

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, 2018

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:

Audit Contact or Preparer Name and Title: Kim Harpe, Finance Officer

Contact Phone Number (360) 678-3602

Contact E-mail Address cwfire@cwfire.org

It is hereby certified on this 20th day of March, 2019 that the District's 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 public 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.

Audit Contact or Preparer Signature:



Ed Hartin, Fire Chief

ANNUAL REPORT CERTIFICATION

Island County Fire Protection District No 5

(Official Name of Government)

1117

MCAG No.

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

For the Fiscal Year Ended 12/31/2018

GOVERNMENT INFORMATION:

Official Mailing Address 1164 Race Rd

Coupeville, WA 98239-4013

Official Website Address www.cwfire.org

Official E-mail Address cwfire@cwfire.org

Official Phone Number 360-678-3602

AUDIT CONTACT or PREPARER INFORMATION and CERTIFICATION:

Audit Contact or Preparer Name and Title Kim Harpe Office Manager

Contact Phone Number 360-678-3602

Contact E-mail Address cwfire@cwfire.org

I certify 20th day of March, 2019, 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. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Signatures

Kim Harpe (cwfire@cwfire.org)

Island County Fire Protection District No. 5
Notes to the Financial Statements
For the year ended December 31, 2018

Note 1 - Summary of Significant Accounting Policies

Central Whidbey Island Fire & Rescue was incorporated in 1952 and operates under the laws of the state of Washington applicable to a fire district. This is a special purpose local government and provides fire prevention, public education, fire suppression, emergency medical services, hazardous materials response, and technical rescue service within the District's boundaries.

The district 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.

A. 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 and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements, except for fiduciary funds, which are presented by fund types. The total column is presented as "memo only" because any inter-fund activities are not eliminated. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund

This fund is the primary operating fund of the government. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds

These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

Debt Service Funds

These funds account for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

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.

Island County Fire Protection District No. 5
Notes to the Financial Statements
For the year ended December 31, 2018

B. 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.

In accordance with state law the district also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Cash and Investments

See Note 3, *Deposits and Investments*.

D. Capital Assets

Capital assets are assets with an initial individual cost of more than \$5000 and an estimated useful life in excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

E. Compensated Absences

District policy states the executive staff which includes the Fire Chief, Deputy Chief and the Finance Officer 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. Payments are recognized as expenditures when paid.

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 or retirement from the District, Executive Staff will be paid for all unused PTO. Payments are recognized as expenditures when paid.

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.

Island County Fire Protection District No. 5
Notes to the Financial Statements
For the year ended December 31, 2018

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

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

Upon separation or retirement from the District, Executive Staff will be paid for up to 240 hours of accrued Long Term Sick Leave. Payments are recognized as expenditures when paid.

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 or retirement from the department, the employee is compensated for any unused vacation time at their basic hourly rate of pay. Payments are recognized as expenditures when paid.

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

Island County Fire Protection District No. 5
Notes to the Financial Statements
For the year ended December 31, 2018

only be used after the primary sick leave bank has been exhausted and prior to the donation of leave by other employees. Total unused accrual values as of December 31, 2018 as follows:

Leave Category	Total Accrual Value
Vacation	73,372.02
Paid Time Off (PTO)	34,955.88
Long Term Sick (LTS)	\$29,508.02
Comp Time	\$94.35
Total Liability: \$137,930.27	

F. Long-Term Debt

See Note 5, *Debt Service Requirements*.

Note 2 – Budget Compliance

The district 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 follow:

Fund/Department	Final Appropriated Amounts	Actual Expenses	Variance
001 - General Fund	2560,573.60	2,300,242.82	260,330.78
210 - 2017 Capital Bond Fund	695,739.19	447,602.70	248,136.49
211 - Bond Redemption Fund	361,768.89	361,768.88	.01
310 – General Capital Projects	422,000	112,548.39	309,451.61

Budgeted amounts are authorized to be transferred between divisions 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 legislative body.

Note 3 – 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 district or its agent in the government's name.

Island County Fire Protection District No. 5
Notes to the Financial Statements
For the year ended December 31, 2018

Investments are reported at fair market value. Investments by type at December 31, 2018 are as follows:

Type of Investment	District's Own Investments	Investments held by Island County Treasurer	Total
LGIP State Pool (fmv)		\$1,755,000	\$1,755,000
LGIP State Pool (fmv)		\$245,000	\$245,000
Federal Agency Coupon Securities (fmv)		\$349,000	\$349,000
LGIP State Pool (fmv)		\$7,034,000	\$7,034,000
		Total	\$9,383,000

Note 4 - Property Taxes

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

Property tax revenues are recognized when cash is received by district. Delinquent taxes are considered fully collectible because a lien affixes to the property after tax is levied.

