ANNUAL REPORT CERTIFICATION

Clark County Fire and Rescue

(Official Name of Government)

2959

MCAG No.

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

For the Fiscal Year Ended 12/31/2017

GOVERNMENT INFORMATION:

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I certify 17th day of May, 2018, 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

Kathy Streissguth (kathy.streissguth@clarkfr.org)

Clark County Fire and Rescue
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		Total for All Funds (Memo Only)	028 General Fund	126 EMS Fund	154 FFFB
Beginning Cash and Investments					
30810	Reserved	52,506	-	-	36,244
30880	Unreserved	1,945,724	1,945,724	-	-
388 / 588	Prior Period Adjustments, Net	-	-	-	-
Revenues					
310	Taxes	6,623,128	6,326,979	43	-
320	Licenses and Permits	-	-	-	-
330	Intergovernmental Revenues	50,305	49,714	-	-
340	Charges for Goods and Services	2,013,264	1,840,757	-	172,507
350	Fines and Penalties	-	-	-	-
360	Miscellaneous Revenues	57,898	50,474	-	6,192
Total Revenues:		8,744,596	8,267,925	43	178,699
Expenditures					
510	General Government	-	-	-	-
520	Public Safety	8,157,724	7,983,693	-	174,030
Total Expenditures:		8,157,724	7,983,693	-	174,030
Excess (Deficiency) Revenues over Expenditures:		586,872	284,231	43	4,669
Other Increases in Fund Resources					
391-393, 596	Debt Proceeds	-	-	-	-
397	Transfers-In	356,362	343	-	63,406
385	Special or Extraordinary Items	-	-	-	-
386 / 389	Custodial Activities	-	-	-	-
381, 395, 398	Other Resources	126,812	126,812	-	-
Total Other Increases in Fund Resources:		483,175	127,156	-	63,406
Other Decreases in Fund Resources					
594-595	Capital Expenditures	115,932	115,932	-	-
591-593, 599	Debt Service	593,863	600	-	-
597	Transfers-Out	356,362	356,019	43	-
585	Special or Extraordinary Items	-	-	-	-
586 / 589	Custodial Activities	(100)	(100)	-	-
Total Other Decreases in Fund Resources:		1,066,057	472,451	43	-
Increase (Decrease) in Cash and Investments:		**3,989**	**(61,065)**	**(0)**	**68,075**
Ending Cash and Investments					
5081000	Reserved	117,560	-	-	104,319
5088000	Unreserved	1,884,660	1,884,660	-	-
Total Ending Cash and Investments		**2,002,220**	**1,884,660**	**-**	**104,319**

The accompanying notes are an integral part of this statement.

Clark County Fire and Rescue
Fund Resources and Uses Arising from Cash Transactions
For the Year Ended December 31, 2017

		220 Bond Fund - 11	222 Bond Fund - 12
Beginning Cash and Investments			
30810	Reserved	-	16,263
30880	Unreserved	-	-
388 / 588	Prior Period Adjustments, Net	-	-
Revenues			
310	Taxes	-	296,106
320	Licenses and Permits	-	-
330	Intergovernmental Revenues	-	591
340	Charges for Goods and Services	-	-
350	Fines and Penalties	-	-
360	Miscellaneous Revenues	-	1,232
Total Revenues:		-	297,929
Expenditures			
510	General Government	-	-
520	Public Safety	-	-
Total Expenditures:		-	-
Excess (Deficiency) Revenues over Expenditures:		-	297,929
Other Increases in Fund Resources			
391-393, 596	Debt Proceeds	-	-
397	Transfers-In	292,613	-
385	Special or Extraordinary Items	-	-
386 / 389	Custodial Activities	-	-
381, 395, 398	Other Resources	-	-
Total Other Increases in Fund Resources:		292,613	-
Other Decreases in Fund Resources			
594-595	Capital Expenditures	-	-
591-593, 599	Debt Service	292,613	300,650
597	Transfers-Out	-	300
585	Special or Extraordinary Items	-	-
586 / 589	Custodial Activities	-	-
Total Other Decreases in Fund Resources:		292,613	300,950
Increase (Decrease) in Cash and Investments:		**(0)**	**(3,021)**
Ending Cash and Investments			
5081000	Reserved	-	13,241
5088000	Unreserved	-	-
Total Ending Cash and Investments		**-**	**13,241**

Notes to Financial Statements
Clark County Fire & Rescue
MCAG No. 2959
For the Period
January 1 through December 31, 2017

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NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Clark County Fire & Rescue was incorporated in 1961 and operates under Chapter 52 RCW and other laws of the state of Washington applicable to fire districts. The district is a special purpose local government providing fire protection and emergency medical response services to the general public and is supported primarily through property taxes.

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 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 district'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. The following fund types are used by the district:

General Fund - 028
This is the primary operating fund of Clark County Fire & Rescue. It accounts for all financial resources except those required or elected to be accounted for in another fund.

Special Revenue Funds – EMS Fund 126 & FFFB Fund 154
These funds account for specific revenue sources that are restricted or committed to expenditures for specified purposes of the government.

Debt Service Funds – 220 & 222
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.

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, Clark County Fire & Rescue also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

BUDGETS

The district adopts annual appropriated budgets for all funds. These budgets are appropriated at the fund level (except the general fund, where the budget is adopted at the department level). The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

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

Fund/Dept	Final Appropriated Amounts	Actual Expenditures	Variance
General Fund 028			
Emergency Services	$ 8,099,050	$ 7,983,693	$ 115,357
Debt Service	$ 600	$ 600	$ -
Capital Expense	$ 115,950	$ 115,932	$ 18
Agency Funds	$ -	$ (100)	$ 100
Interfund Transfers	$ 458,800	$ 456,992	$ 1,808
Total General Fund	$ 8,674,400	$ 8,557,118	$ 117,282
FFFB Fund 154	$ 261,550	$ 174,030	$ 87,520
Debt Service Fund 220	$ 292,600	$ 292,613	$ (13)
Debt Service Fund 222	$ 300,950	$ 300,950	$ -

Budgeted amounts are authorized to be transferred between departments within any fund; 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 Board of Fire Commissioners.

CASH AND INVESTMENTS

See NOTE 3, *Deposits and Investments*.

CAPITAL ASSETS

Capital assets are assets with an initial individual cost of more than $5,000 and an estimated useful life in excess of one year. Capital assets and inventory are recorded as capital expenditures when purchased.

COMPENSATED ABSENCES

Vacation leave may be carried over annually with no limit of accumulation for eligible full and permanent part-time personnel. Upon notification of permanent separation the employee may be required to utilize part of all of their eligible accrued leave prior to the date of termination. Upon termination, accrued but unused vacation leave remaining will be paid at the employee's current rate of pay per the following table. Remaining accrued vacation leave is forfeited for all employees.

