 11 21 000	Medical Insurance	200.00	68.04	131.96	34.0%
522 11 22 000	L&I Insurance	200.00	53.39	146.61	26.7%
522 11 25 000	Social Security & Medicare	2,500.00	1,305.46	1,194.54	52.2%
522 11 43 000	Travel, Lodging, Meals	3,500.00	2,132.95	1,367.05	60.9%
522 11 49 001	Conferences / Training	2,500.00	1,826.41	673.59	73.1%
522 11 49 002	Other Expenses	0.00	0.00	0.00	0.0%
	011 Commissioners	31,900.00	22,452.25	9,447.75	70.4%
522 20 11 000	Officers / Firefighters Wages	3,200,000.00	2,300,243.67	899,756.33	71.9%
522 20 12 000	Overtime	403,000.00	187,207.39	215,792.61	46.5%
522 20 13 000	Deferred Comp	93,600.00	66,300.00	27,300.00	70.8%
522 20 19 000	Payroll Clearing	0.00	0.00	0.00	0.0%
522 20 21 000	Medical - Active Employees	727,500.00	532,600.24	194,899.76	73.2%
522 20 22 000	L&I Insurance	230,000.00	186,723.08	43,276.92	81.2%
522 20 23 000	Retirement	185,000.00	127,950.14	57,049.86	69.2%
522 20 25 000	Social Security & Medicare	52,500.00	36,062.44	16,437.56	68.7%
522 20 26 000	Quarter Master Purchases	50,500.00	15,647.85	34,852.15	31.0%
522 20 26 001	Quarter Master Repairs	500.00	251.00	249.00	50.2%
522 20 26 002	Wildland PPE	20,000.00	16,898.44	3,101.56	84.5%
522 20 29 000	Unemployment Benefits	500.00	15,914.73	(15,414.73)	3182.9%

010 GENERAL FUND 636-010 Months: 01 To: 10

Expenditures		Amt Budgeted	Expenditures	Remaining	
522 Fire Control					
522 20 31 003	Op. Supplies - All Stations	28,000.00	18,968.20	9,031.80	67.7%
522 20 31 004	Radio Supplies And Parts	3,000.00	0.00	3,000.00	0.0%
522 20 31 005	Wildland Equipment (non-Capital)	20,000.00	19,964.68	35.32	99.8%
522 20 32 000	Fuel Consumed	60,000.00	45,094.19	14,905.81	75.2%
522 20 33 000	Rehab Food & Beverages	5,000.00	2,923.43	2,076.57	58.5%
522 20 35 000	Small Tools & Equipment	16,000.00	6,743.67	9,256.33	42.1%
522 20 41 000	Professional Services - Other Suppression	5,000.00	0.00	5,000.00	0.0%
522 20 41 001	Air Sample/SCBA Testing	6,000.00	0.00	6,000.00	0.0%
522 20 41 002	Fire Extinguisher Services	3,500.00	0.00	3,500.00	0.0%
522 20 41 003	Heavy Equipment On Fires	4,000.00	3,851.42	148.58	96.3%
522 20 42 000	Communications - Suppression	0.00	0.00	0.00	0.0%
522 20 42 001	Cell Phones	6,200.00	4,939.32	1,260.68	79.7%
522 20 42 002	Dispatch Services	82,000.00	57,304.32	24,695.68	69.9%
522 20 42 003	Postage/Shipping	1,000.00	320.77	679.23	32.1%
522 20 43 000	Travel, Lodging, Meals	5,000.00	1,518.47	3,481.53	30.4%
522 20 48 000	Repair & Maint. - Supplies	100,000.00	73,407.09	26,592.91	73.4%
522 20 48 001	Repair & Maint. - Services	45,000.00	43,293.33	1,706.67	96.2%
522 20 48 002	Radio Repair & Maint. - Supplies	0.00	96.89	(96.89)	0.0%
522 20 48 003	Radio Repair & Maint. - Services	3,000.00	0.00	3,000.00	0.0%
522 20 49 001	Conferences / Training	4,000.00	1,924.85	2,075.15	48.1%
522 20 49 002	Other Expenses	0.00	0.00	0.00	0.0%
	020 Fire Suppression	5,359,800.00	3,766,149.61	1,593,650.39	70.3%
522 21 11 000	Mechanic Wages	115,000.00	92,227.32	22,772.68	80.2%
522 21 12 000	Overtime	6,000.00	0.00	6,000.00	0.0%
522 21 13 000	Deferred Comp	3,600.00	3,000.00	600.00	83.3%
522 21 21 000	Medical Insurance	39,000.00	31,311.89	7,688.11	80.3%
522 21 22 000	L&I Insurance	4,500.00	3,133.59	1,366.41	69.6%
522 21 23 000	Retirement	11,000.00	5,313.67	5,686.33	48.3%
522 21 25 000	Social Security & Medicare	9,000.00	7,284.89	1,715.11	80.9%
522 21 43 000	Travel, Lodging, Meals	1,000.00	0.00	1,000.00	0.0%
522 21 49 001	Conferences / Training	1,500.00	1,503.26	(3.26)	100.2%
	021 Mechanic	190,600.00	143,774.62	46,825.38	75.4%
522 22 11 000	Resident FF Stipends	25,000.00	1,440.00	23,560.00	5.8%
522 22 15 000	Resident FF Extra Staffing	0.00	0.00	0.00	0.0%
522 22 15 001	Resident FF Firewise Program	0.00	0.00	0.00	0.0%
522 22 21 000	Medical Insurance	50.00	0.00	50.00	0.0%
522 22 22 000	L&I Insurance	0.00	0.00	0.00	0.0%
522 22 25 000	Social Security & Medicare	2,000.00	110.16	1,889.84	5.5%
	022 Resident FF's	27,050.00	1,550.16	25,499.84	5.7%
522 23 11 000	Reserve FF Wages	30,000.00	6,076.90	23,923.10	20.3%
522 23 15 000	Reserve FF Extra Staffing	0.00	0.00	0.00	0.0%
522 23 21 000	Medical Insurance	0.00	9.08	(9.08)	0.0%
522 23 22 000	L&I Insurance	500.00	0.00	500.00	0.0%
522 23 25 000	Social Security & Medicare	2,500.00	464.89	2,035.11	18.6%
	023 Reserve FF's	33,000.00	6,550.87	26,449.13	19.9%
522 24 11 000	Volunteer FF Stipends	60,000.00	77,935.00	(17,935.00)	129.9%
522 24 21 000	Medical Insurance	0.00	0.00	0.00	0.0%
522 24 22 000	L& Insurance	10.00	0.00	10.00	0.0%

