

# ANNUAL REPORT

King County Fire Protection District #43

MCAG No 2533

Submitted pursuant to RCW 43.09.230

to the

STATE AUDITOR'S OFFICE

Local Government Support Team

PO Box 40031

Olympia WA 98504-0031

For the Year Ended December 31, 2009

Certified correct this 3rd day of May, 2010

to the best of my knowledge and belief:

Name \_\_\_\_\_

Title Interim Fire Chief

Prepared by Michele de Leon

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Fax (425) 413-2040

Email micheled@maplevalleyfire.org

Website www.maplevalleyfire.org

**King County Fire Protection District #43**  
**RESOURCES AND USES ARISING FROM CASH TRANSACTIONS**  
*For the Year Ended December 31, 2009*

<b>Code</b>	<b>Description</b>	<b>Total for All Funds</b>	<b>Current 001</b>	<b>Debt Service 251</b>	<b>Capital Project 301</b>
308	<i>Beginning Net Cash and Investment</i>	6,720,454	3,385,678	204,153	3,130,622
	<b>REVENUES AND OTHER SOURCES</b>				
310	<i>Taxes</i>	7,812,992	6,826,387	986,605	
320	<i>Licenses and Permits</i>				
330	<i>Intergovernmental Revenues</i>	603,279	603,279		
340	<i>Charges for Goods and Services</i>	413,762	413,762		
350	<i>Fines and Forfeits</i>				
360	<i>Miscellaneous</i>	123,528	57,927	8,549	57,053
390	<i>Other Financing Sources</i>	21,523	2,757		18,766
	<b>TOTAL REVENUE AND OTHER FINANCING</b>	8,975,083	7,904,110	995,154	75,819
	<b>TOTAL RESOURCES</b>	15,695,537	11,289,788	1,199,308	3,206,441
	<b>EXPENDITURES AND OTHER USES</b>				
510	<i>General Government Services</i>	1,272,987	1,272,987		
520	<i>Public Safety</i>	6,915,005	6,915,005		
	<b>TOTAL OPERATING EXPENDITURES</b>	8,187,991	8,187,991		
591-593	<i>Debt Service</i>	991,122		990,438	684
594	<i>Capital Expenditures</i>	179,107			179,107
	<b>TOTAL EXPENDITURES</b>	9,358,220	8,187,991	990,438	179,791
596-599	<i>Other Financing Uses</i>	19,755	18,766		988
	<b>TOTAL EXPENDITURES AND OTHER USES</b>	9,377,975	8,206,757	990,438	180,780
	<b>EXCESS/DEFICIT OF RESOURCES OVER USES</b>	6,317,562	3,083,031	208,870	3,025,661
380	<i>Nonrevenues (except 384 and 388.80)</i>	53,023	53,023		
580	<i>Nonexpenditures (except 584 and 588.80)</i>				
508	<i>Ending Cash and Investments</i>	6,370,585	3,136,054	208,870	3,025,661

The Accompanying Notes Are An Integral Part Of This Statement

**NOTES TO FINANCIAL STATEMENTS***For the Year Ended December 31, 2009***NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

King County Fire Protection District #43 is a special purpose government that provides fire protection and emergency response services to the general public and is supported primarily through property taxes. King County Fire Protection District #43 was incorporated in 1952 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:

**GOVERNMENTAL FUND TYPES:**

General Fund (10-043-0010)

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.

Debt Service Fund (10-043-8510)

This fund is used for the accumulation of resources to pay principal, interest and related costs on general long-term debt.

Capital Project Funds (10-043-3010)

This fund is used for financial resources that are designated for the acquisition or construction of general government capital projects.

Petty Cash

This account is held at a local bank and not included in the ending cash balance. The balance of this account is \$1,700.00 and is used for miscellaneous district needs.

Advance Travel

This account is held at a local bank and not included in the ending cash balance. The balance of this account is \$2,000.00 and is used for travel per diem.

**b. Basis of Accounting**

The accounting records of the District are maintained in accordance with methods prescribed by the State Auditor under the authority of Chapter 43.09 RCW. The District uses the Budgeting, Accounting and Reporting System for Fire Districts in the State of Washington.

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 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 net 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

**NOTES TO FINANCIAL STATEMENTS**

*For the Year Ended December 31, 2009*

expenditures when purchased.

f. Compensated Absences

Vacation pay may be accumulated up to 680 hours and is payable upon separation or retirement. Sick leave may accumulate up to 960 hours. Upon retirement, any remaining sick leave shall be cashed out to the employee at a value of \$0.50 per \$1.00 (50%). The District's estimated liability for sick leave termination benefits on December 31, 2009 was \$381,389.00.

