

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, 2014

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

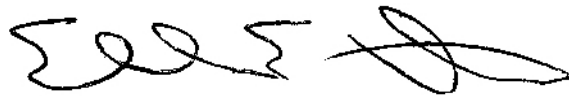
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It is hereby certified on this 12th day of May, 2015, that the District's 2014 annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of our knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification.

We acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard resources, including controls to prevent and detect fraud. Finally, we acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Reviewed Signature:



Ed Hartin, Fire Chief

Note 1-Summary of Significant Accounting Policies

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 special 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).

The Central Whidbey Island Fire & Rescue (CWIFR) reports financial activity in accordance with the *Cash Basis Budgeting, Accounting and Reporting System* (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- Financial transactions are recognized on a cash basis of accounting as described below.
- Component units are required to be disclosed, but are not included in the financial statements.
- Government-wide statements, as defined in GAAP, are not presented.
- All funds are presented, rather than a focus on major funds.
- The *Schedule of Liabilities* is required to be presented with the financial statements as supplementary information.
- Supplementary information required by GAAP is not presented.
- Ending balances are not presented using the classifications defined in GAAP.

Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to an accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements.

Governmental Fund Types

General 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 and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid.

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.

It is budget policy to maintain a balanced budget, defined as funds total resources comprised of beginning fund balance, revenues, and other funds equal to the total expenditures, other fund use, and the funds ending balance.

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	2,681,244.00	2,203,931.21	477,312.79
Contingency Fund	29,183.00	29,183.00	
001 - General Fund Total	2,710,427.00	2,233,114.21	477,312.79
310 - General Capital Projects	541,780.00	486,341.42	55,438.58
510 - Compensated Absences Trust	9,516.00	9,516.00	

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 and Investments

See Note 2 - *Deposits and 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 and inventory of the district are recorded as expenditures when purchased.

Compensated Absences

District policy states the executive staff which includes the Fire Chief, Deputy Chief and the Office Manager will be provided Paid Time Off (PTO) to provide for holidays, vacation, and in the event of illness or off-the job-injury. Executive staff shall accrue PTO monthly based on their length of service with the District. The Board of Commissioners may choose to place a member of the Executive Staff at an accrual rate higher than their actual length of service.

Length of Service	Monthly Accrual (Hours)	Annual Accrual Hours	Maximum Carryover (Hours)
< 5 Years	25.33	304	280
5-10 Years	28.66	344	280
>10 Years	32.00	384	280

Up to 280 hours of accrued PTO can be carried over from one year to the next. Hours in excess of the Maximum Carryover on December 31 will be transferred to Long Term Sick Leave. In addition, Executive may elect to transfer accrued hours from PTO to Long Term Sick Leave between November 30th and December 31st.

Upon separation from the District, Executive Staff will be paid for all unused PTO.

Long Term Sick Leave: Long Term Sick Leave was established to provide paid time off benefits for Executive Staff in the event of a long term illness or off-the-job injury.

If an Executive Staff member is sick they will use PTO until such time as they have expended 140 hours of PTO (single illness or injury) or their PTO balance reaches 40 hours (whichever comes first). When this threshold is reached, paid leave for this illness or injury will be charged against the members Long Term Sick Leave Accrual.

Executive Staff member may donate unlimited accrued sick leave to any other Executive Staff member that meets the following criteria:

1. No demonstrated sick leave abuse during the previous twelve (12) months.
2. Member suffering from a serious illness, injury, or medical condition certified by the employee’s treating physician that prevents regular assigned duties.
3. The employee’s condition has exhausted his or her PTO and Long Term Sick Leave.

Upon separation from the District, Executive Staff will be paid for up to 240 hours of accrued Long Term Sick Leave.

The Deputy Chief was paid \$9,516.00 for 240 accrued hours of Long Term Sick and \$11,562.73 for 291.62 accrued hours of Paid Time Off (PTO) upon his separation with the district in July 2014.

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	Maximum 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 Maximum 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.

Reserved Fund Balance

\$17,672 is reserved for compensated absences.

Note 2-Deposits and Investments

It is the district’s policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. All 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, 2014 are as follows:

Type of Investment	Total
LGIP State Pool (fmv)	1,909,274

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 2014 was \$1.3809362264 per \$1,000 on an assessed valuation of \$1,554,277,590 for a total regular levy of \$2,146,358.23.

