

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

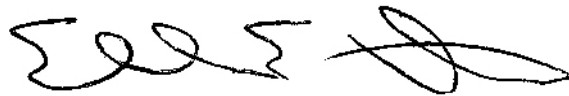
Contact Phone Number (360) 678-3602

Contact E-mail Address cwfire@cwfire.org

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

ISLAND CO FIRE PROTECTION DIST 5

MCAG #: 1117

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources

For Year Ending: December 31, 2014

001 General Fund

BAS EL OB LA

308 80 00 00	Unreserve Begin Bal. (Cash/Invest)	1,968,595.34
308 80 06 10	Unrestricted Beginning Balance	13,923.00
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	1,982,518.34
311 10 00 00	Real & Personal Property Tax	2,110,552.34
311.00	TOTAL GENERAL PROPERTY TAXES	2,110,552.34
317 20 00 00	Leasehold Excise Tax	229.38
317 40 00 00	Forest Excise & Compensating Tax	216.82
317.00	TOTAL EXCISE TAXES	446.20
310.00	TOTAL TAXES	2,110,998.54
334 04 90 00	WA DOH Grant (State Grant)	1,473.00
334.00	TOTAL STATE GRANTS	1,473.00
337 07 01 00	Coupeville School Fire Protection	1,147.19
337 07 04 00	Board For Vol Firefighters	400.00
337 07 05 00	Island County Fire Chiefs	717.50
337.00	TOTAL INTERLOCAL GRANTS, ENTITLEMENTS, IMPACT PAYME	2,264.69
330.00	TOTAL	3,737.69
342 21 02 00	WGH BLS Contract	302,242.37
342 40 00 00	Town Of Coupeville-Inspections	7,616.00
342.00	TOTAL PUBLIC SAFETY	309,858.37
340.00	TOTAL	309,858.37
361 11 00 00	Investment Interest	2,276.80
361.00	TOTAL INTEREST AND OTHER EARNINGS	2,276.80
362 50 00 00	Space & Facilities Rentals (Long-term)	14,365.46
362.00	TOTAL RENTS, LEASES AND CONCESSIONS	14,365.46
367 11 00 00	Donations	1,728.00
367 19 00 00	Other	3,787.39
367.00	TOTAL CONTRIBUTIONS/DONATIONS FROM PRIVATE SOURCES	5,515.39
369 10 00 00	Sale Of Scrap And Junk	144.20
369 90 04 00	WGH Utilities (Sta. 51)	4,637.22
369 90 05 00	CPR Course Fees	1,848.48

ISLAND CO FIRE PROTECTION DIST 5

MCAG #: 1117

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2014

001 General Fund

BAS EL OBLA

369 90 06 00	Out Of District House Signs	10.00
369 90 08 00	Instructional/Safety Services	1,423.15
369.00	TOTAL OTHER MISCELLANEOUS REVENUES	<u>8,063.05</u>
360.00	TOTAL	<u>30,220.70</u>
300.00	TOTAL RESOURCES	<u>4,437,333.64</u>

ISLAND CO FIRE PROTECTION DIST 5

MCAG #: 1117

CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2014

001 General Fund

BAS EL

522.10	Administration (1X)		
	11	Salaries & Wages	238,990.24
	12	Salaries & Wages	10,576.31
	13	Salaries & Wages	15,562.00
	19	Salaries & Wages	15,857.44
	21	Personnel Benefits	9,040.29
	22	Personnel Benefits	1,720.88
	23	Personnel Benefits	38,631.85
	24	Personnel Benefits	15,675.32
	28	Personnel Benefits	984.30
	31	Office & Operating Supplies	15,479.55
	35	Small Tools And Minor Equipment	4,034.92
	41	Professional Services	24,142.94
	42	Communications	14,898.09
	43	Travel	2,381.42
	44	Taxes And Operating Assessments	4,206.32
	45	Operating Rentals & Leases	5,943.48
	46	Insurance	33,063.00
	49	Miscellaneous	7,107.57
	51	Intergovernmental Professional Services	1,972.79
	52	Intergovernmental Payments From Federal, State, Or Local	836.07
522.20	Fire Suppression And Emergency Medical Services (2X)		
	10	Salaries & Wages	512,969.41
	11	Salaries & Wages	4,847.68
	12	Salaries & Wages	19,772.71
	13	Salaries & Wages	3,342.33
	14	Salaries & Wages	3,367.67
	15	Salaries & Wages	2,058.81
	16	Salaries & Wages	17,564.40
	17	Salaries & Wages	3,919.68
	18	Salaries & Wages	19,961.34
	19	Salaries & Wages	19,946.99
	21	Personnel Benefits	18,100.14
	22	Personnel Benefits	29,505.54
	23	Personnel Benefits	83,937.56
	24	Personnel Benefits	35,446.17
	26	Personnel Benefits	5,129.93
	31	Office & Operating Supplies	27,588.33
	32	Fuel Consumed	24,411.93
	35	Small Tools And Minor Equipment	52,104.73
	41	Professional Services	18,812.84
	42	Communications	30,690.48
	48	Repairs & Maintenance	5,101.42
	49	Miscellaneous	257.47
522.30	Fire Prevention & Investigation (3X)		
	31	Office & Operating Supplies	5,715.31
	41	Professional Services	4,101.18
	43	Travel	431.49
	49	Miscellaneous	144.85
522.45	Training Obtained By Employees		
	11	Salaries & Wages	71,754.00
	12	Salaries & Wages	289.98

