

Washington State Auditor's Office
Financial Statements Audit Report

Riverside Fire Authority
Lewis County

Audit Period
January 1, 2010 through December 31, 2011

Report No. 1009319

Issue Date
March 18, 2013



WASHINGTON
TROY KELLEY
STATE AUDITOR



**Washington State Auditor
Troy Kelley**

March 18, 2013

Board of Commissioners
Riverside Fire Authority
Centralia, Washington

Report on Financial Statements

Please find attached our report on Riverside Fire Authority's financial statements.

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

Sincerely,

TROY KELLEY
STATE AUDITOR

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Lewis County
January 1, 2010 through December 31, 2011**

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Status of Prior Audit Findings

Riverside Fire Authority Lewis County January 1, 2010 through December 31, 2011

The status of findings contained in the prior years' audit reports of Riverside Fire Authority is provided below:

- 1. The District's internal controls were inadequate to ensure accurate and timely financial reporting, resulting in it missing a federal deadline for an audit.**

Report No. 1006675 dated October 25, 2011

Background

District management, the state Legislature, state and federal agencies and bondholders rely on the information included in financial statements and reports to make decisions. It is the responsibility of District management to design and follow internal controls that provide reasonable assurance regarding the reliability of financial reporting. Our audit identified deficiencies in controls that adversely affect the District's ability to produce reliable financial statements.

Government Auditing Standards, prescribed by the Comptroller General of the United States, require the auditor to communicate significant deficiencies as defined below in the Applicable Laws and Regulations section, as a finding.

In 2009, the Authority, which typically is not required to have a financial statement and federal Single Audit, spent \$601,317 in federal funds for communication equipment. We identified the following deficiencies in internal controls over accounting and financial reporting that, when taken together, represent a significant deficiency:

- The person responsible for preparing the financial statements lacked adequate technical knowledge of the Budgeting, Accounting and Reporting Systems (BARS) Manual to accurately prepare the required financial reporting.
- No one independent of the financial statement preparation performed a detailed review for accuracy prior to the financial reporting being submitted for audit.
- Although the Authority has an established procedure for reconciling its financial information to the County Treasurer's Reports, it is not effective in identifying differences between the two systems. In addition, no one oversees or monitors this process to ensure it was performed correctly.

Status

The Authority has partially resolved the prior audit finding; however, deficiencies in internal controls over financial reporting still exist, which were communicated to management in a separate letter.

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters in Accordance with *Government Auditing Standards*

Riverside Fire Authority Lewis County January 1, 2010 through December 31, 2011

Board of Commissioners
Riverside Fire Authority
Centralia, Washington

We have audited the financial statements of Riverside Fire Authority, Lewis County, Washington, as of and for the years ended December 31, 2011 and 2010, and have issued our report thereon dated March 5, 2013.

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.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audits, we considered the Authority's internal control over financial reporting as a basis for designing our auditing procedures 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 Authority's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over financial reporting.

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 Authority's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

However, we noted certain matters that we have reported to the management of the Authority in a separate letter dated March 5, 2013.

COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of material misstatement, we performed tests of the Authority'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*.

This report is intended for the information and use of management and the Board of Commissioners. 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.

A handwritten signature in black ink that reads "Troy X. Kelley". The signature is written in a cursive, flowing style.

TROY KELLEY
STATE AUDITOR

March 5, 2013

Independent Auditor's Report on Financial Statements

Riverside Fire Authority Lewis County January 1, 2010 through December 31, 2011

Board of Commissioners
Riverside Fire Authority
Centralia, Washington

We have audited the accompanying financial statements of Riverside Fire Authority, Lewis County, Washington, for the years ended December 31, 2011 and 2010. These financial statements are the responsibility of the Authority's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As described in Note 1 to the financial statements, the Authority prepares its financial statements on the basis of accounting that demonstrates compliance with Washington State statutes and the *Budgeting, Accounting and Reporting System* (BARS) manual prescribed by the State Auditor, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position and results of operations of Riverside Fire Authority, for the years ended December 31, 2011 and 2010, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report on our consideration of the Authority'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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

Our audits were performed for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedules of Long-Term Liabilities are presented for

purposes of additional analysis as required by the prescribed BARS manual. These schedules are not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 financial statements taken as a whole.