Note 4-Pension Plans

Substantially all of the district's 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 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 the 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 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

MCAG	Fund	Fund Name	BARS Acct	Description	Amount
1117	1	General Fund	3081000	Reserved Beginning Balance	160,330.00
1117	1	General Fund	3088000	Unreserved Beginning Balance	1,808,265.34
1117	1	General Fund	3111000	Real & Personal Property Tax	2,110,552.34
1117	1	General Fund	3172000	Leasehold Excise Tax	229.38
1117	1	General Fund	3174000	Forest Excise & Compensating Tax	216.82
1117	1	General Fund	3340490	WA DOH Grant (State Grant)	1,473.00
1117	1	General Fund	3370701	Coupeville School Fire Protection	1,147.19
1117	1	General Fund	3370704	Board For Vol Firefighters	400.00
1117	1	General Fund	3370705	Island County Fire Chiefs	717.50
1117	1	General Fund	3422100	WGH BLS Contract	302,242.37
1117	1	General Fund	3424000	Town Of Coupeville-Inspections	7,616.00
1117	1	General Fund	3611100	Investment Interest	2,276.80
1117	1	General Fund	3625000	Space & Facilities Rentals (Long-term)	14,365.46
1117	1	General Fund	3671100	Donations	1,728.00
1117	1	General Fund	3671900	Other	3,787.39
1117	1	General Fund	3691000	Sale Of Scrap And Junk	144.20
1117	1	General Fund	3699000	WGH Utilities (Sta. 51)	4,637.22
1117	1	General Fund	3699000	CPR Course Fees	1,848.48
1117	1	General Fund	3699000	Out Of District House Signs	10.00
1117	1	General Fund	3699000	Instructional/Safety Services	1,423.15
1117	1	General Fund	5221010	Fire Chief	99,265.09
1117	1	General Fund	5221010	Deputy Chief	67,767.61
1117	1	General Fund	5221010	Office Manager	52,101.78
1117	1	General Fund	5221010	Command Duty Officer Stipend	10,339.76
1117	1	General Fund	5221010	Office Assistant	10,576.31
1117	1	General Fund	5221010	Commissioners	13,794.00
1117	1	General Fund	5221010	District Secretary	1,768.00
1117	1	General Fund	5221010	Fire Chief (Def Comp)	8,825.64
1117	1	General Fund	5221010	Deputy Chief (Def Comp)	4,947.76
1117	1	General Fund	5221010	Office Manager (Def Comp)	2,084.04
1117	1	General Fund	5221020	Fire Chief (Medicare Only)	1,550.30
1117	1	General Fund	5221020	Deputy Chief (Medicare Only)	1,174.30
1117	1	General Fund	5221020	Office Manager (FICA/Medicare)	3,900.11
1117	1	General Fund	5221020	Office Assistant (FICA/Medicare)	1,070.06
1117	1	General Fund	5221020	Commissioners (FICA/Medicare)	1,073.74
1117	1	General Fund	5221020	District Secretary (FICA/Medicare)	135.32
1117	1	General Fund	5221020	Command Duty (Med Only)	136.46
1117	1	General Fund	5221020	Fire Chief (L&I)	681.43
1117	1	General Fund	5221020	Deputy Chief (L&I)	706.78
1117	1	General Fund	5221020	Office Manager (L&I)	329.99
1117	1	General Fund	5221020	District Secretary (L&I)	2.68
1117	1	General Fund	5221020	Fire Chief (Medical/Dental)	12,550.97
1117	1	General Fund	5221020	Deputy Chief (Medical/Dental)	9,145.68
1117	1	General Fund	5221020	Office Manager (Medical/Dental)	16,935.20
1117	1	General Fund	5221020	Fire Chief (LEOFF)	5,436.36
1117	1	General Fund	5221020	Deputy Chief (LEOFF)	3,047.68

