

Snohomish County Finance Department Issue Paper
SPECIAL PURPOSE DISTRICT
FINANCIAL SERVICES



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Executive Summary

Background and approach

Snohomish County intends to *enhance the quality of life for present and future generations* by improving the quality and efficiency of services for special purpose districts. The County Finance department (Finance) and the County Treasurer (Treasurer) jointly provide financial services to most special purpose districts located in the county, such as fire districts and water-sewer districts. Financial services provided by Finance include disbursement of vendor claims and payroll, while services provided by the Treasurer include tax billing and collection, cash and investment management, and provision of monthly fund activity reports.

In order to improve the quality and efficiency of these services, I have been requested by Finance to perform an assessment of financial service options.^[1] This document presents the findings and recommendations of my assessment, including service option choices I feel are suited to each district.

The scope of this project includes only the County's disbursement and reporting functions. It incorporates district financial capacities, relevant legal requirements, peer county service delivery, and service improvement options.

The project has involved interviews of district administrators at 30 districts, as well as interviews of County staff, the County Treasurer, and Washington State Auditor representatives. It has involved research of legal code and phone interviews with employees at five counties comparable to Snohomish County.

Key findings: Service issues

Both County staff and the districts have identified issues that affect both the County and the districts' ability to provide services efficiently. The most frequently cited concerns are outlined below:

- Excessive photocopying, transferring, and duplication of documents;
- Duplicate claim voucher data entry, resulting in increased staff work load and risk of error;
- Total claim voucher processing/warrant production process takes too long;
- Not enough access to real-time account information;^[2]
- Monthly trial balance statements^[3] provided to districts are complicated and difficult to read; and
- Need for better customer service and continuity across County departments.

This report intends to outline the financial service options available to each district. The options and recommendations discussed herein focus on addressing the above concerns.

Recommendations

The goal of this analysis is to lay out potentially appropriate financial service methods for each district. Each district should consider the options available to them and choose those that best provide taxpayers both economic efficiency and excellent service. The end result should be better service to district customers, vendors, and employees, as well as more efficient County and district operations.

The options presented in this report aim to address the service issues previously mentioned. To summarize, here is an overview of how they might alleviate the outlined issues:

- In response to a recent request for clarification regarding original documentation for claims payment,^[4] the State Auditor's office has stated that Finance does not need original documentation to pay district claims approved by the district's governing board, nor do original documents need to be stored by the County. Finance should coordinate with districts to determine what document or documents it will pay from in lieu of current documentation.^[5] All districts may realize these benefits regardless of which method they use for disbursements.
- Large districts who opt to issue their own warrants while retaining the County Treasurer to redeem warrants may find that this better meets their needs for efficient vendor payment. Districts would use a process similar to that used by the school districts and Cascade Valley Hospital. Another option would be for districts to issue checks for claims from an imprest account replenished by County warrant using a system similar to the Sno-Isle Library District and the Snohomish County Health District.
- All districts with more than ten warrant requests per month should consider transferring their claim data electronically or issuing their own warrants or checks as stated above, depending on which is

most economically and operationally feasible. The widespread use of these options may nearly eliminate the amount of duplicate data entry in the A/P process.

- Sending warrants out directly to vendors from the issuer of warrants, whether County- or district-issued, may also cut down on the lag in payment. Those districts that choose to issue their own warrants will avoid waiting for the County to generate warrants, while those issuing their own checks will only have to wait briefly for a replenishment warrant to be issued. An ACH system is being considered as means to replace the warrant.
- Generating automated daily account activity reports from the County's financial system and posting them to a shared website would provide districts with more day-to-day information on their account balances, satisfying the need for more real-time information.
- Producing daily account activity reports that are easy to read and understand, yet allow access to more in-depth information when desired, may better satisfy the varying needs of the districts.
- Offering annual financial statement services to districts, particularly fire districts, may save the districts money on their audits and provide them with timelier financial information.
- Periodic meetings between County staff working with outside districts would be an effective way of providing greater continuity and addressing service concerns, as would a periodic informal communiqué to districts containing information from multiple departments.

The specific options available to each type of district (e.g. fire districts, water-sewer districts) are outlined in the report in separate sections. The adoption of any payroll options included in this report will not preclude districts from participating in employee benefit programs offered by the County.

The County should work closely with each district to determine the economic and operational feasibility of any new service option considered for implementation.

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Overview

This report opens with a background section to provide context and continues with a section on general issues affecting all districts and the County. The following sections are broken down by district type (e.g. fire districts, water-sewer districts) and discuss relevant legal codes, district demographics, service methods used by other counties, accounts payable (A/P) and payroll options, and reporting recommendations.

Background

The Snohomish County Finance department (Finance) and the Snohomish County Treasurer (Treasurer) provide a variety of financial services to special purpose districts located within the county. Financial services provided by Finance include disbursement of vendor claims and payroll, while services provided by the Treasurer include tax collection, investments, and provision of monthly fund activity reports.

Districts served include school districts, fire districts, water-sewer districts, dike and/or drain districts, flood control districts, lake maintenance districts, emergency service districts, library districts, public facility districts, and hospital and health districts. These districts, in turn, provide an array of critical services to the citizens of Snohomish County.^[6] Figure 1 depicts the different district types and their demographic characteristics.

The County intends to *enhance the quality of life for present and future generations* by improving the quality and efficiency of services for special purpose districts. This includes evaluating current service methods and determining areas for enhancement and improvement.

First and foremost, Finance and the Treasurer stand committed to their fiduciary role for special district funds. They strive to fulfill this public stewardship role as efficiently as possible. In pursuit of this goal, Finance and the Treasurer seek to implement service improvements with the potential to benefit all stakeholders, including special purpose districts, the County, district vendors, and taxpayers.

To that end, this report is meant to develop options and discussion regarding financial reporting and disbursement functions. The discussion includes current service methods for A/P and payroll, special district fiscal and organizational capacity, and the legal codes under which the districts and the County operate. The report discusses the policy and technical options available for enhancing these services, including areas for additional resource sharing. While discussion of tax collection, investment services, and receipt functions are not included in this report, any disbursement service changes should include careful coordination with the County Treasurer since changes will directly impact cash management.

Figure 1: Overview of special purpose districts in Snohomish County

Districts	Total Districts	Number Using County Treasurer
Water-sewer	8	7

Fire	24	24
Dike/ drain	11	11
Flood control	3	3
Lake maintenance	2	2
Emergency services	3	3
Library	4	3
Park	2	1
Health	1	1
Hospital	3	1
School	15	14
Port	2	0
Public facilities	3	1

Figure 2: Revenue information for districts using County financial services

Districts	District Revenue			Primary Source	BARS Category
	Range (\$000)	Median (\$000)	Average (\$000)		
Water-sewer	61-11,700	4,146	5,081	Utility rates	Most: Cat 1
Fire	28-12,400	668	2,090	Prop. taxes	Most: Cat 2
Dike/drain	0-578	24	101	Prop. assessments	Cat 2
Flood control	28-1,834	931	931	Prop. assessments	Cat 2
Lake maintenance	2-9	6	6	Prop. assessments	Cat 2
Emergency services	262-600	421	421	Payments from member gov	Cat 2
Library	231-18,500	1,984	1,984	Prop. taxes/court fees	Most: Cat 2
Park	558	558	558	Prop. taxes	Cat 2
Health	20,500	20,500	20,500	Federal & state grants	Cat 1
Hospital	47,000	47,000	47,000	User fees/taxes	Cat 1
School	751-177,500	40,618	58,987	Prop. taxes	Most: Cat 1
Public facilities	1,000	1,000	1,000	Rebated sales/use taxes	Cat 2

The Revised Code of Washington (RCW) provides the framework for the relationship special purpose districts have with their county. This report summarizes the legal code regarding special district disbursement and reporting functions, in accordance with the scope of this project. Snohomish County, under its home rule charter, has delegated certain powers and duties to the Finance department (Finance) that are normally assigned to the county auditor^[7]. These duties include disbursement and financial management.

The practices of other county finance departments and county auditors may provide models to consider here at the County. I have researched how other Washington counties provide financial services to their outside districts in the hope that it may provide ideas relevant to this project. Included are King, Pierce, Thurston, Clark, and San Juan Counties. Most of the counties I contacted are similar in population density and growth to Snohomish County.

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Documentation issues

- **One of the biggest obstacles to an efficient A/P process is document handling.** Districts currently send signed claim vouchers along with original invoices to the County. Districts copy all documents sent to the County, requiring staff time and printing materials. The County and the districts each store the same documents, sometimes indefinitely.
- **The County does not need original documentation to produce warrants on claims approved by the district.** According to a recent opinion from the State Auditor staff, Finance does not need original documentation to pay district claims approved by the district's governing board, nor do original documents need to be stored by the County. King County is the only county contacted that does not require original documentation from districts.
- **The County is not responsible for auditing district claims.** RCW states that warrants are to be issued on vouchers signed by district boards. Issuing warrants at the County does not reduce districts' liability regarding disbursement of funds.
- **Recommendations:** Finance should coordinate with districts to determine what document or documents it will pay from in lieu of current documentation. All districts may realize these benefits regardless of method of disbursements. In addition, this policy change should greatly enhance the benefits of technology-based data transfer solutions (such as remote access or ftp).

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Water-sewer districts

RCW

Water-sewer districts operate under RCW Title 57. Districts with more than 2500 customers may choose to designate their own treasurer. Otherwise, the County treasurer shall serve as the ex officio district treasurer. The district treasurer is required to create district funds, deposit taxes into them, and pay out of them only on warrants issued by Finance. Warrants must be issued by authority of the district's commissioners. District money may be deposited in any bank account as long as it meets the state auditor's requirements.

Demographics

- The County provides financial services for seven water-sewer districts. The County's eighth water-sewer district, Alderwood Water, has appointed its own treasurer and is essentially independent.
- Five of the seven districts are large, sophisticated operations with annual operating budgets ranging from \$3 to \$14 million. All five are eligible to appoint their own treasurer. The other two districts are smaller operations, with annual budgets of \$60,000 and \$550,000.
- Water-sewer districts depend on utility rates for the majority of their revenue. Initiative 747, passed by Washington voters in 2001, limits annual property tax increases to 1% and may, over time, erode the ability of some governments to provide consistent service levels. Since water-sewer districts receive their revenue in the form of rates, they do not fall under the I-747 limitations. Their revenues may grow modestly to match cost changes.
- Water-sewer districts have the heaviest claim voucher volume of any district type, with six of the seven districts processing between 100 and 400 vouchers per month. Staff sizes at the water-sewer districts range up to a maximum of 17 employees. A district's warrant volume corresponds directly to its impact on the Finance workload and, therefore, to the cost of providing service to the district.