Personnel Category	***Vacation Leave Balance Buy Out***
Represented Full-Time	Balance up to one (1) year's current accrual rate
Non-Represented Full-Time	Balance up to two (2) year's current accrual rate
Non-Represented Permanent Part-Time	Balance up to two (1) year's current accrual rate

Upon separation or retirement, full-time employees may receive payment for unused sick leave. For bargaining unit personnel, after five years of continuous service and upon entering into the Washington State Retirement System OR being awarded permanent medical disability, twenty five percent (25%) of accumulated sick leave up to a maximum of 1,200 hours shall be dispersed based upon the employee's current base rate of pay. For full-time non-represented personnel, the employee's accumulated sick leave shall be dispersed at the current base rate of pay per the following schedule. Should a full-time non-represented employee die while still employed, 100% of the accrued sick leave balance shall be dispersed at the employee's current base pay rate. Remaining accrued sick leave is forfeited for all employees.

Non-represented Full-time	***Sick Leave Balance Buy Out %***
First 384 hrs	25%
385 to 768 hrs	35%
Remaining hours up to 1,600 hrs	45%

Part-time and eligible temporary employees accrue sick leave per Washington State law. Upon separation these employees do not receive payment for unused sick leave.

Payments are recognized as expenditures when paid. The district's liability for vacation and sick leave termination benefits as of December 31, 2017 is reported on Schedule 9.

The Local 3674 Battalion Chief bargaining unit contract effective January 1, 2018 through December 31, 2020 was finalized December 28, 2017. Per the new contract, the three members of this unit will be eligible to receive payment for up to two (2) year's accrued vacation leave upon permanent separation of employment. If these employees also enter the Washington State Retirement System OR are awarded permanent medical disability at separation, they are also eligible for payment of accrued sick leave per the following schedule. Remaining accrued leave is forfeited. Should the employee die while still employed, 100% of the sick leave balance shall be paid to the member's family or estate at the employee's current base pay rate.

Local 3674 – BC Unit	***Sick Leave Balance Buy Out % Effective January 1, 2018***
First 600 hrs	25%
601 to 1200 hrs	35%
Remaining hours up to 2,000 hrs	45%

LONG-TERM DEBT

See NOTE 4, *Debt Service Requirements*.

RESERVED PORTION OF ENDING CASH AND INVESTMENTS

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the Board of Fire Commissioners. When expenditures that meet restrictions are incurred, the district intends to use reserved resources first before using unreserved amounts.

FFFB Fund 154 is maintained per interagency agreements in place with Clark County and Clark County Fire District 6 for the operation and maintenance of the Fairgrounds Public Safety Complex. See Note 7, *Other Disclosures*. The fund balance as of December 31, 2017 was $104,319.

Funds held in Bond Fund 222 are strictly reserved for the purpose of voted debt redemption. The fund balance as of December 31, 2017 was $13,241.

OTHER FINANCING SOURCES OR USES

The district's *Other Financing Sources or Uses* consist of intra and interfund transfers. Transfers by fund for 2017 are as follows:

Financing Sources	Financing Uses	Amount
Bond Fund 220	General Fund 028	$ 292,613
General Fund 028	Bond Fund 222	$ 300
Special Fund 154	General Fund 028	$ 63,406
General Fund 028	General Fund 028	$ 100,973
General Fund 028	EMS Fund 126	$ 43

NOTE 2 – DEPOSITS & 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 the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the Clark County Treasurer's Office, which operates as the district's fiscal agent.

Investments are reported at fair value. Aggregate County Pool investments by type at December 31, 2017 are as follows:

Type	2017 Book Value*	%
Federal Agencies Semi-Annual Coupon	$ 260.3	35.5
Treasury Coupons	$ 379.8	51.8
WA State LGIP	$ 58.8	8.0
Commercial Paper	$ 34.8	4.7
Total	$ 733.7	100.0

* Shown in ($) millions

The District's investments in the County's pool are not subject to categorization as specific instruments are not distinguished between those participating in the pool. The District's interest in the pool as of December 31, 2016, presented at fair value:

General Fund 028	$ 2,141,193
Bond Fund 222	$ 12,776
FFFB Fund 154	$ 107,086

NOTE 3 – PROPERTY TAXES

The Clark County Treasurer acts as an agent to collect property tax levied in the county for all taxing authorities. Collections are distributed to the appropriate funds daily and available the next business day.

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

A 6-year permanent levy lid lift to restore the district's millage rate to $1.50 per $1,000 of assessed valuation was approved by the voters on August 1, 2017 for the 2018 levy.

A four year history of the district's regular levy:

Year	Rate/$1K	Valuation	Levy
2015	$ 1.5000000	$ 3,517,575,607	$ 5,276,363
2016	$ 1.5000000	$ 3,803,288,392	$ 5,704,933
2017	$ 1.4114436	$ 4,351,106,846	$ 6,141,342
2017[1]	$ 0.6379780	$ 255,186,256	$ 162,274
2018	$ 1.5000000	$ 5,086,054,973	$ 7,629,082

A four year history of the district's capital bond levy[2]:

Year	Rate/$1K	Valuation	Levy
2015	$ 0.1545539	$ 1,808,754,438	$ 279,550
2016	$ 0.1461406	$ 1,971,047,499	$ 288,050
2017	$ 0.1302319	$ 2,277,586,499	$ 296,614
2018	$ 0.1198733	$ 2,530,588,457	$ 303,350

Delinquent property tax receivable by Fund as of December 31, 2017:

General Fund 028	$ 166,928
Special Levy Fund 126	$ 59
Bond Fund 222	$ 8,486

[1] *Millage rate for Clark County Fire District 2, which merged into Clark County Fire & Rescue following the successful passage of a proposition presented to the voters on August 2, 2016. The election was validated on August 16, 2016. Per Washington DOR guidelines, levy rates are calculated separately in the first year following a merger validated after the August 1 deadline for establishment of jurisdiction boundaries.*

[2] *Clark County Fire District Districts 12 and 14 merged in March 2001 and Districts 11 and 12 (now Clark County Fire & Rescue) merged in November 2008. Clark County Fire District 2 merged into the District in August 2016. The capital bond levy was originated by Clark County Fire District 12. Properties located in Fire Districts 2, 11, and 14 at the time the levy was passed (1999) do not pay this assessment. Assessed valuation for the bond levy calculation will be significantly less than the regular assessment until this bond is fully redeemed in 2019.*

NOTE 4 – INTERFUND LOANS

The District has no inter-fund loans.

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's debt transactions for the year ending December 31, 2017.

The debt service requirements for general obligation bonds and capital lease agreements, including both principal and interest, are as follows:

	Principal	Interest	Total
2018	$ 529,710	$ 80,575	$ 610,285
2019	$ 559,710	$ 60,450	$ 620,160
2020	$ 259,710	$ 38,531	$ 298,241
2021	$ 266,570	$ 30,123	$ 296,693
2022	$ 195,000	$ 21,794	$ 216,794
2023-27	$ 405,000	$ 23,900	$ 428,900
2028-32	$ -	$ -	$ -
TOTALS	$2,215,700	$ 255,373	$2,471,073

NOTE 6 – PENSION PLANS

All of the district's 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 retirement and defined contribution retirement plans.

Public Employees' Retirement System (PERS)
Law Enforcement Officers' and Fire Fighters' 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
PO Box 48380
Olympia, WA 98504-8380

The DRS CAFR may also 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.