MCAG	Fund	Fund Name	BARS Acct	Description	Amount
1117	1	General Fund	5221020	Office Manager (PERS)	4,798.56
1117	1	General Fund	5221020	Office Assistant (PERS)	2,392.72
1117	1	General Fund	5221020	Employee Assistance Program	984.30
1117	1	General Fund	5221030	Office Supplies	5,494.93
1117	1	General Fund	5221030	Computer Software	2,678.37
1117	1	General Fund	5221030	Commissioner Supplies	971.74
1117	1	General Fund	5221030	Uniforms-Admin&Comm	1,138.60
1117	1	General Fund	5221030	Copy Fees	3,590.86
1117	1	General Fund	5221030	Books & Publications	145.72
1117	1	General Fund	5221030	Member Recognition	1,459.33
1117	1	General Fund	5221030	Computer Hardware	3,980.59
1117	1	General Fund	5221030	Furniture	54.33
1117	1	General Fund	5221040	Legal	1,033.00
1117	1	General Fund	5221040	Accounting	2,127.80
1117	1	General Fund	5221040	Information Technology	19,835.89
1117	1	General Fund	5221040	MRSC	360.00
1117	1	General Fund	5221040	Consulting	786.25
1117	1	General Fund	5221040	Postage & Shipping	4,214.00
1117	1	General Fund	5221040	Internet Service Provider (ISP)	119.40
1117	1	General Fund	5221040	Telephone	5,065.85
1117	1	General Fund	5221040	Cellular Telephones	2,677.18
1117	1	General Fund	5221040	Cable/Internet	2,821.66
1117	1	General Fund	5221040	Commissioners Travel	892.45
1117	1	General Fund	5221040	Staff Travel	1,488.97
1117	1	General Fund	5221040	Legal Advertising	4,206.32
1117	1	General Fund	5221040	Copier	5,943.48
1117	1	General Fund	5221040	Liability/Umbrella	33,063.00
1117	1	General Fund	5221040	Professional Memberships	4,045.00
1117	1	General Fund	5221040	Subscriptions	1,315.45
1117	1	General Fund	5221040	Commissioner Off-Site Expense	41.96
1117	1	General Fund	5221040	Staff Off-Site Expense	584.90
1117	1	General Fund	5221040	On-site Meeting Expense	449.01
1117	1	General Fund	5221040	Recognition/Awards Dinner	159.78
1117	1	General Fund	5221040	Investment Fee/Misc Bank Fee	140.83
1117	1	General Fund	5221040	Finance Charges	370.64
1117	1	General Fund	5221050	Legislative Election Fees	1,972.79
1117	1	General Fund	5221050	Sales Tax (not Paid With Purchase)	836.07
1117	1	General Fund	5222010	Full-Time FF/LT	385,895.28
1117	1	General Fund	5222010	Part-Time Firefighters Wages	127,074.13
1117	1	General Fund	5222010	Callback Overtime	4,847.68
1117	1	General Fund	5222010	Shift Coverage Overtime	19,772.71
1117	1	General Fund	5222010	Project Overtime	3,342.33
1117	1	General Fund	5222010	Training Overtime	3,367.67
1117	1	General Fund	5222010	Educational Incentive	2,058.81
1117	1	General Fund	5222010	FF/LT Holiday Pay	17,564.40
1117	1	General Fund	5222010	FT FF/LT AIC Pay	3,919.68