The district regular levy for the year 2018 was \$1.3063215747 per \$1,000 on an assessed valuation of \$1,760,780,779 for a total regular levy of \$2,300,145.92.

The district bond levy for the year 2018 was \$0.2204315825 per \$1,000 on an assessed valuation of \$1,732,964,014 for a total regular levy of \$382,000.

Note 5 – Debt Service Requirements

The accompanying Schedule of Liabilities (09) provides more details of the outstanding debt and liabilities of the district and summarizes the district debt transactions for year ended December 31, 2018.

The debt service requirements for unlimited general obligation bonds are as follows:

Year	Principal	Interest	Total
2019	\$120,000	\$252,700	\$372,700
2020	\$135,000	\$250,300	\$385,300
2021	\$155,000	\$246,250	\$401,250
2022	\$170,000	\$241,600	\$411,600
2023	\$190,000	\$236,500	\$426,500
2024-2028	\$1,310,000	\$1,059,800	\$2,369,800
2029-2033	\$2,080,000	\$740,000	\$2,820,000
2034-2037	\$2,380,000	\$247,000	\$2,627,000
Totals	\$6,540,000	\$3,274,150	\$9,814,150

Island County Fire Protection District No. 5
Notes to the Financial Statements
For the year ended December 31, 2018

Note 6 – Pension Plans

A. State Sponsored Pension Plans

Substantially all district full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans Public Employees' Retirement System (PERS) and Law Officers and Firefighters' Retirement System (LEOFF).

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems
Communications Unit
P.O. Box 48380
Olympia, WA 98540-8380

Also, the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

The district also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at www.ofm.wa.gov.

At June 30, 2018 (the measurement date of the plans), the district proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

Plan Type	Employer Contributions	Allocation %	Liability (Asset)
PERS 1 UAAL	\$10,543.92	0.001577%	\$70,429.00
PERS 2/3	\$15,574.09	0.002018%	\$34,456.00
LEOFF 2	\$51,521.13	0.029711%	(\$603,198.00)
VFFRPF	\$210.00	0.10%	(54,159.00)

LEOFF Plan 2

The district also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the

Island County Fire Protection District No. 5
Notes to the Financial Statements
For the year ended December 31, 2018

Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

Note 7 – Risk Management

The district self-insures for unemployment compensation. We do not expect any claims.

Note 8 - Other Disclosures

A. Inter-Local Agreements

- WhidbeyHealth Hospital to provide BLS transports
- ICOM for cell tower land use
- Sprint/Nextel for cell tower land use
- Island County for fire inspections
- Town of Coupeville for fire inspections
- WhidbeyHealth Hospital to split utility costs as a shared building

B. 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 Camano Island Fire & Rescue, North Whidbey Fire & Rescue, South Whidbey Fire/EMS and WhidbeyHealth Hospital to increase the effectiveness and efficiency of emergency responses.

C. Miscellaneous Contracts

- Day Road Water Association
- Carletti Architects for the renovation and expansion of Station 53

D. Automatic Aid Agreements

- Camano Island Fire & Rescue - to increase the effectiveness and efficiency of emergency response by CWIFR and Camano Island Fire & Rescue within their respective districts.
- North Whidbey Fire & Rescue - to increase the effectiveness and efficiency of emergency response by CWIFR and North Whidbey Fire & Rescue within their respective districts.

Island County Fire Protection District No. 5
Notes to the Financial Statements
For the year ended December 31, 2018

- South Whidbey Fire/EMS - to increase the effectiveness and efficiency of emergency response by CWIFR and South Whidbey Fire/EMS within their respective districts.

Island County Fire Protection District No. 5
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		Total for All Funds (Memo Only)	001 General Fund	210 2017 Capital Bond Fund	211 Bond Redmption Fund
Beginning Cash and Investments					
30810	Reserved	-	-	-	-
30880	Unreserved	11,895,855	2,806,318	7,424,543	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	2,671,965	2,298,992	372,974	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	37,192	37,192	-	-
340	Charges for Goods and Services	208,639	208,639	-	-
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	198,723	73,140	107,906	-
Total Revenues:		3,116,519	2,617,962	480,880	-
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	2,096,647	2,096,497	100	-
Total Expenditures:		2,096,647	2,096,497	100	-
Excess (Deficiency) Revenues over Expenditures:		1,019,872	521,466	480,780	-
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	567,858	-	-	364,112
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	10,251	10,251	-	-
Total Other Increases in Fund Resources:		578,109	10,251	-	364,112
Other Decreases in Fund Resources					
594-595	Capital Expenditures	195,889	-	83,391	-
591-593, 599	Debt Service	361,769	-	-	361,769
597	Transfers-Out	567,858	203,746	364,112	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	-	-	-	-
Total Other Decreases in Fund Resources:		1,125,516	203,746	447,503	361,769
Increase (Decrease) in Cash and Investments:		472,465	327,971	33,277	2,343
Ending Cash and Investments					
5081000	Reserved	-	-	-	-
5088000	Unreserved	12,368,321	3,134,289	7,457,820	2,343
Total Ending Cash and Investments		12,368,321	3,134,289	7,457,820	2,343

he accompanying notes are an integral part of this statement.

