

ANNUAL REPORT CERTIFICATION
Central Whidbey Island Fire & Rescue
MCAG No. 1117

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office
For the Fiscal Year Ended December 31, 2013

Government Information

Official Mailing Address 1164 Race Rd, Coupeville, WA 98239

Official Website Address www.cwfire.org

Official E-mail Address cwfire@cwfire.org

Official Phone Number (360) 678-3602

Preparer Information and Certification

Preparer Name and Title Ed Hartin, Fire Chief

Contact Phone Number (360) 678-3602

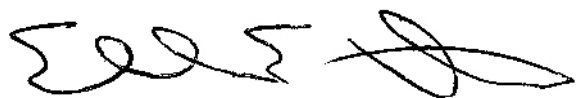
Contact E-mail Address cwfire@cwfire.org

I do hereby certify on this 15th day of May, 2014, that annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification.

Moreover, I acknowledge and understand that management and the governing body are responsible for:

- The design and implementation of policies and procedures to safeguard public resources and ensure compliance with applicable laws and regulations, including internal controls to prevent and detect fraud.
- Compliance with applicable state and local laws and regulations.
- Immediately submitting corrected annual report information if any error in submitted information is subsequently identified.

Preparer Signature: _____



Note 1-Summary of Significant Accounting Policies

The Central Whidbey Island Fire & Rescue (CWIFR) reports financial activity using the revenue and expenditure classifications, statements, and schedules contained in the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

The district was incorporated in 1952 and operates under the laws of the state of Washington applicable to a fire district. The fire district is a general purpose government and provides fire protection services, fire suppression services, emergency medical and protection of life and property to Central Whidbey Island Fire & Rescue and is primarily through property taxes. Central Whidbey Island Fire & Rescue uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

Fund Accounting

The accounts of the district are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. Central Whidbey Island Fire & Rescue's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by CWIFR:

Governmental Fund Types

General (Current Expense) Fund: This fund is the primary operating fund of the district. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Capital Projects Funds: These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

Compensated Absences Trust Fund: This fund is used to account for assets held by the District for buyback of a specified percentage of unused sick leave from employees at the time of their separation from the district (e.g., retirement).

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid, including those properly chargeable against the report year(s) budget appropriations as required by state law.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

The basis of accounting described above represents a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Budgets

CWIFR adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end. Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follows:

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
001-General Fund			
General Fund	2,477,430.00	1,897,903.89	579,526.11
Contingency Fund	39,870.00	39,870.00	
001-General Fund Total	2,517,300.00	1,937,773.89	579,526.11
310 - General Capital Projects	577,246.12	563,271.03	13,975.09

Budgeted amounts are authorized to be transferred between departments within any fund/object classes; however, any revisions that alter the total expenditures of a fund, or that affect the number of authorized employee positions, salary ranges, hours, or other conditions of employment must be approved by the district’s legislative body.

Cash

It is the district’s policy to invest all temporary cash surpluses. The amount is included in the cash and investments shown on the statements of fund resources and uses arising from cash transactions. The interest on these investments is prorated to the various funds.

Deposits

The district deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission.

Investments

See Note 2, *Investments*.

Capital Assets

Capital assets are assets with an initial individual cost of more than \$5000 and an estimated useful life in excess of 3 years. The capital assets of the district are recorded as expenditures when purchased.

Compensated Absences

District policy states:

Fire Chief: Upon hire, the start balance is (5) days. Vacation shall accrue at (11.33) hours per month thereafter with a 30 day maximum accrual that is payable upon retirement. In the event of termination any unused vacation will be paid on a prorated basis per his contract.

Upon hire, the start balance is (5) days. Sick Leave may accumulate up to maximum of 30 days. The district agrees to buy back 60% of the Chief’s unused sick leave to a maximum of 30 days whichever is smaller.

Deputy Chief: Vacation shall accrue at (1) day per month for the first and second year of employment and (10.67) days of vacation per month thereafter. Accrued vacation is limited to a maximum of 20 days during any calendar year. In the event of retirement or termination any unused vacation will be paid on a prorated basis.

