



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

Published May 18, 2015

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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