The costs of these services can be roughly quantified. Every year the County calculates an indirect cost allocation for non-revenue-generating services, including Finance's financial operations division responsible for payroll, voucher, and warrant processing. In 2002, indirect cost allocations for the five large water-sewer districts ranged between \$9,610 and \$11,709. The two smaller districts' allocations were \$893 and \$3,175. The allocations are calculated for water-sewer districts but not charged. They are based on the district's payment voucher volume in 2000.

These figures are estimates of the cost of service provision and do not reflect actual exact costs. While these estimates may underestimate service costs because they do not include services provided by the County Treasurer, they also may overestimate costs in that they include certain Finance services, such as specialized accounting and payroll leave banks, that special purpose districts do not receive.

- Partial recovery of County costs: When water-sewer districts pull money out of investments in anticipation of payroll or payment warrants, the money is held in the Treasurer's Cash account. The interest earned on this float goes to the general fund, indirectly off-setting the costs of providing County services. Since the County does not collect water-sewer rate revenue, there is no float on collected revenue as there is with fire districts. Water-sewer districts deposit their revenue at the County and tend to invest it immediately

- The Washington State Auditor divides utility districts into 2 groups: Classified and Unclassified. Classified districts have over \$2 million in annual revenue and must follow BARS Category 1 accounting and reporting rules. According to the BARS manual guidelines, five of the seven water-sewer districts serviced by the County are Classified districts, with revenues significantly above \$2 million per year.
- Water-sewer districts produce annual financial statements from information in their financial reporting system per the BARS manual guidelines. Most large districts have longstanding relationships with their CPA firms, who produce these annual reports shortly after year-end close. Olympic View Water-Sewer does its financial statements in-house.
- Water-sewer districts use the information in the monthly trial balance reports to create reconciliation reports and reconcile their records against the County's. District administrators often create cash balance reports, as well, that show commissioners the most current information available on their year to date revenues and expenditures compared to their budget.

Peer counties

In large counties like Pierce and King, most water-sewer districts are independent of the county. For those districts that use county-issued warrants, the counties surveyed generally process A/P in the same manner as Snohomish County. All counties interviewed, except King County, require signed vouchers or resolutions and source documents for districts that use County-issued warrants. King, Clark, Pierce, Jefferson, and Thurston Counties do not process payroll for water-sewer districts.

Treasury service options

- All water-sewer districts with more than 2500 customers have the authority to appoint their own treasurer. Doing so would impact not only A/P and payroll functions, but all aspects of financial management. Districts considering this option should evaluate the additional processing and banking costs against potential savings from cash flow and reduced document handling.

Accounts payable (A/P) service options:

Districts should carefully consider the disbursement options outlined below. I recommend that districts evaluate and choose the disbursement method most economically and operationally feasible given their needs and capacity. Whichever methods are considered and adopted, districts should work closely with Finance and the Treasurer to determine the costs and benefits to the district, County, and the public, as well as to work out operational details of any changes.

- **Districts issue warrants which are redeemed by the County Treasurer** – Districts should consider issuing their own warrants redeemable by the County Treasurer in the same manner as is currently used by Cascade Valley Hospital and the school districts.
- **Districts issue checks from an imprest fund replenishable by County warrant** – Districts should consider issuing checks out of an imprest fund replenishable by Finance-issued warrants in the same manner as is currently used by the Health District and the Sno-Isle Library District.
- **Districts submit claim payment data to Finance electronically** – Districts should consider submitting their voucher data electronically. The reduction in duplicate data entry that will result should improve Finance's warrant turnaround time; it also will eliminate the error risk inherent in a dual data entry system. This option will require Finance to work closely with districts on a data transfer format and vendor code solution that works with district computer systems. Transmitting data electronically could be satisfied through one of several options, including a shared, secure

website used as a data portal, remote data entry into the County's Cayenta system, or file transfer protocol (FTP) processes. Districts with Internet access will see the most benefit from these options, though districts without Internet access may be able to transmit data using diskettes.

Payroll service options

- **Payroll choice system** – Water-sewer districts have the financial and organizational capacity to issue their own payroll. They should be given a choice between:
 - Calculating their own payroll and issuing payroll checks through an imprest fund replenished by County warrant (see Appendix 2 for examples of districts using alternative payroll options);
 - Utilizing a payroll service provider with checks issued through an imprest fund replenished by County warrant;
 - Using County payroll services via remote access to County financial system; or
 - Continuing to use County's current Fastrack payroll service method.

Whichever methods are considered and adopted, districts should work closely with Finance and the Treasurer to determine the costs and benefits to the district, County, and the public, as well as to work out operational details of any changes.

General disbursement recommendations

- **Recover material costs** – The County should consider charging districts that use County warrants a small amount per warrant, envelope, and stamp, to recover the material costs of warrant production. This may be billed annually. San Juan County is one county that bills districts for material costs associated with A/P and payroll.

Reporting recommendations

- The County should gather a focus group of district administrators to discuss the information and format they would like to see on daily account activity reports and on monthly trial balance reports. These users can best help guide the County produce useful, easy to understand reports that meet districts' information needs.
- The County should implement an automatic daily report run that includes each districts account balances and activities to increase district access to real-time information. These reports could be easily and immediately accessible to districts if posted to a shared website.
- Water-sewer districts have complex annual reporting requirements that go beyond the information available in the County's financial system. The County does not have the extra staff or the access to information to generate water-sewer district financial statements in-house.

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Fire districts

RCW

Fire districts operate under RCW Title 52. This title specifies that the county treasurer must receive and disburse district revenues, collect taxes and assessments, and credit revenues to fire district funds. The treasurer shall pay out district funds on warrants issued by Finance, which are to be issued on vouchers approved and signed by a majority of the district's board and the district secretary. Fire districts with an

annual operating budget of greater than \$5 million for at least 3 years may issue their own warrants. Districts with between \$250,000 and \$5 million in annual revenue may adopt of policy of issuing their own warrants, upon agreement with the county treasurer.^[8] In addition, the treasurer shall report district finances and financial transactions to fire districts monthly.

Demographics

- The County Treasurer is the ex officio treasurer and provides financial services to all 24 County fire districts.
- Financial capacity varies widely across districts, as do staff size, dependence on volunteers, and revenue. 7 of the 24 districts are large, sophisticated operations with annual operating revenues ranging from \$2 to \$12 million. The remaining 17 districts are smaller operations with revenues ranging from \$30,000 to \$1.7 million.
- Three fire districts have annual revenues above \$5 million and thus are free to issue their own warrants: Fire 1; Fire 7; and Marysville Fire. Due to the recent change in state law, several additional fire districts are now eligible to do so also, with the Treasurer's approval.
- Almost all districts with revenues under \$1 million rely on a part-time staff member for administrative functions. Some hold other jobs full-time and work as the fire secretary when they can fit it in; others work almost full-time at the fire district. These districts are also more heavily dependent on their volunteer firefighting staff than the larger districts, with few to no full-time paid firefighters.
- Fire districts rely on property taxes for the majority of their revenue. Initiative 747, passed by Washington voters in 2001, limits annual property tax increases to 1% and may, over time, erode the ability of some governments to provide consistent service levels. Fire districts will probably be among the governments hardest hit by I-747 because of their dependence on property tax revenue. Two Snohomish County fire districts (Districts 7 & 26) passed permanent levies before the passage of I-747 to ensure their revenues keep pace with property value growth.
- Fire districts have the widest ranging claim voucher volumes of any district type, with districts submitting anywhere from 10 to 400 vouchers per month, corresponding to the size of the organization as a whole. While most fire districts have only a few paid staff members, they also compensate their volunteer firefighters monthly or quarterly for going out on calls. A district's warrant volume corresponds directly to its impact on the Finance workload and, therefore, to the cost of providing service to the district.

The costs of these services can be roughly quantified. Every year the County calculates an indirect cost allocation for non-revenue-generating services, including Finance's financial operations division responsible for payroll, voucher, and warrant processing. In 2002, the County indirect cost allocations for the five large fire districts ranged from \$1,076 to \$18,349. The average allocation was \$6,063 and the median allocation was \$4,127. These allocations are calculated for fire districts but not charged. They are based on each district's warrant volume in 2000.

These figures are estimates of the cost of service provision and do not reflect actual exact costs. While these estimates may underestimate service costs because they do not include services provided by the County Treasurer, they also may overestimate costs in that they include certain Finance services, such as specialized accounting and payroll leave banks, that special purpose

districts do not receive.

- **Partial recovery of County costs:** When fire districts pull money out of investments in anticipation of payroll or payment warrants, the money is held in the Treasurer's Cash account. The interest earned on this float goes to the general fund, indirectly off-setting the costs of providing County services. The County also earns interest on district tax revenue between the day of collection and the last day of the month (at which point the month's tax revenues are available for district use).
- The Washington State Auditor divides local governments into 2 groups: Category 1/Classified and Category 2/Unclassified. Classified districts have greater than \$2 million in annual revenue and must follow BARS Category 1 accounting and reporting rules. According to the BARS manual guidelines, seven of the 25 fire districts serviced by the County are Classified districts, with revenues significantly above \$2 million per year.
- State auditors produce annual financial statements for fire districts during periodic audits from information on the County's monthly trial balance reports. These reports, which are assembled by hand, take approximately eight to ten hours to produce (at a cost of \$70+ per hour). While there are no BARS manual guidelines directly aimed at fire district reporting requirements, in practice the state auditors use basic report formats called C-4 and C-5 that they have created for fire districts. These reports are often generated every second or third year, reducing their usefulness to the district commissioners. The state auditors, in turn, would rather not have to produce these reports and audit them, especially since it is a cumbersome process.
- Many fire districts use the information in the monthly trial balance reports to create reconciliation reports and reconcile their records against the County's. Some district administrators create cash balance reports that show commissioners the most current information available on year-to-date revenues and expenditures compared to budget. Many fire districts also create shortened, clarified versions of the County's trial balance report for their board.