As of June 30, 2017 (the measurement date of the plans), the district's proportionate share of the collective net pension liabilities[3], as reported on Schedule 9, was as follows:

	Allocation	Liability (Asset)
PERS 1 UAAL	0.001503%	$ 71,319
PERS 2/3	0.001934%	$ 67,197
LEOFF 1	0.000425%	$ (6,448)
LEOFF 2	0.137239%	$ (1,904,433)
VFFRPF	0.210000%	$ (77,876)

LEOFF PLAN 1

The district has one LEOFF Plan 1 retiree (1983). The LEOFF Plan 1 is fully funded and no further employer contributions have been required since June 2000. If the plan becomes underfunded, funding of the remaining liability will require new legislation. Starting on July 1, 2000, employers and employees contribute zero percent.

LEOFF PLAN 2

The district also participates in 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 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.

The approved state operating budget adopted on June 30, 2017 for the 2017-19 biennium includes a provision making LEO FF Plan 2 employers responsible for funding both the employer and state contributions owed on LEOFF Plan 2 basic salary earned for services rendered by members whose services were provided directly, or indirectly, to a non-LEOFF employer.

This change, set forth in Section 963 of the budget (SB 5883), amends RCW 41.26.450. The provision became effective July 1, 2017 and applies to Fiscal Years 2018 and 2019. This change does not prevent LEOFF employers from recovering the cost of the contributions from the non-LEOFF employers receiving services from the member. The District has implemented a policy to recover these costs.

NOTE 7 – RISK MANAGEMENT

CLARK COUNTY FIRE RESCUE RISK MANAGEMENT GROUP

On October 21, 1994 under the authority of RCW 39.34 and RCW 48.62, the Secretary of State approved the creation of a nonprofit corporation: *Clark County Fire Rescue Risk Management Group (CCFRMG)*. The purpose of the corporation is to pool risk exposure, as well as other cooperative purposes, in an effort to lower insurance premiums for the member districts. The

[3] For DRS sponsored plans, the allocation percentage and collective liability for each plan is available at www.drs.wa.gov. For VFFRPF, the information is available at www.bvff.wa.gov.

current member districts are Clark County Fire Districts 2 and 6, Clark County Fire & Rescue, East County Fire & Rescue, Cowlitz 2 Fire & Rescue and Cowlitz County Fire District 6.

The officers and directors of the CCFRMG elected January 4, 2017 are listed below:

Chair:	Casey Collins, Clark County Fire District 6
Vice Chair:	Larry Bartel, Clark County Fire & Rescue
Exec Secretary:	Tina Mensinger, Clark County Fire District 6
Registered Agent:	Dave Taylor, Clark County Fire District 6
Risk Manager:	Jerry Green, Clark County Fire District 6

The corporation purchases the typical wide range of insurance coverage through Volunteer Firemen's Insurance Services (VFIS) with American Alternative Insurance Corporation as the underwriter. Coverage under the policy for the period November 1, 2017 through October 31, 2018:

CCFR – Fund 028	
General Liability (Aggregate)	$3,000,000
General Liability (per Occurrence)	$1,000,000
Business & Auto Coverage (per Occurrence)	$1,000,000
Management Liability (Aggregate)	$3,000,000
Management Liability (each Act)	$1,000,000
Real Property	$13,058,587
Special Property – Boat House	$125,000
Personal Property	$2,087,019
Scheduled Portable Equipment	$404,000
Umbrella (Aggregate)	$20,000,000
Umbrella (per Occurrence)	$10,000,000

FFFB – Fund 154	
Real Property	$3,558,279
Personal Property	$57,875

NOTE 8 – OTHER DISCLOSURES

COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related legal or contractual provisions.

OPEB

The District has a commitment to pay for post-employment benefits for one LEOFF 1 retiree (1983). These benefits include medical insurance, Medicare insurance premiums, and authorized out of pocket medical expenses.

BOARD OF FIRE COMMISSIONERS

Following the merger of Clark County Fire District 2, the number of Board members temporarily increased from five to eight members. Through the attrition process outlined in RCW 52.06.085, the Board will eventually revert to its authorized complement of five members. Three Commissioner terms expired in 2017. Commissioner Chunn was elected to fill the one eligible position available in the November general election. Another three positions expire in 2019 and two positions will be up for election at that time.

The Board of Fire Commissioners as of December 31, 2017 was comprised of the following individuals:

Name	Term Ending
S Jon Babcock	December 31, 2017
Stanley Chunn	December 31, 2023
David Town	December 31, 2019
James R Johnson	December 31, 2021

Name	Term Ending
Gerald Kolke	December 31, 2017
Larry Bartel	December 31, 2019
David Lester	December 31, 2019
Kenneth Ayers	December 31, 2021

Commissioners are elected to serve six year terms.

INTERGOVERNMENTAL SERVICE CONTRACTS

Effective March 1, 2013, the district entered into a contract to provide emergency protection services for the City of Woodland, which included the protection of and a provision for administrative support services to Clark County Fire District 2 through September 30, 2016. The contract amount was calculated on the city's taxable assessed value at the District's current levy rate plus a flat amount provided by Clark 2. The Clark 2 share of the contract obligation was discontinued in the fourth quarter of 2016 due to the merger. The City of Woodland is presently reviewing the option of annexation and signed a 25-year service contract with Clark County Fire & Rescue on August 10, 2017. The contract is effective January 1, 2018 through December 31, 2043.

The Cowlitz Indian Tribe Reservation, located entirely within the geographical boundaries of the district, was established in March 2015. A three-year renewable agreement to provide emergency services to the reservation was signed on February 20, 2016. The term of the current agreement ends December 31, 2018. A ground-breaking ceremony was held on February 14, 2016 for the 368,009 square foot ilani Casino Resort, which opened for business on April 24, 2017. Future expansion of the resort includes a hotel, which may be open for business as soon as 18-24 months. District and tribal representatives are currently negotiating the terms of the contract renewal.

A five year history of the district's active service contract revenues is as follows:

Year	City of Woodland	Cowlitz Tribe
2014	$ 1,035,300	[redacted]
2015	$ 1,064,637	
2016	$ 1,096,213	$ 70,000
2017	$ 965,881	$ 140,000
2018	$ 1,103,813	$ 210,000

LITIGATION

As of the date of the annual report filing, Clark County Fire & Rescue is the subject of a tort claim by a former employee whose position was eliminated in 2015. Other than legal expenses paid to date, any further definitive financial impact to the district cannot be specified at this time. Due to the confidential nature of the situation, detailed information is not available for publication.

FAIRGROUNDS FIRE FACILITY BOARD

The Fairgrounds Fire Facility Board (FFFB) was created by inter-local agreement in 1999. The FFFB manages the Fairgrounds Public Safety Complex, which houses the Clark County Fire Marshal's Office, the Clark County Sheriff's Office West Precinct, as well as a jointly operated volunteer fire station. The FFFB is comprised of the fire chief and one fire commissioner from both CCF&R and Clark County Fire District 6. Members have equal voting rights. CCF&R is the fiscal agent for the FFFB (Fund 154).