Island County Fire Protection District No. 5
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2018

		<u>310 General Capital Projects</u>
Beginning Cash and Investments		
30810	Reserved	-
30880	Unreserved	1,664,994
388 / 588	Prior Period Adjustments, Net	-
Revenues		
310	Taxes	-
320	Licenses and Permits	-
330	Intergovernmental Revenues	-
340	Charges for Goods and Services	-
350	Fines and Penalties	-
360	Miscellaneous Revenues	17,676
Total Revenues:		<u>17,676</u>
Expenditures		
510	General Government	-
520	Public Safety	50
Total Expenditures:		<u>50</u>
Excess (Deficiency) Revenues over Expenditures:		<u>17,626</u>
Other Increases in Fund Resources		
391-393, 596	Debt Proceeds	-
397	Transfers-In	203,746
385	Special or Extraordinary Items	-
386 / 389	Custodial Activities	-
381, 395, 398	Other Resources	-
Total Other Increases in Fund Resources:		<u>203,746</u>
Other Decreases in Fund Resources		
594-595	Capital Expenditures	112,498
591-593, 599	Debt Service	-
597	Transfers-Out	-
585	Special or Extraordinary Items	-
586 / 589	Custodial Activities	-
Total Other Decreases in Fund Resources:		<u>112,498</u>
Increase (Decrease) in Cash and Investments:		<u>108,874</u>
Ending Cash and Investments		
5081000	Reserved	-
5088000	Unreserved	1,773,868
Total Ending Cash and Investments		<u>1,773,868</u>

Island County Fire Protection District No. 5

Schedule 01

For the year ended December 31, 2018

CAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1117	001	General Fund	3088000	Unreserved Cash and Investments - Beginning	\$2,806,318
1117	001	General Fund	3111000	Property Tax	\$2,298,992
1117	001	General Fund	3319700	Federal Direct Grant from Department of Homeland Security	\$4,525
1117	001	General Fund	3339700	Federal Indirect Grant from Department of Homeland Security	\$24,592
1117	001	General Fund	3340490	State Grant from Department of Health	\$1,222
1117	001	General Fund	3370701	Local Grants, Entitlements and Other Payments	\$1,199
1117	001	General Fund	3370702	Local Grants, Entitlements and Other Payments	\$860
1117	001	General Fund	3370704	Local Grants, Entitlements and Other Payments	\$1,200
1117	001	General Fund	3372000	Local Grants, Entitlements and Other Payments	\$2,888
1117	001	General Fund	3374000	Local Grants, Entitlements and Other Payments	\$707
1117	001	General Fund	3422100	Fire Protection and Emergency Medical Services ✓	\$201,495
1117	001	General Fund	3424000	Protective Inspection Services ✓	\$7,144
1117	001	General Fund	3611000	Investment Earnings	\$299
1117	001	General Fund	3611100	Investment Earnings	\$34,083
1117	001	General Fund	3625000	Rents and Leases ✓	\$16,135
1117	001	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	\$1,155