MCAG	Fund	Fund Name	BARS Acct	Description	Amount
1117	1	General Fund	5222010	FT FF/LT (Def Comp)	15,286.34
1117	1	General Fund	5222010	VIP Annual Pay	4,675.00
1117	1	General Fund	5222010	Quarterly Stipend	19,946.99
1117	1	General Fund	5222020	FT FF/LT (Medicare Only)	6,427.19
1117	1	General Fund	5222020	PT FF (FICA/Medicare)	9,723.81
1117	1	General Fund	5222020	Volunteer FF (FICA/Medicare)	1,949.14
1117	1	General Fund	5222020	FT FF/LT (L&I)	15,772.00
1117	1	General Fund	5222020	PT FF (L&I)	13,733.54
1117	1	General Fund	5222020	FT FF/LT (Medical & Dental)	83,760.66
1117	1	General Fund	5222020	P/T FF (Life Insurance)	176.90
1117	1	General Fund	5222020	FT FF/LT (LEOFF)	23,741.91
1117	1	General Fund	5222020	PT FF (PERS)	11,704.26
1117	1	General Fund	5222020	Volunteer FFs (PensionMedical)	1,446.50
1117	1	General Fund	5222020	VFIS Vol Acc. & Sickness Coverage	3,441.79
1117	1	General Fund	5222020	Life Insurance (Trusteed Plans)	241.64
1117	1	General Fund	5222030	Fire Supplies	3,150.07
1117	1	General Fund	5222030	EMS Supplies	6,611.20
1117	1	General Fund	5222030	Small Equipment R&M	1,179.41
1117	1	General Fund	5222030	Uniforms-Ops	15,092.99
1117	1	General Fund	5222030	Computer Software	1,395.00
1117	1	General Fund	5222030	Office Supplies	159.66
1117	1	General Fund	5222030	Motor Fuel	24,411.93
1117	1	General Fund	5222030	Fire Equipment	4,919.87
1117	1	General Fund	5222030	Special Operations Equipment	299.56
1117	1	General Fund	5222030	Communications Equipment	3,194.64
1117	1	General Fund	5222030	Personal Protective Equipment	43,690.66
1117	1	General Fund	5222040	Breathing Air Testing	135.88
1117	1	General Fund	5222040	SCBA Testing	2,825.78
1117	1	General Fund	5222040	Recruitment & Testing	3,803.58
1117	1	General Fund	5222040	Medical and Psychological	11,917.60
1117	1	General Fund	5222040	Vacinations	130.00
1117	1	General Fund	5222040	ICOM Dispatch Charges	27,945.79
1117	1	General Fund	5222040	Data Cards for MDCs	2,744.69
1117	1	General Fund	5222040	Communications Equipment R&M	357.09
1117	1	General Fund	5222040	Equipment R&M	2,739.51
1117	1	General Fund	5222040	Boat R&M	1,312.18
1117	1	General Fund	5222040	PPE Repair & Maintenance	692.64
1117	1	General Fund	5222040	Incident Rehab & Meals	257.47
1117	1	General Fund	5223030	Office Supplies	386.68
1117	1	General Fund	5223030	Fire Prevention Supplies	160.63
1117	1	General Fund	5223030	Dept Marketing / Fire Pub Ed	1,192.08
1117	1	General Fund	5223030	EMS Public Education Supplies	3,164.17
1117	1	General Fund	5223030	Pre-Incident Supplies	811.75
1117	1	General Fund	5223040	Plans Review	243.54
1117	1	General Fund	5223040	Life Safety Consulting	3,857.64
1117	1	General Fund	5223040	Life Safety Meetings	431.49

MCAG	Fund	Fund Name	BARS Acct	Description	Amount
1117	1	General Fund	5223040	Professional Memberships	100.00
1117	1	General Fund	5223040	Subscriptions	44.85
1117	1	General Fund	5224510	FT CAPT (LT AIC As Captain)	71,754.00
1117	1	General Fund	5224510	Training Overtime (Captain)	289.98
1117	1	General Fund	5224510	AIC Differential	3,459.54
1117	1	General Fund	5224510	FT CAPT (Def Comp)	2,870.14
1117	1	General Fund	5224520	FT CAPT (Medicare Only)	1,090.02
1117	1	General Fund	5224520	FT CAPT (L&I)	2,297.21
1117	1	General Fund	5224520	FT CAPT (Medical/Dental)	9,966.70
1117	1	General Fund	5224520	FT CAPT (LEOFF)	4,734.85
1117	1	General Fund	5224530	Office Supplies	85.15
1117	1	General Fund	5224530	Fire Training-Off Supplies	996.13
1117	1	General Fund	5224530	Computer Software	1,926.00
1117	1	General Fund	5224530	Books & Publications	1,872.48
1117	1	General Fund	5224530	Uniforms-Training	379.36
1117	1	General Fund	5224530	Computer Hardware	108.41
1117	1	General Fund	5224540	Fire Trng-(Tvl/Lodge/Meals)	3,106.80
1117	1	General Fund	5224540	EMS Trng-(Tvl/Lodge/Meals)	69.00
1117	1	General Fund	5224540	Officer Develop Trng-(Tvl/Lodge/Meals)	1,005.56
1117	1	General Fund	5224540	Other Trng-(Tvl/Lodge/Meals)	1,438.40
1117	1	General Fund	5224540	Commissioner Trng-(Tvl/Lodge/Meals)	6,464.06
1117	1	General Fund	5224540	Recruitment Advertising	518.50
1117	1	General Fund	5224540	EMS Online	1,500.00
1117	1	General Fund	5224540	Fire Trng-Registrations	6,162.40
1117	1	General Fund	5224540	EMS Trng-Registrations	3,158.25
1117	1	General Fund	5224540	Other Trng-Registrations	449.20
1117	1	General Fund	5224540	Commissioner Trng-Registrations	205.35
1117	1	General Fund	5224540	Tuition	3,121.94
1117	1	General Fund	5224540	Vision Training	612.00
1117	1	General Fund	5225020	Property Tax (Forest Protection)	135.29
1117	1	General Fund	5225030	Janatorial Supplies	1,469.28
1117	1	General Fund	5225030	Station 51 (Operating Supplies)	56.18
1117	1	General Fund	5225030	Station 52 (Operating Supplies)	54.35
1117	1	General Fund	5225030	Station 53 (Operating Supplies)	2,586.39
1117	1	General Fund	5225030	Station 54 (Operating Supplies)	107.16
1117	1	General Fund	5225030	Training Center	25.52
1117	1	General Fund	5225030	Station 51 Propane	3,370.35
1117	1	General Fund	5225030	Station 52 Propane	1,265.63
1117	1	General Fund	5225030	Station 53 Propane	5,089.47
1117	1	General Fund	5225030	Station 54 Propane	7,240.28
1117	1	General Fund	5225030	Facilities Equipment & Tools	37.10
1117	1	General Fund	5225030	Grounds Equipment	1,553.12
1117	1	General Fund	5225030	Fitness Equipment	1,598.00
1117	1	General Fund	5225040	Generator Testing & Maintenance	1,062.40
1117	1	General Fund	5225040	Fire & Security Systems	2,972.00
1117	1	General Fund	5225040	Fire Extinguisher Inspection	630.46