The report is intended for the information and use of the management and the Board of Commissioners of the Authority. 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.

A handwritten signature in cursive script that reads "Troy X. Kelley". The signature is written in dark ink and is positioned above the printed name and title.

TROY KELLEY
STATE AUDITOR

March 5, 2013

Financial Section

**Riverside Fire Authority
Lewis County
January 1, 2010 through December 31, 2011**

FINANCIAL STATEMENTS

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Schedule of Long-Term Liabilities – 2010

Riverside Fire Authority
FUND RESOURCES AND USES
ARISING FROM CASH TRANSACTIONS
For the Year Ended December 31, 2011

| BARS CODE | | Total for All Funds | 001 |
|---|--|---------------------|-----------|
| | | | General |
| Beginning Cash and Investments | | | |
| 308.10 | Reserved | \$203,188 | \$203,188 |
| 308.80 | Unreserved | 446,785 | 446,785 |
| | Prior Period Adjustments (388.80 and 588.80) | 721 | 721 |
| Revenues and Other Sources | | | |
| 310 | Taxes | 4,796,098 | 4,796,098 |
| 320 | Licenses and Permits | 1,153 | 1,153 |
| 330 | Intergovernmental | 83,822 | 83,822 |
| 340 | Charges for Goods and Services | 162,243 | 162,243 |
| 350 | Fines and Penalties | 0 | 0 |
| 360 | Miscellaneous | 38,771 | 38,771 |
| 390 | Other Financing Sources | 727,713 | 727,713 |
| Total Revenues and Other Financing Sources | | 5,809,800 | 5,809,800 |
| Total Resources | | 6,460,494 | 6,460,494 |
| Operating Expenditures: | | | |
| 510 | General Government | 33,460 | 33,460 |
| 520 | Public Safety | 4,769,257 | 4,769,257 |
| Total Operating Expenditures | | 4,802,717 | 4,802,717 |
| 591-593 | Debt Service | | |
| 594 | Capital Expenditures | 588,622 | 588,622 |
| 598 | Other Expenditures | 0 | 0 |
| Total Expenditures | | 5,391,339 | 5,391,339 |
| 596-599 | Other Financing Uses | 0 | 0 |
| Total Expenditures and Other Financing Uses | | 5,391,339 | 5,391,339 |
| Excess (Deficit) of Resources Over Uses | | 1,069,155 | 1,069,155 |
| 380 | Nonrevenues (Except 384) | 0 | 0 |
| 580 | Nonexpenditures (Except 584) | 0 | 0 |
| Ending Cash and Investments: | | | |
| 508.10 | Reserved | 392,153 | 392,153 |
| 508.80 | Unreserved | 677,002 | 677,002 |

The Accompanying Notes Are An Integral Part Of This Statement.

Riverside Fire Authority
RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
For The Year Ended December 31, 2010