010 GENERAL FUND 636-010 Months: 01 To: 10

Expenditures		Amt Budgeted	Expenditures	Remaining	
522 Fire Control					
522 24 25 000	Social Security & Medicare	4,000.00	6,093.85	(2,093.85)	152.3%
522 24 28 000	Disability Insurance Vol Firefighters	9,000.00	7,160.00	1,840.00	79.6%
024 Volunteer FF's		73,010.00	91,188.85	(18,178.85)	124.9%
522 30 11 000	Prevention Wages	355,000.00	225,496.56	129,503.44	63.5%
522 30 12 000	Overtime	87,000.00	58,137.21	28,862.79	66.8%
522 30 13 000	Deferred Comp	7,200.00	6,000.00	1,200.00	83.3%
522 30 21 000	Medical - Active Employees	75,000.00	58,833.27	16,166.73	78.4%
522 30 22 000	L&I Insurance	15,500.00	13,914.54	1,585.46	89.8%
522 30 23 000	Retirement	22,000.00	15,408.53	6,591.47	70.0%
522 30 25 000	Social Security & Medicare	6,500.00	4,148.94	2,351.06	63.8%
522 30 31 000	Op. Supplies - Prevention	5,000.00	1,915.21	3,084.79	38.3%
522 30 31 001	Op. Supplies - Ready Set Go & Fire	500.00	0.00	500.00	0.0%
522 30 31 002	Op. Supplies - Pub Ed	2,500.00	351.86	2,148.14	14.1%
522 30 41 000	Professional Services - Prevention	0.00	0.00	0.00	0.0%
522 30 41 001	Investigations Services	1,500.00	0.00	1,500.00	0.0%
522 30 41 002	Plans Review	2,500.00	1,234.56	1,265.44	49.4%
522 30 42 000	Communications - Prevention	0.00	0.00	0.00	0.0%
522 30 42 001	Cell Phones	1,800.00	1,278.44	521.56	71.0%
522 30 42 002	Postage/Shipping	300.00	103.70	196.30	34.6%
522 30 43 000	Travel, Lodging, Meals	4,500.00	2,087.80	2,412.20	46.4%
522 30 49 000	Dues & Subscriptions	3,500.00	2,831.73	668.27	80.9%
522 30 49 001	Conferences / Training	3,500.00	2,355.00	1,145.00	67.3%
522 30 49 002	Other Expenses	0.00	0.00	0.00	0.0%
030 Prevention & Investigation		593,800.00	394,097.35	199,702.65	66.4%
522 45 11 000	Training Division Wages	290,000.00	223,706.88	66,293.12	77.1%
522 45 12 000	Overtime	27,000.00	9,111.76	17,888.24	33.7%
522 45 13 000	Deferred Comp	7,200.00	6,000.00	1,200.00	83.3%
522 45 21 000	Medical - Active Employees	75,000.00	75,158.08	(158.08)	100.2%
522 45 22 000	L&I Insurance	12,000.00	12,364.39	(364.39)	103.0%
522 45 23 000	Retirement	15,000.00	13,138.18	1,861.82	87.6%
522 45 25 000	Social Security & Medicare	4,500.00	3,413.62	1,086.38	75.9%
522 45 31 000	Op. Supplies / Training Aids	20,000.00	24,804.34	(4,804.34)	124.0%
522 45 33 000	Meeting Meals	3,500.00	1,977.30	1,522.70	56.5%
522 45 41 000	Professional Services - Training	0.00	0.00	0.00	0.0%
522 45 41 001	Fire Academy Tuition	55,000.00	46,657.11	8,342.89	84.8%
522 45 41 002	Outside Instructors	5,000.00	0.00	5,000.00	0.0%
522 45 41 003	Training Burns Expenses	3,000.00	0.00	3,000.00	0.0%
522 45 42 000	Communications - Training	0.00	0.00	0.00	0.0%
522 45 42 001	Cell Phones	4,200.00	3,042.75	1,157.25	72.4%
522 45 42 002	Postage/Shipping	100.00	0.00	100.00	0.0%
522 45 43 000	Travel, Lodging, Meals	2,000.00	419.47	1,580.53	21.0%
522 45 49 001	Conferences / Training	4,000.00	1,810.00	2,190.00	45.3%
522 45 49 002	Other Expenses	0.00	0.00	0.00	0.0%
045 Training Obtained by Employees		527,500.00	421,603.88	105,896.12	79.9%
522 50 31 003	Op. Supplies - All Stations	18,000.00	7,636.63	10,363.37	42.4%
522 50 47 000	Utilities - Station 21	35,000.00	20,232.95	14,767.05	57.8%
522 50 47 001	Utilities - Station 29	50,000.00	36,873.60	13,126.40	73.7%
522 50 47 002	Utilities - All Other Stations	25,000.00	21,424.39	3,575.61	85.7%
522 50 47 003	Solid Waste Disposal	16,000.00	10,048.75	5,951.25	62.8%

010 GENERAL FUND 636-010 Months: 01 To: 10

Expenditures		Amt Budgeted	Expenditures	Remaining	
522 Fire Control					
522 50 48 000	Repair & Maint. - Supplies - St. 21	5,000.00	5,673.27	(673.27)	113.5%
522 50 48 001	Repair & Maint. - Supplies - St. 29	9,000.00	4,503.82	4,496.18	50.0%
522 50 48 002	Repair & Maint. - Supplies - All Others	5,000.00	5,078.44	(78.44)	101.6%
522 50 48 003	Repair & Maint. - Services - St. 21	7,000.00	9,914.63	(2,914.63)	141.6%
522 50 48 004	Repair & Maint. - Services - St. 29	45,000.00	13,326.38	31,673.62	29.6%
522 50 48 005	Repair & Maint. - Services - All Others	4,000.00	880.53	3,119.47	22.0%
522 50 49 000	Other Expenses	0.00	0.00	0.00	0.0%
050 Facilities		219,000.00	135,593.39	83,406.61	61.9%
522 Fire Control		9,161,864.91	6,400,344.70	2,761,520.21	69.9%
580 Non Expeditures					
582 90 00 000	Leasehold Excise Tax Remitted	1,800.00	1,412.39	387.61	78.5%
589 00 00 010	Revolving Fund Reimbursement - GEN	0.00	0.00	0.00	0.0%
589 90 00 010	L&I Balancing Feom EMS To GEN	0.00	0.00	0.00	0.0%
580 Non Expeditures		1,800.00	1,412.39	387.61	78.5%
591 Debt Service					
591 22 70 000	Copy Machine Contracts	5,020.00	4,389.00	631.00	87.4%
591 22 70 001	Portable Gas Monitors Lease	3,000.00	2,172.00	828.00	72.4%
591 22 71 000	Government Obligation Bonds	0.00	0.00	0.00	0.0%
591 22 71 001	Stryker Payment	0.00	0.00	0.00	0.0%
000		8,020.00	6,561.00	1,459.00	81.8%
592 22 83 000	Interest on Long-Term External Debt	0.00	0.00	0.00	0.0%
020 Security Of Persons And Proper		0.00	0.00	0.00	0.0%
591 Debt Service		8,020.00	6,561.00	1,459.00	81.8%
594 Capital Expenditures					
594 22 10 000	Bond Related Expenses	0.00	0.00	0.00	0.0%
594 22 70 000	Stryker Payment	159,000.00	158,861.15	138.85	99.9%
594 Capital Expenditures		159,000.00	158,861.15	138.85	99.9%
597 Interfund Transfers					
597 22 10 011	Transfer Out to Fund 011 EMS	1,000,000.00	0.00	1,000,000.00	0.0%
597 22 10 020	Transfer Out to Fund 020 Construction	0.00	0.00	0.00	0.0%
597 22 10 031	Transfer Out To Fund 231 Debt Service Fund Station 21 Bond	300,000.00	298,079.90	1,920.10	99.4%
597 22 10 040	Transfer Out to Fund 040 Reserves	0.00	0.00	0.00	0.0%
597 22 10 041	Transfer Out to Fund 041 Equipment Repla	0.00	0.00	0.00	0.0%
597 22 10 042	Transfer Out To Fund 042 Long Term Planning	0.00	0.00	0.00	0.0%
597 22 10 060	Transfer Out to Fund 060 Long Term Care	2,000.00	0.00	2,000.00	0.0%
597 Interfund Transfers		1,302,000.00	298,079.90	1,003,920.10	22.9%

2026 BUDGET POSITION

010 GENERAL FUND 636-010 Months: 01 To: 10

Expenditures	Amt Budgeted	Expenditures	Remaining	
Fund Expenditures:	**10,632,684.91**	**6,865,259.14**	**3,767,425.77**	**64.6%**
Fund Excess/(Deficit):	**(517,984.91)**	**1,595,369.63**		

