Washington State Auditor's Office

Troy Kelley

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Financial Statements and Federal Single Audit Report

Clark Regional Emergency Services Agency

Clark County

For the period January 1, 2013 through December 31, 2013

Published September 4, 2014

Report No. 1012461

Washington State Auditor
Troy Kelley

September 4, 2014

Clark Regional Emergency Services Agency
Vancouver, Washington

Report on Financial Statements and Federal Single Audit

Please find attached our report on the Clark Regional Emergency Services Agency's financial statements and compliance with federal laws and regulations.

We are issuing this report in order to provide information on the Agency's financial condition.

Sincerely,

Troy X. Kelley

TROY KELLEY

STATE AUDITOR

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Clark County
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Federal Summary

Clark Regional Emergency Services Agency
Clark County
January 1, 2013 through December 31, 2013

The results of our audit of the Clark Regional Emergency Services Agency are summarized below in accordance with U.S. Office of Management and Budget Circular A-133.

FINANCIAL STATEMENTS

An unmodified opinion was issued on the basic financial statements.

Internal Control Over Financial Reporting:

- ***Significant Deficiencies:*** We reported no deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.

- ***Material Weaknesses:*** We identified no deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the Agency.

FEDERAL AWARDS

Internal Control Over Major Programs:

- ***Significant Deficiencies:*** We reported no deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.

- ***Material Weaknesses:*** We identified no deficiencies that we consider to be material weaknesses.

We issued an unmodified opinion on the Agency's compliance with requirements applicable to its major federal program.

We reported no findings that are required to be disclosed under section 510(a) of OMB Circular A-133.

Identification of Major Programs:

The following was a major program during the period under audit:

CFDA No.	Program Title
97.067	Homeland Security Grant Program - Cluster

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by OMB Circular A-133, was $300,000.

The Agency qualified as a low-risk auditee under OMB Circular A-133.

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Clark Regional Emergency Services Agency
Clark County
January 1, 2013 through December 31, 2013

Clark Regional Emergency Services Agency
Vancouver, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the Clark Regional Emergency Services Agency, Clark County, Washington, as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements, and have issued our report thereon dated August 13, 2014.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audits of the financial statements, we considered the Agency's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the Agency's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of the Agency's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Troy X. Kelley

TROY KELLEY
STATE AUDITOR

August 13, 2014

Independent Auditor's Report on Compliance for Each Major Federal Program and on Internal Control over Compliance in Accordance with OMB Circular A-133

Clark Regional Emergency Services Agency
Clark County
January 1, 2013 through December 31, 2013

Clark Regional Emergency Services Agency
Vancouver, Washington

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited the compliance of the Clark Regional Emergency Services Agency, Clark County, Washington, with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. The Agency's major federal programs are identified in the accompanying Federal Summary.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Agency's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination on the Agency's compliance.

Opinion on Each Major Federal Program

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

REPORT ON INTERNAL CONTROL OVER COMPLIANCE

Management of the Agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Agency's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

PURPOSE OF THIS REPORT

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.

Troy X. Kelley

TROY KELLEY
STATE AUDITOR

August 13, 2014

Independent Auditor's Report on Financial Statements

Clark Regional Emergency Services Agency
Clark County
January 1, 2013 through December 31, 2013

Clark Regional Emergency Services Agency
Vancouver, Washington

REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the Clark Regional Emergency Services Agency, Clark County, Washington, as of and for the years ended December 31, 2013 and 2012, and the related notes to the financial statements, which collectively comprise the Agency's basic financial statements as listed on page 11.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Agency's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Clark Regional Emergency Services Agency, as of December 31, 2013 and 2012, and the changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 12 through 16 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Agency's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. This schedule is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS

In accordance with *Government Auditing Standards*, we have also issued our report dated August 13, 2014 on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Troy X. Kelley

TROY KELLEY
STATE AUDITOR

August 13, 2014

Financial Section

Clark Regional Emergency Services Agency
Clark County
January 1, 2013 through December 31, 2013

REQUIRED SUPPLEMENTARY INFORMATION

BASIC FINANCIAL STATEMENTS

SUPPLEMENTARY AND OTHER INFORMATION

The Clark Regional Emergency Services Agency's discussion and analysis is a narrative overview of the Agency's financial activities for the year ended December 31, 2013 and 2012. The information presented here should be read in conjunction with the financial statements and notes to the financial statements that follow.

FINANCIAL HIGHLIGHTS

- At the end of December 31, 2013, the total net position of the Clark Regional Emergency Services Agency exceeded its liabilities by $12.5 million. Of this amount, $9.1 million may be used to meet the government's ongoing obligations to citizens and creditors.