The calculated share of facility operations between Clark County and the FFFB has been modified several times since the original 1999 agreement; primarily due to reallocations of office space to meet the needs of the respective agencies. The total facility operations cost share percentage history is as follows:

Year	Clark County	FFFB	Amendment Effective Date
1999 – 2004	45.0%	55.0%	[redacted]
2005 – 2011	49.0%	51.0%	1 – 1/2005
2011 – 2013	51.0%	49.0%	2 – 7/2011
2013 – 2014	58.0%	42.0%	3 – 7/2013
2014 – 2018	59.0%	41.0%	4 – 3/2014

Remaining facility and emergency response operating costs are allocated per the terms of the revised inter-local agreement adopted January 6, 2009 between Clark 6 and CCF&R.

In September 2004 the FFFB agreed to annually review, and if necessary adjust, each District's share of remaining operating costs and FFFB bond liability based on actual response from the joint facility into the respective District using a rolling 24 month assessment period. Following a 2010 agreement for equal distribution, the districts have returned to an approximation of the actual use formula effective January, 2015. Individual fire agency cost share percentages apply to direct emergency service operating expenses and to the FFFB's percentage of the shared facility operation expenses.

The cost share percentage history is as follows:

Year	Fire District 6	Clark F&R
2009 – 2010	60.0%	40.0%
2011 – 2014	50.0%	50.0%
2015 – 2018	60.0%	40.0%

Agency contributions to the Fairgrounds Fire Facility Board Fund 154 for 2017 operations:

Agency	
Clark County	$ 77,397
Clark County Fire District 6	$ 95,110

FEDERAL GRANT PROGRAMS

Board and administrative direction is to pursue grant opportunities that support the mission and objectives of the district. The district had no direct Federal grant program expenditures in 2017. Indirect grant expenditures did not exceed $750 thousand.

See *SEFA Schedule 16* for data related to Federal Award financial expenditures.

Clark County Fire and Rescue

Schedule 01

For the year ended December 31, 2017

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2959	028	General Fund	3088000	Unreserved Cash and Investments - Beginning	$1,945,724
2959	028	General Fund	3111000	Property Tax	$6,312,265
2959	028	General Fund	3111000	Property Tax	$14,714
2959	028	General Fund	3321560	Payment In-Lieu of Tax	$4,260
2959	028	General Fund	3339705	Federal Indirect Grant from Department of Homeland Security	$2,705
2959	028	General Fund	3339706	Federal Indirect Grant from Department of Homeland Security	$8,943
2959	028	General Fund	3340130	State Grant from State Patrol	$24,000
2959	028	General Fund	3340490	State Grant from Department of Health	$1,270
2959	028	General Fund	3340690	State Grant from Other State Agencies	$600
2959	028	General Fund	3370000	Local Grants, Entitlements and Other Payments	$4,532
2959	028	General Fund	3370000	Local Grants, Entitlements and Other Payments	$3,405
2959	028	General Fund	3418100	Data/Word Processing, Printing, Duplicating and IT Services	$130
2959	028	General Fund	3422100	Fire Protection and Emergency Medical Services	$140,000
2959	028	General Fund	3422100	Fire Protection and Emergency Medical Services	$6,998
2959	028	General Fund	3422100	Fire Protection and Emergency Medical Services	$620,586
2959	028	General Fund	3422100	Fire Protection and Emergency Medical Services	$96,414
2959	028	General Fund	3422100	Fire Protection and Emergency Medical Services	$3,360

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2959	028	General Fund	3422100	Fire Protection and Emergency Medical Services	$500
2959	028	General Fund	3422100	Fire Protection and Emergency Medical Services	$6,888
2959	028	General Fund	3422100	Fire Protection and Emergency Medical Services	$965,881
2959	028	General Fund	3611100	Investment Earnings	$16,523
2959	028	General Fund	3611100	Investment Earnings	$5,720
2959	028	General Fund	3611100	Investment Earnings	$4
2959	028	General Fund	3611100	Investment Earnings	$21
2959	028	General Fund	3611100	Investment Earnings	$133
2959	028	General Fund	3620000	Rents and Leases	$5,600
2959	028	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	$147
2959	028	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	$16,134
2959	028	General Fund	3671100	Contributions and Donations from Nongovernmental Sources	$500
2959	028	General Fund	3699100	Miscellaneous Other	$5,694
2959	028	General Fund	3951000	Proceeds from Sales of Capital Assets	$10,336
2959	028	General Fund	3952000	Compensation for Loss/Impairment of Capital Assets	$14,119
2959	028	General Fund	3970000	Transfers-In	$300
2959	028	General Fund	3970000	Transfers-In	$43
2959	028	General Fund	3981000	Insurance Recoveries	$102,358
2959	126	EMS Fund	3111000	Property Tax	$43
2959	126	EMS Fund	3111000	Property Tax	$0
2959	154	FFFB	3081000	Reserved Cash and Investments - Beginning	$36,244
2959	154	FFFB	3422100	Fire Protection and Emergency Medical Services	$77,397

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2959	154	FFFB	3422100	Fire Protection and Emergency Medical Services	$95,110
2959	154	FFFB	3611100	Investment Earnings	$683
2959	154	FFFB	3699100	Miscellaneous Other	$5,509
2959	154	FFFB	3970000	Transfers-In	$63,406
2959	220	Bond Fund - 11	3970000	Transfers-In	$292,613
2959	222	Bond Fund - 12	3081000	Reserved Cash and Investments - Beginning	$16,263
2959	222	Bond Fund - 12	3111000	Property Tax	$296,106
2959	222	Bond Fund - 12	3111000	Property Tax	$0
2959	222	Bond Fund - 12	3321560	Payment In-Lieu of Tax	$393
2959	222	Bond Fund - 12	3370000	Local Grants, Entitlements and Other Payments	$198
2959	222	Bond Fund - 12	3611100	Investment Earnings	$1,232
2959	028	General Fund	5221010	Administration	$25,308
2959	028	General Fund	5221010	Administration	$456,186
2959	028	General Fund	5221010	Administration	$24,959
2959	028	General Fund	5221010	Administration	$1,877
2959	028	General Fund	5221010	Administration	$12,155
2959	028	General Fund	5221010	Administration	$34,258
2959	028	General Fund	5221010	Administration	$2,145
2959	028	General Fund	5221020	Administration	$53,325
2959	028	General Fund	5221020	Administration	$84,638
2959	028	General Fund	5221020	Administration	$1,711
2959	028	General Fund	5221020	Administration	$3,384
2959	028	General Fund	5221020	Administration	$12,763
2959	028	General Fund	5221020	Administration	$1,660
2959	028	General Fund	5221030	Administration	$43
2959	028	General Fund	5221030	Administration	$54
2959	028	General Fund	5221030	Administration	$5,351
2959	028	General Fund	5221030	Administration	$130
2959	028	General Fund	5221030	Administration	$320
2959	028	General Fund	5221030	Administration	$33,273
2959	028	General Fund	5221030	Administration	$883