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1117	001	General Fund	3671900	Contributions and Donations from Nongovernmental Sources	\$6,210
1117	001	General Fund	3691000	Sale of Surplus	\$8,720
1117	001	General Fund	3699100	Miscellaneous Other	\$5,064
1117	001	General Fund	3699100	Miscellaneous Other	\$1,475
1117	210	2017 Capital Bond Fund	3088000	Unreserved Cash and Investments - Beginning	\$7,424,543
1117	210	2017 Capital Bond Fund	3111000	Property Tax	\$372,974
1117	210	2017 Capital Bond Fund	3611000	Investment Earnings	\$107,906
1117	310	General Capital Projects	3088000	Unreserved Cash and Investments - Beginning	\$1,664,994
1117	310	General Capital Projects	3611100	Investment Earnings	\$17,676
1117	001	General Fund	5221010	Administration	\$110,963
1117	001	General Fund	5221010	Administration	\$94,036
1117	001	General Fund	5221010	Administration	\$60,877
1117	001	General Fund	5221010	Administration	\$10,995
1117	001	General Fund	5221010	Administration	\$12,094
1117	001	General Fund	5221010	Administration	\$13,908
1117	001	General Fund	5221010	Administration	\$1,456
1117	001	General Fund	5221010	Administration	\$9,987
1117	001	General Fund	5221010	Administration	\$8,463
1117	001	General Fund	5221010	Administration	\$2,435
1117	001	General Fund	5221020	Administration	\$1,773
1117	001	General Fund	5221020	Administration	\$1,504
1117	001	General Fund	5221020	Administration	\$4,614
1117	001	General Fund	5221020	Administration	\$925
1117	001	General Fund	5221020	Administration	\$1,064
1117	001	General Fund	5221020	Administration	\$111
1117	001	General Fund	5221020	Administration	\$90
1117	001	General Fund	5221020	Administration	\$873
1117	001	General Fund	5221020	Administration	\$529
1117	001	General Fund	5221020	Administration	\$274
1117	001	General Fund	5221020	Administration	\$158
1117	001	General Fund	5221020	Administration	\$22

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1117	001	General Fund	5221020	Administration	\$2
1117	001	General Fund	5221020	Administration	\$14,395
1117	001	General Fund	5221020	Administration	\$20,696
1117	001	General Fund	5221020	Administration	\$15,502
1117	001	General Fund	5221020	Administration	\$6,387
1117	001	General Fund	5221020	Administration	\$5,505
1117	001	General Fund	5221020	Administration	\$7,751
1117	001	General Fund	5221020	Administration	\$1,540
1117	001	General Fund	5221020	Administration	\$1,135
1117	001	General Fund	5221030	Administration	\$4,744
1117	001	General Fund	5221030	Administration	\$9,947
1117	001	General Fund	5221030	Administration	\$828
1117	001	General Fund	5221030	Administration	\$4,262
1117	001	General Fund	5221030	Administration	\$80
1117	001	General Fund	5221030	Administration	\$398
1117	001	General Fund	5221030	Administration	\$3,205
1117	001	General Fund	5221030	Administration	\$177
1117	001	General Fund	5221040	Administration	\$1,709
1117	001	General Fund	5221040	Administration	\$978
1117	001	General Fund	5221040	Administration	\$2,442
1117	001	General Fund	5221040	Administration	\$22,578
1117	001	General Fund	5221040	Administration	\$135
1117	001	General Fund	5221040	Administration	\$1,751
1117	001	General Fund	5221040	Administration	\$60
1117	001	General Fund	5221040	Administration	\$8,545
1117	001	General Fund	5221040	Administration	\$2,656
1117	001	General Fund	5221040	Administration	\$5,432
1117	001	General Fund	5221040	Administration	\$6,642
1117	001	General Fund	5221040	Administration	\$323
1117	001	General Fund	5221040	Administration	\$2,444
1117	001	General Fund	5221040	Administration	\$4,528
1117	001	General Fund	5221040	Administration	\$40,214
1117	001	General Fund	5221040	Administration	\$5,008
1117	001	General Fund	5221040	Administration	\$1,533

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1117	001	General Fund	5221040	Administration	\$190
1117	001	General Fund	5221040	Administration	\$851
1117	001	General Fund	5221040	Administration	\$200
1117	001	General Fund	5221040	Administration	\$975
1117	001	General Fund	5221040	Administration	\$361
1117	001	General Fund	5221040	Administration	\$1,024
1117	001	General Fund	5222010	Fire Suppression and Emergency Medical Services	\$151,960
1117	001	General Fund	5222010	Fire Suppression and Emergency Medical Services	\$5,322
1117	001	General Fund	5222010	Fire Suppression and Emergency Medical Services	\$1,274
1117	001	General Fund	5222010	Fire Suppression and Emergency Medical Services	\$2,625
1117	001	General Fund	5222010	Fire Suppression and Emergency Medical Services	\$20,300
1117	001	General Fund	5222020	Fire Suppression and Emergency Medical Services	\$96
1117	001	General Fund	5222020	Fire Suppression and Emergency Medical Services	\$11,620
1117	001	General Fund	5222020	Fire Suppression and Emergency Medical Services	\$1,754
1117	001	General Fund	5222020	Fire Suppression and Emergency Medical Services	\$265
1117	001	General Fund	5222020	Fire Suppression and Emergency Medical Services	\$17,075
1117	001	General Fund	5222020	Fire Suppression and Emergency Medical Services	\$130
1117	001	General Fund	5222020	Fire Suppression and Emergency Medical Services	\$19,344
1117	001	General Fund	5222020	Fire Suppression and Emergency Medical Services	\$1,918