- The government's total net position increased by $3.6 million (40%) in 2013. This increase was a result of increased 911 fees collected, coupled with a reduction in operational expenses. In prior years, the 911 tax was used to pay Agency related debt service and purchase capital equipment for the Agency. Beginning in 2011, the 911 tax may only be expended on 911 call intake services. This change has required the County to pay the 911 taxes collected to the Agency. As a result, the user fees will be used to pay additional expenses for call-taking and dispatch, administration staff, and the public safety radio program in addition to the future capital equipment replacement. The increase in total net position is the accumulation of reserves for debt service and capital equipment.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis provides an introduction and overview to the Clark Regional Emergency Services Agency's (the Agency's) basic financial statements. This information will assist users in interpreting the basic financial statements. We will also provide other financial discussion and analysis of certain plans, projects and trends necessary for understanding the full context of the financial condition of the Agency.

Basic Financial Statements
The basic financial statements are comprised of two components: 1) enterprise fund financial statements, and 2) notes to the financial statements. The Agency is a special purpose government engaged only in business-type activities. Accordingly, only fund financial statements are presented as the basic financial statements.

Enterprise Fund Financial Statements
A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Clark Regional Emergency Services Agency, like other state and local governments, uses fund accounting for compliance with finance-related legal requirements. The single fund of the Agency is reported as an enterprise fund. The financial statements consist of a statement of net position, statement of revenues, expenses and changes in fund net position and a statement of cash flows.

Notes to the Financial Statements
The notes provide additional information that is essential to a full understanding of the data provided and are an integral part of the financial statements.

FINANCIAL ANALYSIS

Statement of Net Position
The Agency's total net position was $12,480,085 at December 31, 2013, compared to $8,894,945 at December 31, 2012. Of this amount, $9,132,987 and $5,911,302 is unrestricted at the end of 2013 and 2012, respectively. These assets are available to meet the ongoing needs of the government.

Our analysis below focuses on the net position and the change in net position of the special purpose government as a whole.

NET POSITION

December 31, 2013, 2012 and 2011

	2013	2012	Restated 2011
Assets:			
Current and other assets	$ 10,055,570	$ 6,784,956	$ 3,526,394
Capital assets, net	3,347,098	2,983,643	2,664,340
Total Assets	13,402,668	9,768,599	6,190,734
Liabilities:			
Current and other liabilities	504,940	481,727	625,607
Noncurrent liabilities	417,643	391,927	400,899
Total Liabilities	922,583	873,654	1,026,506
Net Position:			
Investment in capital assets	3,347,098	2,983,643	2,664,340
Unrestricted	9,132,987	5,911,302	2,499,888
Total Net Position	$ 12,480,085	$ 8,894,945	$ 5,164,228

The largest component of "current and other assets" is made up of cash, cash equivalents and pooled investments, which represents 60%, 85%, and 86% respectively, in 2013, 2012, and 2011. This percentage decreased from 2012 to 2013 with the $2.9 million (29% of current and other assets) transfer of cash to Clark County to hold for safekeeping for future purchase of radio equipment.

The cash, cash equivalents and pooled investments increased $2.7 million from 2011 to 2012. This is a result of the change in use of revenue streams Clark County is now transferring 911tax to the Agency to be used for dispatch services, as required by state law. In the past, the 911 tax was used for debt service and equipment replacement. User fees are now used for this purpose as well as funding other Agency operating expenses.

During 2013, the due from other governments decreased $354,263, or 36%, from 2012. This decrease is a result of county intergovernmental revenue transferring by year end in 2013, where it had only been accrued in 2012.

Accrued compensated absences represent the greatest category of total liabilities at 50%, 50%, and 43% respectively in 2013, 2012 and 2011. At the end of 2013, there was a slight increase in grant activity, resulting in an increase of $22,900 in vouchers payables.

At December 31, 2013, unrestricted net position of $9.1 million increased 55%, or $3.2 million, over 2012. This resulted mainly from setting aside user fees in safekeeping with Clark County. At December 31, 2012, unrestricted net position of $5,911,302 had increased 136%, or $3.4 million, over 2011.

The remaining portion of the Agency's total net position (investment in capital assets to total net position) was 27% in 2013, 34% in 2012, and 52% in 2011. At the end of the most recent year end, there was a 12% increase in the investment in capital assets because of equipment purchased. There was an increase in capital assets at December 31, 2012 of 12%, from the end of 2011 because of new asset purchases. The Agency's capital assets are used to provide 911 communication services to citizens. Consequently, these assets are not available for future spending.

For the last three years, the Clark Regional Emergency Services Agency reports positive balances in both categories of net position.

Statement of Changes in Fund Net Position

The Agency's ending net position increased by $3.6 million in 2013 and $3.7 million in 2012, which represents 40% and 72%, respectively, increased net position of CRESA. Following are the key elements of this increase in a condensed version of the Statement of Changes in Net Position for the Agency.