011 EMS FUND 636-011 Months: 01 To: 10

Revenues		Amt Budgeted	Revenues	Remaining	
330 State Generated Revenues					
332 92 10 000	COVID-19 Non-Grant Assistance	0.00	0.00	0.00	0.0%
332 93 40 000	Ground Emergency Medical Transport (GEMT)	312,000.00	1,032,141.29	(720,141.29)	330.8%
000		312,000.00	1,032,141.29	(720,141.29)	330.8%
334 04 90 000	State Grants - Department of Health	0.00	965.00	(965.00)	0.0%
334 State Grants		0.00	965.00	(965.00)	0.0%
330 State Generated Revenues		312,000.00	1,033,106.29	(721,106.29)	331.1%
340 Charges For Services					
341 43 30 001	Budgeting & Accounting Services	0.00	0.00	0.00	0.0%
000		0.00	0.00	0.00	0.0%
342 60 01 000	Ambulance Transport - KVFR	500.00	510.00	(10.00)	102.0%
342 60 01 001	Ambulance Transport - Systems Design	1,445,000.00	1,832,003.48	(387,003.48)	126.8%
342 60 03 000	Ambulance Standby	15,000.00	0.00	15,000.00	0.0%
342 60 04 000	KVFR Ambulance Bad Debt Recovery	100.00	210.00	(110.00)	210.0%
342 60 05 000	EMS Non-Transport Fees	0.00	0.00	0.00	0.0%
342 Public Safety Services		1,460,600.00	1,832,723.48	(372,123.48)	125.5%
340 Charges For Services		1,460,600.00	1,832,723.48	(372,123.48)	125.5%
360 Misc Revenues					
361 11 00 011	Earned Interest	30,000.00	39,186.53	(9,186.53)	130.6%
361 40 00 011	Other Interest Earned	0.00	0.00	0.00	0.0%
361 Interest Earned		30,000.00	39,186.53	(9,186.53)	130.6%
367 11 00 011	Donations - EMS	0.00	0.00	0.00	0.0%
367 Donations		0.00	0.00	0.00	0.0%
369 91 00 011	Other Revenue	50.00	0.00	50.00	0.0%
369 91 01 011	NSF Check Charges	0.00	0.00	0.00	0.0%
369 Other Revenues		50.00	0.00	50.00	0.0%
360 Misc Revenues		30,050.00	39,186.53	(9,136.53)	130.4%
380 Non Revenues					
388 30 00 000	Prior Period Adjustment	0.00	637.04	(637.04)	0.0%
380 Non Revenues		0.00	637.04	(637.04)	0.0%
397 Interfund Transfers					
397 00 11 010	Transfer In From Fund 010 General	1,000,000.00	0.00	1,000,000.00	0.0%
397 00 11 040	Transfer In From Fund 040 Reserves	0.00	0.00	0.00	0.0%
397 00 11 041	Transfer In From Fund 041 Equipment	0.00	0.00	0.00	0.0%

011 EMS FUND 636-011 Months: 01 To: 10

Revenues		Amt Budgeted	Revenues	Remaining	
397 Interfund Transfers					
397 00 11 042	Transfer In From Fund 042 Long Term Planning	0.00	0.00	0.00	0.0%
397 Interfund Transfers		1,000,000.00	0.00	1,000,000.00	0.0%
Fund Revenues:		**2,802,650.00**	**2,905,653.34**	**(103,003.34)**	**103.7%**

Expenditures		Amt Budgeted	Expenditures	Remaining	
522 Fire Control					
522 71 41 004	GEMT State Match	0.00	0.00	0.00	0.0%
000		0.00	0.00	0.00	0.0%
522 71 11 000	EMS Billing Wages	82,000.00	53,834.86	28,165.14	65.7%
522 71 12 000	Overtime	2,500.00	27.21	2,472.79	1.1%
522 71 13 000	Deferred Comp	3,600.00	3,000.00	600.00	83.3%
522 71 21 000	Medical - Active Employees	30,000.00	17,357.53	12,642.47	57.9%
522 71 22 000	L&I Insurance	500.00	280.72	219.28	56.1%
522 71 23 000	Retirement	8,000.00	3,172.91	4,827.09	39.7%
522 71 25 000	Social Security & Medicare	6,300.00	4,349.95	1,950.05	69.0%
522 71 31 000	Op. Supplies - Office	0.00	0.00	0.00	0.0%
522 71 35 000	Office Machines/Software	0.00	0.00	0.00	0.0%
522 71 35 001	Office Machines - Other	0.00	0.00	0.00	0.0%
522 71 35 002	Software - Tritech	0.00	0.00	0.00	0.0%
522 71 41 000	Professional Services - EMS	40,000.00	54,495.37	(14,495.37)	136.2%
522 71 41 001	Collections Services	100.00	0.00	100.00	0.0%
522 71 41 002	Electronic Claims Services	77,000.00	55,881.53	21,118.47	72.6%
522 71 41 003	Medical Director Services	18,000.00	28,080.00	(10,080.00)	156.0%
522 71 42 000	Communications - EMS Administration	0.00	0.00	0.00	0.0%
522 71 42 001	Postage/Shipping	0.00	0.00	0.00	0.0%
522 71 43 000	Travel, Lodging, Meals	1,000.00	12.18	987.82	1.2%
522 71 44 000	Ambulance B&O Tax (WA State)	0.00	0.00	0.00	0.0%
522 71 49 001	Conferences / Training	1,000.00	0.00	1,000.00	0.0%
522 71 49 002	Other Expenses	0.00	0.00	0.00	0.0%
522 71 49 003	NSF Fees	50.00	0.00	50.00	0.0%
071 EMS Administration		270,050.00	220,492.26	49,557.74	81.6%
522 72 11 000	Officers/Firefighter Wages	1,600,000.00	1,496,212.25	103,787.75	93.5%
522 72 12 000	Overtime	325,000.00	197,679.03	127,320.97	60.8%
522 72 13 000	Deferred Comp	43,200.00	31,800.00	11,400.00	73.6%
522 72 21 000	Medical - Active Employees	335,000.00	350,092.01	(15,092.01)	104.5%
522 72 22 000	L&I Insurance	112,000.00	108,829.12	3,170.88	97.2%
522 72 23 000	Retirement	97,500.00	93,983.38	3,516.62	96.4%
522 72 25 000	Social Security & Medicare	27,500.00	24,661.91	2,838.09	89.7%
522 72 31 000	Patient Supplies	85,000.00	61,276.57	23,723.43	72.1%
522 72 31 001	Patient Medications	15,000.00	7,425.86	7,574.14	49.5%
522 72 31 002	EMS Op. Supplies	10,000.00	5,299.63	4,700.37	53.0%
522 72 32 000	Ambulance Fuel & Toll Fees	60,000.00	54,759.98	5,240.02	91.3%
522 72 41 001	Move Up Coverage From Other Districts	0.00	0.00	0.00	0.0%
522 72 41 002	EMS Provider Fees	18,000.00	7,205.00	10,795.00	40.0%
522 72 42 000	Communications - EMS Transport	0.00	0.00	0.00	0.0%
522 72 42 001	Cell Phones	7,000.00	5,103.81	1,896.19	72.9%