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1117	001	General Fund	5222020	Fire Suppression and Emergency Medical Services	\$3,289
1117	001	General Fund	5222020	Fire Suppression and Emergency Medical Services	\$297
1117	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$6,098
1117	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$2,941
1117	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$625
1117	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$199
1117	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$13,134
1117	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$2,729
1117	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$48
1117	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$582
1117	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$23,163
1117	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$6,300
1117	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$305
1117	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$2,643
1117	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$45,561

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1117	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$553
1117	001	General Fund	5222030	Fire Suppression and Emergency Medical Services	\$5,172
1117	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$995
1117	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$3,868
1117	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$4,511
1117	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$9,215
1117	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$40,076
1117	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$3,125
1117	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$2,108
1117	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$2,582
1117	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$1,138
1117	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$9,628
1117	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$3,092
1117	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$35
1117	001	General Fund	5222040	Fire Suppression and Emergency Medical Services	\$252
1117	001	General Fund	5223010	Fire Prevention and Investigation	\$470,018

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1117	001	General Fund	5223010	Fire Prevention and Investigation	\$704
1117	001	General Fund	5223010	Fire Prevention and Investigation	\$23,022
1117	001	General Fund	5223010	Fire Prevention and Investigation	\$4,625
1117	001	General Fund	5223010	Fire Prevention and Investigation	\$5,172
1117	001	General Fund	5223010	Fire Prevention and Investigation	\$21,031
1117	001	General Fund	5223010	Fire Prevention and Investigation	\$2,266
1117	001	General Fund	5223010	Fire Prevention and Investigation	\$18,790
1117	001	General Fund	5223010	Fire Prevention and Investigation	\$11,268
1117	001	General Fund	5223020	Fire Prevention and Investigation	\$7,840
1117	001	General Fund	5223020	Fire Prevention and Investigation	\$23,160
1117	001	General Fund	5223020	Fire Prevention and Investigation	\$101,674
1117	001	General Fund	5223020	Fire Prevention and Investigation	\$30,410
1117	001	General Fund	5223030	Fire Prevention and Investigation	\$59
1117	001	General Fund	5223030	Fire Prevention and Investigation	\$1,059
1117	001	General Fund	5223030	Fire Prevention and Investigation	\$3,103
1117	001	General Fund	5223030	Fire Prevention and Investigation	\$1,020
1117	001	General Fund	5223030	Fire Prevention and Investigation	\$1,841
1117	001	General Fund	5223030	Fire Prevention and Investigation	\$2,109
1117	001	General Fund	5223030	Fire Prevention and Investigation	\$5,044
1117	001	General Fund	5223030	Fire Prevention and Investigation	\$665
1117	001	General Fund	5223040	Fire Prevention and Investigation	\$190

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1117	001	General Fund	5224510	Training Obtained by Employees	\$85,151
1117	001	General Fund	5224510	Training Obtained by Employees	\$1,726
1117	001	General Fund	5224510	Training Obtained by Employees	\$1,703
1117	001	General Fund	5224510	Training Obtained by Employees	\$2,555
1117	001	General Fund	5224510	Training Obtained by Employees	\$3,406
1117	001	General Fund	5224520	Training Obtained by Employees	\$1,279
1117	001	General Fund	5224520	Training Obtained by Employees	\$2,889
1117	001	General Fund	5224520	Training Obtained by Employees	\$14,966
1117	001	General Fund	5224520	Training Obtained by Employees	\$5,675
1117	001	General Fund	5224530	Training Obtained by Employees	\$83
1117	001	General Fund	5224530	Training Obtained by Employees	\$748
1117	001	General Fund	5224530	Training Obtained by Employees	\$122
1117	001	General Fund	5224530	Training Obtained by Employees	\$1,675
1117	001	General Fund	5224530	Training Obtained by Employees	\$985
1117	001	General Fund	5224530	Training Obtained by Employees	\$297
1117	001	General Fund	5224530	Training Obtained by Employees	\$410
1117	001	General Fund	5224530	Training Obtained by Employees	\$1,119
1117	001	General Fund	5224530	Training Obtained by Employees	\$20,465
1117	001	General Fund	5224530	Training Obtained by Employees	\$4,127
1117	001	General Fund	5224540	Training Obtained by Employees	\$1,340
1117	001	General Fund	5224540	Training Obtained by Employees	\$1,067