Sick Leave may accumulate up to a maximum of 120 days. The district agrees to buy back 60% of the Battalion’s Chief’s unused sick leave to a maximum of 7 days whichever is smaller upon retirement or disability.

Office Manager: Vacation shall accrue at (11.33) hours per month with a 30 day maximum accrual. In the Event of retirement or termination, any accumulated vacation will be paid up to a maximum of 30 days.

Sick Leave may accumulate to a maximum of 120 days and pay back is 50% of the unused sick leave to a maximum of 30 shifts whichever is smaller.

Union Employees: Vacation monthly and maximum accrual in hours is based on employees normal work schedule as follows:

Work Schedule	<1 Year	2 Years	3 Years	4 Years	>5 Years	Maxium Accrual
24-Hour	10.00	14.00	20.00	24.00	25.92	720
12-Hour Shift	7.92	11.08	15.83	19.90	21.03	597
10.5 Hour Shift	7.92	11.08	15.83	19.90	21.03	597
8.4 Hour Shift	7.92	11.08	15.83	19.90	21.03	597

Upon separation, the employee is compensated for any unused vacation time at their basic hourly rate of pay.

Sick Leave monthly and maximum accrual in hours is based on employees normal work schedule as follows:

Work Schedule	Monthly Accrual	Primary Bank Maxium Accrual	Secondary Bank Maximum Accrual
24-Hour Shift	24.00 Hours	1200 Hours	1000 Hours
12-Hour Shift	19.90 Hours	995 Hours	829 Hours
10.5 Hour Shift	19.90 Hours	995 Hours	829 Hours
8.4 Hour Shift	19.90 Hours	995 Hours	829 Hours

New employees are provided an advance of two times the monthly accrual rate for their normal shift schedule.

Employees shall accrue sick leave in their primary bank until they reach their bank maximum and then accrue in their secondary sick leave bank. The secondary sick leave bank provides an extended period of salary protection in the event of a serious injury or long term illness. The secondary sick leave bank may only be used after the primary sick leave bank has been exhausted and prior to the donation of leave by other employees.

There was no pay out for accrued sick leave.

Reserved Fund Balance

\$13,923 is reserved for sick leave compensated absences.

\$160,330 is reserved for contingency.

\$1,041,536.61 is reserved for capital projects.

Note 2-Investments

The district’s investments are insured, registered or held by the county or its agent in the district’s name. Investments are presented at fair market value. All investments are held by the Island County Treasurers Office as an agent for the District.

Investments by type at December 31, 2013 are as follows:

Type of Investment	Total
LGIP State Pool (fmv)	2,792,000

Note 3-Property Tax

The county treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed after the end of each month.

Property tax revenues are recognized when cash is received by the county. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied. The district's regular levy for the year 2013 was \$ 1.3438740675 per \$1,000 on an assessed valuation of \$1,573,308,758 for a total regular levy of \$2,114,328.84.

Note 4-Pension Plans

Substantially all of the districts full-time and qualifying part-time employees participate in LEOFF II, PERS 2 or PERS 3 administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit and defined contribution retirement plans. Actuarial information is on a system-wide basis and is not considered pertinent to the district's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the Washington State Department of Retirement Systems annual financial report. A copy of this report may be obtained by writing to:

Department of Retirement Systems
Communications Unit
PO Box 48380
Olympia, WA 98504-8380

Note 5-Other Disclosures

Inter-Local Agreements

- Whidbey General Hospital to provide BLS transports.
- ICOM for cell tower land use
- Sprint/Nextel for cell tower land use
- Island County for fire inspections

CWIFR has Mutual Aid Agreements

- East Fire & Rescue to increase the effectiveness and efficiency of emergency response by CWIFR and East Jefferson Fire Rescue.
- Commander Navy Region Northwest Fire & Emergency to augment fire protection, technical rescue, and basic and advanced medical and life support services.
- Department of Natural Resources to provide mutual assistance in the control and suppression of forestland fires
- The City of Oak Harbor, City of Coupeville, City of Langley, Island County, Island County Sheriff, Fire Districts 1, 2, 3 and Whidbey General Hospital to provide additional manpower and equipment as necessary to control emergencies or a disaster.