ISLAND CO FIRE PROTECTION DIST 5

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CHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

001 General Fund

BAS EL

17	Salaries & Wages	3,459.54
19	Salaries & Wages	2,870.14
21	Personnel Benefits	1,090.02
22	Personnel Benefits	2,297.21
23	Personnel Benefits	9,966.70
24	Personnel Benefits	4,734.85
31	Office & Operating Supplies	5,259.12
35	Small Tools And Minor Equipment	108.41
43	Travel	12,083.82
44	Taxes And Operating Assessments	518.50
45	Operating Rentals & Leases	1,500.00
49	Miscellaneous	13,709.14
522.50	Facilities (5X)	
20	Personnel Benefits	135.29
31	Office & Operating Supplies	4,298.88
32	Fuel Consumed	16,965.73
35	Small Tools And Minor Equipment	3,188.22
41	Professional Services	5,251.84
47	Utility Services	20,933.44
48	Repairs & Maintenance	27,806.23
522.60	Vehicles And Equipment Maintenance (6X)	
11	Salaries & Wages	57,726.23
12	Salaries & Wages	425.24
13	Salaries & Wages	1,154.55
19	Salaries & Wages	2,309.06
21	Personnel Benefits	846.60
22	Personnel Benefits	2,293.14
23	Personnel Benefits	20,300.38
24	Personnel Benefits	3,237.17
31	Office & Operating Supplies	4,956.68
35	Small Tools And Minor Equipment	11,534.74
43	Travel	29.70
48	Repairs & Maintenance	37,198.57
522.00	TOTAL FIRE SUPPRESSION AND EMERGENCY MEDICAL SERVIC	1,760,568.29
520.00		1,760,568.29
589.00	Non Expenditures	
00		113.92
589.00	TOTAL OTHER NON-EXPENDITURES	113.92
580.00		113.92
597.00		
00		439,500.00
597.00	TOTAL TRANSFERS-OUT	439,500.00
590.00	OTHER FINANCING USES	439,500.00

ISLAND CO FIRE PROTECTION DIST 5

MCAG #: 1117

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

001 General Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES

2,200,182.21

508.80.00 Unreserved

2,237,151.43

508.10.00 Reserved

0.00

ISLAND CO FIRE PROTECTION DIST 5

MCAG #: 1117

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2014

210 LTGO Debt Service Fund

BAS EL OB LA

300.00 TOTAL RESOURCES

0.00

ISLAND CO FIRE PROTECTION DIST 5

MCAG #: 1117

SCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses
For Year Ending: December 31, 2014

210 LTGO Debt Service Fund

BAS EL

500.00 TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00
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508.80.00 Unreserved	0.00
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508.10.00 Reserved	0.00
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ISLAND CO FIRE PROTECTION DIST 5

MCAG #: 1117

SCHEDULE 01 REVENUES

Detail of Revenues & Other Sources
For Year Ending: December 31, 2014

310 General Capital Projects

BAS EL OB LA

308 80 03 10	Estimated Beginning Balance	1,041,536.61
308.00	TOTAL BEGINNING NET CASH & INVESTMENTS	1,041,536.61
397 00 00 01	Transfer In From General	439,500.00
397.00	TOTAL TRANSFERS-IN	439,500.00
390.00	TOTAL	439,500.00
300.00	TOTAL RESOURCES	1,481,036.61

