



East County Fire and Rescue

600 NE 267th Avenue Camas, WA 98607

(360) 834-4908 (phone)

(360) 835-8920 (fax)

www.ecfr.us



Resolution #325-09052023

A resolution revising the district's fund accounting structure.

WHEREAS, the board of fire commissioner of East County Fire and Rescue endeavors to be fiscally responsible, operate with transparency, and ensure adequate and sustainable funding; and

WHEREAS, implementation of financial performance measures is simplified by use of a single capital projects fund; and

WHEREAS, financial reporting related to grants is simplified through use of a grants management fund for receipt of grant funds and payment of grant funded expenses; and

WHEREAS, federal grant funds may not earn interest; and

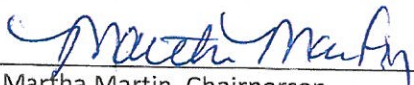
WHEREAS, allocation of expenses to the related fund provides increased transparency.

NOW, THEREFORE, BE IT RESOLVED that the East County Fire & Rescue Board of Commissioners establish the following fund accounting structure:

1. General fund used for district maintenance and operations.
2. Capital project fund which combines the previous equipment, apparatus replacement, and facilities reserve funds.
3. Leave accrual fund to accumulate the funds required for payout of unused leave upon employee's separation from the district.
4. Grants management fund for receipt of grant funds and payment of grant funded expenses.
5. Debt service fund for payment of debt service.
6. Expenses related to the purpose of a specific fund (e.g., capital projects) shall be paid from that fund except for payment for unused leave which shall have the required funds transferred from the leave accrual fund to the general fund for payment through the normal payroll process.

ADOPTED at a Regular Meeting of the Board of Commissioners for East County Fire and Rescue September 05, 2023, with the following Commissioners being present and voting:

RESOLUTION #325-09052023



Martha Martin, Chairperson

DocuSigned By:



Sherry Petty, Commissioner

C39F6D85948141F



Joshua Seeds, Commissioner

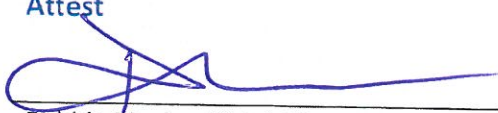


Michael Taggart, Vice Chair



Steve Hofmaster, Commissioner

Attest



Debbie Macias, District Secretary