Miscellaneous Contracts

- Whidbey General Hospital to split utility costs as a shared building
- Mr. Jack & Deanne Tallman for shared water rights at Station 54.

Automatic Aid Agreements

- Camano Island Fire & Rescue #1 - to increase the effectiveness and efficiency of emergency response by CWIFR and Camano Island Fire Rescue within their respective districts.
- North Whidbey Fire & Rescue #2 - to increase the effectiveness and efficiency of emergency response by CWIFR and NWFR within their respective districts.
- South Whidbey Fire & Emergency Services #3 - to increase the effectiveness and efficiency of emergency response by CWIFR and SWFR within their respective districts.

REVENUE AND EXPENDITURE

For the Year Ended December 31, 2013

MCAG	Fund	Fund Name	BARS Acct	Description	Amount
1117	1	General Fund	3081000	Reserved Beginning Balance	166,875
1117	1	General Fund	3088000	Unreserved Beginning Balance	1,302,782
1117	1	General Fund	3111000	Real & Personal Property Tax	2,118,231
1117	1	General Fund	3172000	Leasehold Excise Tax	619
1117	1	General Fund	3174000	Forest Excise & Compensating Tax	315
1117	1	General Fund	3340490	WA DOH Grant (State Grant)	1,208
1117	1	General Fund	3370701	Coupeville School Fire Protection	1,171
1117	1	General Fund	3370703	WA State Patrol	1,800
1117	1	General Fund	3370704	Board For Vol Firefighters	600
1117	1	General Fund	3422100	WGH BLS Contract	199,519
1117	1	General Fund	3424000	Town Of Coupeville-Inspections	8,584
1117	1	General Fund	3611100	Investment Interest	5,190
1117	1	General Fund	3625000	Space & Facilities Rentals (Long-term)	14,030
1117	1	General Fund	3671100	Donations	816
1117	1	General Fund	3671900	Other	676
1117	1	General Fund	3691000	Sale Of Scrap And Junk	253
1117	1	General Fund	3699000	WGH Utilities (Sta. 51)	2,975
1117	1	General Fund	3699000	CPR Course Fees	4,520
1117	1	General Fund	3699000	Out Of District House Signs	10
1117	1	General Fund	3951000	Proceeds For Sale Of Assets	3,000
1117	1	General Fund	5221010	Fire Chief	96,013
1117	1	General Fund	5221010	Deputy Chief	79,213
1117	1	General Fund	5221010	Office Manager	51,002
1117	1	General Fund	5221010	Command Duty Officer Stipend	4,795
1117	1	General Fund	5221010	Office Assistant	8,363
1117	1	General Fund	5221010	Commissioners	10,106
1117	1	General Fund	5221010	District Secretary	1,352
1117	1	General Fund	5221010	Fire Chief (Def Comp)	8,641
1117	1	General Fund	5221010	Deputy Chief (Def Comp)	7,129
1117	1	General Fund	5221010	Office Manager (Def Comp)	2,040
1117	1	General Fund	5221020	Fire Chief (Medicare Only)	1,525