Peer counties

The counties surveyed generally process A/P for fire districts in the same manner as Snohomish County. Most counties have some fire districts that issue their own warrants. All counties interviewed, except King County, require signed vouchers or resolutions and source documents for districts that use County-issued warrants. Neither King County nor Thurston County processes payroll for fire districts. Pierce and Clark Counties process payroll for just a few of their fire districts.

Accounts payable (A/P) service options

Districts should carefully consider the disbursement options outlined below. I recommend that districts evaluate and choose the disbursement method most economically and operationally feasible given their needs and capacity. Whichever methods are considered and adopted, districts should work closely with Finance and the Treasurer to determine the costs and benefits to the district, County, and the public, as well as to work out operational details of any changes.

- **Districts issue warrants which are redeemed by the County Treasurer** – Larger fire districts, such as Fire 1, Fire 7, Marysville Fire/Fire12/20, Fire 3, Fire 4, and Fire 8, may want to consider issuing their own warrants redeemable by the County Treasurer in the same manner as is currently used by Cascade Valley Hospital and the school districts.
- **Districts submit claim payment data to Finance electronically** – All districts should consider submitting their voucher data electronically. The reduction in duplicate data entry that will result

should improve Finance's warrant turnaround time; it also will eliminate the error risk inherent in a dual data entry system. This option will require Finance to work closely with districts on a data transfer format and vendor code solution that works with district computer systems. Transmitting data electronically could be satisfied through one of several options, including a shared, secure website used as a data portal, remote data entry into the County's Cayenta system, or file transfer protocol (FTP) processes. Districts with Internet access will see the most benefit from these options, though districts without Internet access may be able to transmit data using diskettes.

- **Districts continue using current methods** – For small districts with few claims each month, continuing to use current disbursement methods may be most efficient.

Payroll service options

Payroll choice system – Some fire districts have the financial and organizational capacity to issue their own payroll. All are free to use an outside service provider if it could better meet their needs. Fire districts should have the choice between:

- Calculating their own payroll and issuing payroll checks through an imprest fund replenished by County warrant (see Appendix 2 for examples of districts using alternative payroll options);
- Utilizing a payroll service provider with checks issued through an imprest fund replenished by County warrant;
- Using County payroll services via remote access to the County financial system; or
- Continuing to use the County's current Fastrack payroll services.

Whichever methods are considered and adopted, districts should work closely with Finance and the Treasurer to determine the costs and benefits to the district, County, and the public, as well as to work out operational details of any changes.

General disbursement recommendations

- **Recover material costs** – The County should consider charging districts that use County warrants a small amount per warrant, envelope, and stamp, to recover the material costs of warrant production. This may be billed annually. San Juan County is one county that bills districts for material costs associated with A/P and payroll.

Reporting recommendations

- The County should gather a focus group of district administrators to discuss the information and format they would like to see on daily account activity reports and on monthly trial balance reports. These users can best help guide the County produce useful, easy to understand reports that meet districts' information needs.
- The County should implement an automatic daily report run that includes each districts account balances and activities to increase district access to real-time information. These reports could be easily and immediately accessible to districts if posted to a shared website.
- The County should be able to produce fire district financial statements more efficiently, more timely, and for a lower price than the state auditor. The financial statements produced by the state auditor for fire districts consist of resource and use statements for each district fund. Most, if not all, of the information should be available through the County's financial system. A sample report is included in Appendix 2; the County should verify that the necessary figures are available in its financial system to create such statements before proceeding. Should the County decide to offer such services, they will need to be marketed well since most districts are either unaware that these reports are produced or consider them a necessary part of the audit.

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Dike, drain, flood control, and lake maintenance districts

RCW

Dike and drain districts operate under RCW Title 85. The governing boards are allowed to issue their own warrants, which are to be redeemed by the county treasurer. The county treasurer is to be the disbursing officer, pay out district funds, and serve as the district's treasurer.

Flood control districts operate under RCW Title 86. The county treasurer serves as the district treasurer and holds the district funds. The county treasurer shall pay out money upon warrants issued by Finance. The county treasurer shall also provide the district with monthly financial reports. Claims are to be attached to vouchers and submitted to Finance. Payroll shall be submitted as one claim and paid out in warrants that correspond to individual employees.

Lake maintenance districts operate under RCW 36.61. This chapter says nothing about treasury services, so, by default, warrants must be issued by Finance upon vouchers approved by the district's governing body.^[9]

Demographics

- The County serves as the treasurer and provides financial services for 11 dike and/or drain districts, 3 flood control districts, and 2 lake maintenance districts.
- Most of the dike, drain, flood control, and lake maintenance districts are small operations, with annual revenues ranging from \$1,500 to \$85,000. A few appear to be inactive, with no revenue and no vendor payments in the past few years. There are a few medium-sized exceptions: Drain 8's annual revenues are approximately \$250,000; French Slough's are \$500,000; and Marshland Flood is at \$1 million.
- Dike, drain, flood, and lake maintenance districts rely on property assessments for the majority of their revenue. Property assessments are not included in the I-747 limitations passed in 2001; these districts can adjust their annual revenues moderately to match changing costs.
- Dike, drain, flood, and lake maintenance districts have the smallest claim voucher volumes of any district type. Most districts have very few voucher transactions; Drain 8 is the only exception (with an average of 50 vouchers per month). These districts have very little staff resources, with only 4 of the 16 districts actually processing payroll on a regular basis. A district's warrant volume corresponds directly to its impact on the Finance workload and, therefore, to the cost of providing service to the district.

The costs of these services can be roughly quantified. Every year the County calculates an indirect cost allocation for non-revenue-generating services, including Finance's financial operations division responsible for payroll, voucher, and warrant processing. In 2002, the County indirect cost allocations for these districts ranged from \$22 to \$3,153. The average allocation was \$575, and the median allocation was \$108. Drain 8's allocation is significantly larger than the others, at \$3,153. These allocations are calculated for dike, drain, and flood control districts but not charged. They are

based on each district's payment voucher volume in 2000.

These figures are estimates of the cost of service provision and do not reflect actual exact costs. While these estimates may underestimate service costs because they do not include services provided by the County Treasurer, they also may overestimate costs in that they include certain Finance services, such as specialized accounting and payroll leave banks, that special purpose districts do not receive.

- **Partial recovery of County costs:** When districts pull money out of investments in anticipation of payroll or payment warrants, the money is held in the Treasurer's Cash account. The interest earned on this float goes to the general fund, indirectly off-setting the costs of providing County services. The County also earns interest on district tax revenue between the day of collection and the last day of the month (at which point the month's tax revenues are available for district use).
- **The Washington State Auditor divides local governments into 2 groups: Category 1/Classified and Category 2/Unclassified.** Unclassified districts have less than \$2 million in annual revenue and may follow BARS Category 2 rules for accounting and reporting. According to the BARS manual guidelines, all of the dike, drain, or flood control districts are Unclassified districts, with revenues far below the \$2 million mark.
- **State auditors produce annual financial statements for dike, drain, flood control, and lake maintenance districts only when such reporting is a requirement of the district's receipt of federal funds.** While the BARS Category 2 manual provides reporting guidelines for large districts such as hospital districts and port districts, it does not lay out any reporting guidelines for dike, drain, flood control, and lake maintenance districts. In practice, the state auditor neither requires financial statements of these districts, nor do they produce them during audits as they do for fire districts (except when there are federal funds involved).
- **Many districts use the information in the County's monthly trial balance reports to reconcile their records against the County's.** Drain 8 creates cash balance reports as well to show commissioners their year-to-date revenues and expenditures compared to budget. This district also creates a shortened, clarified version of the County's trial balance report for its board.

Peer counties

The counties surveyed generally process A/P for their few dike, drain, flood control, and lake maintenance districts in the same manner as Snohomish County. All counties interviewed, except King County, require signed vouchers or resolutions and source documents for districts that use County-issued warrants. King County, Jefferson County, and Thurston County do not process payroll for dike, drain, flood, or lake maintenance districts. Pierce and Clark Counties process payroll for such districts.

Accounts payable (A/P) service options

Districts should carefully consider the disbursement options outlined below. I recommend that districts evaluate and choose the disbursement method most economically and operationally feasible given their needs. Whichever methods are considered and adopted, districts should work closely with Finance to work out operational details of any changes.

- **Districts submit claim payment data to Finance electronically** – Districts with more than ten claims per month should consider submitting their voucher data electronically. This includes but is not limited to Drain 8, Marshland Flood, and French Slough. The reduction in duplicate data entry that will result should improve Finance's warrant turnaround time; it also will eliminate the error

risk inherent in a dual data entry system. This option will require Finance to work closely with districts on a data transfer format and vendor code solution that works with district computer systems.

Transmitting data electronically could be satisfied through one of several options, including a shared, secure website used as a data portal, remote data entry into the County's Cayenta system, or file transfer protocol (FTP) processes. Districts with Internet access will see the most benefit from these options, though districts without Internet access may be able to transmit data using diskettes.

- **Districts continue using current A/P methods** – Since most dike, drain, flood control, and lake maintenance districts are small and have relatively few financial transactions, most districts will find that continuing to use current disbursement methods is most efficient. Because many such districts only issue a handful of warrants each year it would not be practical to expend County and district staff time implementing technological upgrades.

Payroll service options

- **Payroll choice system** – A few of these districts have the financial and organizational capacity to issue their own payroll. Any district is free to use an outside service provider if it could better meet their needs. For that reason, districts should have the choice between:
 - Calculating their own payroll and issuing payroll checks through an imprest fund replenished by County warrant (see Appendix 2 for examples of districts using alternative payroll options);
 - Utilizing a payroll service provider with checks issued through an imprest fund replenished by County warrant;
 - Using County payroll services via remote access to the County financial system; or
 - Continuing to use the County's current Fastrack payroll services.

Districts which are considering alternative payroll options should carefully consider the economic and operational impacts of these options.

General disbursement recommendations

- **Recover material costs** – The County should consider charging districts that use County warrants a small amount per warrant, envelope, and stamp, to recover the material costs of warrant production. This may be billed annually. San Juan County is one county that bills districts for material costs associated with A/P and payroll.