NOTE 2 - COMPLIANCE AND ACCOUNTABILITY

There have been no material violations of finance-related legal or contractual 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 District regular levy for the year 2009 was \$1.26091 per \$1,000 on an assessed valuation of \$5,423,476,211.00 for a total regular levy of \$6,851,222.00.

In 2009, the District also levied \$.18399 per \$1,000 for a total additional levy of \$997,865.35.

NOTE 4 - INVESTMENTS

The King County Treasurer performs all investment activities for the district and holds all investment details.

NOTE 5 - 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 end 2009. The debt service requirements, including interest, are as follows:

	2004 General Obligation Bonds	2007 General Obligation Bonds	Total Debt
2010	658,375.00	356,400.00	1,014,775.00
2011	678,600.00	367,400.00	1,046,000.00
2012	704,400.00	247,600.00	952,000.00
2013	603,200.00	277,200.00	880,400.00
2014	--	1,100,400.00	1,100,400.00
2015 - 2017		1,599,200.00	1,599,200.00
Totals	2,644,575.00	3,948,200.00	6,592,775.00

NOTE 6 - PENSION PLANS

Substantially all of the District'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 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:

**NOTES TO FINANCIAL STATEMENTS**

*For the Year Ended December 31, 2009*

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Department of Retirement Systems  
Communications Unit  
PO Box 48380  
Olympia WA 98504-8380

OTHER DISCLOSURES

1. On October 26, 2009, the district received two Homaltro HCT 312 Hand Combi-Tools valued at \$7,878.90 from the Office of Emergency Management. Grant #FFY06-SHSP, Project #E07-174.
2. In November, 2009, the district received CERT Supplies valued at \$963.63 from King County Emergency Management.

Submitted on 05/03/2010

## DETAIL OF REVENUE AND OTHER SOURCES

For the Year Ended December 31, 2009

Account No	Description	Amount
311.10	Taxes - Real and Personal Property Taxes	6,825,178
312.10	Taxes - Forest Excise Tax	17
317.20	Taxes - Leasehold Excise Tax	1,191
310.00	TOTAL TAXES	6,826,386
331.00	Intergovernmental Revenues - Direct Federal Grants	19,609
334.00	Intergovernmental Revenues - State Grants	9,256
336.02	Intergovernmental Revenues - Payment In-Lieu of Taxes - Game	13,842
337.00	Intergovernmental Revenues - Interlocal Grants, Entitlements	2,456
338.22	Intergovernmental Revenues - Intergov Fire Control Services	140,193
338.25	Intergovernmental Revenues - Intergov Emergency Services	417,923
330.00	TOTAL INTERGOVERNMENTAL REVENUES	603,279
342.20	Charges for Goods & Services - Fire Protection Services	180
342.21	Charges for Goods & Services - Fire Protection Services	3,659
342.60	Charges for Goods & Services - Ambulance & Emergency Aid Ser	405,923
342.90	Charges for Goods & Services - Other Fees/Services	4,000
340.00	TOTAL CHARGES FOR GOODS & SERVICES	413,762
361.11	Miscellaneous Revenue - Investment Interest	57,529
362.40	Miscellaneous Revenue - Space & Facility Rentals (Short-Term	15
367.11	Miscellaneous Revenue - Gifts, Pledges, Grants & Bequests fr	105
369.20	Miscellaneous Revenue - Unclaimed Money or Property Sales	277
369.90	Miscellaneous Revenue - Other Misc Revenue	
360.00	TOTAL MISCELLANEOUS REVENUE	57,926
389.00	Nonrevenues - Other Nonrevenues	53,023
380.00	TOTAL NONREVENUES	53,023
395.10	Other Financing Sources - Proceeds from Sales of Capital Ass	1,232
397.00	Other Financing Sources - Transfers In	1,525
390.00	TOTAL OTHER FINANCING SOURCES	2,757
310 - 390	TOTAL REVENUES, NONREVENUES AND OTHER FINANCING SOURCES	7,957,133
308.00	Beginning Net Cash and Investments	3,385,678
	TOTAL	11,342,811

Submitted on 05/03/2010

**DETAIL OF REVENUE AND OTHER SOURCES***For the Year Ended December 31, 2009*

<b>Account No</b>	<b>Description</b>	<b>Amount</b>
311.10	Taxes - Real and Personal Property Taxes	986,606
310.00	TOTAL TAXES	986,606
361.11	Miscellaneous Revenue - Investment Interest	8,549
360.00	TOTAL MISCELLANEOUS REVENUE	8,549
310 - 390	TOTAL REVENUES, NONREVENUES AND OTHER FINANCING SOURCES	995,154
308.00	Beginning Net Cash and Investments	204,153
	TOTAL	1,199,307