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1117	001	General Fund	5224540	Training Obtained by Employees	\$6,110
1117	001	General Fund	5224540	Training Obtained by Employees	\$8,866
1117	001	General Fund	5224540	Training Obtained by Employees	\$221
1117	001	General Fund	5224540	Training Obtained by Employees	\$955
1117	001	General Fund	5224540	Training Obtained by Employees	\$5,845
1117	001	General Fund	5224540	Training Obtained by Employees	\$4,710
1117	001	General Fund	5224540	Training Obtained by Employees	\$2,634
1117	001	General Fund	5224540	Training Obtained by Employees	\$2,950
1117	001	General Fund	5224540	Training Obtained by Employees	\$3,872
1117	001	General Fund	5224540	Training Obtained by Employees	\$3,410
1117	001	General Fund	5224540	Training Obtained by Employees	\$581
1117	001	General Fund	5224540	Training Obtained by Employees	\$320
1117	001	General Fund	5224540	Training Obtained by Employees	\$243
1117	001	General Fund	5225020	Facilities	\$135
1117	001	General Fund	5225030	Facilities	\$420
1117	001	General Fund	5225030	Facilities	\$724
1117	001	General Fund	5225030	Facilities	\$100
1117	001	General Fund	5225030	Facilities	\$1,171
1117	001	General Fund	5225030	Facilities	\$424
1117	001	General Fund	5225030	Facilities	\$3,982
1117	001	General Fund	5225030	Facilities	\$4,739
1117	001	General Fund	5225030	Facilities	\$3,342
1117	001	General Fund	5225030	Facilities	\$867
1117	001	General Fund	5225030	Facilities	\$884
1117	001	General Fund	5225030	Facilities	\$361
1117	001	General Fund	5225040	Facilities	\$2,233
1117	001	General Fund	5225040	Facilities	\$3,759

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1117	001	General Fund	5225040	Facilities	\$539
1117	001	General Fund	5225040	Facilities	\$1,075
1117	001	General Fund	5225040	Facilities	\$3,860
1117	001	General Fund	5225040	Facilities	\$211
1117	001	General Fund	5225040	Facilities	\$627
1117	001	General Fund	5225040	Facilities	\$277
1117	001	General Fund	5225040	Facilities	\$8,982
1117	001	General Fund	5225040	Facilities	\$2,921
1117	001	General Fund	5225040	Facilities	\$2,097
1117	001	General Fund	5225040	Facilities	\$644
1117	001	General Fund	5225040	Facilities	\$2,067
1117	001	General Fund	5225040	Facilities	\$1,865
1117	001	General Fund	5225040	Facilities	\$480
1117	001	General Fund	5225040	Facilities	\$4,439
1117	001	General Fund	5225040	Facilities	\$162
1117	001	General Fund	5225040	Facilities	\$2,516
1117	001	General Fund	5225040	Facilities	\$1,998
1117	001	General Fund	5226010	Vehicles and Equipment Maintenance	\$80,929
1117	001	General Fund	5226010	Vehicles and Equipment Maintenance	\$1,619
1117	001	General Fund	5226010	Vehicles and Equipment Maintenance	\$3,237
1117	001	General Fund	5226020	Vehicles and Equipment Maintenance	\$1,193
1117	001	General Fund	5226020	Vehicles and Equipment Maintenance	\$2,950
1117	001	General Fund	5226020	Vehicles and Equipment Maintenance	\$21,304
1117	001	General Fund	5226020	Vehicles and Equipment Maintenance	\$4,658
1117	001	General Fund	5226030	Vehicles and Equipment Maintenance	\$1,840
1117	001	General Fund	5226030	Vehicles and Equipment Maintenance	\$870
1117	001	General Fund	5226030	Vehicles and Equipment Maintenance	\$204
1117	001	General Fund	5226030	Vehicles and Equipment Maintenance	\$577

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1117	001	General Fund	5226030	Vehicles and Equipment Maintenance	\$36
1117	001	General Fund	5226030	Vehicles and Equipment Maintenance	\$3,434
1117	001	General Fund	5226040	Vehicles and Equipment Maintenance	\$70
1117	001	General Fund	5226040	Vehicles and Equipment Maintenance	\$15,874
1117	001	General Fund	5088000	Unreserved Cash and Investments - Ending	\$3,134,289
1117	210	2017 Capital Bond Fund	5221040	Administration	\$100
1117	210	2017 Capital Bond Fund	5088000	Unreserved Cash and Investments - Ending	\$7,457,820
1117	211	Bond Redmption Fund	5088000	Unreserved Cash and Investments - Ending	\$2,343
1117	310	General Capital Projects	5221040	Administration	\$50
1117	310	General Capital Projects	5088000	Unreserved Cash and Investments - Ending	\$1,773,868
1117	001	General Fund	3951000	Proceeds from Sales of Capital Assets	\$10,251
1117	211	Bond Redmption Fund	3970000	Transfers-In	\$364,112
1117	310	General Capital Projects	3970000	Transfers-In	\$203,746
1117	001	General Fund	59700	Transfers-Out	\$203,746
1117	210	2017 Capital Bond Fund	59422	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$32,200
1117	210	2017 Capital Bond Fund	59422	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$14,000
1117	210	2017 Capital Bond Fund	59422	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$37,191
1117	210	2017 Capital Bond Fund	59700	Transfers-Out	\$364,112
1117	211	Bond Redmption Fund	59122	Debt Repayment - Fire Suppression and EMS Services	\$125,000
1117	211	Bond Redmption Fund	59222	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	\$236,769