| BARS Code | Description | Actual Amount | Current Expense - 001 |
|--|---|----------------------|------------------------------|
| 308.10 | Reserved | \$ 295,893 | 295,893 |
| 308.80 | Unreserved | \$ 302,080 | 302,080 |
| Revenues and Other Sources | | | |
| 310 | Taxes | \$ 4,605,794 | 4,605,794 |
| 320 | Licenses and Permits | \$ 4,922 | 4,922 |
| 330 | Intergovernmental Revenues | \$ 11,445 | 11,445 |
| 340 | Charges for Goods and Services | \$ 160,089 | 160,089 |
| 350 | Fines and Penalties | \$ - | - |
| 360 | Miscellaneous | \$ 42,131 | 42,131 |
| 390 | Other Financing Sources | \$ 127,023 | 127,023 |
| Total Revenues and Other Financing Sources | | \$ 4,951,404 | 4,951,404 |
| Total Resources | | \$ 5,549,377 | \$ 5,549,377 |
| Expenditures and Other Uses | | | |
| 510 | General Government Services | \$ 390,312 | 390,312 |
| 520 | Public Safety | \$ 4,112,251 | 4,112,251 |
| Total Operating Expenditures | | \$ 4,502,563 | \$ 4,502,563 |
| 591-593 | Debt Service | | |
| 594 | Capital Expenditures | \$ 396,841 | \$ 396,841 |
| 598 | Other Expenditures | | |
| Total Expenditures | | \$ 4,899,404 | 4,899,404 |
| 596, 597, 599 | Other Financing Uses | \$ - | 0 |
| Total Expenditures and Other Financing Uses | | \$ 4,899,404 | 4,899,404 |
| Excess (Deficit) of Resources Over Uses | | \$ 649,973 | \$ 649,973 |
| 380 | Nonrevenues (Except 384 and 388.80) | | |
| 580 | Nonexpenditures (Except 584 and 588.80) | | |
| 508.10 | Reserved Ending Cash and Investments | \$ 203,188 | \$ 203,188 |
| 508.80 | Unreserved Ending Cash and Investments | \$ 446,785 | \$ 446,785 |

The Accompanying Notes Are An Integral Part Of This Statement.

NOTES TO FINANCIAL STATEMENTS

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Riverside Fire Authority is a special purpose government that provides fire and emergency services to the general public and is supported primarily through property taxes. The Authority was established January 1, 2008 by a vote of the citizens of Lewis County Fire District #12 and the City of Centralia and operates under Chapter 52.26 RCW and other laws of the State of Washington applicable to fire districts.

a. Fund Accounting

The accounts of the Authority are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The Authority's resources are allocated to and accounted for in individual funds depending upon their intended purpose. The following are the fund types used by the Authority:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

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

b. Basis of Accounting

Riverside Fire Authority reports financial activity using the revenues and expenditure classifications, statements and schedules contained in the *Cash Basis Budgeting Accounting and Reporting System* (BARS) manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

c. Cash

It is the Authority's policy to invest all temporary cash surpluses. The amount is included on the statement of resources and uses arising from cash transactions as net cash and investments.

d. Deposits

The Authority's deposits (and certificates of deposit) are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission.

e. Capital Assets

Capital assets are long-lived assets of the Authority and are recorded as capital expenditures when purchased.

f. Compensated Absences

Vacation pay may be accumulated up to 120 hours and is payable upon separation or retirement. Sick leave may accumulate up to 1200 hours. Upon separation or retirement an employee may be paid an amount equal to one-half of his accumulated but unused sick leave, up to a maximum of 480 hours, unless he/she terminates employment without giving thirty days prior written notice, or unless he/she is discharged for cause. The department's estimated liability for sick leave termination benefits on December 31, 2011 was \$283,495.

g. Reserved Fund Balance

An amount equal to 15% of annual EMS property tax received is reserved for EMS capital equipment acquisition. The reserved fund balance as of December 31, 2011 was \$392,153.

NOTE 2- COMPLIANCE AND ACCOUNTABILITY

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

NOTE 3 – PROPERTY TAXES

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

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 taxes are levied.

The Riverside Fire Authority regular levy for the year 2011 was \$1.4917 per \$1,000 on an assessed valuation of \$2,394,320,145 for a regular levy of \$3,571,672. In 2011, Riverside Fire Authority also levied \$.50 per \$1,000 for EMS for total additional levy of \$1,207,994.

