

ANNUAL REPORT

Sunville Regional Fire Authority

MCAG No 2945

Submitted pursuant to RCW 43.09.230 to the STATE AUDITOR'S OFFICE

For the Year Ended December 31, 2011

Certified correct this _____ day _____, 20_____ to the best of my knowledge and belief:

GOVERNMENT INFORMATION

Official Mailing Address _____ 123 Main St Sunville WA 98999 _____

Official Web Site Address _____ [www. sunvillefire.org](http://www.sunvillefire.org) _____

PREPARER INFORMATION & CERTIFICATION

Preparer Name & Title _____ Stewart Ganser, Board Secretary _____

Contact Phone Number _____ 509-952-6193 _____

Contact Fax Number _____ 206-260-3912 _____

Contact Email Address _____ sganser@msn.com _____

Signature _____

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

Code	Description	All Funds	000 GENCON	200 BOND	300 CONSTR
308.10	Reserved Beginning Cash & Investments	1,610,021		10,021	1,600,000
308.80	Unreserved Beginning Cash & Investments	3,841,580	3,841,580		
	BEGINNING CASH & INVESTMENTS	5,451,602	3,841,580	10,021	1,600,000
REVENUES AND OTHER SOURCES					
310	Taxes	3,694,491	3,497,827	196,664	
320	Licenses and Permits	1,625	1,625		
330	Intergovernmental Revenues	57,440	57,440		
340	Charges for Goods and Services	417,912	417,912		
350	Fines and Forfeits				
360	Miscellaneous	56,215	55,246		969
390	Other Financing Sources	114,528	14,528		100,000
	TOTAL REVENUE AND OTHER FINANCING	4,342,210	4,044,577	196,664	100,969
	TOTAL RESOURCES	9,793,812	7,886,158	206,685	1,700,969
EXPENDITURES AND OTHER USES					
510	General Government Services	88,472	88,472		
520	Public Safety	3,384,104	3,384,104		
	TOTAL OPERATING EXPENDITURES	3,472,576	3,472,576		
591-593	Debt Service	198,037		198,037	
594	Capital Expenditures	333,067	333,067		
	TOTAL EXPENDITURES	4,003,680	3,805,643	198,037	
596-599	Other Financing Uses	101,359	101,354	6	
	TOTAL EXPENDITURES AND OTHER USES	4,105,039	3,906,996	198,043	
	EXCESS/DEFICIT OF RESOURCES OVER USES	5,688,773	3,979,162	8,642	1,700,969
380	Nonrevenues (except 384 and 388.80)				
580	Nonexpenditures (except 584 and 588.80)				
508.10	Reserved Ending Cash & Investments	1,709,611		8,642	1,700,969
508.80	Unreserved Ending Cash & Investments	3,979,162	3,979,162		
508	ENDING CASH & INVESTMENTS	5,688,773	3,979,162	8,642	1,700,969

The Accompanying Notes Are An Integral Part Of This Statement

NOTES TO FINANCIAL STATEMENTS*For the Year Ended December 31, 2011*

DELETE NOTES THAT DO NOT APPLY AND ADD OTHERS THAT ARE NEEDED TO HELP A READER UNDERSTAND YOUR FINANCIAL STATEMENTS.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The (name of the district) is a special purpose government that provides (e.g. fire protection services, etc.) to the general public and is supported primarily through property taxes. The District was incorporated on (date) and operates under Chapter 52 RCW and other laws of the state of Washington applicable to fire districts.

a. Fund Accounting

The accounts of the District 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 District's resources are allocated to and accounted for in individual funds depending on their intended purpose. The following are the fund types used by the District (remove those funds that are not applicable):

GOVERNMENTAL FUND TYPES:**General (Current Expense) Fund**

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

Special Revenue Funds

These funds account for the proceeds of specific revenue source (other than for major capital projects) that are legally restricted to expenditures for specific purposes.

Debt Service Funds

These funds account for the accumulation of resources to pay principal, interest and related costs on general long-term debt.

Capital Project Funds

These funds account for financial resources that are designated for the acquisition or construction of general government capital projects.