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
1117	310	General Capital Projects	59422	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$16,952
1117	310	General Capital Projects	59422	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$14,872
1117	310	General Capital Projects	59422	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$66,243
1117	310	General Capital Projects	59422	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$5,513
1117	310	General Capital Projects	59422	Capital Expenditures/Expenses - Fire Suppression and EMS Services	\$8,918

ID. No.	Description	Maturity/Payment Due Date	Beginning Balance 01/01/2018	Additions	Reductions	BARS Code for Redemption (Optional)	Ending Balance 12/31/2018
259.12	Compensated Absences		158,608		20,678		137,930
264.30	Pension Liabilities		142,796		37,941		104,855
251.11	UTGO Bond	12/31/2037	6,665,000		125,000		6,540,000

Central Whidbey Island Fire and Rescue
SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)
For Fiscal Year ended December 31, 2018

Grantor	Program Title	Identificaton Number	An
State Grant from Department of Health	EMS Prehospital Participation Grant	15X01AMV.EF.00000207	1,2
			Sub-total: 1,2
			Grand total: 1,2

Report based on unaudited annual report submissions as of 3/20/2019

Island County Fire Protection District No. 5
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures		To
				From Pass- Through Awards	From Direct Awards	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF	Assistance to Firefighters Grant	97.044	FPS17	-	5,709	
FEDERAL EMERGENCY MANAGEMENT AGENCY, HOMELAND SECURITY, DEPARTMENT OF (via International Assoc Fire Chiefs)	Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	SAFER18	24,592	-	
Total Federal Awards Expended:				24,592	5,709	

The accompanying notes are an integral part of this schedule.

Island County Fire Protection District No.5
Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2018

Note 1 – Basis of Accounting

This Schedule is prepared on the same basis of accounting as the district's financial statements. The district 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.

Note 2 – Program Costs

The amounts shown as current year expenditures represent only the federal grant portion of the program costs. Entire program costs, including the district's portion, are more than shown. Such expenditures are recognized following, as applicable, either the cost principles in the OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, or the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 – Indirect Cost Rate

The district has not elected to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Labor Relations Consultants
For the Year Ended December 31, 2018**

Has your government engaged labor relations consultants? 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

Central Whidbey Island Fire & Rescue
Island County Fire District No. 5
For the Year Ended December 31, 2018

Local Government Risk Assumption

1. Self-Insurance Program Manager: Kimberly Harpe
2. Manager Phone: (360) 678-3602
3. Manager Email: cwfire@cwfire.org
4. How do you insure property and liability risks, if at all? Yes.
 - a. Self-insure some or all risks
5. How do you provide health and welfare insurance (e.g., medical, dental, prescription drug, and/or vision benefits) to employees, if at all?
 - a. All benefits provided by health insurance company or HMO
6. How do you insure unemployment compensation benefits, if any?
 - a. Self-insured ("Reimbursable")
7. How do you insure workers compensation benefits, if any?
 - a. Pay premiums to the Department of Labor and Industries
8. How do you insure other risks and obligations, if any?
 - a. Purchase private insurance
9. Does the local government self-insure any risks as an individual program? No.
10. Does the local government self-insure any risks as a joint program? No.
11. Are any claims administered by contract with a third-party administrator? No.
12. Did the local government (or its third party administrator, if applicable) receive a claims audit within the last three years? No.
13. Were the program's revenues sufficient to cover the program's expenses? Yes
14. Did the program use an actuary to determine its liabilities? N/A

15. For each type of self-insured risk, describe the risk, the number of claims received during the period, the number of claims paid during the period and the amount of claims paid in the following table:

Description of Risk Type	Number of claims received	Number of claims paid	Total amount of claims paid
Unemployment Compensation	-0-	-0-	-0-

Central Whidbey Island Fire and Rescue
Schedule 22 - Audit Assessment Questionnaire (unaudited)
For Fiscal Year ended December 31, 2018

Reference	#	Question	Answer	Explanation
INSTRUCTIONS FOR PREPARER				

The term "entity" as used in this Schedule 22 refers to the local government completing this Schedule 22. The term "governing body" is used in this Schedule 22 to describe the elected or appointed governing board of your entity. If the government preparing this questionnaire did not have any revenue activity during the year, please click the "Help" button to request more information about completing this Schedule 22.