Reporting recommendations

- The County should gather a focus group of district administrators to discuss the information and format they would like to see on daily account activity reports and on monthly trial balance reports. These users can best help guide the County produce useful, easy to understand reports that meet districts' information needs.
- The County should implement an automatic daily report run that includes each districts account balances and activities to increase district access to real-time information. These reports could be easily and immediately accessible to districts if posted to a shared website.
- The dike, drain, and lake maintenance districts are not normally required to compile annual financial statements.

**[\[Executive Summary\]](#) [\[Overview\]](#) [\[Documentation issues\]](#) [\[Water-sewer districts\]](#) [\[Fire districts\]](#)
[\[Dike, drain, flood, and lake districts\]](#) [\[Other districts\]](#) [\[Appendices\]](#)**

Other districts

This section includes all other districts, including SERS, ESCA, Emergency Management, the Law Library, Granite Falls Library District, East County Parks, and the public facilities districts. It also includes those districts that already issue their own checks or warrants, such as the Health District, Sno-Isle Library District, Cascade Valley Hospital, and the school districts, or that serve as their own treasurer, such as the port districts and some hospital districts.

RCW

Emergency services – Since there is no RCW for emergency service districts, warrants are to be issued by Finance upon vouchers approved by the district’s governing body.^[10]

Library districts – According to RCW Title 27, the county treasurer shall receive and disburse library district and law library revenues. By default, warrants shall be issued by Finance upon vouchers approved by the district’s governing body.^[11]

Park districts – According to RCW 36.69.150, the county treasurer is to serve as the ex officio district treasurer. Park district expenditures are to be made from warrants drawn by Finance based on vouchers approved by the district’s governing board.

Health districts – According to RCW 70.46.080, the county treasurer is to serve as the ex officio district treasurer. The treasurer shall receive and disburse district revenues upon warrants drawn by Finance. Warrants are to be issued based on vouchers approved as directed by the district’s governing board. Finance is to keep records of receipts and disbursements.

Hospital districts – According to RCW 70.44.171, the county treasurer shall be the ex officio district treasurer unless another person is designated as district treasurer by the district’s governing board. District funds shall be paid to the treasurer and shall be released upon warrants issued by a district appointed auditor. All interest collected on district funds shall belong to the district and be deposited to its credit in the proper district funds.

School districts – According to RCW 28A.350.040, Finance shall draw and issue warrants for the payment of all salaries, expenses and accounts against second class districts, except those who draw and issue their own warrants upon written orders of a district’s governing board. According to RCW Chapter 28A.330, the funds of first-class school districts may be paid out upon orders for warrants approved by the district’s president or governing board. Second-class school districts may draw and issue warrants upon approval of the district’s governing board.

Port districts – According to RCW 53.36.010, the country treasurer shall serve as the ex officio district treasurer unless the port’s commission appoints another person to serve as district treasurer (allowed for districts that consistently have \$100,000 or more in non-tax revenues or that were authorized to appoint their own treasurer prior to 1983).

Public facilities districts – According to RCW 36.100.100, the county treasurer shall be the ex officio treasurer of a county-sponsored public facilities district. RCW Chapter 35.57 covers city-sponsored public facilities districts but makes no reference to treasury functions. RCW 39.34.030(4) allows a “joint board” created by interlocal agreement to establish funds with a state, county, city, or district treasurer.

Demographics

The County provides financial services for several other types of districts.

SERS, ESCA, and Emergency Services

The County processes payroll and about 20 vouchers per month each for SERS, ESCA, and Emergency Services. The County's 2002 indirect cost allocation estimates ESCA and Emergency Services' shares at \$1,711 and \$4,348 respectively.^[12] These allocations are charged to the districts. SERS compensates the County for its service costs per its contract. ESCA and Emergency Services have annual revenues of \$250,000 and \$570,000 respectively. Because SERS is a new organization undertaking a major capital project, its budget does not yet represent ongoing operational costs. The County currently generates SERS' Category 1 financial statements. These three districts depend on payments from other governments for the majority of their revenue. Their revenues are not constrained by I-747 limits.

Libraries

The County provides treasury services for the Law Library, the Granite Falls Library District, and the Sno-Isle Library District.

The County processes payroll and about 15 warrants per month for the Law Library. It processes about 30 vouchers per month for the Granite Falls Library district, but does not process their payroll. The County's 2002 indirect cost allocation estimates the Law Library's share at \$1,786 and Granite Falls Library's at \$334.¹² These two districts have annual revenues of approximately \$230,000 and \$300,000 respectively. The law library's revenues come from court filing fees set at a fixed amount per filing (set in RCW). Rural library districts, such as Granite Falls Library, are dependent on tax levies for revenue and, as such, fall under the 1% limit on revenue growth established by I-747.

The County collects taxes and issues replenishment warrants for the Sno-Isle Library District. Sno-Isle issues its own checks to payees out of an imprest account. The district presents the County with a list of approved claims, and the County issues a warrant to replenish the district's imprest account. The district retains the documentation for individual claims.

The King County Library District falls both in Snohomish and King Counties but receives its tax revenues and any county-provided financial services through King County.

Park and Recreation Districts

The County processes payroll and about 50 warrants per month for the East County Parks district. The County's 2002 indirect cost allocation estimates East County Parks' share of the County's indirect costs at \$3,089.¹² This district has annual revenues of approximately \$450,000. It depends on tax levies for revenue and, as such, falls under the 1% limit on revenue growth established by I-747.

The Northshore Park and Recreation District falls both in Snohomish and King Counties but receives its tax revenues and any county-provided financial services through King County.

Health District

The County collects taxes and issues warrants for the Health District. The Health District issues its own checks to payees out of an imprest account. The district presents the County with a list of approved claims, and the County issues a warrant to replenish the district's imprest account. The district retains

the documentation for individual claims.

Hospital districts

The County collects taxes and redeems warrants for Cascade Valley Hospital. The hospital produces its own warrants and then transfers the warrant issue data to the County Treasurer electronically. The County Treasurer then redeems warrants. Redeemed warrants are sent back to the district for reconciliation. The Finance department does not typically interact with Cascade Hospital, since the district also processes its own payroll. Valley General Hospital and Stevens Hospital serve as their own treasurer.

School districts

The County collects taxes and redeems warrants for 14 school districts. The districts produce their warrants through WSIPC, an information-processing cooperative. Warrant issue data is transferred electronically to the County Treasurer, who then redeems warrants. Redeemed warrants are sent back to the districts for reconciliation. The Finance department does not typically interact with school districts, since they also process their own payroll.

An additional school district, #K417, falls both in Snohomish and King Counties but receives its tax revenues and any county-provided financial services through King County.

Port of Edmonds and Port of Everett

Both the Port of Edmonds and the Port of Everett have chosen to appoint their own treasurer. They provide their own accounts receivable, investments, accounts payable, payroll, and reporting services. Because the ports serve as their own treasurer and do not rely on the County for financial services, this report does not include recommendations directed at them.

Snohomish County PFD, South Snohomish County PFD, and Everett PFD

The County is currently negotiating a financial service agreement with the newly formed Snohomish County Public Facilities District, which was created in July 2001 by chapter 2.19 of the Snohomish County Code. South Snohomish County PFD's business plan specifies that the City of Lynnwood Finance Director serves as the district's ex officio treasurer. They recently contracted with the County for payroll services only. The Everett PFD has a district treasurer who performs treasury services.

District classification

The Washington State Auditor local governments into 2 groups: Category 1/Classified and Category 2/Unclassified. Classified districts have greater than \$2 million in annual revenue and must follow BARS Category 1 accounting and reporting rules. Unclassified districts have less than \$2 million in annual revenue and may follow BARS Category 2 rules. According to the BARS manual guidelines, ESCA, Emergency Management, Law Library, Granite Falls Library, East County Parks, and the Snohomish County Public Facilities District are all Unclassified districts, with revenues below the \$2 million mark. The County is reviewing whether SERS should be reported as a component unit of the County or a joint venture organization. For the meantime, SERS follows Category 1 rules. All but one of the school districts are Category 1 districts, and the Health District, Cascade Hospital, and Sno-Isle Library are all Category 1 districts.

Peer counties

The counties surveyed process A/P for most miscellaneous districts in a manner similar to Snohomish County. School districts in other peer counties issue their own warrants as they do in Snohomish

County. Clark County has a couple of miscellaneous districts set up with remote access to their financial system for data entry. These districts still have to send in supporting documents for each claim. All counties interviewed, except King County, require signed vouchers or resolutions and source documents for districts that use County-issued warrants. King, Thurston, and Jefferson Counties do not process payroll for any miscellaneous districts.

Fee structure recommendations

- **Continue with the same fee structure** – SERS has a negotiated fee structure with the County, and ESCA and Emergency Management are currently billed annually for County services. Because the County does not collect taxes for these districts, it does not earn enough revenue to offset the costs of service provision and must charge to recover costs. The parks district and law library are small districts with little capacity to go elsewhere for services and should not be charged if they upgrade to an ftp system. The Granite Falls library district does not process payroll through the County and barely requests any warrants; the County's earnings on tax revenue collection exceed its costs of providing service. The County is currently negotiating its financial service agreement with the Snohomish County Public Facilities District and should incorporate fees appropriate to the costs of service provision.

Because the other districts discussed in this section issue their own checks or warrants, the cost of service provision is already minimized. If these districts choose to use County payroll services, they should be charged a rate that reflects the County's cost of service.

- **Recover material costs** – The County should consider charging districts that use County warrants a small amount per warrant, envelope, and stamp, to recover the material costs of warrant production. This may be billed annually. San Juan County is one county that bills districts for material costs associated with A/P and payroll.