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2959	028	General Fund	5221030	Administration	$816
2959	028	General Fund	5221030	Administration	$1,537
2959	028	General Fund	5221040	Administration	$4,538
2959	028	General Fund	5221040	Administration	$54,068
2959	028	General Fund	5221040	Administration	$7,364
2959	028	General Fund	5221040	Administration	$3,811
2959	028	General Fund	5221040	Administration	$1,944
2959	028	General Fund	5221040	Administration	$2,295
2959	028	General Fund	5221040	Administration	$5,093
2959	028	General Fund	5221040	Administration	$2,034
2959	028	General Fund	5221040	Administration	$370
2959	028	General Fund	5221040	Administration	$3,702
2959	028	General Fund	5221040	Administration	$1,585
2959	028	General Fund	5221040	Administration	$1,066
2959	028	General Fund	5221040	Administration	$77
2959	028	General Fund	5221040	Administration	$110
2959	028	General Fund	5221040	Administration	$2,709
2959	028	General Fund	5221040	Administration	$1,480
2959	028	General Fund	5221040	Administration	$110
2959	028	General Fund	5221040	Administration	$3,359
2959	028	General Fund	5221040	Administration	$3,500
2959	028	General Fund	5221040	Administration	$850
2959	028	General Fund	5221040	Administration	$1,783
2959	028	General Fund	5221040	Administration	$209
2959	028	General Fund	5221040	Administration	$210
2959	028	General Fund	5221040	Administration	$40
2959	028	General Fund	5221040	Administration	$4,070
2959	028	General Fund	5221040	Administration	$659
2959	028	General Fund	5221050	Administration	$16,478
2959	028	General Fund	5222010	Fire Suppression and Emergency Medical Services	$121,320
2959	028	General Fund	5222010	Fire Suppression and Emergency Medical Services	$3,339,797

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2959	028	General Fund	5222010	Fire Suppression and Emergency Medical Services	$433,151
2959	028	General Fund	5222010	Fire Suppression and Emergency Medical Services	$14,527
2959	028	General Fund	5222010	Fire Suppression and Emergency Medical Services	$29,396
2959	028	General Fund	5222010	Fire Suppression and Emergency Medical Services	$4,123
2959	028	General Fund	5222010	Fire Suppression and Emergency Medical Services	$185,852
2959	028	General Fund	5222010	Fire Suppression and Emergency Medical Services	$1,083
2959	028	General Fund	5222010	Fire Suppression and Emergency Medical Services	$3,625
2959	028	General Fund	5222010	Fire Suppression and Emergency Medical Services	$378,192
2959	028	General Fund	5222010	Fire Suppression and Emergency Medical Services	$48,087
2959	028	General Fund	5222010	Fire Suppression and Emergency Medical Services	$1,767
2959	028	General Fund	5222010	Fire Suppression and Emergency Medical Services	$17,825
2959	028	General Fund	5222010	Fire Suppression and Emergency Medical Services	$1,500
2959	028	General Fund	5222010	Fire Suppression and Emergency Medical Services	$3,904
2959	028	General Fund	5222020	Fire Suppression and Emergency Medical Services	$115
2959	028	General Fund	5222020	Fire Suppression and Emergency Medical Services	$387,800

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2959	028	General Fund	5222020	Fire Suppression and Emergency Medical Services	$97
2959	028	General Fund	5222020	Fire Suppression and Emergency Medical Services	$1,141
2959	028	General Fund	5222020	Fire Suppression and Emergency Medical Services	$41,869
2959	028	General Fund	5222020	Fire Suppression and Emergency Medical Services	$355
2959	028	General Fund	5222020	Fire Suppression and Emergency Medical Services	$8,281
2959	028	General Fund	5222020	Fire Suppression and Emergency Medical Services	$236
2959	028	General Fund	5222020	Fire Suppression and Emergency Medical Services	$6,786
2959	028	General Fund	5222020	Fire Suppression and Emergency Medical Services	$824,557
2959	028	General Fund	5222020	Fire Suppression and Emergency Medical Services	$11,634
2959	028	General Fund	5222020	Fire Suppression and Emergency Medical Services	$27,747
2959	028	General Fund	5222020	Fire Suppression and Emergency Medical Services	$2,400
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$48
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$5,562
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$74
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$8

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$6,741
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$1,578
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$695
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$8,086
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$25,084
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$694
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$981
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$600
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$1,788
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$22
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$5,328
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$1,358
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$2,473
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$1,433
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$305

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$36,193
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$4,670
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$315
2959	028	General Fund	5222030	Fire Suppression and Emergency Medical Services	$24,177
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$8,491
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$290
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$3,431
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$3,215
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$135
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$235
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$547
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$1,905
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$15
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$110,367
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$8,092

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$14,685
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$74
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$18,086
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$570
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$2,580
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$48,668
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$7,527
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$4,488
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$930
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$4,866
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$845
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$1,005
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$1,586
2959	028	General Fund	5222040	Fire Suppression and Emergency Medical Services	$4,434
2959	028	General Fund	5223010	Fire Prevention and Investigation	$71,322
2959	028	General Fund	5223010	Fire Prevention and Investigation	$8,625

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2959	028	General Fund	5223010	Fire Prevention and Investigation	$402
2959	028	General Fund	5223020	Fire Prevention and Investigation	$6,393
2959	028	General Fund	5223020	Fire Prevention and Investigation	$5,995
2959	028	General Fund	5223020	Fire Prevention and Investigation	$74
2959	028	General Fund	5223020	Fire Prevention and Investigation	$437
2959	028	General Fund	5223020	Fire Prevention and Investigation	$450
2959	028	General Fund	5223030	Fire Prevention and Investigation	$245
2959	028	General Fund	5223030	Fire Prevention and Investigation	$982
2959	028	General Fund	5223030	Fire Prevention and Investigation	$1,675
2959	028	General Fund	5223030	Fire Prevention and Investigation	$40
2959	028	General Fund	5223040	Fire Prevention and Investigation	$190
2959	028	General Fund	5224110	Training Provided to External Parties	$48,034
2959	028	General Fund	5224110	Training Provided to External Parties	$9,193
2959	028	General Fund	5224120	Training Provided to External Parties	$5,321
2959	028	General Fund	5224120	Training Provided to External Parties	$1,590
2959	028	General Fund	5224120	Training Provided to External Parties	$540
2959	028	General Fund	5224130	Training Provided to External Parties	$1,127
2959	028	General Fund	5224130	Training Provided to External Parties	$1,522
2959	028	General Fund	5224130	Training Provided to External Parties	$1,286
2959	028	General Fund	5224130	Training Provided to External Parties	$500
2959	028	General Fund	5224130	Training Provided to External Parties	$2,073