011 EMS FUND 636-011 Months: 01 To: 10

Expenditures		Amt Budgeted	Expenditures	Remaining	
522 Fire Control					
522 72 42 002	Dispatch Services (80%)	328,000.00	229,217.34	98,782.66	69.9%
522 72 42 003	Postage/Shipping	300.00	42.82	257.18	14.3%
522 72 43 000	Travel, Lodging, Meals	3,000.00	966.92	2,033.08	32.2%
522 72 43 001	Ambulance Transport Meals	6,500.00	5,841.08	658.92	89.9%
522 72 48 000	Repair & Maint. - Supplies	30,000.00	10,830.19	19,169.81	36.1%
522 72 48 001	Repair & Maint. - Services	10,000.00	2,847.04	7,152.96	28.5%
522 72 49 001	Conferences / Training	26,000.00	11,480.74	14,519.26	44.2%
522 72 49 003	Transport Refunds	15,000.00	7,407.13	7,592.87	49.4%
522 72 49 005	Other Expenses	0.00	15.27	(15.27)	0.0%
	072 EMS Transport	3,154,000.00	2,712,977.08	441,022.92	86.0%
522 73 11 000	Community Paramedicine Wages	0.00	0.00	0.00	0.0%
522 73 12 000	Overtime	0.00	0.00	0.00	0.0%
522 73 13 000	Deferred Comp	0.00	0.00	0.00	0.0%
522 73 21 000	Medical - Active Employees	0.00	0.00	0.00	0.0%
522 73 22 000	L&I Insurance	0.00	0.00	0.00	0.0%
522 73 23 000	Retirement	0.00	0.00	0.00	0.0%
522 73 25 000	Social Security & Medicare	0.00	0.00	0.00	0.0%
522 73 31 000	Comm PM Op. Supplies	0.00	0.00	0.00	0.0%
522 73 32 000	Fuel	0.00	0.00	0.00	0.0%
522 73 41 000	Professional Services	0.00	0.00	0.00	0.0%
522 73 42 000	Communications - Community Paramed.	0.00	0.00	0.00	0.0%
522 73 42 001	Cell Phones	0.00	0.00	0.00	0.0%
522 73 42 002	Postage/Shipping	0.00	0.00	0.00	0.0%
522 73 43 000	Travel, Lodging, Meals	0.00	0.00	0.00	0.0%
522 73 48 000	Repair & Maint. - Supplies	0.00	0.00	0.00	0.0%
522 73 48 001	Repair & Maint. - Services	0.00	0.00	0.00	0.0%
522 73 49 001	Conferences / Training	0.00	0.00	0.00	0.0%
	073 Community Paramedicine	0.00	0.00	0.00	0.0%
	522 Fire Control	3,424,050.00	2,933,469.34	490,580.66	85.7%
580 Non Expeditures					
588 10 00 001	Prior Period Adjustment	0.00	0.00	0.00	0.0%
589 00 00 011	Revolving Fund Reimbursement - EMS	0.00	0.00	0.00	0.0%
589 90 00 011	L&I Balancing EMS To GEN	0.00	0.00	0.00	0.0%
	580 Non Expeditures	0.00	0.00	0.00	0.0%
594 Capital Expenditures					
594 22 70 001	Zoll Ventilator Payment	12,800.00	12,167.95	632.05	95.1%
	594 Capital Expenditures	12,800.00	12,167.95	632.05	95.1%
597 Interfund Transfers					
597 22 11 010	Transfer Out to Fund 010 General	0.00	0.00	0.00	0.0%
597 22 11 040	Transfer Out to Fund 040 Reserve	0.00	0.00	0.00	0.0%
597 22 11 041	Transfer Out To Fund 041 Equipment Repla	0.00	0.00	0.00	0.0%
597 22 11 042	Transfer Out To Fund 042 Long Term Planning	0.00	0.00	0.00	0.0%

011 EMS FUND 636-011 Months: 01 To: 10

Expenditures	Amt Budgeted	Expenditures	Remaining	
597 Interfund Transfers				
597 Interfund Transfers	0.00	0.00	0.00	0.0%
Fund Expenditures:	**3,436,850.00**	**2,945,637.29**	**491,212.71**	**85.7%**
Fund Excess/(Deficit):	**(634,200.00)**	**(39,983.95)**		

020 CONSTRUCTION FUND 636-020 Months: 01 To: 10

Revenues		Amt Budgeted	Revenues	Remaining	
330 State Generated Revenues					
337 13 18 002	Public Facilities Interlocal Grant	0.00	0.00	0.00	0.0%
330 State Generated Revenues		0.00	0.00	0.00	0.0%
360 Misc Revenues					
361 11 00 020	Earned Interest	6,500.00	8,862.42	(2,362.42)	136.3%
361 Interest Earned		6,500.00	8,862.42	(2,362.42)	136.3%
369 91 00 020	Other Revenue	0.00	0.00	0.00	0.0%
369 Other Revenues		0.00	0.00	0.00	0.0%
360 Misc Revenues		6,500.00	8,862.42	(2,362.42)	136.3%
390 Other Revenues					
391 10 00 020	General Obligation Bond Proceeds (Voted)	0.00	0.00	0.00	0.0%
391 10 01 020	General Obligation Bond Proceeds (Non-Vo	0.00	0.00	0.00	0.0%
390 Other Revenues		0.00	0.00	0.00	0.0%
397 Interfund Transfers					
397 00 20 010	Transfer In From Fund 010 General	0.00	0.00	0.00	0.0%
397 00 20 022	Transfer In From Fund 322 Station 21 Construction Fund	0.00	0.00	0.00	0.0%
397 00 20 042	Transfer In From Fund 042 Long Term Planning	0.00	0.00	0.00	0.0%
397 Interfund Transfers		0.00	0.00	0.00	0.0%
Fund Revenues:		**6,500.00**	**8,862.42**	**(2,362.42)**	**136.3%**

Expenditures		Amt Budgeted	Expenditures	Remaining	
580 Non Expeditures					
589 00 00 020	Revolving Fund Reimbursement - CON	0.00	0.00	0.00	0.0%
580 Non Expeditures		0.00	0.00	0.00	0.0%
594 Capital Expenditures					
594 22 61 000	Land	0.00	0.00	0.00	0.0%
594 22 62 000	Buildings & Structures	0.00	(61.89)	61.89	0.0%
594 22 63 000	Other Improvements	0.00	0.00	0.00	0.0%
594 22 64 000	Furnishings	15,000.00	0.00	15,000.00	0.0%
594 Capital Expenditures		15,000.00	(61.89)	15,061.89	0.4%
597 Interfund Transfers					
597 22 20 010	Transfer Out To Fund 010 General	0.00	0.00	0.00	0.0%
597 22 20 042	Transfer Out To Fund 042 Long Term Planning	0.00	0.00	0.00	0.0%

2026 BUDGET POSITION

020 CONSTRUCTION FUND 636-020 Months: 01 To: 10

Expenditures		Amt Budgeted	Expenditures	Remaining	
597 Interfund Transfers					
597 22 20 060	Transfer Out To Fund 060 Long Term Care	0.00	0.00	0.00	0.0%
597 Interfund Transfers		0.00	0.00	0.00	0.0%
Fund Expenditures:		**15,000.00**	**(61.89)**	**15,061.89**	**0.4%**
Fund Excess/(Deficit):		**(8,500.00)**	**8,924.31**		

040 RESERVE FUND 636-040 Months: 01 To: 10

Revenues		Amt Budgeted	Revenues	Remaining	
360 Misc Revenues					
361 11 00 040	Earned Interest	20,000.00	35,030.42	(15,030.42)	175.2%
360 Misc Revenues		20,000.00	35,030.42	(15,030.42)	175.2%
397 Interfund Transfers					
397 00 40 010	Transfer In From Fund 010 General	0.00	0.00	0.00	0.0%
397 00 40 011	Transfer In From Fund 011 EMS	0.00	0.00	0.00	0.0%
397 00 40 042	Transfer In From Fund 042 Long Term Planning	0.00	0.00	0.00	0.0%
397 Interfund Transfers		0.00	0.00	0.00	0.0%
Fund Revenues:		**20,000.00**	**35,030.42**	**(15,030.42)**	**175.2%**

Expenditures		Amt Budgeted	Expenditures	Remaining	
597 Interfund Transfers					
597 22 40 010	Transfer Out To Fund 010 General	0.00	0.00	0.00	0.0%
597 22 40 011	Transfer Out to 011 EMS	0.00	0.00	0.00	0.0%
597 22 40 042	Transfer Out To Fund 042 Long Term Planning	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%**
Fund Excess/(Deficit):		**20,000.00**	**35,030.42**		