Accounts payable (A/P) service options

- **Health District, Sno-Isle Library District, Cascade Hospital, SERS, and school districts:**
No changes recommended – All of these districts either issue their own checks or warrants or use remote access data entry to the County financial system. These methods are working smoothly and no changes are recommended at this time. While SERS is currently using remote access data entry, it could also choose to use the ftp option outlined below.
- **ESCA, Emergency Management, Law Library, Granite Falls Library, East County Parks:**
Districts submit claim payment data to Finance electronically – These districts submit a steady stream of vouchers and have the capacity to transfer data electronically. This could be done through one of several options, including a shared, secure website/data portal, remote data entry into the County's Cayenta system, or file transfer protocol (FTP) processes. A blanket claim voucher or signed resolution listing claims would be sent to the County simultaneously. Warrants could be produced more quickly than under the current system because the overall voucher volume passing through Finance will be reduced and because uploading the district's data will be quicker than data entry. If the district chooses, the County can send warrants directly to payee, saving district time and speeding up payment.

Payroll service options

- **Payroll choice system** – A few of these districts have the financial and organizational capacity to issue their own payroll. Any district is free to use an outside service provider if it could better meet their needs. For that reason, districts should have the choice between:

- Calculating their own payroll and issuing payroll checks through an imprest fund replenished by County warrant (see Appendix 2 for examples of districts using alternative payroll options);
- Utilizing a payroll service provider with checks issued through an imprest fund;
- Using County payroll services via remote access to the County financial system; or
- Continuing to use the County's current Fastrack payroll services.

Whichever methods are considered and adopted, districts should work closely with Finance and the Treasurer to determine the costs and benefits to the district, County, and the public, as well as to work out operational details of any changes.

Reporting recommendations

- The County should gather a focus group of district administrators to discuss the information and format they would like to see on daily account activity reports and on monthly trial balance reports. These users can best help guide the County produce useful, easy to understand reports that meet districts' information needs.
- The County should implement an automatic daily report run that includes each districts account balances and activities to increase district access to real-time information. These reports could be easily and immediately accessible to districts if posted to a shared website.
- The districts discussed in this section have a huge range in revenues. Likewise, their reporting requirements vary considerably. Most miscellaneous districts that are required to create financial statements are large organizations that have complex annual reporting requirements that go beyond the information available in the County's financial system. These reports could be easily and immediately accessible to districts if posted to a shared website.

[\[Executive Summary\]](#) [\[Overview\]](#) [\[Documentation issues\]](#) [\[Water-sewer districts\]](#) [\[Fire districts\]](#) [\[Dike, drain, flood, and lake districts\]](#) [\[Other districts\]](#) [\[Appendices\]](#)

[1] See [Appendix 2](#) for a copy of the memo sent out by Dan Clements introducing this project, including my role.

[2] This concern was limited to larger districts.

[3] A monthly statement of a district's financial activities, provided both in summary and detailed forms.

[4] See [Appendix 3](#) for a copy of the letter sent by Rachel Solemsaas to the State Auditor regarding claim documentation.

[5] See [Appendix 4](#) for a copy of the State Auditor's opinion regarding claims documentation.

[6] The districts discussed herein have the following attributes in common: they are local governments, with a more limited scope of power than cities or counties; they have dedicated revenue streams; they are governed directly by a board of commissioners or directors; and they are located in Snohomish County. I have used the term special purpose districts, rather than junior taxing districts, to reflect the varied derivation of revenue bases. While some districts rely on property taxes as their primary revenue source, others fund their operations entirely through non-tax charges, such as property assessments, rate-based revenue, and payments from other governments.

[7] County Code 2.100.070.

[8] SHB 2169, signed into law March 27, 2002.

[9] RCW 36.22.090 Warrants of political subdivisions.

[10] RCW 36.22.090 Warrants of political subdivisions.

[11] RCW 36.22.090 Warrants of political subdivisions.

[12] Every year the County calculates an indirect cost allocation for non-revenue-generating services, including Finance's financial operations division responsible for payroll, voucher, and warrant processing. The indirect cost allocations are calculated for all districts, but only charged to a few. The figures are based on the district's payment voucher volume in 2000.

Appendix 1 – List of districts located fully or partially in Snohomish County

<u>Water-sewer districts</u>	<u>Fire districts</u>	<u>Dike, drain, flood, & lake maintenance districts</u>	<u>Misc. districts</u>
Mukilteo Water	Fire 1		SERS
Olympic View Water/Sewer	Fire 3		ESCA
Silverlake Water/Sewer	Fire 4	Dike 1	Emergency Management
Startup Water	Fire 5	Dike 2	Law Library
Lake Stevens Sewer	Fire 7	Dike 3	Granite Falls Library Sno-
Olympus Terrace Sewer	Fire 8	Dike 4	Isle Library District
Highland Water	Fire 10	Dike 5	King County Library
Alderwood Water	Fire 12	Dike & Drain 7	District
	Marysville Fire	Dike & Drain 9	East County Parks
	Fire 14	Drain 5	Northshore Park &
	Fire 15	Drain 8	Recreation District
	Fire 16	Drain 12	Health District
	Fire 17	Drain 13	Cascade Valley Hospital
	Fire 18	Lk. Ballinger Maint.	Valley General Hospital
	Fire 19	Lk. Ketchum Maint.	Stevens Hospital
	Fire 20	Stillaguamish Flood	Port of Edmonds
	Fire 21	Marshland Flood	Port of Everett
	Fire 22	French Slough	Snohomish County
	Fire 23		Public Facilities
	Fire 24		District (PFD)
	Fire 25		South Snohomish County
	Fire 26		PFD
	Fire 27		Everett PFD
	Fire 28		School District 2
			School District 4
			School District 6
			School District 15
			School District 16
			School District 25
			School District 63
			School District 103
			School District 201
			School District 306
			School District 311
			School District 330
			School District 332
			School District 401
			School District K417

Note: The King County Library District, Northshore Park & Recreation Department, and School District K417 fall in both Snohomish and King Counties and use King County financial services.

Appendix 2 – Memo from Dan Clements introducing this project

Snohomish County Memo

FINANCE DEPARTMENT

3000 ROCKEFELLER AVE, MS 610
EVERETT, WASHINGTON 98201
OFFICE (425) 388-3302
FAX (425) 388-3744

**TO: Finance officers,
Junior taxing districts**

**FROM: Dan Clements
Finance Director**

DATE: November 5, 2001

SUBJECT: County financial services for outside districts

CC: Bob Dantini, Treasurer

I am pleased to introduce Amy Skei as the research analyst staff who has been assigned to perform an analysis of how the County can improve services to junior taxing districts. Snohomish County currently serves a number of taxing districts with financial services. Financial capacity and needs within districts varies. The County is working to provide a comprehensive set of quality financial services that meet your requirements.

With improved technology and enhanced financial systems, we are looking at ways of updating our services to entities such as yours. This involves analyzing your financial needs and capacity. Thereafter, applying appropriate resources and technology where applicable.

Amy will be working with your districts to assess your current financial services arrangement with the County and recommend areas for service improvements. Amy has a background in policy analysis and program evaluation and recently received a Masters degree from the UW in public administration. She will be contacting you in the next week to set up interviews with appropriate staff.

Thank you for your assistance.

Appendix 3 – Letter from Rachel Solemsaas to State Auditor

April 19, 2002

Nestor Newman, CPA, CGFM
Audit Manager
State Auditor's Office
19109 36th Ave. W #213
Lynnwood, WA 98036

Dear Nestor:

We are requesting your opinion on whether the County is required to maintain original claims documentation for each vendor invoice or claim payments in behalf of special purpose districts in which we act as their county auditor. We need to clarify the minimum documentation the County should maintain for claims processing.

Background:

The Revised Code of Washington provides the framework for the relationship special purpose districts have with their county. Snohomish County, under its home rule charter, has delegated certain powers and duties to the Finance department that are normally assigned to the county auditor^{[1][1]}. These duties include disbursement functions. For years, accounts payable (AP) system includes submission of original claims documentation to the County. However, one of the biggest obstacles to an efficient A/P process is document handling. Districts currently send signed claim vouchers along with original invoices to the County. Districts copy all documents sent to the County, requiring staff time and printing materials. The County and the districts each store the same documents, sometimes indefinitely, creating enormous burden to storage capacity. While there is no reference in the RCW to such an obligation, one of the BARS manuals states that districts that do not issue their own warrants shall send original vouchers and supporting documentation to Finance.^{[2][2]} King County is the only county contacted that does not serve as the central filing location for district claim documentation. We have also been informed by the County Treasurer of a court ruling that may support minimum obligation for the Finance department in auditing claims for warrant issuance, therefore requiring minimal documentation for voucher processing.

Your assistance to this matter is greatly appreciated. Please let me know if you need additional information.

Thank you

Sincerely,

Rachel Solemsaas
Asst. Finance Director
Snohomish County

cc: Dan Clements, Finance Director, Snohomish County
Amy Skei, Program Assistant, Finance Department
Rick Thorson, CPA, Assistant Audit Manager, State Auditor's Office
Bob Dantini, Snohomish County Treasurer
Jerry Lindsey, Accounting Manager, Snohomish County Treasurer's Office

^{[1][1]} County Code 2.100.070.

[2][2] 2002 Category 2 BARS manual vol.1, part 3, ch. 3, p. 10.

Appendix 4 – Opinion from State Auditor regarding documentation for district claims

From: Corine Pennington [penningc@sao.wa.gov]
Sent: Friday, April 26, 2002 4:01 PM
To: Rick Thorson
Cc: Kelly Collins; Christie Hazlett; Jan Jutte; Nestor Newman
Subject: Help Desk #1606

Hi Rick,

I think we had a data base glitch with your question #1606 - Just in case your answer did not come through I am e-mailing it to you now:

The issue of original vouchers was discussed at the 4/22/02 Audit Management meeting. It was decided there that we will tell the districts and the auditors that they need to come to an agreement as to what the auditors are going to pay from (original documents, copies or a listing of payments to be made that have been approved by the board or commission). We just want someone to retain original documents for our audit purposes. We don't care who. Also, it is the district board's responsibility to make sure that expenditures are appropriate not the auditor's. We will change the BARS manual requirement for original invoices to go to the auditor for payment in the next BARS update.

Appendix 5 – Payroll options used by other districts

Pierce County Fire District 2 (Lakewood Fire District)

Contact Koree Baker at 253-983-4549 for more information.

This district has issued its own warrants since 1999.

The district processes and issues payroll for about 130 employees using its financial system, Microsoft Great Plains Dynamics.

The system does all calculations, including retirement and taxes, and generates warrants.

The district reports warrant issues to the County, and the County redeems them.