ISLAND CO FIRE PROTECTION DIST 5

MCAG #: 1117

CCHEDULE 01 EXPENDITURES

Detail of Expenditures & Other Uses

For Year Ending: December 31, 2014

310 General Capital Projects

BAS EL

594.22	Fire And Emergency Medical Activities	
63	Other Improvements	58,494.40
64	Machinery & Equipment	427,847.02
594.00	TOTAL CAPITAL EXPENDITURES/EXPENSES	<hr/> 486,341.42
590.00	OTHER FINANCING USES	<hr/> 486,341.42
500.00	TOTAL EXPENDITURES AND OTHER FINANCING USES	<hr/> 486,341.42
508.80.00	Unreserved	<hr/> 994,695.19
508.10.00	Reserved	0.00

Island Co Fire Protection Dist 5

MCAG #: 1117

STATEMENT C-4

FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS

For Year Ending: December 31, 2014

1 Of 1

BARS CODE		Total For All Funds Total Amount	001 - General Fund Actual Amount	310 - General Capital Projects Actual Amount
Beginning Cash and Investments:				
308.10	Reserved	0.00	0.00	0.00
308.80	Unreserved	3,024,054.95	1,982,518.34	1,041,536.61
	Prior Period Adjustments (388.80 or 588.80)	0.00	0.00	0.00
Operating Revenues:				
310	Taxes	2,110,998.54	2,110,998.54	0.00
320	Licenses and Permits	0.00	0.00	0.00
330	Intergovernmental	3,737.69	3,737.69	0.00
340	Charges for Goods and Services	309,858.37	309,858.37	0.00
350	Fines and Penalties	0.00	0.00	0.00
360	Miscellaneous	30,220.70	30,220.70	0.00
Total Operating Revenues		2,454,815.30	2,454,815.30	0.00
Operating Expenditures				
510	General Government	0.00	0.00	0.00
520	Public Safety	1,760,568.29	1,760,568.29	0.00
530	Physical Environment	0.00	0.00	0.00
540	Transportation	0.00	0.00	0.00
550	Economic Environment	0.00	0.00	0.00
560	Mental and Physical Health	0.00	0.00	0.00
570	Culture and Recreational	0.00	0.00	0.00
Operating Expenditures		1,760,568.29	1,760,568.29	0.00
Net Operating Increase (Decrease)		694,247.01	694,247.01	0.00
Non Operating Revenues:				
391-393	Debt Proceeds	0.00	0.00	0.00
37X,380,395,398	Other Financing Sources	0.00	0.00	0.00
397	Transfers-In	439,500.00	0.00	439,500.00
Total Non Operating Revenues		439,500.00	0.00	439,500.00
Non Operating Expenditures				
591-593	Debt Service	0.00	0.00	0.00
594-595	Capital Expenditures	486,341.42	0.00	486,341.42
580, 596, 599	Other Financing uses	113.92	113.92	0.00
597	Transfers-out	439,500.00	439,500.00	0.00
Total Non Operating Expenditures		925,955.34	439,613.92	486,341.42
Increase (Decrease) in Cash and investments		207,791.67	254,633.09	(46,841.42)
Ending Cash and Investments				
508.10	Reserved	0.00	0.00	0.00
508.80	Unreserved	3,231,846.62	2,237,151.43	994,695.19

The accompanying notes are an integral part of this Statement

**Island County Fire Protection District No. 5
Schedule of Liabilities
For the Year Ended December 31, 2014**

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Compensated Absences		91,528	9,963	-	101,491
	Total Revenue and Other (non G.O.) Debt/Liabilities:		91,528	9,963	-	101,491
	Total Liabilities:		91,528	9,963	-	101,491

Central Whidbey Island Fire and Rescue
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2014

Grantor	Program Title	Identificaton Number	Amount
State Direct/Indirect Grant from Department of Health			
	Pre-Hospitalization Grant WA DOH	2014	1,473
			Sub-total: 1,473
			Grand total: 1,473

LABOR RELATIONS CONSULTANT(S)

For the Year Ended December 31, 2014

Has your government engaged labor relations consultants?

Yes

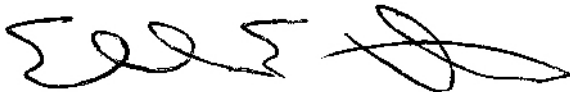
No

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