041 EQUIPMENT FUND 636-041 Months: 01 To: 10

Revenues		Amt Budgeted	Revenues	Remaining	
330 State Generated Revenues					
331 97 00 000	Federal Direct Grant From The Department Of Homeland Security	0.00	0.00	0.00	0.0%
	331 Direct Federal Grants	0.00	0.00	0.00	0.0%
333 10 66 410	Indirect Federal Grant - DNR Brush Trucks	0.00	0.00	0.00	0.0%
	333 Indirect Federal Grants	0.00	0.00	0.00	0.0%
334 06 90 001	State Direct/Indirect Grant From Other State Agencies	0.00	25,000.00	(25,000.00)	0.0%
	334 State Grants	0.00	25,000.00	(25,000.00)	0.0%
	330 State Generated Revenues	0.00	25,000.00	(25,000.00)	0.0%
340 Charges For Services					
342 20 00 004	Contracts (wind farm)	0.00	0.00	0.00	0.0%
	340 Charges For Services	0.00	0.00	0.00	0.0%
360 Misc Revenues					
361 11 00 041	Earned Interest	15,000.00	23,617.27	(8,617.27)	157.4%
	361 Interest Earned	15,000.00	23,617.27	(8,617.27)	157.4%
367 11 00 041	Donations - Equipment	0.00	0.00	0.00	0.0%
	367 Donations	0.00	0.00	0.00	0.0%
369 91 00 041	Other Revenue	0.00	0.00	0.00	0.0%
	369 Other Revenues	0.00	0.00	0.00	0.0%
	360 Misc Revenues	15,000.00	23,617.27	(8,617.27)	157.4%
397 Interfund Transfers					
397 00 41 010	Transfer In From Fund 010 General	0.00	0.00	0.00	0.0%
397 00 41 011	Transfer In From Fund 011 EMS	0.00	0.00	0.00	0.0%
397 00 41 042	Transfer In From Fund 042 Long Term Planning	0.00	0.00	0.00	0.0%
	397 Interfund Transfers	0.00	0.00	0.00	0.0%
Fund Revenues:		**15,000.00**	**48,617.27**	**(33,617.27)**	**324.1%**

Expenditures		Amt Budgeted	Expenditures	Remaining	
580 Non Expeditures					
589 00 00 041	Revolving Fund Reimbursement - EQU	0.00	0.00	0.00	0.0%
	580 Non Expeditures	0.00	0.00	0.00	0.0%
594 Capital Expenditures					

041 EQUIPMENT FUND 636-041 Months: 01 To: 10

Expenditures		Amt Budgeted	Expenditures	Remaining	
594 Capital Expenditures					
594 22 64 001	Apparatus	8,000.00	29,324.29	(21,324.29)	366.6%
594 22 64 002	Bunker Gear	55,000.00	73,450.08	(18,450.08)	133.5%
594 22 64 003	Communication Equipment	7,500.00	0.00	7,500.00	0.0%
594 22 64 004	Suppression Equipment	0.00	0.00	0.00	0.0%
594 22 64 005	Hose	0.00	0.00	0.00	0.0%
594 22 64 006	Office Equipment	0.00	0.00	0.00	0.0%
594 22 64 007	SCBA	0.00	0.00	0.00	0.0%
594 22 64 008	Ambulance Apparatus	0.00	0.00	0.00	0.0%
594 22 64 009	EMS Equipment	0.00	1,880.68	(1,880.68)	0.0%
594 22 64 010	Exercise Equipment	0.00	0.00	0.00	0.0%
594 22 64 011	Prevention Equipment	0.00	0.00	0.00	0.0%
594 22 64 012	Training Equipment	0.00	0.00	0.00	0.0%
594 22 64 013	Computer Equipment	25,000.00	15,786.99	9,213.01	63.1%
594 22 64 014	Ladders	0.00	0.00	0.00	0.0%
594 22 64 015	Facilities Equipment And Furnishings	25,000.00	15,853.86	9,146.14	63.4%
594 22 64 016	Tech Team Equipment	0.00	0.00	0.00	0.0%
594 22 64 017	Wildland Equipment	0.00	0.00	0.00	0.0%
594 22 64 018	Wildland PPE	45,650.44	0.00	45,650.44	0.0%
594 22 64 019	Shop Equipment	18,950.00	0.00	18,950.00	0.0%
594 Capital Expenditures		185,100.44	136,295.90	48,804.54	73.6%
597 Interfund Transfers					
597 22 41 010	Transfer Out To Fund 010 General	0.00	0.00	0.00	0.0%
597 22 41 011	Transfer Out to Fund 011 EMS	0.00	0.00	0.00	0.0%
597 22 41 042	Transfer Out To Fund 042 Long Term Planning	0.00	0.00	0.00	0.0%
597 Interfund Transfers		0.00	0.00	0.00	0.0%
Fund Expenditures:		**185,100.44**	**136,295.90**	**48,804.54**	**73.6%**
Fund Excess/(Deficit):		**(170,100.44)**	**(87,678.63)**		

042 LONG TERM PLANNING FUND 636-042 Months: 01 To: 10

Revenues		Amt Budgeted	Revenues	Remaining	
360 Misc Revenues					
361 11 00 042	Earned Interest	20,000.00	38,916.77	(18,916.77)	194.6%
360 Misc Revenues		20,000.00	38,916.77	(18,916.77)	194.6%
397 Interfund Transfers					
397 00 42 010	Transfer In From Fund 010 General	0.00	0.00	0.00	0.0%
397 00 42 011	Transfer In From Fund 011 EMS	0.00	0.00	0.00	0.0%
397 00 42 020	Transfer In From Fund 020 Construction	0.00	0.00	0.00	0.0%
397 00 42 040	Transfer In From Fund 040 Reserve	0.00	0.00	0.00	0.0%
397 00 42 041	Transfer In From Fund 041 Equipment	0.00	0.00	0.00	0.0%
397 Interfund Transfers		0.00	0.00	0.00	0.0%
Fund Revenues:		**20,000.00**	**38,916.77**	**(18,916.77)**	**194.6%**

Expenditures		Amt Budgeted	Expenditures	Remaining	
597 Interfund Transfers					
597 22 42 010	Transfer Out To Fund 010 General	0.00	0.00	0.00	0.0%
597 22 42 011	Transfer Out To Fund 011 EMS	0.00	0.00	0.00	0.0%
597 22 42 020	Transfer Out To Fund 020 Construction	0.00	0.00	0.00	0.0%
597 22 42 040	Transfer Out To Fund 040 Reserve	0.00	0.00	0.00	0.0%
597 22 42 041	Transfer Out To Fund 041 Equipment	0.00	0.00	0.00	0.0%
597 22 42 060	Transfer Out To Fund 060 Long Term Care	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%**
Fund Excess/(Deficit):		**20,000.00**	**38,916.77**		

060 LONG TERM CARE FUND 636-060 Months: 01 To: 10

Revenues		Amt Budgeted	Revenues	Remaining	
360 Misc Revenues					
361 11 00 060	Earned Interest	2,000.00	4,066.25	(2,066.25)	203.3%
360 Misc Revenues		2,000.00	4,066.25	(2,066.25)	203.3%
397 Interfund Transfers					
397 00 60 010	Transfer In From Fund 010 General	2,000.00	0.00	2,000.00	0.0%
397 00 60 020	Transfer In From Fund 020 Construction	0.00	0.00	0.00	0.0%
397 00 60 042	Transfer In From Fund 042 Long Term Planning	0.00	0.00	0.00	0.0%
397 Interfund Transfers		2,000.00	0.00	2,000.00	0.0%
Fund Revenues:		**4,000.00**	**4,066.25**	**(66.25)**	**101.7%**
Fund Excess/(Deficit):		**4,000.00**	**4,066.25**		

2026 BUDGET POSITION

230 DEBT SERVICE FUND - STATION BOND 636-(Months: 01 To: 10

Revenues		Amt Budgeted	Revenues	Remaining	
310 Taxes					
311 10 00 030	Real & Personal Property Taxes	485,000.00	452,909.87	32,090.13	93.4%
310 Taxes		485,000.00	452,909.87	32,090.13	93.4%
360 Misc Revenues					
361 11 00 030	Earned Interest	4,000.00	8,660.14	(4,660.14)	216.5%
360 Misc Revenues		4,000.00	8,660.14	(4,660.14)	216.5%
390 Other Revenues					
391 10 00 000	General Obligation Bond Proceeds	0.00	0.00	0.00	0.0%
390 Other Revenues		0.00	0.00	0.00	0.0%
Fund Revenues:		**489,000.00**	**461,570.01**	**27,429.99**	**94.4%**