The system creates tax reports, which Koree submits via disk. She gets tax updates yearly.

The system generates W-2s, 1099s, and other reports as needed.

The district is able to use a later cut-off date than they were previously and employees are paid shortly after the pay period ends.

Pierce County Fire District 5 (Gig Harbor Fire District)

Contact Bev Teeple at 253-851-3111 for more information.

This district uses County-issued warrants.

ADP processes their payroll (for 95 employees), and employees are paid via County warrant.

Employees are paid once a month, with overtime and out-of-class paid on a one-month lag.

Employees fill out a computerized timecard. At the end of the month Bev enters the data from these timecards into the ADP payroll system and transmits it to ADP. The next day she receives a report with taxes, employee deductions, and employer and employee retirement calculations.

Bev then issues a voucher to the County requesting warrants made out to each employee for the amount calculated by ADP. She pays retirement contributions via two County warrants – one for the employee portion and one for the district portion.

The employee receives a County warrant paycheck and an ADP report detailing their leave accrual/time banks.

The district does its own quarterly tax filing based on the totals reported by ADP.

Cost: \$200 per month, which costs out to slightly more than \$2 per employee + the cost of any extra reports. Some reports are included in the base price, including W-2s.

Appendix 6 – District report samples

Sample trial balance report generated by the County’s financial system for Fire 17
Page 1 of 4

1/11/08-15:12		Snohomish County Financial System		Fiscal Year 2001		November 08 2001		Page	
GL787		Trial Balance-Jr. Tax District				Report Format			
		Period		10 ending October		31, 2001		Transaction status	
Fnd 785	Fire Dist No 17	Opening Balance	Current Debits	Current Credits	Ending Balance				
Sub 770	Fire Dist No 17 Expense								
Act 001	Assets								
DOB 1110	Cash								
785 1701110	Cash	20,462.78	124,992.66	91,011.10-	54,444.34				
DOB 1110	Cash	20,462.78	124,992.66	91,011.10-	54,444.34				
DOB 1800	Investments								
785 1701800	Investments	414,000.02	15,000.00		429,000.02				
DOB 1800	Investments	414,000.02	15,000.00		429,000.02				
DOB 2110	Taxes Receivable								
785 1702110	Taxes Receivable	506,868.05		121,339.25-	385,528.80				
DOB 2110	Taxes Receivable	506,868.05		121,339.25-	385,528.80				
Act 001	Assets	941,330.85	139,992.66	212,350.35-	868,973.16				
Act 002	Liabilities								
DOB 1340	Invoices Payable								
785 2701340	Vouchers Payable		35,428.97	35,428.97-					
DOB 1340	Invoices Payable		35,428.97	35,428.97-					
DOB 2900	Due To Other Govt Units								
785 2702900	Due To Other Governments	538,852.49-			538,852.49-				
DOB 2900	Due To Other Govt Units	538,852.49-			538,852.49-				
DOB 3130	Wages Payable								
785 2703130	Wages Payable	252.97-	252.97						
DOB 3130	Wages Payable	252.97-	252.97						
DOB 5700	Deferred Revenue								
785 2705700	Deferred Revenue	506,868.05-	121,339.25		385,528.80-				
DOB 5700	Deferred Revenue	506,868.05-	121,339.25		385,528.80-				
Act 002	Liabilities	1,045,973.51-	157,021.19	35,428.97-	924,381.29-				
Act 003	Revenues								
DOB 1110	Cash								
785 3701110	Real & Personal Prop	539,175.79-	.22	120,715.15-	659,890.72-				
DOB 1110	Cash	539,175.79-	.22	120,715.15-	659,890.72-				
DOB 1210	UNUM Disab Ins								
785 3701210	Private Harvest	3,636.32-			3,636.32-				
DOB 1210	UNUM Disab Ins	3,636.32-			3,636.32-				
DOB 1720	Matured Lt Revenue Debt								
785 3701720	Leasehold Excise Tax	32.40-			32.40-				
DOB 1720	Matured Lt Revenue Debt	32.40-			32.40-				
DOB 3502	Sale Of Timber								
785 3703502	Sale of Timber (Lease)	10,757.92-			10,757.92-				
DOB 3503	Sale Of Timber	10,757.92-			10,757.92-				
DOB 6111	Investment Interest								
785 3706111	Investment Interest	19,082.05-		1,204.34-	20,286.39-				
DOB 6111	Investment Interest	19,082.05-		1,204.34-	20,286.39-				

Report errors →

actual description ←

Sample trial balance report generated by the County's financial system for Fire 17
Page 2 of 4

01/11/08-15:12 Snohomish County Financial System Fiscal Year 2001 November 08 2001 Page: 2
 GL787 Trial Balance-Jr. Tax District Report Format
 Period 10 ending October 31, 2001 Transaction status 1

Fnd 785 Fire Dist No 17

	Opening Balance	Current Debits	Current Credits	Ending Balance
Sub 770 Fire Dist No 17 Expense				
Act 003 Revenues				
DOB 8600 Agency Deposits				
785 3708600 Agency Deposits	21,504.38-			21,504.38-
DOB 8600 Agency Deposits	21,504.38-			21,504.38-
DOB 9700 Data Dis/Vis Account				
785 3709700 Operating Transfers-In	139,447.90-			139,447.90-
DOB 9700 Data Dis/Vis Account	139,447.90-			139,447.90-
Act 003 Revenues	733,636.76-	.22	121,919.49-	855,556.03-
Act 005 Expenses				
DOB 5597 Operating Transfers Out				
785 5705597 Operating Transfers-Out	8,950.69			8,950.69
DOB 5597 Operating Transfers Out	8,950.69			8,950.69
DOB 8611 Agency Salaries				
785 5708611 Agency Salaries	312,594.27	40,328.94	4,600.00-	348,323.21
DOB 8611 Agency Salaries	312,594.27	40,328.94	4,600.00-	348,323.21
DOB 8613 Criminal Jury				
785 5708613 Agency Benefits	15,434.29	1,526.83		16,961.12
DOB 8613 Criminal Jury	15,434.29	1,526.83		16,961.12
DOB 8666 Agency Disbursements				
785 5708666 Agency Issues	501,300.17	35,428.97		536,729.14
DOB 8666 Agency Disbursements	501,300.17	35,428.97		536,729.14
Act 005 Expenses	838,279.42	77,284.74	4,600.00-	910,964.16
Sub 770 Fire Dist No 17 Expense		374,298.81	374,298.81-	

report error ←
correct description ←

Sample trial balance report generated by the County's financial system for Fire 17
Page 3 of 4

4/11/06-15:12

Snohomish County Financial System Fiscal Year 2001

November 04 2001 Page

Trial Balance-Jr Tax District

Report Format

Period 10 ending October 31, 2001

Transaction status 1

Fnd 785 Fire Dist No 17

		Opening Balance	Current Debits	Current Credits	Ending Balance
Sub 773	Fire Dist No 17 Cap Imprvmt				
Act 001	Assets				
DOb 1110	Cash				
785 1731110	Cash	75.00	2,115.58	2,190.00-	1.42
DOb 1110	Cash	75.00	2,115.58	2,190.00-	1.42
DOb 1800	Investments				
785 1731800	Investments	736,618.94	2,190.00		738,808.94
DOb 1800	Investments	736,618.94	2,190.00		738,808.94
Act 001	Assets	736,695.02	4,305.58	2,190.00-	738,810.60
Act 002	Liabilities				
DOb 2900	Due To Other Govt Units				
785 2732900	Due To Other Governments	426,152.99-			426,152.99-
DOb 2900	Due To Other Govt Units	426,152.99-			426,152.99-
Act 003	Revenues				
DOb 6111	Investment Interest				
785 3736111	Investment Interest	20,248.23-		2,115.58-	22,260.71-
DOb 6111	Investment Interest	20,248.23-		2,115.58-	22,260.71-
DOb 8600	Agency Deposits				
785 3738600	Agency Deposits	455,000.00-			455,000.00-
DOb 8600	Agency Deposits	455,000.00-			455,000.00-
DOb 9700	Data Dis/Vis Account				
785 3739700	Operating Transfers-In	3,636.32-			3,636.32-
DOb 9700	Data Dis/Vis Account	3,636.32-			3,636.32-
Act 003	Revenues	478,782.45-		2,115.58-	480,897.03-
Act 005	Expenses				
DOb 5597	Operating Transfers Out				
785 5736597	Operating Transfers-Out	168,239.42			168,239.42
DOb 5597	Operating Transfers Out	168,239.42			168,239.42
Sub 773	Fire Dist No 17 Cap Imprvmt		4,305.58	2,190.00-	

Sample trial balance report generated by the County's financial system for Fire 17
Page 4 of 4

1/08-15:12		Snohomish County Financial System		Fiscal Year 2001		November 08 2001	
GL78		Trial Balance-Jr. Tax District				Report Format	
Pnd 785		Fire Dist No 17				Transaction status	
		Opening	Current	Current	Ending		
		Balance	Debits	Credits	Balance		
Sub 774	Fire Dist 17 Emerg. Resv.						
Act 001	Assets						
DOB 1110	Cash						
785 1741110	Cash	.46-	882.55	880.00-	2.09		
DOB 1110	Cash	.46-	882.55	880.00-	2.09		
DOB 1800	Investments						
785 1741800	Investments	312,052.49	880.00		312,932.49		
DOB 1800	Investments	312,052.49	880.00		312,932.49		
Act 001	Assets	312,052.03	1,762.55	880.00-	312,934.58		
Act 002	Liabilities						
DOB 2900	Due To Other Govt Units						
785 2742900	Due To Other Governments	295,750.47-			295,750.47-		
DOB 2900	Due To Other Govt Units	295,750.47-			295,750.47-		
Act 003	Revenues						
DOB 6111	Investment Interest						
785 3746111	Investment Interest	10,987.19-		882.55-	11,869.74-		
DOB 6111	Investment Interest	10,987.19-		882.55-	11,869.74-		
DOB 9700	Data Dis/Jis Account						
785 3749700	Operating Transfers-In	5,314.37-			5,314.37-		
DOB 9700	Data Dis/Jis Account	5,314.37-			5,314.37-		
Act 003	Revenues	16,301.56-		882.55-	17,184.11-		
Sub 774	Fire Dist 17 Emerg. Resv.		1.7	762.55-			
Pnd 785	Fire Dist No 17		380.3	366.94-			
	Report Final Totals		380.3	366.94-			
Total Debits:	10,867,140.94	Total Credits:	10,867,140.94				
ENCUMBRNCE Debits:	0.00	ENCUMBRNCE Credits:	0.00				

Sample claim voucher – Fire 10

**FIRE DISTRICT NO. 10
DEPARTMENT OF FINANCE**

Administration Building
Everett, WA 98201
1-800-562-4367

VENDOR CODE	<u>05661</u>	VOUCHER NO.	<u>00327</u>
VENDOR NAME	<u>Puget Sound Energy</u>	VOUCHER DATE	<u>12/11/01</u>
VENDOR ADDRESS	<u>BOT-01H</u>	FISCAL YEAR	<u>2001</u>
	<u>P.O. Box 91269</u>		TOTAL
	<u>Bellevue, WA 98009-9269</u>		\$ 240.11

777 570866

<u>DESCRIPTION</u>	<u>AMOUNT</u>
Station #44 Natural Gas Bill	\$ 240.11
TOTAL	\$ 240.11

STATE OF WASHINGTON
COUNTY OF SNOHOMISH SS.