	2013	2012	Restated 2011
Revenues			
Operating Revenues			
Charges for Services	$ 8,282,456	$ 8,615,968	$ 8,623,457
Intergovernmental Transfer	4,120,449	4,085,796	1,874,993
Nonoperating Revenues			
Operating Grant	541,167	1,306,871	1,294,079
Miscellaneous	29,029	103,309	56,851
Interest Earned	15,132	17,307	11,914
TOTAL REVENUES	12,988,233	14,129,251	11,861,294
Expenses			
Operating Expenses			
Salaries and Benefits	7,143,784	6,658,733	6,697,672
Other Services and Charges	1,919,351	3,375,842	2,704,245
Miscellaneous Expenses	285,325	337,706	489,712
Depreciation	414,117	286,550	310,914
Nonoperating Expenses			
Loss on Disposal of Assets	41,469	2,597	11,200
TOTAL EXPENSES	9,804,046	10,661,428	10,213,743
Income Before Contributions	3,184,187	3,467,823	1,647,551
Contributions	400,953	262,894	0
Increase in Net Position	3,585,140	3,730,717	1,647,551
Net Position - Beginning	8,894,945	5,164,228	3,411,962
Prior Period Adjustment	0	0	104,715
Net Position - Ending	$ 12,480,085	$ 8,894,945	$ 5,164,228

Total revenues decreased over $1.1 million (8%) from 2012 to 2013. The majority of this decrease is due to decreased operating grants and other fees. Revenues from "charges for services" also decreased slightly from 2012 to 2013. These revenues were relatively unchanged from 2011 to 2012. User fees which make up the majority of the charges for services are established based on the needs of the agency, including provision of debt service and future capital outlay.

Total expenses decreased by about $0.9 million or 8% from 2012 to 2013. The largest expense decrease occurred in "other services and charges" which includes payments for emergency medical services and homeland security costs.

Total revenues increased over $2.3 million, or 19%, from 2011 to 2012. Charges for services were relatively unchanged from 2011 to 2012. User fees which make up the majority of the charges for services are established based on the needs of the agency. Total expenses decreased by approximately $0.4 million, or 4%, from 2011 to 2012.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The Clark Regional Emergency Services Agency's investment in property, plant and equipment as of December 31, 2013 is $3,347,098 (net of accumulated depreciation). This investment in capital assets is made up solely of equipment and software. This reflects an increase in net noncurrent (capital) assets of $0.4 million over 2012, due to equipment asset purchases exceeding routine depreciation expense.

Capital Assets (net of depreciation)

	2013	2012	Restated 2011
Intangible Assets - Software	$ 1,497,520	$ 1,615,130	$ 1,740,057
Machinery and Equipment	1,849,578	805,863	924,283
Work in Progress	-	562,650	-
Total	$ 3,347,098	$ 2,983,643	$ 2,664,340

Readers interested in more detail related to capital assets should read the capital asset notes in the notes to the financial statement found on page 12 of this report.

Long-Term Debt

At December 31, 2013 and 2012, the Agency had no long term debt other than compensated absences payable to employees.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The Agency is primarily dependent upon funding from the City of Vancouver, Clark County and other various cities and political districts involved with the Agency. Beginning in 2011, 911 taxes collected by Clark County are paid to CRESA for provision of 911 call intake services. In 2013, this represents about 33% of operating revenues. This revenue has not been susceptible to decreases related to the economic downturn. While the Agency is not dependent upon typical taxes, decreases in taxes of other governments affect the Agency. These are some of the conditions and decisions that may significantly affect the future financial condition of the Agency:

- Federal grants from the Department of Homeland Security have been available in previous years to support communication efforts. Currently, with federal sequestration and significant grant reform proposals under review at national and state level, it is hard to forecast how much impact they will provide to meet the necessary upgrades and training requirements.

- In 2016, the Agency's analog Communication Equipment will no longer be supported by the manufacturer. The Agency is exploring different funding options while looking for a new system for Clark County. The Agency has released a request for proposal and expects to enter a contract by fall 2014. The transition to the new system, which will take 12 to 18 months to complete, will begin in 2015.

- Budgets and rates at Clark County are experiencing reductions from reduced sales tax and building and development fees. This may affect the intergovernmental revenues received by CRESA.

- The City of Vancouver will not be renewing the EMS District #2 interlocal agreement after 2014. Beginning January 1, 2015, the City will oversee its ambulance contracts and related revenues. The fire districts which make up the remainder of EMS District #2 have also decided to contract with the City of Vancouver for their ambulance services beginning January 1, 2015. CRESA expenses and revenues will decrease greatly in 2015; however, the estimated effect has not been determined.