Expenditures		Amt Budgeted	Expenditures	Remaining	
522 Fire Control					
592 22 80 000	Bond Management Fees	350.00	350.00	0.00	100.0%
522 Fire Control		350.00	350.00	0.00	100.0%
591 Debt Service					
591 22 71 030	Bond Payments - Principal	315,000.00	0.00	315,000.00	0.0%
592 22 89 030	Bond Payments - Interest	134,550.00	67,275.00	67,275.00	50.0%
591 Debt Service		449,550.00	67,275.00	382,275.00	15.0%
Fund Expenditures:		**449,900.00**	**67,625.00**	**382,275.00**	**15.0%**
Fund Excess/(Deficit):		**39,100.00**	**393,945.01**		

2026 BUDGET POSITION

231 DEBT SERVICE FUND - STATION 21 BOND 63 Months: 01 To: 10

Revenues		Amt Budgeted	Revenues	Remaining	
360 Misc Revenues					
361 11 00 031	Earned Interest	2,500.00	4,322.91	(1,822.91)	172.9%
360 Misc Revenues		2,500.00	4,322.91	(1,822.91)	172.9%
397 Interfund Transfers					
397 00 31 010	Transfer In From Fund 010 General	300,000.00	298,079.90	1,920.10	99.4%
397 Interfund Transfers		300,000.00	298,079.90	1,920.10	99.4%
Fund Revenues:		**302,500.00**	**302,402.81**	**97.19**	**100.0%**

Expenditures		Amt Budgeted	Expenditures	Remaining	
591 Debt Service					
591 22 71 031	Bond Payments - Principal	250,000.00	0.00	250,000.00	0.0%
592 22 80 031	Bond Management Fees	400.00	200.00	200.00	50.0%
592 22 89 031	Bond Payments - Interest	46,160.00	23,079.90	23,080.10	50.0%
591 Debt Service		296,560.00	23,279.90	273,280.10	7.8%
Fund Expenditures:		**296,560.00**	**23,279.90**	**273,280.10**	**7.8%**
Fund Excess/(Deficit):		**5,940.00**	**279,122.91**		

2026 BUDGET POSITION TOTALS

KITTITAS COUNTY FIRE DISTRICT 2 Months: 01 To: 10 Time: 10:25:08 Date: 11/12/2026

Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
010 GENERAL FUND 636-010	10,114,700.00	8,460,628.77	83.6%	10,632,684.91	6,865,259.14	65%
011 EMS FUND 636-011	2,802,650.00	2,905,653.34	103.7%	3,436,850.00	2,945,637.29	86%
020 CONSTRUCTION FUND 636-020	6,500.00	8,862.42	136.3%	15,000.00	-61.89	0%
040 RESERVE FUND 636-040	20,000.00	35,030.42	175.2%	0.00	0.00	0%
041 EQUIPMENT FUND 636-041	15,000.00	48,617.27	324.1%	185,100.44	136,295.90	74%
042 LONG TERM PLANNING FUND 63	20,000.00	38,916.77	194.6%	0.00	0.00	0%
060 LONG TERM CARE FUND 636-060	4,000.00	4,066.25	101.7%	0.00	0.00	0%
230 DEBT SERVICE FUND - STATION B	489,000.00	461,570.01	94.4%	449,900.00	67,625.00	15%
231 DEBT SERVICE FUND - STATION 2	302,500.00	302,402.81	100.0%	296,560.00	23,279.90	8%
	13,774,350.00	12,265,748.06	89.0%	15,016,095.35	10,038,035.34	66.8%

KITTITAS VALLEY FIRE & RESCUE

400 E. Mountain View Ave ▪ Ellensburg, WA 98926 ▪ (509) 933-7231 ▪ Fax (509) 933-7245

DISTRICT SECRETARY UPDATE

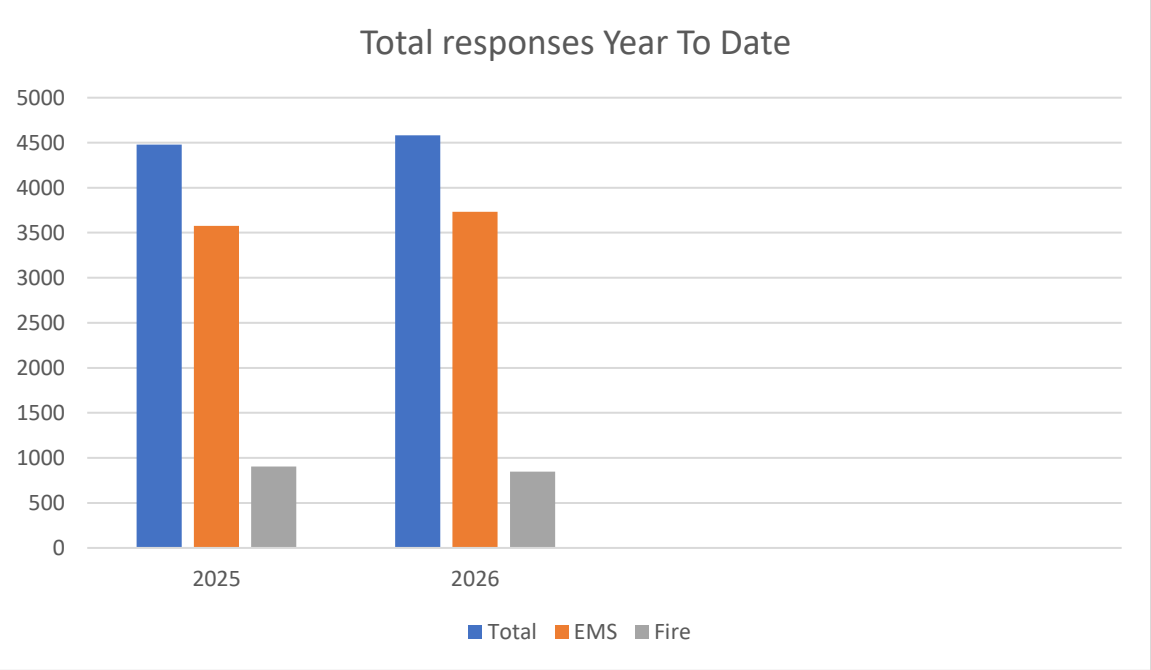
November 12th, 2026

- **USSERA (Uniformed Services Employment and Reemployment Rights Act) and LifeScan Concerns-** I was contacted by a liaison with the US Military Reservists because a complaint was filed with concern regarding the LifeScan event and the lack of accommodation for an employee that is protected under USERRA. The liaison reviewed the information and agreed with the original accommodation, of providing this employee with the LifeScan at the next scheduled date in June of 2027. The case was closed and no additional feedback was provided to the agency.
- **Commissioner Conference**- October 21st-October 24th in Spokane. Everyone who has expressed interest has been registered.
- **DRS Audit-** We were selected by DRS to be in the compliance audit for KVFR positions, this is due by November 16th.
- **GEMT Submittal-** I am working with PCG to get all of the information for CAD data and get their questions answered.

Deputy Fire Chief's Report – October 2026

Operations:

- September responses were 491.
  - 361 EMS
  - 38 out of county transfers, 21 of which were to the West Side.
  - 110 Fire/public service/non emergent responses.
- Out of county transfers numbers were about the same as last month. KVH has announced their contract with AMR. That starts first of the year.



- Total run numbers are up 2% over last year.
- Continues to be extremely busy administratively with negotiations, and other projects with LMC.
- Actively working with the County EMS office on streamlining the onboarding matrix for paramedics.
- Our three new paramedics graduated from the Academy last month and are being assimilated onto shift, except Byron Walker's wife had a

healthy baby girl, he will be on shift shortly after some maternity leave.