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

Subscribed this 11th day of December, 2001, at Everett, Washington.

FIRE DISTRICT NO. 10
Taxing District


Approved
Mark E. Mitchell
District Secretary

Sample blanket claim authorization – Fire 10

**Snohomish County Fire Protection District No. 10**

P.O. Box 881
Bothell, WA 98041

(425) 486-1678
FAX (425) 486-4556

VOUCHER AUTHORIZATION – DECEMBER 11, 2001

<u>VOUCHER</u>	<u>VENDOR</u>	<u>AMOUNT</u>	<u>DESCRIPTION</u>
00327	Puget Sound Energy	\$ 240.11	Station #44 Natural Gas
00328	Petty Cash Fund	129.40	Reimburse petty cash
00329	Waste Management of Washington SNO/KING	4.60	Waste service per contract
00330	Prime Electric	634.83	Station #44 - replace lamps and ballasts
00331	Panasonic Communications	156.68	Copier periodic charge
00332	Terminix International	39.18	Station #44 rodent control
00333	PUD No. 1 of Sno County	8.78	Station #44 street lighting
00334	Lorraine Gibson	122.92	Dinner Board Meeting at Outback Restaurant
00335	Snure & Regeimbal	248.94	Legal services re Kellum unemployment claim
00336	Ken's Towing, Inc.	587.52	Vehicle #8411 towing charge
00337	PUD No. 1 of Sno County	477.07	Station #44 electric bill
00338	Keeney's Office Plus	12.78	Office Supplies
00339	Bothell Fire & E.M.S.	21.72	Light bulbs for Station #44

TOTAL \$ 2,684.53

Attest:

Mark E. Mitchell
District Secretary

Michael J. Norris, Commissioner

Mark E. Mitchell, Commissioner

Leon Carder, Commissioner

Sample cash balance report – Drain 8

DRAINAGE IMPROVEMENT DISTRICT #8

2

11/01 & 12/01 ACTIVITY
TREASURER'S REPORT

11/28/01
Deductions

	Additions	Available Cash
Beginning Balance: 11/1/01		<u>\$ 70,137.31</u>
Accounts Receivable - Received:		
City of Lake Stevens 2001 Assessments	14,000.00	
Special Assessment Principle 11/1/01 to 11/21/01	14,225.48	
Penalty/Interest on Other Taxes		28,225.48
		<u>98,363.39</u>
Billed - Still Outstanding		
Special Assessment Principle (Unpaid)		
1999 784.33		
2000 1,864.96		
2001 24,630.20		<u>27,289.49</u>
Accounts Payable:		
11/13/01 Vouchers 01-216 to 01-235	(9,892.61)	
11/27/01 Vouchers 01-236 to 01-237	(404.21)	(10,296.82)
Payroll / Payroll Taxes:		
11/01 Payroll	(5,235.50)	
12/01 Draws	(700.00)	(5,935.50)
		<u>(16,232.32)</u>

Ending Balance: 11/26/01 **\$ 109,390.56 All Revenue Received**

Cash on Hand \$ 82,131.07



Sample reconciliation report – Drain 8

Reconciliation Report

11/14/2001

Drainage Improvement District #8

Account: Snohomish County Treasurer

Reconciled for the period ending 10/31/2001

Cleared Transactions

Previous Balance

37,027.11

Cleared Checks and Payments

25 Items

-12,554.72

Cleared Deposits and Other Credits

3 Items

45,665.52

Cleared Balance

70,137.91

Uncleared Transactions

Uncleared Checks and Payments

0 Items

0.00

Uncleared Deposits and Other Credits

0 Items

0.00

New Transactions

Account Balance as of 10/31/2001 (statement closing date)

70,137.91

New Checks and Payments

0 Items

0.00

New Deposits and Other Credits

1 Items

14,000.00

Ending Account Balance

84,137.91

Sample activity statement transposed from trial balance – Drain 8

DRAINAGE IMPROVEMENT DISTRICT #8
END OF MONTH
TREASURER'S REPORT
10/31/2001
Deductions

	Deductions	Additions
Beginning Balance: 10/1/01	\$ <u>37,027.11</u>	
Accounts Receivable:		
Special Assessment Principle	10/1/01 TO 10/31/01	45,281.98
Penalty/Interest on Other Taxes	10/1/01 TO 10/31/01	76.11
Intuit - Quickbooks Pro 2001 Refund		80.00
City of Lake Stevens Q2-01 O&M Reimbursement		<u>227.43</u>
		45,665.52
Accounts Payable:		
9/25/01 Vouchers	01-195 to 01-197	(396.94)
10/09/01 Vouchers	01-198 to 01-213	(6,644.96)
10/23/01 Vouchers	01-214 to 01-215	<u>(327.17)</u>
		(7,369.07)
Payroll / Payroll Taxes:		
10/01 Payroll		(4,817.13)
10/01 FICA		<u>(368.52)</u>
		(5,185.65)
Ending Balance: 10/31/01	\$ <u><u>70,137.91</u></u>	

Reviewed By: _____
Date: _____

Sample C-5 financial statement for fire districts – Fire 3 – page 1 of 4

SNOHOMISH COUNTY FIRE PROTECTION DISTRICT #3
Fund Resources and Uses Arising From Cash Transactions
For the Years Ending December 31, 1997 and 1996

	BOND FUND 97		BOND FUND 96	
	Budget	Actual	Budget	Actual
Beginning Cash and Investments	\$43,000	\$43,073	\$0	\$36,270
Revenues:				
Taxes	180,000	181,696	184,000	184,508
Intergovernmental				
Charges for Service				
Miscellaneous		1,193		
Interest	2,500	3,352	2,500	1,460
Other Financing Sources				
Total Resources	\$225,500	\$229,314	\$186,500	\$222,238
Operating Expenditures:				
Security of Persons & Property				
Total Operating Exp.	\$0	\$0	\$0	\$0
Debt Service	\$173,765	\$173,766	\$181,736	\$179,166
Capital Outlay				
Total Expenditures	\$173,765	\$173,766	\$181,736	\$179,166
Other Financing Uses				
Total Uses	\$173,765	\$173,766	\$181,736	\$179,166
Excess of Revenue over Uses	\$51,735	\$55,548	\$4,764	\$43,073
Non-Revenues				
Non-Expenditures				
Ending Cash & Investments	\$51,735	\$55,548	\$4,764	\$43,073

Sample C-5 financial statement for fire districts – Fire 3 – page 2 of 4

SNOHOMISH COUNTY FIRE PROTECTION DISTRICT #3
Fund Resources and Uses Arising From Cash Transactions
For the Years Ending December 31, 1997 and 1996

	RESERVE FUND 97		RESERVE FUND 96	
	Budget	Actual	Budget	Actual
Beginning Cash and Investments	\$172,562	\$172,396	\$142,857	\$495,430
Revenues:				
Taxes				
Intergovernmental				
Charges for Service		7,565		16,500
Miscellaneous	10,000			
Interest	10,000	23,728	10,000	9,835
Other Financing Sources	307,000	950,840	217,500	197,303
Total Resources		\$1,154,529	\$370,357	\$719,068
Operating Expenditures:				
Security of Persons & Property				
Total Operating Exp.	\$0	\$0	\$0	\$0
Debt Service				
Capital Outlay			\$148,800	\$546,672
Total Expenditures	\$0	\$0	\$148,800	\$546,672
Other Financing Uses		\$119		
Total Uses	\$0	\$119	\$148,800	\$546,672
Excess of Revenue over Uses	\$499,562	\$1,154,410	\$221,557	\$172,396
Non-Revenues				
Non-Expenditures				
Ending Cash & Investments	\$499,562	\$1,154,410	\$221,557	\$172,396

Sample C-5 financial statement for fire districts – Fire 3 – page 3 of 4

SNOHOMISH COUNTY FIRE PROTECTION DISTRICT #3
Fund Resources and Uses Arising From Cash Transactions
For the Years Ending December 31, 1997 and 1996

	SHOP FUND 97		SHOP FUND 96	
	Budget	Actual	Budget	Actual
Beginning Cash and Investments	\$30,800	\$32,433	\$0	\$0
Revenues:				
Taxes				0
Intergovernmental				0
Charges for Service	287,333	271,743	220,525	177,074
Miscellaneous		1,068		
Interest	500	709		518
Other Financing Sources	15,100	16,754	59,929	89,932
Total Resources	<u>\$333,733</u>	<u>\$322,707</u>		<u>\$267,523</u>
Operating Expenditures:				
Security of Persons & Prope	333,717	305,236	268,313	232,892
Total Operating Exp.	<u>333,717</u>	<u>305,236</u>	<u>268,313</u>	<u>232,892</u>
Debt Service				
Capital Outlay				
Total Expenditures	<u>\$333,717</u>	<u>\$305,236</u>	<u>\$268,313</u>	<u>\$232,892</u>
Other Financing Uses				\$2,198
Total Uses	<u>\$333,717</u>	<u>\$305,236</u>	<u>\$268,313</u>	<u>\$235,090</u>
Excess of Revenue over Uses	<u>\$16</u>	<u>\$17,472</u>	<u>\$12,141</u>	<u>\$32,433</u>
Non-Revenues				
Non-Expenditures				
Ending Cash & Investments	<u>\$16</u>	<u>\$17,472</u>	<u>\$12,141</u>	<u>\$32,433</u>