Requests for Information

This financial report is designed to provide a general overview of the Clark Regional Emergency Services Agency's finances for all those with an interest in the Agency's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to Director, Clark Regional Emergency Services Agency, 710 W 13th Street, Vancouver, Washington, 98660.

CLARK REGIONAL EMERGENCY SERVICES AGENCY

COMPARATIVE STATEMENT OF NET POSITION

December 31, 2013 and 2012

	2013	2012
Assets		
Current assets		
Cash, cash equivalents and pooled investments	$ 6,038,799	$ 5,756,890
Accounts receivable	469,960	176
Due from other governments	619,157	973,420
Prepaid expense	-	54,470
Total current assets	7,127,916	6,784,956
Noncurrent assets		
Capital assets, not being depreciated	-	562,650
Capital assets, being depreciated (net)	3,347,098	2,420,993
Assets in safekeeping	2,927,654	-
Total noncurrent assets	6,274,752	2,983,643
Total assets	13,402,668	9,768,599
Liabilities		
Current liabilities		
Vouchers payable	149,408	126,508
Due to other governments	1,354	1,855
Retainage payable	-	15,663
Accrued liabilities	307,773	294,154
Compensated absences payable	46,405	43,547
Total current liabilities	504,940	481,727
Noncurrent Liabilities		
Compensated absences payable	417,643	391,927
Total noncurrent liabilities	417,643	391,927
Total liabilities	922,583	873,654
Net position		
Investment in capital assets	3,347,098	2,983,643
Unrestricted	9,132,987	5,911,302
Total Net Position	$ 12,480,085	$ 8,894,945

See accompanying notes to financial statements

CLARK REGIONAL EMERGENCY SERVICES AGENCY
COMPARATIVE STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
Year Ended December 31, 2013 and 2012

	2013	2012
Operating revenues		
Charges for services	$ 8,282,456	$ 8,615,968
Intergovernmental	4,120,449	4,085,796
Total operating revenue	12,402,905	12,701,764
Operating expenses		
Employee salaries and benefits	7,143,784	6,658,733
Supplies	285,325	337,706
Other services and charges	1,919,351	3,375,842
Depreciation	414,117	286,550
Total operating expenses	9,762,577	10,658,831
Operating income (loss)	2,640,328	2,042,933
Nonoperating revenues (expenses)		
Interest earnings	15,132	17,307
Operating grants	541,167	1,306,871
Loss on disposal of capital assets	(41,469)	(2,597)
Miscellaneous	29,029	103,309
Total nonoperating revenues (expenses)	543,859	1,424,890
Income (loss) before contributions	3,184,187	3,467,823
Contributions	400,953	262,894
Increase in net position	3,585,140	3,730,717
Net position beginning of year	8,894,945	5,164,228
Net position end of year	$ 12,480,085	$ 8,894,945

See accompanying notes to financial statements

CLARK REGIONAL EMERGENCY SERVICES AGENCY
COMPARATIVE STATEMENT OF CASH FLOWS
Year Ended December 31, 2013 and 2012

	2013	2012
Cash flows from operating activities:		
Cash received from users	$ 11,962,150	$ 12,075,671
Cash payments for goods and services	(2,143,470)	(3,636,184)
Cash payments to employees	(7,101,591)	(6,685,624)
Net cash provided by (used in) operating activities	3,072,122	1,753,863
Cash flows from noncapital financing activities:		
Grant revenues received	541,167	1,306,871
Net cash provided by (used in) noncapital financing activities	541,167	1,306,871
Cash flows from capital and related financing:		
Deposits in safekeeping	(2,927,654)	-
Purchase of capital assets	(418,858)	(345,555)
Net cash provided by (used in) capital financing activities	(3,346,512)	(345,555)
Cash flows from investing activities:		
Investment interest	15,132	17,307
Net cash provided (used) by investing activities	15,132	17,307
Net increase (decrease) in cash and cash equivalents	281,909	2,732,486
Cash and cash equivalents at Jan. 1	5,756,890	3,024,404
Cash and cash equivalents at Dec. 31	$ 6,038,799	$ 5,756,890
Reconciliation of operating income (loss) to net cash used by operating activities:		
Operating income (loss)	$ 2,640,328	$ 2,042,933
Adjustments to reconcile net operating income (loss) to net cash provided by operations:		
Depreciation	414,117	286,550
Other non-operating revenues	29,029	103,309
Decrease (increase) in accounts receivable	(469,784)	28,135
Decrease (increase) in due from other governments	355,033	(714,653)
Decrease (increase) in prepaid items	54,470	160,442
Increase (decrease) in vouchers payable	22,900	(83,156)
Increase (decrease) in unearned revenue	-	(42,884)
Increase (decrease) in due to other governments	(501)	78
Increase (decrease) in accrued liabilities	26,530	(26,891)
Total Adjustments	431,794	(289,070)
Net cash provided (used) by operating activities	$ 3,072,122	$ 1,753,863
Non cash investing, capital and financing activities		
Donated assets from other agencies	$ 400,953	$ 262,894

See accompanying notes to financial statements

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Clark Regional Emergency Services Agency (CRESA) conform to generally accepted accounting principles as applied to local governmental units. The more significant accounting policies are described below.