MCAG	Fund	Fund Name	BARS Acct	Description	Amount
1117	1	General Fund	5221020	Deputy Chief (Medicare Only)	1,260
1117	1	General Fund	5221020	Office Manager (FICA/Medicare)	3,853
1117	1	General Fund	5221020	Office Assistant (FICA/Medicare)	678
1117	1	General Fund	5221020	Commissioners (FICA/Medicare)	775
1117	1	General Fund	5221020	District Secretary (FICA/Medicare)	108
1117	1	General Fund	5221020	Fire Chief (L&I)	685
1117	1	General Fund	5221020	Deputy Chief (L&I)	636
1117	1	General Fund	5221020	Office Manager (L&I)	327
1117	1	General Fund	5221020	Office Assistant (L&I)	107
1117	1	General Fund	5221020	Commissioners (L&I)	15
1117	1	General Fund	5221020	District Secretary (L&I)	2
1117	1	General Fund	5221020	Fire Chief (Medical/Dental)	13,589
1117	1	General Fund	5221020	Deputy Chief (Medical/Dental)	17,972
1117	1	General Fund	5221020	Office Manager (Medical/Dental)	14,675
1117	1	General Fund	5221020	Fire Chief (LEOFF)	5,325
1117	1	General Fund	5221020	Deputy Chief (LEOFF)	4,394
1117	1	General Fund	5221020	Office Manager (PERS)	4,101
1117	1	General Fund	5221020	Employee Assistance Program	1,158
1117	1	General Fund	5221030	Office Supplies	6,405
1117	1	General Fund	5221030	Computer Software	3,282
1117	1	General Fund	5221030	Commissioner Supplies	1,024
1117	1	General Fund	5221030	Uniforms-Admin & Comm	1,673
1117	1	General Fund	5221030	Copy Fees	4,937
1117	1	General Fund	5221030	Books & Publications	77
1117	1	General Fund	5221030	Member Recognition	162
1117	1	General Fund	5221030	Computer Hardware	6,199
1117	1	General Fund	5221030	Office Equipment	2,295
1117	1	General Fund	5221040	Accounting	1,859
1117	1	General Fund	5221040	Vaccinations	30
1117	1	General Fund	5221040	Information Technology	10,300
1117	1	General Fund	5221040	MRSC	120
1117	1	General Fund	5221040	Consulting	3,494
1117	1	General Fund	5221040	Postage & Shipping	3,144
1117	1	General Fund	5221040	Internet Service Provider (ISP)	119

MCAG	Fund	Fund Name	BARS Acct	Description	Amount
1117	1	General Fund	5221040	Telephone	6,756
1117	1	General Fund	5221040	Cellular Telephones	1,818
1117	1	General Fund	5221040	Cable/Internet	3,132
1117	1	General Fund	5221040	Commissioners Travel	928
1117	1	General Fund	5221040	Staff Travel	1,704
1117	1	General Fund	5221040	Legal Advertising	1,751
1117	1	General Fund	5221040	Copier	5,095
1117	1	General Fund	5221040	Liability/Umbrella	31,549
1117	1	General Fund	5221040	Professional Memberships	3,798
1117	1	General Fund	5221040	Subscriptions	1,460
1117	1	General Fund	5221040	Commissioner Off-Site Expense	128
1117	1	General Fund	5221040	On-site Meeting Expense	419
1117	1	General Fund	5221040	Recognition/Awards Dinner	65
1117	1	General Fund	5221040	Investment Fee/Misc Bank Fee	297
1117	1	General Fund	5221050	Administrative Audit	1,251
1117	1	General Fund	5221050	Sales Tax (not Paid With Purchase)	1,992
1117	1	General Fund	5222010	Part-Time Firefighters Wages	131,502
1117	1	General Fund	5222010	Full-Time FF/LT	360,305
1117	1	General Fund	5222010	Shift Coverage Overtime	16,247
1117	1	General Fund	5222010	Callback Overtime	767
1117	1	General Fund	5222010	Project Overtime	2,994
1117	1	General Fund	5222010	Training Overtime	7,118
1117	1	General Fund	5222010	Educational Incentive	1,233
1117	1	General Fund	5222010	FF/LT Holiday Pay	16,901
1117	1	General Fund	5222010	FT FF/LT AIC Pay	3,778
1117	1	General Fund	5222010	Command Duty Officer (500)	6,089
1117	1	General Fund	5222010	VIP Annual Pay	6,750
1117	1	General Fund	5222010	Quarterly Stipend	28,456
1117	1	General Fund	5222010	FT FF/LT (Def Comp)	14,214
1117	1	General Fund	5222020	FT FF/LT (Medicare Only)	5,963
1117	1	General Fund	5222020	PT FF (FICA/Medicare)	10,122
1117	1	General Fund	5222020	Volunteer FF (FICA/Medicare)	3,115
1117	1	General Fund	5222020	FT FF/LT (L&I)	13,369
1117	1	General Fund	5222020	PT FF (L&I)	13,161