Permanent Funds

These funds account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes supporting the District's programs - that is, for the benefit of the district or its citizenry.

FIDUCIARY FUND TYPES:

Fiduciary funds account for assets held by the District in a trustee capacity or as an agent on behalf of others.

Private-Purpose Trust Funds

These funds account for all arrangements, under which the principal and income benefit individuals, private organizations, or other governments.

Agency Funds

These funds are used to account assets that District holds for others in an agency capacity.

b. Basis of Accounting

The (district) reports financial activity using the revenue 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 an other 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

NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

capitalization of capital assets, nor allocation of depreciation expense. Inventory is expensed when purchased.

c. Cash

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

d. Deposits

The District'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 District and are recorded as capital expenditures when purchased.

f. Compensated Absences

Vacation pay may be accumulated up to ____ days and is payable upon separation or retirement. Sick leave may accumulate (indefinitely or up to ____ hours). Upon separation or retirement employees (do) (do not) receive payment for unused sick leave. (If you do then disclose sick leave termination policy here and disclose liability as follows) The District's estimated liability for sick leave termination benefits on December 31, 20__ was \$_____.

g. Reserved Fund Balances

NOTE 2 - 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/after) 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 District regular levy for the year 20__ for collection in 20__ was \$_____ per \$1,000 on an assessed valuation of \$_____ for a total regular levy of \$_____.

In 20__, the District also levied \$_____ per \$1,000 for a total additional levy of \$_____.

NOTE 3 - INVESTMENTS

The District's investments are held by the county as its agent in the District's name. Investments by type at December 31, 20__ were as follows:

Type of Investment	Balance
Total	----- =====

NOTE 4 - LONG-TERM DEBT

The accompanying Schedule of Long-Term Debt (09) provides a listing of the outstanding debt of the District and summarizes the District's debt transactions for year 20__. The debt service requirements, including interest, are as follows:

General Obligation Bonds	Other Debt	Total Debt
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NOTES TO FINANCIAL STATEMENTS

For the Year Ended December 31, 2011

20__			
20__			
20__			
20__			
20__			
20__ - 20__			
Totals	-----	-----	-----
	=====	=====	=====

(or)

As of December 31, 20__, the District had no debt.

NOTE 6 - PENSION PLANS

Substantially all of the District's full-time and qualifying part-time employees participate in the (list the type(s) of plan(s)) 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 District'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
PO Box 48380
Olympia WA 98504-8380

OTHER DISCLOSURES

Disclose any information that may be important to understand the District's financial statements. (e.g., corrections of material errors in previous year, risk management, extraordinary events, commitments, contingencies, litigation, etc.)

Submitted on 03/29/2012

REVENUES AND EXPENDITURES

For the Year Ended December 31, 2011

SCHEDULE 04 REVENUE DETAILS

311.10.00	Real and Personal Property Taxes -	3,479,709
312.10.00	Forest Excise Tax -	9,645
317.20.00	Leasehold Excise Tax -	8,474
310.00 TOTAL TAXES		3,497,828
322.90.00	Nonbusiness Licenses & Permits -	1,625
320.00 TOTAL LICENSES & PERMITS		1,625
331.10.00	Direct Federal Grants -	5,539
334.04.90	State Grants -	1,738
335.02.33	State Shared Revenues -	22,738
337.22.01	Interlocal Grants, Entitlements & Impact Payments -	6,597
338.22.03	Intergov Fire Control Services -	3,728
338.25.01	Intergov Emergency Services -	17,100
330.00 TOTAL INTERGOVERNMENTAL REVENUES		57,440
341.69.00	Word Processing & Printing Services -	296
342.60.00	Ambulance & Emergency Aid Services -	417,266
342.90.00	Other Fees/Services -	350
340.00 TOTAL CHARGES FOR GOODS & SERVICES		417,912
361.11.00	Investment Interest -	26,520
362.50.00	Space & Facility Rentals (Long-Term) -	24,772
367.11.00	Gifts, Pledges, Grants & Bequests from Private Sources -	2,433
369.20.00	Unclaimed Money or Property Sales -	1,395
369.90.00	Other Misc Revenue -	126
360.00 TOTAL MISCELLANEOUS REVENUE		55,246
395.10.00	Proceeds from Sales of Capital Assets -	14,528
397.00.00	Transfers In -	1
390.00 TOTAL OTHER FINANCING SOURCES		14,529