A. The Reporting Entity

The Clark Regional Emergency Services Agency (CRESA) was created by agreement under the Interlocal Cooperation Act (RCW 39. 34) between Clark County and various cities and other political districts. CRESA provides regional 9-1-1 dispatch services, a regional 800 MHz and conventional radio system and services, emergency medical contract services for EMS District #2 and regional emergency management services in all incorporated and unincorporated areas of Clark County.

CRESA (Agency) is a special purpose government that provides emergency communications services between the public and local government public safety departments. There are no component units that should be included.

B. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The financial statements consist of the statement of net position, the statement of changes in net position and the statement of cash flows. These statements report information on the activity of this single purpose government.

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Agency distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund’s principal ongoing operations. The principal operating revenues of the Agency are emergency management per capita fees and charges to other governments for public safety communication services. Operating revenues also include 9-1-1 revenue collected by Clark County and paid to the Agency, reported as intergovernmental. Operating expenses for this enterprise fund include the cost of personnel and contractual services and supplies. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government’s policy to use restricted resources first, then unrestricted resources as they are needed.

C. Budgets and Budgetary Accounting

The Agency budgets on the full accrual basis. Each year the director presents to the Administrative Board a proposed budget for operation of the Agency for the next calendar year. The budget is prepared in accordance with the Agency’s budget timetable. The annual budget is adopted by a nine member Administrative Board composed of the Clark County Administrator, the City of Vancouver Police Chief designee, Mayor from a represented small city designee, the Clark County Sheriff, a Police representative, a Vancouver Fire Department representative, a representative of an EMS district and filling the seat of the Chief Financial Officer of a large business, a representative from the financial business community. The budget is prepared for managerial control and can be amended only by Board approval.

D. Assets, Liabilities and Net Position or Equity

1. Cash, Cash Equivalents and Pooled Investments

It is the Agency's policy to invest all temporary cash surpluses with Clark County. Clark County maintains cash and certain investments in a common pool. Investments are stated at fair value. For the purpose of the statement of cash flows, the Agency considers cash and cash equivalents to include cash and deposits, as well as pooled investments with original maturities of three months or less from the date of acquisition.

2. Receivables

Receivables consist of amounts owed from private individuals or unpaid assessments from governmental entities for services provided.

3. Prepaid expense

Prepaid expense includes payment for maintenance and similar services extending to future accounting periods.

4. Capital Assets

All capital assets are valued at historical cost or estimated historical cost if actual historical cost is not available. Intangible assets consist of software. Donated assets are valued at their fair market value on the date donated. Capital assets are defined by the Agency as assets with an initial, individual cost of more than $5,000 (amount not rounded). Depreciation of all exhaustible fixed assets is charged as an expense against operations. Accumulated depreciation and amortization is reported on the statement of net position. Depreciation and amortization have been provided over the estimated useful lives using the straight-line method. The estimated useful lives are 5 years for office equipment, 7 - 25 years for communications equipment and software and 20 years for buildings.

5. Assets in Safekeeping

This represents amounts transferred to Clark County's 911 Equipment Replacement Fund to be used for future radio replacement. This amount is being held by the county on behalf of the Agency.

6. Accrued Liabilities

These accounts consist of accrued wages and accrued employee benefits.

7. Compensated Absences

Compensated absences are absences for which employees will be paid, such as vacation leave. The Agency records unpaid leave for compensated absences as an expense and liability when incurred.

Vacation pay may be accumulated up to a maximum of two-times an employee's annual accrual rate. Accrual rates are determined by employee classification and years of service. The maximum accrual of 512 hours or 32 days is payable upon resignation, retirement or death. Accumulated unpaid sick leave under 300 hours is not included in compensated absences.

2. DEPOSITS AND INVESTMENTS

The Clark County Treasurer is empowered by the State to act as fiduciary for the County and other taxing districts, which includes the deposit and prudent investment of public funds as legally prescribed by the laws of the State of Washington. The Clark County Treasurer acts as fiduciary for the Agency and administers an investment pool in which the Agency participates. This pool is not registered with the Securities and Exchange Commission. Regulatory oversight is provided by the Clark County Treasurer's Office Finance Committee, which by statute consists of the Treasurer, the Auditor and the Chair of the Board of County Commissioners. The committee approves the investment policy and makes all appropriate rules and regulations to carry out the provisions of RCW 36.48.010 through 36.48.060. The fair value of the Agency's position in the pool is the same as the value of the pool shares.