NOTE 4 – INVESTMENTS

The Authority's investments are held by the Lewis County Treasurer as its agent in the Authority's name. Investments by type at December 31, 2011 were as follows:

| Type of Investment | Balance |
|--------------------|--------------------|
| LCGY | \$ 149,000.00 |
| LGIP | 598,137.76 |
| LGIP | 213,375.01 |
| LGIP | <u>(36,240.10)</u> |
| Total | \$ 924,272.67 |

NOTE 5 – LONG-TERM DEBT

The accompanying Schedule of Long-Term Debt provides a listing of the outstanding debt of the authority and summarizes the District's debt transactions for year 2011. The debt service requirements, including interest, are as follows:

| | General Obligation Bonds | Other Debt | Total Debt |
|-----------|-----------------------------|---------------|---------------|
| 2011 | \$ -0- | \$ 90,077.78 | \$ 90,077.78 |
| 2012 | | 132,897.63 | 132,897.63 |
| 2013 | | 132,897.64 | 132,897.64 |
| 2014 | | 132,897.64 | 132,897.64 |
| 2015 | | 42,819.86 | 42,819.86 |
| 2016-2021 | | 256,919.14 | 256,919.14 |
| TOTALS | \$ -0- | \$788,509.69 | \$788,509.69 |

NOTE 6 – PENSION PLANS

Substantially all of the Riverside Fire Authority's full-time and qualifying part-time employees participate in the LEOFF 2 and PERS 2 plans administered by the Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit retirement systems. Actuarial information is on a system-wide basis and is not considered pertinent to the Authority's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the state Department of Retirement Systems annual financial report. A copy of this report may be obtained at:

Department of Retirement Systems
Communications Unit
P. O. Box 48380
Olympia, WA 98504-8380

NOTES TO FINANCIAL STATEMENTS

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Riverside Fire Authority is a special purpose government that provides fire and emergency services to the general public and is supported primarily through property taxes. The Authority was established January 1, 2008 by a vote of the citizens of Lewis County Fire District #12 and the City of Centralia and operates under Chapter 52.26 RCW and other laws of the State of Washington applicable to fire districts.

a. Fund Accounting

The accounts of the Authority are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of single-entry accounts that comprises its cash, investments, revenues and expenditures, as appropriate. The Authority's resources are allocated to and accounted for in individual funds depending upon their intended purpose. The following are the fund types used by the Authority:

GOVERNMENTAL FUND TYPES:

General (Current Expense) Fund

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

b. Basis of Accounting

Riverside Fire Authority reports financial activity using the revenues and expenditure classifications, statements and schedules contained in the *Cash Basis Budgeting Accounting and Reporting System* (BARS) manual. This basis of accounting and reporting is another comprehensive basis of accounting (OCBOA) that is prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW.

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Revenues are recognized only when cash is received and expenditures are recognized when paid.

Purchases of capital assets are expensed during the year of acquisition. There is no capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

c. Cash

It is the Authority's policy to invest all temporary cash surpluses. The amount is included on the statement of resources and uses arising from cash transactions as net cash and investments.

d. Deposits

The Authority's deposits (and certificates of deposit) are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission.

e. Capital Assets

Capital assets are long-lived assets of the Authority and are recorded as capital expenditures when purchased.

f. Compensated Absences

Vacation pay may be accumulated up to 120 hours and is payable upon separation or retirement. Sick leave may accumulate up to 1200 hours. Upon separation or retirement an employee may be paid an amount equal to one-half of his accumulated but unused sick leave, up to a maximum of 480 hours, unless he/she terminates employment without giving thirty days prior written notice, or unless he/she is discharged for cause. The department's estimated liability for sick leave termination benefits on December 31, 2010 was \$223,696.

g. Reserved Fund Balance

An amount equal to 15% of annual EMS property tax received is reserved for EMS capital equipment acquisition. The reserved fund balance as of December 31, 2010 was \$203,188.

NOTE 2- COMPLIANCE AND ACCOUNTABILITY

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

NOTE 3 – PROPERTY TAXES

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

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 taxes are levied.

The Riverside Fire Authority regular levy for the year 2010 was \$1.50 per \$1,000 on an assessed valuation of \$2,338,751,489 for a regular levy of \$3,510,661. In 2010, Riverside Fire Authority also levied \$.50 per \$1,000 for EMS for total additional levy of \$1,187,403.