SCHEDULE 05 EXPENDITURE DETAILS

511.60.10	Legislative - Legislative Services - Salaries & Wages	26,832
511.60.20	Legislative - Legislative Services - Personnel Benefits	2,213
511.60.30	Legislative - Legislative Services - Supplies	7,276
511.60.40	Legislative - Legislative Services - Services	47,973
511.70.50	Legislative - Election Costs - Intergovernmental	4,178
510.00 TOTAL GENERAL GOVERNMENT SERVICES		88,472
522.10.10	Fire Control - Administration - Salaries & Wages	178,050
522.10.20	Fire Control - Administration - Personnel Benefits	46,250
522.10.30	Fire Control - Administration - Supplies	2,788
522.10.40	Fire Control - Administration - Services	36,703

REVENUES AND EXPENDITURES

For the Year Ended December 31, 2011

522.20.10	<i>Fire Control - Suppression - Salaries & Wages</i>	939,744
522.20.20	<i>Fire Control - Suppression - Personnel Benefits</i>	318,407
522.20.30	<i>Fire Control - Suppression - Supplies</i>	39,365
522.20.40	<i>Fire Control - Suppression - Services</i>	435,277
522.30.40	<i>Fire Control - Prevention & Investigation - Services</i>	9,595
522.40.10	<i>Fire Control - Training - Salaries & Wages</i>	12,585
522.40.30	<i>Fire Control - Training - Supplies</i>	1,525
522.40.40	<i>Fire Control - Training - Services</i>	16,183
522.50.30	<i>Fire Control - Facility Maintenance - Supplies</i>	6,927
522.50.40	<i>Fire Control - Facility Maintenance - Services</i>	129,513
526.10.10	<i>Ambulance, Rescue & Emergency Aid - Administration - Salaries & Wages</i>	14,400
526.10.20	<i>Ambulance, Rescue & Emergency Aid - Administration - Personnel Benefits</i>	4,447
526.10.40	<i>Ambulance, Rescue & Emergency Aid - Administration - Services</i>	29,171
526.20.10	<i>Ambulance, Rescue & Emergency Aid - Ambulance Services - Salaries & Wages</i>	683,007
526.20.20	<i>Ambulance, Rescue & Emergency Aid - Ambulance Services - Personnel</i>	214,855
526.20.30	<i>Ambulance, Rescue & Emergency Aid - Ambulance Services - Supplies</i>	68,031
526.20.40	<i>Ambulance, Rescue & Emergency Aid - Ambulance Services - Services</i>	150,099
526.40.30	<i>Ambulance, Rescue & Emergency Aid - Training - Supplies</i>	991
526.40.40	<i>Ambulance, Rescue & Emergency Aid - Training - Services</i>	13,973
526.70.10	<i>Ambulance, Rescue & Emergency Aid - Customer Billing - Salaries & Wages</i>	23,897
526.80.30	<i>Ambulance, Rescue & Emergency Aid - Rescue & Emergency Aid - Supplies</i>	5,214
526.80.40	<i>Ambulance, Rescue & Emergency Aid - Rescue & Emergency Aid - Services</i>	779
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520.00	TOTAL PUBLIC SAFETY	3,381,776
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594.22.60	<i>Capital Expenditures for Fire Control - Capital Outlay</i>	125,891
594.26.60	<i>Capital Expenditures for Ambulance/Rescue/Aid - Capital Outlay</i>	207,175
597.22.00	<i>Transfers Out for Fire Control -</i>	100,000
598.22.50	<i>Intergovernmental & Other Payments for Fire Control - Intergovernmental</i>	1,353
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590.00	TOTAL OTHER FINANCING USES	434,419
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REVENUES AND EXPENDITURES