Submitted on 05/03/2010

**DETAIL OF REVENUE AND OTHER SOURCES***For the Year Ended December 31, 2009*

<b>Account No</b>	<b>Description</b>	<b>Amount</b>
361.11	Miscellaneous Revenue - Investment Interest	57,053
360.00	TOTAL MISCELLANEOUS REVENUE	57,053
397.00	Other Financing Sources - Transfers In	18,766
390.00	TOTAL OTHER FINANCING SOURCES	18,766
310 - 390	TOTAL REVENUES, NONREVENUES AND OTHER FINANCING SOURCES	75,819
308.00	Beginning Net Cash and Investments	3,130,622
	TOTAL	3,206,441

Submitted on 05/03/2010



**DETAIL OF EXPENDITURES AND OTHER USES**

For the Year Ended December 31, 2009

<b>Account No</b>	<b>Description</b>	<b>Amount</b>
511.60.10	Legislative - Legislative Services - Salaries & Wages	9,880
511.60.20	Legislative - Legislative Services - Personnel Benefits	756
511.60.40	Legislative - Legislative Services - Services	68,224
511.70.50	Legislative - Election Costs - Intergovernmental	152,005
514.10.10	Financial & Records Services - Administration - Salaries & Wages	711,337
514.10.20	Financial & Records Services - Administration - Personnel Benefits	163,168
514.10.30	Financial & Records Services - Administration - Supplies	60,871
514.10.40	Financial & Records Services - Administration - Services	106,746
<b>510.00</b>	<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>1,272,987</b>
522.20.10	Fire Control - Suppression - Salaries & Wages	1,254,951
522.20.20	Fire Control - Suppression - Personnel Benefits	342,437
522.20.30	Fire Control - Suppression - Supplies	18,301
522.20.40	Fire Control - Suppression - Services	175
522.30.10	Fire Control - Prevention & Investigation - Salaries & Wages	107,580
522.30.20	Fire Control - Prevention & Investigation - Personnel Benefits	52,075
522.30.30	Fire Control - Prevention & Investigation - Supplies	4,648
522.30.40	Fire Control - Prevention & Investigation - Services	3,133
522.40.10	Fire Control - Training - Salaries & Wages	238,564
522.40.20	Fire Control - Training - Personnel Benefits	74,845
522.40.30	Fire Control - Training - Supplies	2,792
522.40.40	Fire Control - Training - Services	28,034
522.50.10	Fire Control - Facility Maintenance - Salaries & Wages	205,905
522.50.20	Fire Control - Facility Maintenance - Personnel Benefits	51,990
522.50.30	Fire Control - Facility Maintenance - Supplies	72,551
522.50.40	Fire Control - Facility Maintenance - Services	106,891
525.60.30	Emergency Services - Emergency Preparedness - Supplies	149
526.10.10	Ambulance, Rescue & Emergency Aid - Administration - Salaries & Wages	3,228,657
526.10.20	Ambulance, Rescue & Emergency Aid - Administration - Personnel Benefits	913,248
526.10.30	Ambulance, Rescue & Emergency Aid - Administration - Supplies	25,825
526.10.40	Ambulance, Rescue & Emergency Aid - Administration - Services	32,361
526.20.40	Ambulance, Rescue & Emergency Aid - Ambulance Services - Services	4,304
528.60.30	Communications, Alarms & Dispatch - Contracted Services - Supplies	5,198
528.60.40	Communications, Alarms & Dispatch - Contracted Services - Services	140,394
<b>520.00</b>	<b>TOTAL PUBLIC SAFETY</b>	<b>6,915,008</b>
597.22.00	Transfers Out for Fire Control -	18,766
<b>590.00</b>	<b>TOTAL OTHER FINANCING USES</b>	<b>18,766</b>

510 - 590	TOTAL EXPENDITURES, NONEXPENDITURES AND OTHER FINANCING USES	8,206,757
508.00	Ending Net Cash and Investments	3,136,054
	TOTAL	11,342,811

Submitted on 05/03/2010

**DETAIL OF EXPENDITURES AND OTHER USES***For the Year Ended December 31, 2009*

<b>Account No</b>	<b>Description</b>	<b>Amount</b>
591.89.70	<i>Redemption Long-Term Debt for Refunding Debt - Principal</i>	740,000
592.22.80	<i>Interest &amp; Other Debt Service Costs for Fire Control - Interest</i>	250,438
590.00	<i>TOTAL OTHER FINANCING USES</i>	990,438
510 - 590	<i>TOTAL EXPENDITURES, NONEXPENDITURES AND OTHER FINANCING USES</i>	990,438
508.00	<i>Ending Net Cash and Investments</i>	208,870
	<b>TOTAL</b>	<b>1,199,308</b>