MCAG	Fund	Fund Name	BARS Acct	Description	Amount
1117	1	General Fund	5222020	FT FF/LT (Medical & Dental)	84,144
1117	1	General Fund	5222020	FT FF/LT (LEOFF)	21,984
1117	1	General Fund	5222020	PT FF (PERS)	10,546
1117	1	General Fund	5222020	Volunteer FFs (PensionMedical)	1,380
1117	1	General Fund	5222020	VFIS Vol Acc. & Sickness Coverage	3,624
1117	1	General Fund	5222020	Life Insurance (Trusteed Plans)	511
1117	1	General Fund	5222030	Fire Supplies	1,255
1117	1	General Fund	5222030	EMS Supplies	4,855
1117	1	General Fund	5222030	Small Equipment R&M	1,065
1117	1	General Fund	5222030	Uniforms-Ops	13,619
1117	1	General Fund	5222030	Computer Software	1,395
1117	1	General Fund	5222030	Office Supplies	413
1117	1	General Fund	5222030	Motor Fuel	27,047
1117	1	General Fund	5222030	Fire Equipment	8,505
1117	1	General Fund	5222030	EMS Equipment	6,667
1117	1	General Fund	5222030	Special Operations Equipment	75
1117	1	General Fund	5222030	Personal Protective Equipment	15,614
1117	1	General Fund	5222040	Breathing Air Testing	236
1117	1	General Fund	5222040	SCBA Testing	1,652
1117	1	General Fund	5222040	Recruitment & Testing	2,656
1117	1	General Fund	5222040	Medical and Psychological	6,492
1117	1	General Fund	5222040	Vacinations	120
1117	1	General Fund	5222040	ICOM Dispatch Charges	26,930
1117	1	General Fund	5222040	Data Cards for MDCs	2,284
1117	1	General Fund	5222040	Communications Equipment R&M	6,203
1117	1	General Fund	5222040	Equipment R&M	2,096
1117	1	General Fund	5222040	Boat R&M	1,887
1117	1	General Fund	5222040	PPE Repair & Maintenance	851
1117	1	General Fund	5222040	Incident Rehab & Meals	500
1117	1	General Fund	5223030	Fire Prevention Supplies	401
1117	1	General Fund	5223030	Dept Marketing / Fire Pub Ed	1,592
1117	1	General Fund	5223030	EMS Public Education Supplies	4,824
1117	1	General Fund	5223030	Pre-Incident Supplies	953
1117	1	General Fund	5223040	Life Safety Meetings	24