For the Year Ended December 31, 2011

SCHEDULE 04 REVENUE SUMMARY

310 - 390	TOTAL REVENUES, NONREVENUES AND OTHER FINANCING SOURCES	4,044,577
308.80	Unreserved Beginning Cash & Investments	3,841,580
	BEGINNING CASH & INVESTMENTS (including any prior period adjustments)	3,841,580
	SCHEDULE 04 TOTAL	7,886,157

SCHEDULE 05 EXPENDITURE SUMMARY

510 - 590	TOTAL EXPENDITURES, NONEXPENDITURES AND OTHER FINANCING USES	3,906,996
508.80	Unreserved Ending Cash & Investments	3,979,162
	ENDING CASH & INVESTMENTS	3,979,162
	SCHEDULE 05 TOTAL	7,886,158

Submitted on 03/29/2012

REVENUES AND EXPENDITURES

For the Year Ended December 31, 2011

SCHEDULE 04 REVENUE DETAILS

311.10.00	Real and Personal Property Taxes -	196,664
310.00	TOTAL TAXES	196,664

SCHEDULE 05 EXPENDITURE DETAILS

591.22.70	Redemption Long-Term Debt for Fire Control - Principal	152,201
592.22.80	Interest & Other Debt Service Costs for Fire Control - Interest	45,836
598.22.50	Intergovernmental & Other Payments for Fire Control - Intergovernmental	6
590.00	TOTAL OTHER FINANCING USES	198,043

SCHEDULE 04 REVENUE SUMMARY

310 - 390	TOTAL REVENUES, NONREVENUES AND OTHER FINANCING SOURCES	196,664
308.10	Reserved Beginning Cash & Investments	10,021
	BEGINNING CASH & INVESTMENTS (including any prior period adjustments)	10,021
	SCHEDULE 04 TOTAL	206,685

SCHEDULE 05 EXPENDITURE SUMMARY

510 - 590	TOTAL EXPENDITURES, NONEXPENDITURES AND OTHER FINANCING USES	198,043
508.10	Reserved Ending Cash & Investments	8,642
	ENDING CASH & INVESTMENTS	8,642
	SCHEDULE 05 TOTAL	206,685

Submitted on 03/29/2012

REVENUES AND EXPENDITURES

For the Year Ended December 31, 2011

SCHEDULE 04 REVENUE DETAILS

361.11.00	Investment Interest -	969
360.00 TOTAL MISCELLANEOUS REVENUE		969
397.00.00	Transfers In -	100,000
390.00 TOTAL OTHER FINANCING SOURCES		100,000

SCHEDULE 04 REVENUE SUMMARY

310 - 390	TOTAL REVENUES, NONREVENUES AND OTHER FINANCING SOURCES	100,969
308.10	Reserved Beginning Cash & Investments	1,600,000
BEGINNING CASH & INVESTMENTS (including any prior period adjustments)		1,600,000
SCHEDULE 04 TOTAL		1,700,969

SCHEDULE 05 EXPENDITURE SUMMARY

510 - 590	TOTAL EXPENDITURES, NONEXPENDITURES AND OTHER FINANCING USES	0
508.10	Reserved Ending Cash & Investments	1,700,969
ENDING CASH & INVESTMENTS		1,700,969
SCHEDULE 05 TOTAL		1,700,969

Submitted on 03/29/2012

Sunville Regional Fire Authority

SCHEDULE OF LIABILITIES

For the Year Ended December 31, 2011

Debt ID No Description	Issue Date Maturity Date	Beginning Balance	Additions	Reductions	Ending Balance	BARS Code for Redemptions of Debt Only
251.11 Fire truck	01/01/2010 10/10/2015	160,567		25,000	135,567	591.22.70
251.12 New station construction	12/01/2011 12/01/2031	1,600,000			1,600,000	
Totals		1,760,567	0	25,000	1,735,567	

Sunville Regional Fire Authority
SCHEDULE OF LIMITATION OF INDEBTEDNESS
For the Year Ended December 31, 2011