Qualified bank depositories are those specified by the Washington Public Deposit Protection Commission. Investments may be made in the form of banker's acceptances, U.S. Treasury bills and certain other government agency obligations. Clark County policy dictates that all investment instruments other than certificates of deposit and the Washington State Investment Pool be transacted on the delivery versus payment basis.

The Agency's interest in the pool at December 31, 2013 and 2012 was $6,038,799 and $5,756,890 respectively, which is stated at fair value. Investments in the County's pool are not subject to categorization because specific instruments cannot be distinguished between those participating in the pool.

3. CHANGES IN CAPITAL ASSETS

A summary of the changes in capital assets follows:

	01/01/13	Additions	Deletions	12/31/13
Intangible assets - software	$ 1,864,984	$ 8,130	$ -	$ 1,873,114
Office equipment	299,238	7,477	104,074	202,641
Communications equipment	2,271,496	1,366,084	49,982	3,587,598
Total depreciable capital assets	4,435,718	1,381,691	154,056	5,663,353
Less accumulated depreciation for				
Intangible assets	(249,854)	(125,740)	-	(375,594)
Equipment	(1,764,871)	(288,377)	(112,587)	(1,940,661)
Total accumulated depreciation	(2,014,725)	(414,117)	(112,587)	(2,316,255)
Assets not being depreciated				
Work in Progress	562,650	-	562,650	-
Net capital assets	$ 2,983,643	$ 967,574	$ 604,119	$ 3,347,098

	01/01/12	Additions	Deletions	12/31/12
Intangible assets - software	$ 1,864,984	$ 0	$ 0	$ 1,864,984
Office equipment	304,485	13,510	18,757	299,238
Communications equipment	2,245,697	32,291	6,492	2,271,496
Total depreciable capital assets	4,415,166	45,801	25,249	4,435,718
Less accumulated depreciation for				
Intangible assets	(124,927)	(124,927)	0	(249,854)
Equipment	(1,625,899)	(161,623)	(22,651)	(1,764,871)
Accumulated Depreciation	(1,750,826)	(286,550)	(22,651)	(2,014,725)
Assets not being depreciated				
Work in Progress	-	562,650	-	562,650
Net capital assets	$ 2,664,340	$ (240,749)	$ 2,598	$ 2,983,643

4. DEFINED CONTRIBUTION PENSION PLAN

The Agency's retirement plan is a 401(K) profit sharing, defined contribution pension plan established to provide benefits at retirement to all participating, vested employees of the Agency. This plan is administered by ICMA Retirement Corporation. At December 31, 2013 and 2012, there were 75 and 77 plan members, respectively. Plan members' minimum elective contribution rate is 7.31%. They may contribute up to $17,500 for members less than 50 years of age and up to $23,000 for members over 50 years of age. The basic employer contribution rate is 7.31% of each participant's elective compensation. Plan provisions and contribution requirements are established and may be amended by the Agency. Plan investments are reported at fair value.

Eligibility Requirements:

Entry Dates:	First day of each month
Minimum Service:	None
Minimum Age Requirement:	18
Included Employees:	All employees

Benefit Information:

Vesting Schedule:	
1 through 4 years of service	0%
5 years of service	100%

The required contribution rates expressed as a percentage of covered payrolls, as of December 31, 2013 and 2012 were:

Employee (minimum)	7.31%
Employer	7.31%

The actual contributions made to the plan for the years ended December 31, were:

	Employer Contributions	Employee Contributions
2013	$383,337	$407,139
2012	360,652	381,006
2011	349,470	385,328
2010	352,661	405,429

5. RISK MANAGEMENT

The Agency is a member of the Washington Cities Insurance Authority (WCIA).

Utilizing Chapter 48.62 RCW (self-insurance regulation) and Chapter 39.34 RCW (Interlocal Cooperation Act), nine cities originally formed WCIA on January 1, 1981. WCIA was created for the purpose of providing a pooling mechanism for jointly purchasing insurance, jointly self-insuring and / or jointly contracting for risk management services. WCIA has a total of 153 Members.

New members initially contract for a three-year term, and thereafter automatically renew on an annual basis. A one-year withdrawal notice is required before membership can be terminated. Termination does not relieve a former member from its unresolved loss history incurred during membership.

Liability coverage is written on an occurrence basis, without deductibles. Coverage includes general, automobile, police, public officials' errors or omissions, stop gap and employee benefits liability. Limits are $4 million per occurrence self-insured layer, and $16 million per occurrence in the re-insured excess layer. The excess layer is insured by the purchase of reinsurance and insurance and is subject to aggregate limits. Total limits are $20 million per occurrence subject to aggregate sublimits in the excess layers. The Board of Directors determines the limits and the terms of coverage annually.