- Had a very successful Veteran's Day BBQ. Big accolades to the union and specifically Jeremy Haberman for putting this on!
- My schedule for the next month – I have no extended time off before the next Commissioner's meeting.

KITTITAS VALLEY FIRE & RESCUE

400 East Mountain View ▪ Ellensburg, WA 98926 ▪ (509) 933-7235 ▪ Fax (509) 933-7245 ▪ rightmierg@kvfr.org

Fire Chief Report
NOVEMBER 12, 2026

Meetings – In addition to routine standing meetings, this past month I have met with the leadership of the City of Ellensburg and the City of Kittitas, as well as the Chief and Assistant Chief of Fire District 4, to discuss service levels, communication, and our respective partnerships. Chief Moen and I also met with the PSE representatives that operate the Wild Horse Wind Farm to conduct an annual review as set forth in our contract.

Budgeting – I held an abbreviated budget meeting with the program managers for Fleet and Facilities. The budget committee met and reviewed all FY27 requests. Work continues to identify high-priority needs and the good stewardship of the FY26 budget.

Battalion 21 – The Battalion unit started on Friday, October 16, 2026, and the unit has responded to 43 incidents to date. (About 10% of total call volume)

SOC Update – As time allows, we continue completing the initial data requests. This is currently slowed a little by competing mandatory obligations with the Auditor, WSRB, GEMT, labor negotiations, and our annual budget process.

Facilities – Our facility manager continues working with light-duty restrictions and is being supported by the fleet supervisor and duty crews where necessary. The facilities are being winterized. Station 29 p

Fleet – Mike is back from fall vacation and is completing winter prep and fixing the issues that arose while he was out.

Labor Negotiations – Both sides are continuing to discuss options, common ground, and our vision for the future. Everyone involved would like to wrap up the contract by the end of November.

WSRB – The rough draft has been out for review, and they are moving toward finalizing our rating. We are staying at a public protection class 4 (ISO4). The report outlines areas for improvement that we can factor into our strategic planning process.

Quartermaster – We have completed the project manager change and are conducting a GAP analysis. Beginning in January, we will staff a uniform committee with a cross-section of stakeholders. This group will lead the update of the uniform SOP and support our 20-year branding initiative.

KITTITAS COUNTY FIRE DISTRICT #2
Ellensburg, WA
RESOLUTION #26-33

SUBJECT: DECLARATION OF SURPLUS

WHEREAS, District staff has examined and/or tested the need of certain inventory to determine functionality and reparability, compatibility with newer equipment, technology obsolescence, or NFPA standards compliance and serviceability, and

WHEREAS, the following inventory has been determined that it no longer meets the needs of the District:

- Station 21 Roof Prop, inclusive of all wood and timbers.

THEREFORE, BE IT RESOLVED, that the Board of Fire Commissioners, Kittitas County Fire District 2, hereby declare as surplus the above referenced list.

Adopted on the 12th, November 2026 at the regular meeting of the Board of Fire Commissioners.

_____
Board Chair

_____
Commissioner

Attest to:

_____
Commissioner

_____
District Secretary

_____
Commissioner

_____
Commissioner

Office of the Washington State Auditor
Pat McCarthy

Exit Conference: Kittitas County Fire Protection District No. 2

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

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

Audit Reports

We will publish the following reports:

- Accountability audit for January 1, 2025 through December 31, 2025 – see draft report.

Recommendations not included in the Audit Reports

Management Letters

Management letters communicate control deficiencies, noncompliance, or abuse with a less-than-material effect on the financial statements or other items significant to our audit objectives. Management letters are referenced, but not included, in the audit report. We noted certain matters that we are communicating in a letter to management related to payroll, revolving fund and credit cards.

Exit Items

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

Finalizing Your Audit

Report Publication

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

Management Representation Letter

We have included a copy of representations requested of management.

Audit Cost

At the entrance conference, we estimated the cost of the financial statement and accountability audit to be $13,725 and actual audit costs will approximate $15,415. The revised amount is due to additional work necessary in the

financial statement audit as a result of changes in County Treasurer reports and new bank accounts and additional work was necessary in the accountability audit in the areas with reportable recommendations.

Your Next Scheduled Audit

Your next audit is scheduled to be conducted in 2027 and will cover the following general areas:

- Accountability for public resources
- Financial statement

The estimated cost for the next audit based on current rates is $14,450 plus travel expenses. This preliminary estimate is provided as a budgeting tool and not a guarantee of final cost.

If expenditures of federal awards are $1,000,000 or more in any fiscal year, notify our Office so we can schedule your audit to meet federal Single Audit requirements. Federal awards can include grants, loans, and non-cash assistance like equipment and supplies.

Audit Highlights

We appreciate the District staff's positive attitude and assistance during the audit to provide audit documents timely. We would like to thank Sydney for her timeliness and knowledge. Sydney and Dina were great to work with and were available to answer any questions that we had. The communication made the audit run smoothly and efficiently.

Working Together to Improve Government

Audit Survey

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

Local Government Support Team

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

The Center for Government Innovation

The Center for Government Innovation at the Office of the Washington State Auditor offers services specifically to help you help the residents you serve at no additional cost to your government. What does this mean? We provide expert advice in areas like Lean process improvement, peer-to-peer networking, and culture-building to help local governments find ways to be more efficient, effective and transparent. The Center can help you by providing assistance in financial management, cybersecurity and more. Check out our best practices and other resources that help local governments act on accounting standard changes, comply with regulations, and respond to recommendations in your audit. The Center understands that time is your most precious commodity as a public servant, and we are here to help you do more with the limited hours you have. If you are interested in learning how we can help you maximize your effect in government, call us at (564) 999-0818 or email us at Center@sao.wa.gov.

Questions?

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

Tina Watkins, CPA, Director of Local Audit, (360) 260-6411, Tina.Watkins@sao.wa.gov

Ann Strand, CFE, Assistant Director of Local Audit, (509) 454-7849, Ann.Strand@sao.wa.gov

Mandy Wilson, CPA, Audit Manager, (509) 895-4195, Mandy.Wilson@sao.wa.gov

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Office of the Washington State Auditor
Pat McCarthy

Accountability Audit Report

Kittitas County Fire Protection District No. 2

For the period January 1, 2025 through December 31, 2025

Published (Inserted by OS)

Report No. 1040797

Scan to see another great way we're helping advance #GoodGovernment

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Office of the Washington State Auditor
Pat McCarthy

Issue Date – (Inserted by OS)

Board of Commissioners
Kittitas County Fire Protection District No. 2
Ellensburg, Washington

Report on Accountability

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

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

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

Sincerely,



Pat McCarthy, State Auditor

Olympia, WA

Americans with Disabilities

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

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AUDIT RESULTS

Results in brief

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

However, we noted certain matters related to payroll, bank reconciliations for the revolving fund, and credit cards that we communicated to District management and the Board of Commissioners in a letter dated November 12, 2026. We appreciate the District's commitment to resolving those matters.

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

About the audit

This report contains the results of our independent accountability audit of Kittitas County Fire Protection District No. 2 from January 1, 2025 through December 31, 2025.

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

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

Based on our risk assessment for the year ended December 31, 2025, the areas examined were those representing the highest risk of fraud, loss, abuse, or noncompliance. We examined the following areas during this audit period:

- Payroll – gross wages and overtime
- Compliance with fire protection service interlocal agreements
- Accounts payable – general disbursements and credit cards
- Treasury activities – bank reconciliations for the revolving fund
- Open public meetings – compliance with minutes, meetings and executive session requirements
- Financial condition – reviewing for indications of financial distress

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RELATED REPORTS

Financial

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

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INFORMATION ABOUT THE DISTRICT

Kittitas County Fire Protection District No. 2 services approximately 278 square miles with a population of about 31,500 and provides fire suppression, rescue, advanced life support (ALS) and basic life support (BLS) response and ambulance transport (including inter-facility transport), fire prevention, code enforcement, hazardous material response and fire investigation.