Submitted on 05/03/2010

**DETAIL OF EXPENDITURES AND OTHER USES***For the Year Ended December 31, 2009*

<b>Account No</b>	<b>Description</b>	<b>Amount</b>
592.22.80	<i>Interest &amp; Other Debt Service Costs for Fire Control - Interest</i>	684
594.22.60	<i>Capital Expenditures for Fire Control - Capital Outlay</i>	135,852
594.25.60	<i>Capital Expenditures for Emergency Services - Capital Outlay</i>	169
594.28.60	<i>Capital Expenditures for Comm/Alarm/Dispatch - Capital Outlay</i>	43,085
597.22.00	<i>Transfers Out for Fire Control -</i>	988
590.00	<b>TOTAL OTHER FINANCING USES</b>	180,778
510 - 590	<b>TOTAL EXPENDITURES, NONEXPENDITURES AND OTHER FINANCING USES</b>	180,780
508.00	<i>Ending Net Cash and Investments</i>	3,025,661
	<b>TOTAL</b>	3,206,441

Submitted on 05/03/2010

SCHEDULE OF LONG-TERM DEBT

For the Year Ended December 31, 2009

Date of Original Issue	Date of Maturity	Balance at Beginning of Year	Amount Received This Year	Receiving Account(s) and Fund(s)	Amount Redeemed This Year	Redeeming Account(s) and Fund(s)	Balance at End of Year
01/01/2004	12/31/2013	2,930,000			525,000	591.01.00	2,405,000
11/01/2007	12/31/2017	3,500,000			215,000	591.01.00	3,285,000
<b>Totals</b>		6,430,000	0		740,000		5,690,000

**King County Fire Protection District #43**  
**SCHEDULE OF LIMITATION OF INDEBTEDNESS**  
*For the Year Ended December 31, 2009*

Total Taxable Property Value 5,313,645,310.00

1. Maximum indebtedness for both general and capital purposes (.75%)	39,852,339.83
2. Outstanding non-voted debt for general purposes	
3. Available assets	
4. Net outstanding non-voted debt (line 2 minus line 3)	
5. Maximum indebtedness for non-voted debt (.375%)	19,926,169.91
<b>6. Amount under (over) non-voted statutory limitation (line 5 minus line 4)</b>	<b>19,926,169.91</b>
7. Outstanding voted debt for capital purposes	5,690,000.00
8. Available assets	
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)	
<b>12. Amount under (over) combined statutory limitation (line 1 minus line 11)</b>	<b>39,852,339.83</b>

**King County Fire Protection District #43**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
*For the Year Ended December 31, 2009*

Grantor(s) and Program Title	CFDA Number	Other Number	Pass-Thru Expenditures	Direct Expenditures	Total Expenditures	Footnote Ref
FEMA Washington State Military Dept Public Assistance	97.036	D09-449	7,785	0	7,785	
FEMA Washington State Military Dept Public Assistance	97.036	D09-051	11,823	0	11,823	
<b>Totals</b>			19,608	0	19,608	

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

*For the Year Ended December 31, 2009*

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The District received \$11,823.00 classified as Category A - Debris Removal or Category B - Emergency Protective Measures for the January 2008 flooding (1817-DR-WA) event.

The District received \$7,785.00 for the December 2008 severe winter storm (1825-DR-WA) event.

Submitted on 05/03/2010



**King County Fire Protection District #43**  
**SCHEDULE OF STATE AND LOCAL FINANCIAL ASSISTANCE**

*For the Year Ended December 31, 2009*

<b>Grantor</b>	<b>Program Title</b>	<b>Number</b>	<b>Expenditures</b>
DNR	080309FIRE	DWP827IN	1,726
Department of Health	EMS Prehospital Grant	FY09-17D43	1,726
King County Public Health	Student CPR Program	D39079D	2,000
<b>Total</b>			<b>5,452</b>

SCHEDULE OF LABOR RELATIONS CONSULTANTS

For the Year Ended December 31, 2009

We have engaged labor relations consultants, see details below:

Name of Firm                    Inslee, Best, Doezie & Ryder  
Name of Consultant            Kathy Weber  
Address                            P.O. Box C-90016  
    Bellevue, WA 98009-9016  
  
Amount Paid                      14,108  
Rates                                260.00  
Maximum Compensation  
Duration of Services          2009  
Services Provided                Personal Services Contract

Name of Firm                    Law Office of Kameron Cayce  
Name of Consultant            Kameron Cayce  
Address                            405 South Fourth Street  
    P.O. Box 798  
    Renton, WA 98057  
  
Amount Paid                      3,705  
Rates                                260.00  
Maximum Compensation  
Duration of Services          2009  
Services Provided                Personal Services Contract

Certified correct this 3rd day of May, 2010  
to the best of my knowledge and belief:

Signature \_\_\_\_\_

Name Brad W. Doerflinger

Title Interim Fire Chief