Insurance coverage for property, automobile physical damage, fidelity, inland marine, and boiler and machinery are purchased on a group basis. Various deductibles apply by type of coverage. Property insurance and auto physical damage are self-funded from the members' deductible to $750,000, for all perils other than flood and earthquake, and insured above that amount by the purchase of insurance.

In-house services include risk management consultation, loss control field services, claims and litigation administration, and loss analyses. WCIA contracts for the claims investigation consultants for personnel issues and land use problems, insurance brokerage, and lobbyist services.

WCIA is fully funded by its members, who make annual assessments on a prospectively rated basis, as determined by an outside, independent actuary. The assessment covers loss, loss adjustment, and administrative expenses. As outlined in the interlocal, WCIA retains the right to additionally assess the membership for any funding shortfall.

An investment committee, using investment brokers, produces additional revenue by investment of WCIA's assets in financial instruments which comply with all State guidelines.

A Board of Directors governs WCIA, which is comprised of one designated representative from each member. The Board elects an Executive Committee and appoints a Treasurer to provide general policy direction for the organization. The WCIA Executive Director reports to the Executive Committee and is responsible for conducting the day to day operations of WCIA.

6. OPERATING LEASES

The Agency is obligated under certain leases accounted for as operating leases. These represent lease of land for radio towers. Operating leases do not give rise to property rights or lease obligations, and therefore the results of the lease agreements are not reflected in the Agency's statement of net position. Increases in rent, if any, are contingent upon the consumer price index at defined intervals.

The following is a schedule by years of future minimum rental payments required under operating leases that have initial or remaining non-cancelable lease terms in excess of one year as of December 31, 2013:

Year Ending December 31	Total
2014	$ 206,668
2015	175,770
2016	153,144
2017	57,465
2018	19,874
2019-2021	59,620
Total mimimum payments required	$ 672,541

Total minimum payments required at December 31, 2013 were $672,541. Total rent expense for the year ended December 31, 2013 and 2012 was $201,120 and $177,958, respectively.

7. CHANGES IN LONG-TERM LIABILITIES

During the year ended December 31, 2013 and 2012, the following changes occurred in long-term liabilities:

	01/01/13	Additions	Reductions	12/31/13	Due within one year
Compensated Absences	$ 435,474	$ 3,311,581	$ 3,283,007	$ 464,048	$ 46,405
Total long-term liabilities	$ 435,474	$ 3,311,581	$ 3,283,007	$ 464,048	$ 46,405

	01/01/12	Additions	Reductions	12/31/12	Due within one year
Compensated Absences	$ 445,443	$ 2,081,968	$ 2,091,937	$ 435,474	$ 43,547
Total long-term liabilities	$ 445,443	$ 2,081,968	$ 2,091,937	$ 435,474	$ 43,547

8. RELATED PARTY TRANSACTIONS

The Agency is involved in a related party transaction with Clark County. Clark County collects telephone access fees (911 taxes) that were used to pay for a county bond issue that financed the Agency's building and radio equipment. On December 31, 2009, the building bond was paid off. The equipment bond will be retired in 2016. The 911 tax was used in 2010 for payment of the radio equipment bond, CAD operating costs and transfers to the County Radio Replacement fund (3087) for future equipment replacement. Effective January 1, 2011, the 911 tax can only be used to offset qualifying 911 expenses, leaving the funding for the future radio replacement the responsibility of the Agency's stakeholders. At December 31, 2013, all 911 tax received by the Agency was used for qualifying expenses.

Until the debt is retired, the equipment will remain under the ownership of Clark County.

The CAD/800 MHz System Replacement Fund (3087) of Clark County is administered by the Agency. This fund, under the Agency's direction, purchases equipment for the agency. When purchased, this equipment will be donated to the Agency. Within this fund, Clark County is holding $2,927,654 in cash, cash equivalents and pooled investments for future use by the Agency.

9. JOINTLY ADMINISTERED ORGANIZATION

The Agency is involved in Region IV, a jointly administered organization established by the State of Washington Emergency Management Division. Region IV is used to distribute public safety grants to Clark, Cowlitz, Skamania and Wahkiakum Counties. Region IV receives grants based upon an allocation performed by the State of Washington. The Agency receives the grants on behalf of Region IV and distributes the proceeds to the governments within the Region IV Council. The nature and expenditure of the grants is determined by the grant programs received. A portion of the grant is used to pay for an Emergency Management Coordinator position or part-time position at each County, as well as indirect costs and management and administrative expenses incurred by the Agency.

10. COMMUNICATION EQUIPMENT

The Agency's current radio system for all of public safety is a Motorola system. Motorola has advised they will no longer support the current analog radio system after 2015. Preliminarily, public safety agencies in the Portland-Vancouver area are working together to explore the conversion options. In the Spring of 2014, a request for proposals was published. A contract for the new system will be entered into during the Fall or Winter of 2014.

