



# Washington State Auditor's Office

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## Financial Statements Audit Report

# Washington Counties Risk Pool

Thurston County

For the period October 1, 2013 through September 30, 2014

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## Washington State Auditor

May 18, 2015

Board of Directors  
Washington Counties Risk Pool  
Tumwater, Washington

### Report on Financial Statements

Please find attached our report on the Washington Counties Risk Pool's financial statements.

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

Sincerely,

JAN M. JUTTE, CPA, CGFM  
ACTING STATE AUDITOR  
OLYMPIA, WA















## **FINANCIAL SECTION**

### **Washington Counties Risk Pool Thurston County October 1, 2013 through September 30, 2014**

#### **REQUIRED SUPPLEMENTARY INFORMATION**

Management's Discussion and Analysis – 2014

#### **BASIC FINANCIAL STATEMENTS**

Statement of Net Position – 2014 and 2013

Statement of Revenues, Expenses and Changes in Fund Net Position – 2014 and 2013

Statement of Cash Flows – 2014 and 2013

Notes to Financial Statements – 2014

#### **REQUIRED SUPPLEMENTARY INFORMATION**

Ten-Year Claims Development Information – 2014

#### **SUPPLEMENTARY AND OTHER INFORMATION**

List of Participating Members (Schedule T-1) – 2014 and 2013

DES Schedule of Expenses (Schedule T-2) – 2014 and 2013

























