MCAG	Fund	Fund Name	BARS Acct	Description	Amount
1117	1	General Fund	5223040	Community Risk Reduction Grant	-1,000
1117	1	General Fund	5224510	FT CAPT (LT AIC As Captain)	63,981
1117	1	General Fund	5224510	Training Education Incentive	349
1117	1	General Fund	5224510	AIC Differential	2,516
1117	1	General Fund	5224510	FT CAPT (Def Comp)	2,658
1117	1	General Fund	5224520	FT CAPT (Medicare Only)	954
1117	1	General Fund	5224520	FT CAPT (L&I)	1,690
1117	1	General Fund	5224520	FT CAPT (Medical/Dental)	9,441
1117	1	General Fund	5224520	FT CAPT (LEOFF)	3,988
1117	1	General Fund	5224530	Fire Training-Off Supplies	6,062
1117	1	General Fund	5224530	Computer Software	661
1117	1	General Fund	5224530	Books & Publications	3,552
1117	1	General Fund	5224530	Computer Hardware	573
1117	1	General Fund	5224530	Station Furniture	4,723
1117	1	General Fund	5224540	EMS Online	1,500
1117	1	General Fund	5224540	Fire Trng-(Tvl/Lodge/Meals)	715
1117	1	General Fund	5224540	Officer Develop Trng-(Tvl/Lodge/Meals)	1,240
1117	1	General Fund	5224540	Other Trng-(Tvl/Lodge/Meals)	1,435
1117	1	General Fund	5224540	Commissioner Trng-(Tvl/Lodge/Meals)	5,286
1117	1	General Fund	5224540	Fire Trng-Registrations	5,162
1117	1	General Fund	5224540	EMS Trng-Registrations	2,180
1117	1	General Fund	5224540	Officer Develop Trng-Registrations	66
1117	1	General Fund	5224540	Other Trng-Registrations	2,238
1117	1	General Fund	5224540	Commissioner Trng-Registrations	3,135
1117	1	General Fund	5224540	Tuition	2,782
1117	1	General Fund	5224540	Professional Memberships	70
1117	1	General Fund	5224540	Subscriptions	45
1117	1	General Fund	5224550	Permits	25
1117	1	General Fund	5225020	Property Tax (Forest Protection)	18
1117	1	General Fund	5225030	Janitorial Supplies	1,639
1117	1	General Fund	5225030	Station 51 (Operating Supplies)	83
1117	1	General Fund	5225030	Station 53 (Operating Supplies)	2,050
1117	1	General Fund	5225030	Station 54 (Operating Supplies)	61
1117	1	General Fund	5225030	Training Center	130

MCAG	Fund	Fund Name	BARS Acct	Description	Amount
1117	1	General Fund	5225030	Station 51 Propane	3,682
1117	1	General Fund	5225030	Station 52 Propane	1,260
1117	1	General Fund	5225030	Station 53 Propane	2,932
1117	1	General Fund	5225030	Station 54 Propane	3,083
1117	1	General Fund	5225030	Fitness Equipment	109
1117	1	General Fund	5225040	Generator Testing & Maintenance	740
1117	1	General Fund	5225040	Fire & Security Systems	2,902
1117	1	General Fund	5225040	Fire Extinguisher Inspection	381
1117	1	General Fund	5225040	Pest Control Services	261
1117	1	General Fund	5225040	Equipment Rental	434
1117	1	General Fund	5225040	Station 51 Electric	4,044
1117	1	General Fund	5225040	Station 51 Garbage	299
1117	1	General Fund	5225040	Station 51 Water	226
1117	1	General Fund	5225040	Station 52 Electric	312
1117	1	General Fund	5225040	Station 53 Electric	9,649
1117	1	General Fund	5225040	Station 53 Garbage	2,898
1117	1	General Fund	5225040	Station 54 Electric	1,515
1117	1	General Fund	5225040	Training Center Electric	716
1117	1	General Fund	5225040	Landfill Fees	430
1117	1	General Fund	5225040	Station 53 Water	843
1117	1	General Fund	5225040	Station 51 (Repair & Maint)	1,630
1117	1	General Fund	5225040	Station 52 (Repair & Maint)	48
1117	1	General Fund	5225040	Station 53 (Repair & Maint)	5,829
1117	1	General Fund	5225040	Station 54 (Repair & Maint)	5,866
1117	1	General Fund	5226010	FT FF Mechanic	9,477
1117	1	General Fund	5226010	FT FF Mechanic (Educational Incentive)	186
1117	1	General Fund	5226010	FT FF Mechanic (Def Comp)	372
1117	1	General Fund	5226020	FT FF Mechanic (Medicare Only)	138
1117	1	General Fund	5226020	FT FF Mechanic (Medical/Dental)	3,925
1117	1	General Fund	5226020	FT FF Mechanic (LEOFF)	536
1117	1	General Fund	5226030	Apparatus R&M Supplies	2,431
1117	1	General Fund	5226030	Computer Hardware	200
1117	1	General Fund	5226030	Personal Protective Equipment	82
1117	1	General Fund	5226030	Miscellaneous Equipment	16,130