For **guidance** to these questions, please refer to the document at, <http://www.sao.wa.gov>.

Please click, "**Next**," to begin the Schedule 22. You may use the numbers above circled in blue to quickly navigate to a specific section of the Schedule 22. As with the rest of the Annual Report submission, it does not need to be completed all at once; you may leave and return to the Schedule 22 as needed.

FINANCIAL ACTIVITY MONITORING

- | | | |
|---|---|--|
| 1 | Bank Reconciliation - Identify the personnel in charge of the following: 1) performing the reconciliation between bank accounts/county treasurer to the general ledger or books, 2) person in charge of reviewing the reconciliation. Note: The job position/title will be sufficient for the identification purpose. | Finance Officer, Fire Chief and a Board Member |
| 2 | Entries Process - Identify the personnel in charge of posting journal entries into the government's general ledger and, if applicable, the personnel in charge of reviewing and monitoring the journal entries being posted, both during the year and at year-end. Note: The job position/title will be sufficient for the identification purpose. If the government does not use accounting software, please indicate NA | Finance Officer, Fire Chief and a Board Member |

Reference	#	Question	Answer	Explanation
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11	Entity - Did the government make any significant updates to administrative, personnel, or financial policies? If so, please attach the newest policy.	No	
12	Entity - Did the entity enter into, or modify any existing, interlocal agreements? If so, please attach.	No	
13	Entity - Does the government use a service organization to perform any function of the government? Note: Service organizations are separate entities or organizations that provide services to the government that include performance of a key process (for example, payroll, billing, or receipting)?	No	

MATERIAL COMPLIANCE REQUIREMENT

14	Did the Entity receive any non-SAO audits during the year (including the work of internal auditors)?	Yes	A representative of the Central Whidbey Island Fire & Rescue Board of Fire Commissioners performed internal audits on April 26 and August 22, 2018.
15	Is the government currently involved in any lawsuits? We may be requesting an update on the status of legal matters during the audit.	No	
16	Are there any licensing, regulatory, contracting, or granting agencies with the ability to impose material penalties that would play a role in the entity's ability to continue? If so, please list the agency that could impose them.	No	

REVENUES AND EXPENDITURES

17	Please describe any new sources of revenues or expenditure streams (new activities, special levies, etc.), or state that there were none.	Unlimited Tax General Obligation (UTGO) bond for \$7,376,000	
18	Does the entity receipt cash locally (using its own staff, issuing receipts) or use a third party vendor to bill or receipt payments?	Receipts Locally	

Reference	#	Question	Answer	Explanation
FIRE/EMS SPECIFIC QUESTIONS				
<i>Informational</i>	33	Indicate services offered by the district (or department).	Trainings (CPR/First Aid) , BLS Transports	
<i>Informational</i>	33	Indicate services offered by the district (or department).	BLS Transports , Trainings (CPR/First Aid)	
<i>Informational</i>	34	Does the district (or department) prepare or contract for transport billing? If transport services are billed, attach a copy of the written transport billing policy and transport fee schedule on the last step of the Schedule 22 (Attachments Section).	No	
	35	Has there been any changes to agreements for which the district (or department) 1) performs fire protection services/EMS for another local government (city, fire district), or 2) another local government provides fire protection services/EMS for the district? This does not include mutual aid agreements. If there were changes to any agreements, please explain.	No Changes	
	36	How many volunteers does the district (or department) have, approximately?	22	
	37	How many career firefighters does the district (or department) have, approximately?	10	
	38	Does the district (or department) have any closely related associations or foundations? If so, please list.	No	
<i>Informational</i>	39	How many stations does the district (or department) operate out of?	4	

REQUIRED ATTACHMENTS (see instructions for required details)

<i>Informational</i>	72	Meeting Minutes - Attach the meeting minutes and resolutions for all governing body meetings held during the last year.	See Web Page	See web page cwfire.org
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Reference	#	Question	Answer	Explanation
<i>Informational</i>	77	Rates and Fees - Attach rate and fee schedule in effect during the fiscal year and any related billing or fee policy.	Other	CPR & 1st Aid classes are provided the 4th Saturday each month. Cost of registration is \$50.00
<i>Preparer</i>	78	Local Government Contact Information for Preparer: Name: Telephone number: E-mail address:	Kim Harpe, Finance Officer (360) 678-3602 cwfire@cwfire.org	