Total Taxable Property Value 1,887,398,911.00

1. Maximum indebtedness for both general and capital purposes (.75%)	14,155,491.83
2. Outstanding non-voted debt for general purposes	135,567.00
3. Available assets	150,000.00
4. Net outstanding non-voted debt (line 2 minus line 3)	
5. Maximum indebtedness for non-voted debt (.375%)	7,077,745.92
6. Amount under (over) non-voted statutory limitation (line 5 minus line 4)	7,077,745.92
7. Outstanding voted debt for capital purposes	1,600,000.00
8. Available assets	2,000,000.00
9. Net outstanding voted debt for capital purposes (line 7 minus line 8)	
10. Net outstanding non-voted debt (from line 4)	
11. Total outstanding debt (line 9 plus line 10)	
12. Amount under (over) combined statutory limitation (line 1 minus line 11)	14,155,491.83

Sunville Regional Fire Authority
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2011

Grantor(s) and Program Title	CFDA Number	Other Number	Pass-Thru Expenditures	Direct Expenditures	Total Expenditures	Footnote Reference(s)
Department of Interior Rural Fire Assistance	15.228		0	10,000	10,000	
Totals			0	10,000	10,000	

The Accompanying Notes to the Schedule of Expenditures of Federal Awards Are An Integral Part Of This Statement

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS*For the Year Ended December 31, 2011*

NOTE 1 IS REQUIRED. INCLUDE OTHER NOTES IF APPLICABLE.

NOTE 1 - BASIS OF ACCOUNTING

This schedule is prepared on the same basis of accounting as the (district's) financial statements. The (district) uses the (describe the basis of accounting used by the district).

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.

NOTE 3 - REVOLVING LOAN - PROGRAM INCOME

The (district) has a revolving loan program for low income housing renovation. Under this federal program, repayments to the (district) are considered program revenues (income) and loans of such funds to eligible recipients are considered expenditures. The amount of loan funds disbursed to program participants for the year was \$_____ and is presented in this schedule. The amount of principal and interest received in loan repayments for the year was \$_____.

NOTE 4 - FEDERAL LOANS

(a) The (district) was approved by the USDA Rural Utilities Service to receive a loan totaling \$_____ to build a sewer treatment plant. The amount listed for this loan includes the proceeds used during the year and the outstanding loan balance from prior years.

(b) The (district) was approved by the EPA and the PWB to receive a loan totaling \$_____ to improve its drinking water system. The amount listed for this loan includes the proceeds used during the year.

Both the current and prior year loans are also reported on the (district's) Schedule of Liabilities.

NOTE 5 - NONCASH AWARDS - VACCINATIONS

The amount of (vaccine/dental items/commodities/surplus property/etc.) reported on the schedule is the value of (vaccine/dental items/commodities/surplus property/etc.) received by the (district) during current year and priced as prescribed by _____.

NOTE 6 - NONCASH AWARDS - EQUIPMENT

The (district) received equipment and supplies that were purchased with federal Homeland Security funds by the state of Washington. The amount reported on the schedule is the value of the property on the date it was received by the (district) and priced by the state of Washington.

NOTE 7 - INDIRECT COST RATE

The amount expended includes \$ claimed as an indirect cost recovery using an approved indirect cost rate of percent.

NOTE 8 - AMOUNTS AWARDED TO SUBRECIPIENTS

Included in the total amount expended for this program is \$_____ that was passed through to a subrecipient that administered its own project.

NOTE 9 - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) of 2009
Expenditures for this program were funded by ARRA.

Submitted on 03/29/2012

Sunville Regional Fire Authority
SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE

For the Year Ended December 31, 2011

Grantor	Program Title	Number	Expenditures
Dept of Health	Trauma Grant	AMBV.ES.60078104	2,186
Total			2,186

Sunville Regional Fire Authority
SCHEDULE OF LABOR RELATIONS CONSULTANTS

For the Year Ended December 31, 2011

We have NOT engaged labor relations consultants.

Certified correct this _____ day of _____, 20_____

to the best of my knowledge and belief:

Signature _____

Name _____

Title _____