MCAG	Fund	Fund Name	BARS Acct	Description	Amount
1117	1	General Fund	5226040	Apparatus R&M	50,501
1117	1	General Fund	5970000	Transfer Out To Capital Projects	234,000
1117	1	General Fund	5970000	Transfer Out To Sick Buyback	1,918
1117	1	General Fund	5970000	Transfer Out To Capital Fund	13,000
1117	1	General Fund	5081000	Reserved Ending Balance	160,330
1117	1	General Fund	5088000	Unreserved Ending Balance	1,808,265
1117	310	General Capital Projects	3088000	Unreserved Beginning Balance	1,357,808
1117	310	General Capital Projects	3970000	Transfer In From General	234,000
1117	310	General Capital Projects	3970000	Transfer In From General	13,000
1117	310	General Capital Projects	5942260	Station 53 Classroom Renovation	36,699
1117	310	General Capital Projects	5942260	Replace Apparatus 8601 (E 542)	450,079
1117	310	General Capital Projects	5942260	AED Replacement/Upgrade	9,297
1117	310	General Capital Projects	5942260	Mobile Data Computer (A503)	4,504
1117	310	General Capital Projects	5942260	Refurbish Apparatus 0701 (T 54)	47,667
1117	310	General Capital Projects	5942260	Fitness Equipment	4,706
1117	310	General Capital Projects	5942260	Fire Apparatus Hose	10,320
1117	310	General Capital Projects	5081000	Reserved Ending Balance	1,041,537
1117	310	General Capital Projects	5088000	Unreserved Ending Balance	-1
1117	510	Comp. Absences Trust Fund	3088000	Unreserved Beginning Balance	12,005
1117	510	Comp. Absences Trust Fund	3970000	Transfer In From General	1,918
1117	510	Comp. Absences Trust Fund	5081000	Reserved Ending Balance	13,923

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2013

BARS Code	Description	Total For All Funds Total Amount	001-General Fund Actual Amount	310-General Capital Projects Actual Amount	510-Compensated Absences Trust Fund Actual Amount
Beginning Cash and Investments:					
308.10	Reserved	166,875.00	166,875.00	0.00	0.00
308.80	Unreserved	2,672,595.04	1,302,782.40	1,357,807.64	12,005.00
	Prior Period Adjustments (388.80 or 588.80)	0.00	0.00	0.00	0.00
Operating Revenues:					
310	Taxes	2,119,164.51	2,119,164.51	0.00	0.00
320	Licenses and Permits	0.00	0.00	0.00	0.00
330	Intergovernmental	4,778.63	4,778.63	0.00	0.00
340	Charges for Goods and Services	208,103.31	208,103.31	0.00	0.00
350	Fines and Penalties	0.00	0.00	0.00	0.00
360	Miscellaneous	28,470.38	28,470.38	0.00	0.00
Total Operating Revenues		2,360,516.83	2,360,516.83	0.00	0.00
Operating Expenditures					
510	General Government	0.00	0.00	0.00	0.00
520	Public Safety	1,615,660.89	1,615,660.89	0.00	0.00
530	Physical Environment	0.00	0.00	0.00	0.00
540	Transportation	0.00	0.00	0.00	0.00
550	Economic Environment	0.00	0.00	0.00	0.00
560	Mental and Physical Health	0.00	0.00	0.00	0.00
570	Culture and Recreational	0.00	0.00	0.00	0.00
Operating Expenditures		1,615,660.89	1,615,660.89	0.00	0.00