An elected, five-member Board of Commissioners governs the District. The Board appoints a Fire Chief to oversee the District's daily operations as well as its approximately 50 employees and 61 volunteers. For fiscal year 2025, the District operated on an annual budget of approximately $13.4 million.

Contact information related to this report

Contact:	Dina Yook, Financial Services Manager
Telephone:	(509) 933-7239
Website:	www.kvfr.org

Information current as of report publish date.

Audit history

You can find current and past audit reports for Kittitas County Fire Protection District No. 2 at https://portal.sao.wa.gov//ReportSearch.

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ABOUT THE STATE AUDITOR'S OFFICE

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

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

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

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

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

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

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

Stay connected at sao.wa.gov

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

Other ways to stay in touch

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

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Payroll

The District had payroll costs of $8,525,175 in 2025. The District is responsible for designing and following internal controls that provide reasonable assurance that employee compensation is supported and ensure employees comply with their contracts. Our audit found the District did not have adequate controls to ensure the District complied with the terms of the Fire Chief contract.

The District hired a new Fire Chief in January 1, 2025, who then separated from the District on December 31, 2025. The contract assigned the Fire Chief a vehicle for 24-hour response and required the Fire Chief to live and reside within the boundaries of the District's service area within 120 days from his hire date. The Fire Chief lived about 33 miles outside of the boundaries and did not move within the District boundaries, which did not comply with the contract. Due to the location of his residence, the District incurred additional miles, fuel, and wear and tear on the vehicle. We estimate that the Fire Chief traveled at least four times a week, which was 148 days and about 9,768 miles in 2025; this would be considered excess miles incurred on the vehicle.

We recommend the District strengthen controls for monitoring employee contracts and ensure compliance with contract requirements.

Bank reconciliations for the revolving fund

The *Budgeting, Accounting and Reporting System* (BARS) Manual, section 3.8.8, requires local governments to establish authorized balances for revolving funds by resolution and to reconcile the revolving funds monthly to the authorized amounts.

In September 2025, the District established by resolution a new revolving fund to issue checks after the County was no longer issuing the Districts warrants, which is allowable per RCW 52.16.050. The District is required to replenish the revolving account monthly to the amount equal to the approved invoices. Although the Board approved a warrant totaling $150,000 to open the bank account, the District's resolution did not detail a minimum authorized amount to be maintained in the account. Additionally, the District did not ensure it was properly operating its revolving fund as it did not reconcile and replenish the revolving fund to the authorized balance. As of December 2025, the revolving fund had a reconciled balance of $1,197,896.

State law (RCW 43.09.240) requires local governments to deposit funds with their treasurer within 24 hours unless a waiver has been granted to allow for weekly deposits. The District received a weekly waiver from the County Treasurer. Instead of depositing funds with the County Treasurer, the District deposited its funds from ambulance billings, totaling $269,345, into its revolving bank account instead of its respective deposit account from October 2025 to June 2026. Therefore, the District did not comply with the requirement to deposit to the County Treasurer for about eight months.

We recommend the District establish a minimum authorized balance via resolution. We also recommend the District strengthen its internal controls over revolving funds to ensure it deposits funds into the appropriate account.

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Credit cards

The District spent $117,760 on credit card purchases in 2025. State law (RCW 42.24.080) and the *Budgeting, Accounting and Reporting System* (BARS) Manual, section 3.8.4, require local governments to retain receipts and other documentation necessary to support the validity of every transaction.

Our audit found that the District's internal controls and policies over credit card purchases were not sufficient to ensure purchases were properly supported, approved in accordance with District policy, and for an allowable business purpose. Although the District has established policies applicable to purchases and credit card use, the District:

- Incurred three personal purchases on the former Fire Chief's credit card, totaling $369, and did not report these losses to our Office as required by state law. Subsequently, the Fire Chief reimbursed the District one of the purchases totaling $21.
- Did not retain itemized receipts for two purchases totaling $170. As a result, the District could not demonstrate that these purchases were allowable.
- Did not independently approve nine transactions, totaling $15,202, in accordance with the District's policies. Further, four of these purchases were more than $1,000 and the District did not have a purchase order as required by District policy.
- Purchased a pump tank totaling $3,781 and did not obtain quotes as required; the District's procurement policy requires it to obtain quotes for purchases between $2,000 and $10,000
- Incurred unnecessary late fees and interest charges of $500

Further, the District did not ensure to revoke the former Fire Chief's credit card access until five months after the termination of their employment; however, there were no purchases made on the card after he left employment.

We recommend the District strengthen its internal controls to ensure compliance with its own policies and state law, obtain itemized receipts and invoices to support each expense, and make credit card payments on time to avoid unnecessary late fees. We also recommend the District notify our Office of potential losses as required by RCW 43.09.185.

LETTER OF REPRESENTATION TO BE TYPED ON CLIENT LETTERHEAD

November 12, 2026

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

To the Office of the Washington State Auditor:

We are providing this letter in connection with your accountability audit of Kittitas County Fire Protection District No. 2 for the period from January 1, 2025 through December 31, 2025. Representations are in relation to matters existing during or subsequent to the audit period up to the date of this letter.

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

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

General Representations:

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

2. We acknowledge our responsibility for compliance with requirements related to confidentiality of certain information, and have notified you whenever records or data containing information subject to any confidentiality requirements were made available.

3. We acknowledge our responsibility for compliance with applicable laws, regulations, contracts and grant agreements.

4. We have identified and disclosed all laws, regulations, contracts and grant agreements that could have a direct and material effect on the determination of financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.

5. Except as reported by the audit, we have complied with all material aspects of laws, regulations, contracts and grant agreements.

6. We acknowledge our responsibility for establishing and maintaining effective internal controls over compliance with applicable laws and regulations, safeguarding of public resources, and financial reporting, including controls to prevent and detect fraud.

7. Except as reported by the audit, we have established adequate procedures and controls to provide reasonable assurance of compliance with applicable laws and regulations, safeguarding of public resources, and accurate financial reporting.

8. Except as reported to you in accordance with RCW 43.09.185, we have no knowledge of any loss of public funds or assets or other illegal activity, or any allegations of fraud or suspected fraud involving management or employees.

9. In accordance with RCW 43.09.200, all transactions have been properly recorded in the financial records.

Sydney McBride Administrative Services Manager	Dina Yook Financial Services Manager

Exit Recommendations
Kittitas County Fire Protection District No 2
Audit Period Ending: 12/31/2025

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

Accountability:

Interlocal Agreements - Cost Analysis

Although state law (RCW 52.12.031) allows fire districts to enter into contract with other districts to provide fire protection and emergency medical purposes, state law (RCW 43.09.210) states all service rendered by one government shall be paid for at its true and full value and no government shall benefit in any financial manner for the support of another. In 2025, the District entered into an interlocal agreement with Kittitas County Fire Protection District No. 4 for June 2025 through December 2027, which District 4 will pay District 2 $25,000 annually with a 3% increase each year. Before entering in the agreement, the District did not perform a cost-price analysis to ensure it would be paid for its true and full value and that the District's cost of services would be covered by the annual payments.

During our audit, the District subsequently performed an analysis for 2025 and determined that the 2025 costs are properly covered by the agreement. However, the District should perform this analysis for the entire period in the agreement.

We recommend the District perform a cost-price analysis when entering interlocal agreements to ensure cost of services are covered by the agreement.

Billings

The *Budgeting, Accounting and Reporting System* (BARS) manual, 3.1.3 requires all local governments to have adequate internal controls to provide reasonable assurance of effectiveness and efficiency of operations, compliance with applicable laws and regulations, and reliability of financial reporting. Management is responsible for designing internal controls over service billings to ensure charges are properly billed to the customers.

In 2025, the District offered services from two staff members and a medic unit to a private company . Although the District has a process for billing customers, the District's process did not ensure these services were billed totaling $1,416, which is a gift of public funds.

We recommend that the District strengthen internal controls over billings to ensure that all services are properly billed.