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2959	028	General Fund	5224130	Training Provided to External Parties	$247
2959	028	General Fund	5224140	Training Provided to External Parties	$320
2959	028	General Fund	5224140	Training Provided to External Parties	$210
2959	028	General Fund	5224140	Training Provided to External Parties	$500
2959	028	General Fund	5224140	Training Provided to External Parties	$81
2959	028	General Fund	5224510	Training Obtained by Employees	$108,885
2959	028	General Fund	5224510	Training Obtained by Employees	$1,942
2959	028	General Fund	5224510	Training Obtained by Employees	$1,483
2959	028	General Fund	5224510	Training Obtained by Employees	$19,053
2959	028	General Fund	5224510	Training Obtained by Employees	$2,449
2959	028	General Fund	5224510	Training Obtained by Employees	$3,022
2959	028	General Fund	5224510	Training Obtained by Employees	$638
2959	028	General Fund	5224510	Training Obtained by Employees	$11,654
2959	028	General Fund	5224510	Training Obtained by Employees	$2,516
2959	028	General Fund	5224520	Training Obtained by Employees	$175
2959	028	General Fund	5224520	Training Obtained by Employees	$135
2959	028	General Fund	5224520	Training Obtained by Employees	$250
2959	028	General Fund	5224520	Training Obtained by Employees	$61
2959	028	General Fund	5224520	Training Obtained by Employees	$1,087
2959	028	General Fund	5224520	Training Obtained by Employees	$11,647
2959	028	General Fund	5224520	Training Obtained by Employees	$234

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2959	028	General Fund	5224520	Training Obtained by Employees	$178
2959	028	General Fund	5224520	Training Obtained by Employees	$23,678
2959	028	General Fund	5224520	Training Obtained by Employees	$268
2959	028	General Fund	5224520	Training Obtained by Employees	$789
2959	028	General Fund	5224520	Training Obtained by Employees	$600
2959	028	General Fund	5224530	Training Obtained by Employees	$209
2959	028	General Fund	5224530	Training Obtained by Employees	$108
2959	028	General Fund	5224530	Training Obtained by Employees	$108
2959	028	General Fund	5224530	Training Obtained by Employees	$494
2959	028	General Fund	5224530	Training Obtained by Employees	$824
2959	028	General Fund	5224530	Training Obtained by Employees	$247
2959	028	General Fund	5224530	Training Obtained by Employees	$184
2959	028	General Fund	5224530	Training Obtained by Employees	$87
2959	028	General Fund	5224530	Training Obtained by Employees	$7,709
2959	028	General Fund	5224540	Training Obtained by Employees	$1,328
2959	028	General Fund	5224540	Training Obtained by Employees	$900
2959	028	General Fund	5224540	Training Obtained by Employees	$5,667
2959	028	General Fund	5224540	Training Obtained by Employees	$4,302
2959	028	General Fund	5224540	Training Obtained by Employees	$125
2959	028	General Fund	5224540	Training Obtained by Employees	$895
2959	028	General Fund	5224540	Training Obtained by Employees	$2,110

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2959	028	General Fund	5224540	Training Obtained by Employees	$575
2959	028	General Fund	5224540	Training Obtained by Employees	$575
2959	028	General Fund	5224540	Training Obtained by Employees	$575
2959	028	General Fund	5224540	Training Obtained by Employees	$1,040
2959	028	General Fund	5224540	Training Obtained by Employees	$1,131
2959	028	General Fund	5224540	Training Obtained by Employees	$600
2959	028	General Fund	5224540	Training Obtained by Employees	$13,346
2959	028	General Fund	5224540	Training Obtained by Employees	$1,407
2959	028	General Fund	5224540	Training Obtained by Employees	$370
2959	028	General Fund	5224540	Training Obtained by Employees	$25
2959	028	General Fund	5224540	Training Obtained by Employees	$580
2959	028	General Fund	5224540	Training Obtained by Employees	$7,133
2959	028	General Fund	5225010	Facilities	$122
2959	028	General Fund	5225020	Facilities	$11
2959	028	General Fund	5225030	Facilities	$578
2959	028	General Fund	5225030	Facilities	$2,013
2959	028	General Fund	5225030	Facilities	$205
2959	028	General Fund	5225030	Facilities	$1,923
2959	028	General Fund	5225030	Facilities	$1,307
2959	028	General Fund	5225030	Facilities	$27
2959	028	General Fund	5225030	Facilities	$1,929
2959	028	General Fund	5225030	Facilities	$2,004
2959	028	General Fund	5225030	Facilities	$88
2959	028	General Fund	5225030	Facilities	$18
2959	028	General Fund	5225030	Facilities	$1,946
2959	028	General Fund	5225030	Facilities	$1,050
2959	028	General Fund	5225030	Facilities	$3,589

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2959	028	General Fund	5225030	Facilities	$1,714
2959	028	General Fund	5225030	Facilities	$2,069
2959	028	General Fund	5225030	Facilities	$89
2959	028	General Fund	5225040	Facilities	$1,808
2959	028	General Fund	5225040	Facilities	$14,793
2959	028	General Fund	5225040	Facilities	$2,976
2959	028	General Fund	5225040	Facilities	$12,992
2959	028	General Fund	5225040	Facilities	$287
2959	028	General Fund	5225040	Facilities	$1,066
2959	028	General Fund	5225040	Facilities	$13,470
2959	028	General Fund	5225040	Facilities	$8,757
2959	028	General Fund	5225040	Facilities	$354
2959	028	General Fund	5225040	Facilities	$20,102
2959	028	General Fund	5225040	Facilities	$1,875
2959	028	General Fund	5225040	Facilities	$100,087
2959	028	General Fund	5225040	Facilities	$98
2959	028	General Fund	5225040	Facilities	$1,960
2959	028	General Fund	5226010	Vehicles and Equipment Maintenance	$1,437
2959	028	General Fund	5226020	Vehicles and Equipment Maintenance	$133
2959	028	General Fund	5226020	Vehicles and Equipment Maintenance	$600
2959	028	General Fund	5226030	Vehicles and Equipment Maintenance	$5,240
2959	028	General Fund	5226030	Vehicles and Equipment Maintenance	$9,837
2959	028	General Fund	5226040	Vehicles and Equipment Maintenance	$1,033
2959	028	General Fund	5226040	Vehicles and Equipment Maintenance	$19,387
2959	028	General Fund	5226040	Vehicles and Equipment Maintenance	$2,361
2959	028	General Fund	5226040	Vehicles and Equipment Maintenance	$270
2959	028	General Fund	5226040	Vehicles and Equipment Maintenance	$142,339
2959	028	General Fund	5226040	Vehicles and Equipment Maintenance	$14,930

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2959	028	General Fund	5226040	Vehicles and Equipment Maintenance	$18,559
2959	028	General Fund	5226040	Vehicles and Equipment Maintenance	$750
2959	028	General Fund	5899000	Other Custodial Activities	($100)
2959	028	General Fund	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	$600
2959	028	General Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	$22,273
2959	028	General Fund	5942260	Capital Expenditures/Expenses - Fire Suppression and EMS Services	$87,812
2959	028	General Fund	5942270	Capital Expenditures/Expenses - Fire Suppression and EMS Services	$4,713
2959	028	General Fund	5942280	Capital Expenditures/Expenses - Fire Suppression and EMS Services	$1,135
2959	028	General Fund	5972200	Transfers-Out	$292,613
2959	028	General Fund	5972200	Transfers-Out	$63,406
2959	028	General Fund	5088000	Unreserved Cash and Investments - Ending	$1,884,660
2959	126	EMS Fund	5972200	Transfers-Out	$43
2959	154	FFFB	5221030	Administration	$201
2959	154	FFFB	5221040	Administration	$51
2959	154	FFFB	5221040	Administration	$514
2959	154	FFFB	5222030	Fire Suppression and Emergency Medical Services	$846
2959	154	FFFB	5222040	Fire Suppression and Emergency Medical Services	$3,149
2959	154	FFFB	5222040	Fire Suppression and Emergency Medical Services	$2,293