The accompanying notes are an integral part of this Statement

BARS Code	Description	Total For All Funds Total Amount	001-General Fund Actual Amount	310-General Capital Projects Actual Amount	510-Compensated Absences Trust Fund Actual Amount
	Net Operating Increase (Decrease)	744,855.94	744,855.94	0.00	0.00
Non-Operating Revenues:					
391-393	Debt Proceeds	0.00	0.00	0.00	0.00
37X,380,395,398	Other Financing Sources	3,000.00	3,000.00	0.00	0.00
397	Transfers-In	248,918.00	0.00	247,000.00	1,918.00
	Total Non-Operating Revenues	251,918.00	3,000.00	247,000.00	1,918.00
Non-Operating Expenditures					
591-593	Debt Service	0.00	0.00	0.00	0.00
594-595	Capital Expenditures	563,271.03	0.00	563,271.03	0.00
580, 596, 599	Other Financing uses	0.00	0.00	0.00	0.00
597	Transfers-out	248,918.00	248,918.00	0.00	0.00
	Total Non-Operating Expenditures	812,189.03	248,918.00	563,271.03	0.00
	Increase (Decrease) in Cash and investments	184,584.91	498,937.94	(316,271.03)	1,918.00
Ending Cash and Investments					
508.10	Reserved	1,215,789.61	160,330.00	1,041,536.61	13,923.00
508.80	Unreserved	1,808,265.34	1,808,265.34	0.00	0.00

The accompanying notes are an integral part of this Statement

COMPENSATED ABSENCES LIABILITY

For the Year Ended December 31, 2013

ID. No.	Description	Maturity/Payment Due Date	Beginning Balance 01/01/2013	Additions	Reductions	BARS Code for Redemption of Debt Only	Ending Balance 12/31/2013
259.1	Compensated Absences		106,582.00		15,053.33		91,528.67

LABOR RELATIONS CONSULTANT(S)

For the Year Ended December 31, 2013

Has your government engaged labor relations consultants?.

Yes

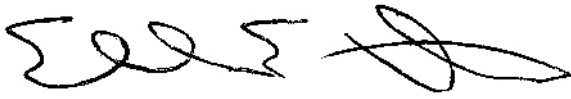
No

If yes, please provide the following information for each consultant:

Name of Firm:
Name of Consultant:
Business Address:
Amount Paid to Consultant During Fiscal Year:
Terms and Conditions, as applicable, including: Rates (E.g., Hourly, etc.): Maximum Compensation Allowed: Duration of Services: Services Provided:

Certified Correct this 19th day of May, 2014 to the best of my knowledge and belief:

Signature



Name: Ed Hartin

Title: Fire Chief

LOCAL GOVERNMENT RISK-ASSUMPTION

For the Year Ended December 31, 2013

Program Manager: Kimberly Harpe

Address: 1164 Race Rd, Coupeville, WA 98239

Phone: (360) 678-3602

Email: cwfire@cwfire.org

- 1. Does the entity self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation? Yes No

If NO, STOP, you do not need to complete the rest of this Schedule.

If YES, continue below.

- a. Which class of risk does the entity self-insure? Check all that apply.

- Liability
- Property
- Health and Welfare (medical, vision, dental, prescription)
- Unemployment Compensation
- Workers' Compensation
- Other - please describe: _____

- b. Does the entity self-insure as an individual program? Yes No

If YES, does the entity allow another separate legal entity into its self-insurance program(s)? (yes/no) For example, employees of a different organization participate in a health and welfare program of a city. Yes No

If so, list the entity or entities:

2. Does the entity self-insure as a joint program? Yes
 No

If answered YES, list the other member(s):

3. Does the entity administer its own claims? Yes
 No
4. Does the entity contract with a third party administrator for claims administration? Yes
 No
5. Did the entity receive a claims audit in the last three years, regardless of who administered the claims? Yes
 No
6. Did the entity receive a claims audit in the last three years, regardless of who administered the claims? Yes
 No
7. Were the program's revenues sufficient to cover the program's expenses? (yes/no) Yes
 No
8. Did the program use an actuary to determine its liabilities? (yes/no) Yes
 No

Description of Risk Type	Number of claims received	Number of claims paid	Total amount of claims paid