NOTE 4 – INVESTMENTS

The Authority's investments are held by the Lewis County Treasurer as its agent in the Authority's name. Investments by type at December 31, 2010 were as follows:

| Type of Investment | Balance |
|--------------------|-------------------|
| LCGY | \$ 149,000.00 |
| LGIP | 492,170.53 |
| LGIP | 209,271.91 |
| <u>LGIP</u> | <u>203,187.58</u> |
| Total | \$ 1,053,630.02 |

NOTE 5 – LONG-TERM DEBT

The accompanying Schedule of Long-Term Debt provides a listing of the outstanding debt of the authority and summarizes the District's debt transactions for year 2010. The debt service requirements, including interest, are as follows:

| | General Obligation Bonds | Other Debt | Total Debt |
|--------|-----------------------------|---------------|---------------|
| 2010 | \$ -0- | \$90,077.78 | \$90,077.78 |
| 2011 | | 90,077.78 | 90,077.78 |
| 2012 | | 90,077.78 | 90,077.78 |
| 2013 | | 90,077.78 | 90,077.78 |
| 2014 | | 90,077.78 | 90,077.78 |
| TOTALS | \$ -0- | \$450,388.90 | \$450,388.90 |

NOTE 6 – PENSION PLANS

Substantially all of the Riverside Fire Authority's full-time and qualifying part-time employees participate in the LEOFF 2 and PERS 2 plans administered by the Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit retirement systems. Actuarial information is on a system-wide basis and is not considered pertinent to the Authority's financial statements. Contributions to the systems by both employee and employer are based upon gross wages covered by plan benefits.

Historical trend or other information regarding each plan is presented in the state Department of Retirement Systems annual financial report. A copy of this report may be obtained at:

Department of Retirement Systems
Communications Unit
P. O. Box 48380
Olympia, WA 98504-8380

RIVERSIDE FIRE AUTHORITY
SCHEDULE OF LONG TERM LIABILITIES
As of December 31, 2011

| | | (1) | (2) | (3) | | (4) |
|---------|-------------------------|------------------------------------|----------------|---------------|--|---|
| ID. No. | Description | Beginning Balance 01/01/2011 | Additions | Reductions | BARS Code for Redemption of Debt Only | Ending Balance Debt 12/31/2011 (1)+(2)-(3) |
| 259.11 | Compensated Absences | 278,316 | 53,848 | 2,555 | 591.22 | 329,609 |
| 259.11 | Compensated Absences | 43,420 | 13,454 | 3,752 | 591.26 | 53,122 |
| 263.81 | Ladder Truck Payment | 327,050 | 0 | 77,028 | 591.22 | 250,022 |
| 263.81 | LOCAL | - | 345,656 | 0 | 591.22 | 345,656 |
| | Total | 648,786 | 412,958 | 83,335 | | 978,409 |

RIVERSIDE FIRE AUTHORITY
SCHEDULE OF LONG TERM LIABILITIES
As of December 31, 2010

| | | (1) | (2) | (3) | | (4) |
|---------|-------------------------|------------------------------------|---------------|---------------|---|--|
| ID. No. | Description | Beginning Balance 01/01/2010 | Additions | Reductions | BARS Code for Redemption of Debt Only | Ending Balance Debt 12/31/2010 (1)+(2)-(3) |
| 259.11 | Compensated Absences | 260,911 | 31,721 | 14,316 | 591.22 | 278,316 |
| 259.11 | Compensated Absences | 31,686 | 22,329 | 10,595 | 591.26 | 43,420 |
| 263.81 | Ladder Truck Payment | 401,123 | - | 74,073 | 591 | 327,050 |
| | Totals | 693,720 | 54,050 | 98,984 | | 648,786 |
| | | | | | | |



ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

Our mission is to work with our audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

The State Auditor's Office employees are located around the state to deliver services effectively and efficiently.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

**State Auditor
Chief of Staff
Director of State and Local Audit
Director of Performance Audit
Deputy Director of State and Local Audit
Deputy Director of State and Local Audit
Deputy Director of State and Local Audit
Deputy Director of Quality Assurance
Local Government Liaison
Public Records Officer
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