MCAG	Fund	Fund Name	BARS Acct	Description	Amount
1117	1	General Fund	5225040	Pest Control Services	586.98
1117	1	General Fund	5225040	Station 51 Electric	3,068.05
1117	1	General Fund	5225040	Station 51 Garbage	318.84
1117	1	General Fund	5225040	Station 51 Water	287.28
1117	1	General Fund	5225040	Station 52 Electric	332.79
1117	1	General Fund	5225040	Station 53 Electric	9,965.84
1117	1	General Fund	5225040	Station 53 Garbage	2,916.84
1117	1	General Fund	5225040	Station 54 Electric	1,614.27
1117	1	General Fund	5225040	Training Center Electric	759.88
1117	1	General Fund	5225040	Landfill Fees	47.50
1117	1	General Fund	5225040	Station 53 Water	782.15
1117	1	General Fund	5225040	Station 54 Water	840.00
1117	1	General Fund	5225040	Station 51 (Repair & Maint)	803.78
1117	1	General Fund	5225040	Station 53 (Repair & Maint)	18,686.15
1117	1	General Fund	5225040	Station 54 (Repair & Maint)	8,316.30
1117	1	General Fund	5226010	FT FF Mechanic	57,726.23
1117	1	General Fund	5226010	FT FF Mechanic (Vehicle Maint O/T)	425.24
1117	1	General Fund	5226010	FT FF Mechanic (Educational Incentive)	1,154.55
1117	1	General Fund	5226010	FT FF Mechanic (Def Comp)	2,309.06
1117	1	General Fund	5226020	FT FF Mechanic (Medicare Only)	846.60
1117	1	General Fund	5226020	FT FF Mechanic (L&I)	2,293.14
1117	1	General Fund	5226020	FT FF Mechanic (Medical/Dental)	20,300.38
1117	1	General Fund	5226020	FT FF Mechanic (LEOFF)	3,237.17
1117	1	General Fund	5226030	Apparatus R&M Supplies	3,243.82
1117	1	General Fund	5226030	Computer Software	1,500.00
1117	1	General Fund	5226030	Uniforms-Mechanic	184.44
1117	1	General Fund	5226030	Office Supplies	28.42
1117	1	General Fund	5226030	Personal Protective Equipment	249.80
1117	1	General Fund	5226030	Miscellaneous Equipment	11,284.94
1117	1	General Fund	5226040	Vehicle Maintenance Meetings	29.70
1117	1	General Fund	5226040	Apparatus R&M	37,198.57
1117	1	General Fund	5890000	Payroll Clearing	113.92
1117	1	General Fund	5970000	Transfer Out To Capital Projects	439,500.00
1117	1	General Fund	5970000	Transfer Out To Sick Buyback	13,265.00
1117	1	General Fund	5081000	Reserved Ending Balance	131,147.00
1117	1	General Fund	5088000	Unreserved Ending Balance	2,088,332.43
1117	310	General Capital Projects	3081000	Reserved Beginning Balance	1,041,536.61
1117	310	General Capital Projects	3970000	Transfer In From General	439,500.00
1117	310	General Capital Projects	5942260	Architect/Engineering (53/Admin)	47,175.44
1117	310	General Capital Projects	5942260	New Floor At Sta 54 (Hall & Class)	11,318.96
1117	310	General Capital Projects	5942260	Replace Apparatus 8601 (E 542)	63,338.94
1117	310	General Capital Projects	5942260	Voting Receivers & Radio Equip.	119,300.65
1117	310	General Capital Projects	5942260	Refurbish Apparatus 0701 (T54)	156,741.23
1117	310	General Capital Projects	5942260	NEW Apparatus (502)	35,617.29
1117	310	General Capital Projects	5942260	Fire Apparatus Hose	24,887.73
1117	310	General Capital Projects	5942260	Image Trend Records Mngmnt System	13,500.00