11. SUBSEQUENT EVENTS

Since 1992, CRESA has performed the emergency medical contract oversight for EMS District #2 which included the City of Vancouver and certain fire districts within Clark County under an interlocal agreement. In addition to the City of Vancouver not renewing the interlocal agreement, the smaller fire districts will now contract with the City of Vancouver for ambulance services. In 2015, there will no longer be a need for the Emergency Services Program which maintained 2.5 FTEs, decreasing the expenses and revenue for the agency. The actual loss of revenue will be computed in 2015.

12. RESTATEMENT

The 2012 column of the Comparative Statement of Net Position was restated to correct the *Investment in capital assets*. It was previously reported at $2,420,993, but should have been $2,983,643 to include the work in progress.

Clark Regional Emergency Services Agency

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND NOTES

For the Year Ended December 31, 2013

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other Award Number	Expenditures			Footnote Ref
				From Pass-Through Awards	From Direct Awards	Total Amount	
Pipeline And Hazardous Materials Safety Administration, Department Of Transportation/Washington State Military Dept	Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	E13-046, HMEP, (757.870.605)	8,000		8,000	
Department Of Homeland Security/Clark County	Non-Profit Security Program	97.008	UA11-170 Regional Staffing Project (6916-804-870) Budget Line Item UA11-170, 0004	84,296		84,296	
Department Of Homeland Security/Clark County	Non-Profit Security Program	97.008	UA11-170 WASABE Exercise (6916-620 OT) Budget Line Item UA11-170, 0057	1,509		1,509	
Department Of Homeland Security/Portland, OR Emergency Mgmt	Non-Profit Security Program	97.008	UA12-170, WebEOC Software	899		899	3
Department Of Homeland Security/Portland, OR Emergency Mgmt	Non-Profit Security Program	97.008	UA10-037 Microwave Equipment	42,960		42,960	3
Department Of Homeland Security/Portland, OR Emergency Mgmt	Non-Profit Security Program	97.008	UA10-1037 Tax Microwave Equipment	3,329		3,329	3
			Total CFDA 97.008	**132,993**	**0**	**132,993**	
Department Of Homeland Security/Washington State Emergency Management Div.	Emergency Management Performance Grants	97.042	E12-328 (EMW-2012-App-0071) (Fund 6916, 742) Revenue (6916.000.870.333971)	4,646		4,646	2
Department Of Homeland Security/Washington State Emergency Management Div.	Emergency Management Performance Grants	97.042	E14-182 (EMW-2012-EP-0071) (Fund 6916, 742) Revenue (6916.000.870.333971)	23,461		23,461	2
Department Of Homeland Security/Washington State Emergency Management Div.	Emergency Management Performance Grants	97.042	E14-189 (EMW-2013-EP-00050-S01) (Fund 6916, 742) Revenue (6916.000.870.333971)	37,940		37,940	2
			Total CFDA 97.042	**66,048**	**0**	**66,048**	
Department Of Homeland Security/Washington State Military Dept	Homeland Security Grant Program	97.067	OFM K1035 (764)	7,246		7,246	

The accompanying notes to the Schedule of Expenditures are an integral part of this schedule

Federal Agency Name/Pass-Through Agency Name	Federal Program Name	CFDA Number	Other Award Number	Expenditures			Footnote Ref
				From Pass-Through Awards	From Direct Awards	Total Amount	
Department Of Homeland Security/Washington State Region IV	Homeland Security Grant Program	97.067	E11-108 (760, 763) Region IV	193,406		193,406	
Department Of Homeland Security/Washington State Region IV	Homeland Security Grant Program	97.067	E12-246 (765, 768) Region IV	358,703		358,703	
Department Of Homeland Security/Washington State Region IV	Homeland Security Grant Program	97.067	E13-148 (770) Region IV	55,743		55,743	
Department Of Homeland Security/Washington State Region IV	Homeland Security Grant Program	97.067	Emergency Management FTE E12-246 (Fund 803-870-605)	72,126		72,126	
			Total CFDA 97.067	**687,223**	**0**	**687,223**	
			Total Federal Awards Expended:	**894,263**	**0**	**894,263**	

NOTE 1 - BASIS OF ACCOUNTING

The Schedule of Financial Assistance is prepared on the same basis of accounting as the agency's financial statements. The agency uses the full accrual basis of accounting.

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 agency's portion, are more than shown.

NOTE 3 - NON CASH AWARDS

The agency received equipment and supplies that were purchased with federal Homeland Security funds by the City of Portland. The amount reported on the schedule is the value of the property received by the agency and price by the City of Portland.

ABOUT THE STATE AUDITOR'S OFFICE

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