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2959	154	FFFB	5222040	Fire Suppression and Emergency Medical Services	$440
2959	154	FFFB	5222040	Fire Suppression and Emergency Medical Services	$250
2959	154	FFFB	5222040	Fire Suppression and Emergency Medical Services	$124
2959	154	FFFB	5222040	Fire Suppression and Emergency Medical Services	$77
2959	154	FFFB	5223040	Fire Prevention and Investigation	$163
2959	154	FFFB	5225030	Facilities	$391
2959	154	FFFB	5225030	Facilities	$186
2959	154	FFFB	5225030	Facilities	$309
2959	154	FFFB	5225030	Facilities	$944
2959	154	FFFB	5225030	Facilities	$706
2959	154	FFFB	5225040	Facilities	$14,428
2959	154	FFFB	5225040	Facilities	$645
2959	154	FFFB	5225040	Facilities	$101,119
2959	154	FFFB	5225040	Facilities	$2,216
2959	154	FFFB	5225040	Facilities	$5,312
2959	154	FFFB	5225040	Facilities	$23,293
2959	154	FFFB	5225040	Facilities	$387
2959	154	FFFB	5225040	Facilities	$4,648
2959	154	FFFB	5225040	Facilities	$1,620
2959	154	FFFB	5226040	Vehicles and Equipment Maintenance	$9,718
2959	154	FFFB	5081000	Reserved Cash and Investments - Ending	$104,319
2959	220	Bond Fund - 11	5912270	Debt Repayment - Fire Suppression and EMS Services	$240,000
2959	220	Bond Fund - 11	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	$52,613

MCAG	Fund #	Fund Name	BARS Account	BARS Name	Amount
2959	222	Bond Fund - 12	5912270	Debt Repayment - Fire Suppression and EMS Services	$255,000
2959	222	Bond Fund - 12	5922280	Interest and Other Debt Service Cost - Fire Suppression and EMS Services	$45,650
2959	222	Bond Fund - 12	5972200	Transfers-Out	$300
2959	222	Bond Fund - 12	5081000	Reserved Cash and Investments - Ending	$13,241

Clark County Fire and Rescue
Schedule of Liabilities
For the Year Ended December 31, 2017

ID. No.	Description	Due Date	Beginning Balance	Additions	Reductions	Ending Balance
General Obligation Debt/Liabilities						
251.12	GO: CLAFIR0405R Apr-05	12/1/2019	830,000	-	255,000	575,000
251.11	GO: CLAFIR0913R Sep-13	12/1/2024	1,865,000	-	240,000	1,625,000
263.51	Great America Financial Services	5/16/2021	20,408	-	4,731	15,677
	Total General Obligation Debt/Liabilities:		**2,715,408**	**-**	**499,731**	**2,215,677**
Revenue and Other (non G.O.) Debt/Liabilities						
259.12	Benefit Accrual - Sick Leave		231,155	44,823	-	275,978
259.12	Benefit Accrual - Vacation Leave		439,676	67,866	-	507,542
259.12	Benefit Accrual - Comp Time		-	77,917	-	77,917
264.30	Net Pension Liability - DRS		367,553	-	229,037	138,516
	Total Revenue and Other (non G.O.) Debt/Liabilities:		**1,038,384**	**190,607**	**229,037**	**999,954**
	Total Liabilities:		**3,753,792**	**190,607**	**728,768**	**3,215,631**

Clark County Fire and Rescue

SCHEDULE OF STATE FINANCIAL ASSISTANCE (unaudited)

For Fiscal Year ended December 31, 2017

Grantor	Program Title	Identificaton Number	Amount
State Grant from State Patrol			
	FF1 Training	06D15	24,000
		Sub-total:	**24,000**
State Grant from Department of Health			
	EMS Trauma Grant	06D15	1,270
		Sub-total:	**1,270**
State Grant from Other State Agencies			
	BVFF	06D15	600
		Sub-total:	**600**
		Grand total:	**25,870**

Clark County Fire and Rescue
Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2017

Federal Agency (Pass-Through Agency)	Federal Program	CFDA Number	Other Award Number	Expenditures			Passed through to Subrecipients	Note
				From Pass-Through Awards	From Direct Awards	Total		
Federal Emergency Management Agency (fema), Department Of Homeland Security (via Merchants Exchange Of Portland)	Port Security Grant Program	97.056	EMW-2015-PU-00420	2,705	-	2,705	-	1,2,7
Federal Emergency Management Agency (fema), Department Of Homeland Security (via DHS Region IV)	Homeland Security Grant Program	97.067	16-063	8,943	-	8,943	-	1,2,7
		Total Federal Awards Expended:		**11,648**	**-**	**11,648**	**-**	

The accompanying notes are an integral part of this schedule.

MCAG 2959
CLARK COUNTY FIRE & RESCUE

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2017

NOTE 1 - BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the District's financial statements. The District uses single-entry, cash basis accounting which is a departure from generally accepted accounting principles (GAAP).

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 7 – INDIRECT COST RATE

The amount expended includes $0 claimed as an indirect cost recovery.

Labor Relations Consultant
For the Year Ended December 31, 2017

Has your government engaged labor relations consultants? _X_ Yes ___ No

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

Name of firm: Cabot Dow & Associates
Name of consultant: Cabot Dow
Business address: : **PO Box 1806** **Bellevue, WA 98009**
Amount paid to consultant during fiscal year: **$825.00**
Terms and conditions, as applicable, including: Rates (e.g., hourly, etc.): **$165/hr** Maximum compensation allowed: n/a Duration of services: **January & September 2017** Services provided: **Comparable compensation assessments**

Clark County Fire and Rescue

Schedule 22 - Audit Assessment Questionnaire (unaudited)

For Fiscal Year ended December 31, 2017

Reference	#	Question	Answer	Explanation

INSTRUCTIONS FOR PREPARER

The term "entity" as used in this Schedule 22 refers to the local govenment completing this Scheule 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/local/Pages/BARSReportingTemplates.aspx.