Sample C-5 financial statement for fire districts – Fire 3 – page 4 of 4

SNOHOMISH COUNTY FIRE PROTECTION DISTRICT #3
Fund Resources and Uses Arising From Cash Transactions
For the Years Ending December 31, 1997 and 1996

	EXPENSE FUND 97		EXPENSE FUND 96	
	Budget	Actual	Budget	Actual
Beginning Cash and Investments		\$768,840	\$517,500	\$590,228
Revenues:				
Taxes	839,440	840,126	774,365	768,057
Intergovernmental				
Charges for Service	1,381,069	1,497,501	1,245,124	1,356,256
Miscellaneous	22,805		29,000	
Interest	20,000	32,499		25,889
Other Financing Sources				2,254
Total Resources	<u>\$2,970,314</u>	<u>\$3,138,967</u>	<u>\$2,565,989</u>	<u>\$2,742,684</u>
Operating Expenditures:				
Security of Persons & Proper	2,071,868	1,718,932	1,860,763	1,686,609
Total Operating Exp.	<u>\$2,071,868</u>	<u>\$1,718,932</u>		
Debt Service				
Capital Outlay				
Total Expenditures	<u>\$2,071,868</u>	<u>\$1,718,932</u>	<u>\$1,860,763</u>	<u>\$1,686,609</u>
Other Financing Uses		\$967,594		\$287,234
Total Uses	<u>\$2,071,868</u>	<u>\$2,686,526</u>	<u>\$1,860,763</u>	<u>\$1,973,844</u>
Excess of Revenue over Uses	<u>\$898,446</u>	<u>\$452,441</u>	<u>\$705,226</u>	<u>\$768,840</u>
Non-Revenues				
Non-Expenditures				
Ending Cash & Investments	<u>\$898,446</u>	<u>\$452,441</u>	<u>\$705,226</u>	<u>\$768,840</u>

Sample activity statement transposed from trial balance report – Fire 5

October 2001							
TREASURERS CASH REPORT							
Date	Comments	Deposits	Vouchers	Payroll	Investments	Interest	Bal Forward
Expense Fund - Cash							
10/01/2001	Balance Forward						62,547.80
10/10/2001	Interest Earned					859.94	63,407.74
	Buy Investment						63,407.74
10/15/2001	Vouchers Paid		--(13,296.14)				50,111.60
	District #26 - Duty Chief	525.00					50,636.60
	Volunteer Ins. Dist. #26						50,636.60
10/11/2001	ESCOBAR	7,540.52					58,177.12
10/11/2001	ESCOBAR	5,332.65					63,509.77
	DNR						63,509.77
	ESCOBAR						63,509.77
	Vouchers Void						63,509.77
	District #3 - ACLS						63,509.77
	Taxes - Property	41,939.26					105,449.03
	Taxes - EMS	22,451.08					127,900.11
	Private Timber	23,405.23					151,305.34
	Payroll			(17,524.53)			133,780.81
	Payroll Benefits			(1,514.05)			132,266.76
10/31/2001	Ending Balance						132,266.76
		101,193.74	(13,296.14)	(19,038.58)	0.00	859.94	
Expense Fund - Investments							
10/05/2001	Balance Forward						303,700.00
	Buy Investment						303,700.00
	Sell Investment						303,700.00
10/31/2001	Ending Balance						303,700.00
Reserve Fund - Cash							
10/05/2001	Balance Forward						2,745.68
	Interest Earned					875.84	3,621.52
	Buy Investment						3,621.52
	Sell Investment						3,621.52
10/31/2001	Ending Balance						3,621.52
Reserve Fund - Investments							
10/05/2001	Balance Forward						309,315.32
	Investment						309,315.32
10/31/2001	Ending Balance						309,315.32

Sample SunPro budget-to-actuals report – Fire 8

SUNPRO SUPPORT CENTER
 2001 Expense Fund/776 5708666 December 2001
 PAGE NO. 3
 11/29/2001

TRANSACTION SUMMARY - EXPENSE ACCOUNTS
 CURRENT PERIOD

Account Number	Account Name	Prior Balance	Current Transactions	Current Balance	Budget	Percent of Budget Remaining	Amount of Budget Remaining
526.20.20.01	MEDIC/VEHICLE INSURANCE	5310.50		5310.50	5000.00	-6.21	-310.50
526.20.20.02	MEDIC/AMBULANCE	82365.46		82365.46	2000.00	-14.40	-10365.46
526.20.20.03	MEDIC/VEHICLE REPAIR/MAIN	2246.95		2246.95	3000.00	25.10	753.05
526.20.20.04	MEDIC/VEHICLE FUEL & LUBR	9541.14		9541.14	2000.00	20.49	2458.86
526.20.22.03	MEDIC BUILD/REPAIR/MAINT	2033.39		2033.39	5000.00	86.44	12966.61
526.20.22.05	MEDIC/SALARY PART PAID						
526.30.30.	MEDIC DISTRICT PHYSICIAN	3000.00		3000.00	11000.00	72.73	8000.00
526.30.30.01	MED CONTROL DIR/COUNTY	6628.12		6628.12	9000.00	26.35	2371.88
526.30.30.02	MEDIC/BILLING SERVICES	1625.25		1625.25	2700.00	39.81	1074.75
526.30.31.03	BLS/SAL FULLY PAID	431069.96		431069.96	530200.00	18.70	99130.04
526.30.31.04	BLS/SAL OVERTIME	20763.25		20763.25	25000.00	16.95	4236.75
526.30.31.05	BLS/MEDICARE	8082.49		8082.49	7500.00	-7.77	-582.49
526.30.31.08	NEWS LETTER/DISTRICT #8	4513.65		4513.65	6000.00	24.77	1486.35
526.30.32.	BLS/RETIREMENT	16474.84		16474.84	23450.00	29.74	6975.16
526.30.32.01	BLS/MEDICAL/DENTAL/LIFE	40764.29		40764.29	56000.00	27.21	15235.71
526.30.32.02	BLS/ST IND INSURANCE	7747.19		7747.19	6500.00	-19.19	-1247.19
526.30.32.03	BLS/ERRORS & OMISSION INS				2000.00	100.00	2000.00
526.30.32.06	MEDIC/MEDICARE	7119.46		7119.46	7700.00	7.54	580.54
526.30.32.07	MEDIC/REPLACEMENT				5000.00	100.00	5000.00
526.30.32.3	MEDIC SALARIES	466117.95		466117.95	525000.00	11.22	58882.05
526.30.32.4	MEDIC SALARIES/OVERTIME	24877.43		24877.43	40000.00	37.81	15122.57
526.30.33.	MEDIC/RETIREMENT	18283.93		18283.93	24000.00	23.82	5716.07
526.30.34.	MEDIC/MEDICAL/DENTAL/LIFE	47991.75		47991.75	59000.00	18.66	11008.25
526.30.35.	MEDIC/ST. INDUSTRIAL INS.	6230.22		6230.22	6600.00	5.60	369.78
526.30.35.02	MEDIC/ERRORS & OMISSIONS				2000.00	100.00	2000.00
526.31.00.	BLS/AMBULANCE	81832.43		81832.43	72000.00	-13.66	-9832.43
526.31.00.01	BLS/VEHICLE REPAIR/MAINT.	4088.87		4088.87	10000.00	59.11	5911.13
526.31.00.02	BLS/VEHICLE FUEL & LUBR.	9517.09		9517.09	12000.00	20.69	2482.91
526.31.33.01	BLS/AID SUPPLIES	12366.06		12366.06	13000.00	4.88	633.94
526.31.33.02	BLS/AID EQUIPMENT	5169.11		5169.11	6000.00	13.85	830.89
526.31.33.03	BLS EQUIP/MAINT./REPAIR	302.36		302.36	1100.00	72.51	797.64
526.31.33.04	BLS/DEFIB WARRANTY	2317.71		2317.71	3200.00	27.57	882.29
526.31.33.05	CPR INSTRUCTOR	800.00		800.00	2000.00	60.00	1200.00
526.31.33.06	BLS/ELECTRICITY & WATER	6805.78		6805.78	7000.00	2.77	194.22
526.31.33.07	BLS/FACILITY MAINTENANCE	4717.42		4717.42	5000.00	5.65	282.58
526.31.33.08	BLS/SALARY PART PAID	105580.26		105580.26	166200.00	36.47	60619.74
526.40.00.	MEDIC/ADVANCE TRAVEL FUND	710.00		710.00	2000.00	64.50	1290.00
526.40.00.01	MEDIC TRAIN/LODGING	1343.83		1343.83	2000.00	32.81	656.17
526.40.00.02	MEDIC TRAINING & REGISTR.	2859.00		2859.00	4000.00	28.53	1141.00
526.40.01.	MEDIC/PAGER & RADIO	536.91		536.91	2000.00	73.15	1463.09
526.40.43.01	BLS TR/ADVANCE TRAVEL FUN	516.00		516.00	2000.00	74.20	1484.00
526.40.43.02	BLS TRAIN/LODGING	2094.78		2094.78	3000.00	30.17	905.22
526.40.49.01	BLS TRAINING/REGISTRATION	7569.22		7569.22	12000.00	36.92	4430.78
526.40.49.02	BLS/TRAINING SUPPLIES	1849.68		1849.68	5000.00	63.01	3150.32
526.40.49.03	WATER SAFETY	739.29		739.29	2000.00	63.04	1260.71
526.40.49.04	VACCINATIONS	968.94		968.94	3500.00	72.32	2531.06
526.50.20.	MEDIC EQUIPMENT	1152.84		1152.84	20000.00	94.24	18847.16
526.50.20.01	MEDIC/AID EQUIP/REPAIR				1300.00	100.00	1300.00
526.50.20.02	MEDIC/DEFIB WARRANTY	2317.70		2317.70	3200.00	27.57	882.30
526.50.20.03	MEDIC SUPPLIES	33098.10		33098.10	35000.00	5.43	1901.90