MCAG	Fund	Fund Name	BARS Acct	Description	Amount
1117	310	General Capital Projects	5942260	E-Mail Archive System	8,846.81
1117	310	General Capital Projects	5942260	Fit Test Upgrade (Soft/Hardware)	5,614.37
1117	310	General Capital Projects	5081000	Reserved Ending Balance	994,695.19
1117	510	Sick Leave Buyback Trust F	3081000	Reserved Beginning Balance	13,923.00
1117	510	Sick Leave Buyback Trust F	3970000	Transfer In From General	13,265.00
1117	510	Sick Leave Buyback Trust F	5221010	Leave Buyback	9,516.00
1117	510	Sick Leave Buyback Trust F	5081000	Reserved Ending Balance	17,672.00

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For the Year Ended December 31, 2014

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	1,215,789.61	160,330.00	1,041,536.61	13,923.00
308.80	Unreserved	1,808,265.34	1,808,265.34	0.00	0.00
	Prior Period Adjustments (388.80 or 588.80)	0.00	0.00	0.00	0.00
Operating Revenues:					
310	Taxes	2,110,998.54	2,110,998.54	0.00	0.00
320	Licenses and Permits	0.00	0.00	0.00	0.00
330	Intergovernmental	3,737.69	3,737.69	0.00	0.00
340	Charges for Goods and Services	309,858.37	309,858.37	0.00	0.00
350	Fines and Penalties	0.00	0.00	0.00	0.00
360	Miscellaneous	30,220.70	30,220.70	0.00	0.00
Total Operating Revenues		2,454,815.30	2,454,815.30	0.00	0.00
Operating Expenditures					
510	General Government	0.00	0.00	0.00	0.00
520	Public Safety	1,760,568.29	1,751,052.20	0.00	9,516.00
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		1,760,568.29	1,751,052.29	0.00	9,516.00

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)		694,247.01	703,763.01	0.00	(9,516.00)
Non-Operating Revenues:					
391-393	Debt Proceeds	0.00	0.00	0.00	0.00
37X,380,395,398	Other Financing Sources	0.00	0.00	0.00	0.00
397	Transfers-In	452,765.00	0.00	439,500.00	13,265.00
Total Non-Operating Revenues		452,765.00	0.00	439,500.00	13,265.00
Non-Operating Expenditures					
591-593	Debt Service	0.00	0.00	0.00	0.00
594-595	Capital Expenditures	486,341.42	0.00	486,341.42	0.00
580, 596, 599	Other Financing uses	113.92	113.92	0.00	0.00
597	Transfers-out	452,765.00	452,765.00	0.00	0.00
Total Non-Operating Expenditures		939,220.34	452,878.92	486,341.42	0.00
Increase (Decrease) in Cash and investments		207,791.67	250,884.09	(46,841.42)	3,749.00
Ending Cash and Investments					
508.10	Reserved	1,143,514.19	131,147.00	994,695.19	17,672.00
508.80	Unreserved	2,088,332.43	2,088,332.43	0.00	0.00

The accompanying notes are an integral part of this Statement

ID. No.	Description	Maturity/Payment Due Date __/__/20__	Beginning Balance 01/01/2014	Additions	Reductions	BARS Code for Redemption of Debt Only	Ending Balance 12/31/2014
259.11	Compensated Absences		91,528.67	19,612.81			111,141.48

LABOR RELATIONS CONSULTANT(S)

For the Year Ended December 31, 2014

Has your government engaged labor relations consultants?

Yes

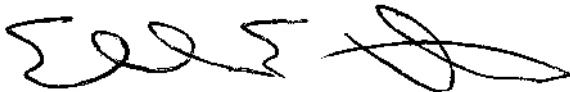
No

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 15th day of May, 2015 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, 2014

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