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	Is a reconciliation of the government's bank accounts (including accounts with the County Treasurer) to the general ledger/books performed? This would include a reconciliation of both ending cash and investment balances as well as total activity in the bank accounts to the general ledger/books (for total revenues, expenditures, and balances).	Yes
	2	Identify the personnel in charge of performing the reconciliation function and, if applicable, the personnel in charge of reviewing and monitoring the reconciliation function. **Note**: The job position will be sufficient for the identification purpose.	Fire Chief, Finance Specialist

Reference	#	Question	Answer	Explanation
	3	Journal 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. The job position/title will be sufficient for the identification purpose. **Note**: Some local governments do not perform journal entries to adjust its ledger. In those cases, this question can be answered "not applicable."	Fire Chief, Admin Services Division Chief, Finance Specialist	
	4	Has there been any change in the process or procedure for the preparation of financial statements, including posting year -end journal entries? If yes, please identify the significant changes that occurred.	No	
PERMANENT FILES				
	5	Does the government have any changes in significant accounting estimates that have been used that are material to the financial statements? For example: compensated absence liabilities disclosed in the notes, any GASB 68 liabilities, etc.	No	
	6	Has the government had any changes (additions or dispositions) of component units, joint ventures, etc., in the reporting year? If yes, please identify the addition or disposition.	No	
	7	Has the entity contracted out for or recently re-assumed responsibility for any major function the government provides?	No	
	8	Does the government use the *Budgeting, Accounting and Reporting System* (BARS) Chart of Accounts for its internal accounting systems?	Yes	
	9	Is this the most current BARS chart of accounts?	Yes	
	10	Does the government use any key software applications (for example, for general ledger, cash receipting, payroll, tax assessments, etc.)? **If yes**, please list the application and its function in the text box provided.	Yes	BIAS Accounting Software (Accounts Payable, Accounts Receivable, Payroll)

Reference	#	Question	Answer	Explanation
	11	Have there been any changes to the key accounting software from last year? For example: significant updates, changes in providers, etc.	No	
MATERIAL COMPLIANCE REQUIREMENT				
	12	Does the government have any licensing, regulatory, contracting or granting oversight agencies, or any interlocal agreements, with the ability to impose material penalties or otherwise play a fundamental role in the entity's operations or ability to continue business if not complied with?	No	
	13	Is the government currently involved in any lawsuits?	Yes	Former employee tort claim initiated in early 2017. The district's liability insurance provider is managing the claim. Due to confidentiality constraints, no detailed information is available at this time regarding the status of the claim or the potential of financial liability to the District.
REVENUES AND EXPENDITURES				
	14	Did the Entity receive any non-SAO audits during the year?	No	
	15	Does the Entity use a 3rd party vendor to bill or receipt funds? If yes, please list the vendor used and its purpose.	Yes	EF Recovery - Hazardous spills and Hwy vehicle incident cost recoveries.
	16	Cash Receipting - Does the government have any written policies and procedures related to cash receipting? This includes procedures for ensuring that funds received are recorded on a pre-printed, pre-number receipt book wherein the mode of payment is noted (as either cash, check, EFT, etc.) and that funds received are deposited within 24 of receipt?	Yes	
	17	Petty Cash – Does the government use any petty cash or imprest funds?	No	

Reference	#	Question	Answer	Explanation
	19	Credit cards – Does the government have any debit/credit cards or charge accounts?	Yes	VISA (31) - US Bank OneCard program through NASPO Wilcox & Flegel (37) - CFN fuel cards assigned to individual vehicles and apparatus. Individual employee PIN required. (2 accounts) Shell (32) - Fuel cards assigned to individual vehicles and apparatus. PIN required. Chevron (2) - Fuel cards assigned to individual vehicles. Home Depot Commercial Credit (6) - Issued when purchase request is made and PO issued. Office Depot Business Account (2) - Assigned to Admin Support staff. Woodland Auto Supply Woodland True Value Hardware Ridgefield Hardware Clark County Auto Power Rents Wilco Farm Stores Parkrose Hardware (Blue Tarp) Waxie Janitorial Supply
	20	How many physical cards does the government have?	110	
	21	How many open accounts does the government have?	14	
	22	Does the government have written policies and procedures for appropriate use of credit/procurement cards and charge account purchases?	Yes	
	23	Payroll – Does the entity directly employ any staff?	Yes	

SAFEGUARDING OF ASSETS

Reference	#	Question	Answer	Explanation
	24	Safeguarding Capital Assets – Does the government have an asset management policy that defines the entity's capitalization threshold and protects assets susceptible to theft (including defining small and attractive assets)?	Yes	
	25	Does the entity have a process to *proactively* identify, assess and respond to risks. This process could be **formal** (structured, scheduled, and documented), **informal** (unstructured, undocumented, and/or unscheduled), or can be done on the fly or as needed (**ad hoc** - relying on individuals to react and identify risk as it appears).	Informal Risk Assessment	
FIRE/EMS SPECIFIC QUESTIONS				
Informational	31	Does the District provide ambulance transport services?	No	
Informational	33	Does the District contract with another government for fire-fighting or EMS services rather than providing the service itself? This does not include mutual aid agreements.	No	
REQUIRED ATTACHMENTS (see instructions for required details)				
Informational	61	Meeting Minutes - Attach the meeting minutes and resolutions for **all** governing body meetings held during the last year.	See Web Page	www.clarkfr.org Department Info/Board of Commissioners/Agendas & Minutes
Informational	62	Revenue Summary - Attach a copy of the year-end County Treasurer's report that show the total receipts for the year by revenue source. Government's who do not use a County Treasurer should mark, "NA."	Attached	**Attachments** 6220 Revenue 2017.pdf 6222 Revenue 2017.pdf 6226 Revenue 2017.pdf 6228 Revenue 2017.pdf 6254 Revenue 2017.pdf

Reference	#	Question	Answer	Explanation
Informational	63	Detailed Expenditure List - Attach warrant registers, payroll registers, check registers and/or petty cash log detailing **all** expenditures made during the year. This includes those expenditures paid by the County on a government's behalf due to Treasurer responsibilities.	Attached	**Attachments** 6228 Expenditure Register 2017.pdf 6254 Expenditure Register 2017.pdf Debt Service Expenditures 2017.pdf
Informational	64	Cash Receipting Policy - Attach a detailed description of the entity's invoicing, cash and check receiving and deposit process. The description should include name of positions completing tasks in the process and all reconciliations and reviews performed. Include a copy of your written Cash and Check Receipting Policy or procedure if you have one. This request applies to **all districts that invoice for a service** (including third party billing services) **or** receive funds other than at the county treasurer (including charges for services or goods, fees, donations, grants, etc.).	Attached	**Attachments** SOG 5141003 Cash Handling.pdf Policy 5144001 Incident Cost Recovery.pdf MCAG 2959 Schedule 22 - Question 64 Detail.pdf
Informational	65	Elected Official List - Attach a listing of the names of **all** governing body members present during the year, and include any business interest a governing body member or his/her household members hold. **Please avoid sending Board-member/employees/volunteers SSI numbers or other personal information such as addresses, date of birth, etc.**	Attached	**Attachments** Commissioners 2017.pdf
Informational	66	Rates and Fees - Attach rate and fee schedule in effect during the fiscal year and any related billing or fee policy.	Other	Public record request $0.15 per page Fire incident report $10 Fire training burn fee $500

Reference	#	Question	Answer	Explanation
Preparer	67	**Local Government Contact Information for Preparer:** Name: Telephone number: E-mail address:	Kathy Streissguth 360.887.6211 Kathy.streissguth@clarkfr.org	