

ANNUAL REPORT CERTIFICATION

King County Fire Protection District #43

MCAG No 2533

Submitted pursuant to RCW 43.09.230 to the Washington State Auditor's Office

For the Year Ended December 31, 2015

GOVERNMENT INFORMATION

Official Mailing Address 23775 SE 264th St Maple Valley WA 98038

Official Web Site Address www.maplevalleyfire.org

Official Email Address accounting@maplevalleyfire.org

Official Phone Number 425-432-0200

PREPARER INFORMATION & CERTIFICATION

Preparer Name & Title Michele de Leon, Office Manager

Contact Phone Number 425-432-0200

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I do hereby certify _____ day of _____, 20____, that the annual report information is complete, accurate and in conformity with the Budgeting, Accounting and Reporting Systems Manual, to the best of my knowledge and belief, having reviewed this information and taken all appropriate steps in order to provide such certification. I acknowledge and understand our responsibility for the design and implementation of controls to ensure accurate financial reporting, comply with applicable laws and safeguard public resources, including controls to prevent and detect fraud. Finally, I acknowledge and understand our responsibility for immediately submitting corrected annual report information if any errors or an omission in such information is subsequently identified.

Preparer Signature _____

King County Fire Protection District #43
FUND RESOURCES AND USES ARISING FROM CASH TRANSACTIONS
For the Year Ended December 31, 2015

Code	Description	All Funds	001 GEN	201 DEBT	301 CAP	302 CAP_2
308.1	Reserved	1,684,245		259,775	1,017,301	407,169
308.8	Unreserved	2,416,597	2,416,597			
388,588	Prior Period Adjustments, net					
	BEGINNING CASH & INVESTMENTS	4,100,842	2,416,597	259,775	1,017,301	407,169
310	Taxes	9,711,041	8,596,853	1,114,189		
320	Licenses and Permits					
330	Intergovernmental Revenues	655,299	655,299			
340	Charges for Goods and Services	852,243	852,243			
350	Fines and Penalties					
360	Miscellaneous Revenues	32,952	20,998	4,050	5,628	2,276
	OPERATING REVENUES	11,251,536	10,125,394	1,118,238	5,628	2,276
520	Public Safety	8,493,061	8,493,061			
	OPERATING EXPENDITURES	8,493,061	8,493,061			
	OPERATING INCREASE/DECREASE	2,758,475	1,632,333	1,118,238	5,628	2,276
391-393	Debt Proceeds					
3XX	Other Financing Sources	49,304	49,304			
397	Transfers-In	636,765			633,709	3,057
	NONOPERATING REVENUES	686,069	49,304		633,709	3,057
591-593	Debt Service	1,109,257		1,109,150	107	
594	Capital Expenditures	903,122			903,122	
5XX	Other Financing Uses					
597	Transfers-Out	636,765	636,765			
	NONOPERATING EXPENDITURES	2,649,145	636,765	1,109,150	903,229	
	TOTAL INCREASE/DECREASE	795,399	1,044,871	9,088	-263,893	5,333
508.1	Reserved	1,434,773		268,864	753,408	412,501
508.8	Unreserved	3,461,468	3,461,468			
	ENDING CASH & INVESTMENTS	4,896,241	3,461,468	268,864	753,408	412,501

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

King County Fire Protection District #43 was incorporated in 1952 and operates under the laws of the state of Washington applicable to a fire district. The District is a special purpose local government and provides fire protection services.

The District reports financial activity in accordance with the Cash Basis Budgeting, Accounting and Reporting System (BARS) Manual prescribed by the State Auditor's Office under the authority of Washington State law, Chapter 43.09 RCW. This manual prescribes a financial reporting framework that differs from generally accepted accounting principles (GAAP) in the following manner:

- o Financial transactions are recognized on a cash basis of accounting as described below.
- o Component units are required to be disclosed, but are not included in the financial statements.
- o Government-wide statements, as defined in GAAP, are not presented.
- o All funds are presented, rather than a focus on major funds.
- o The Schedule of Liabilities is required to be presented with the financial statements as supplementary information.
- o Supplementary information required by GAAP is not presented.
- o Ending balances are not presented using the classifications defined in GAAP.

A. Fund Accounting

Financial transactions of the government are reported in individual funds. Each fund uses a separate set of self-balancing accounts that comprises its cash and investments, revenues and expenditures. The government's resources are allocated to and accounted for in individual funds depending on their intended purpose. Each fund is reported as a separate column in the financial statements. The following fund types are used:

GOVERNMENTAL FUND TYPES:

General Fund (10-043-0010)

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

Capital Project Funds (10-043-3010 & 10-043-3020)

These funds account for financial resources which are restricted, committed, or assigned for the acquisition or construction of capital facilities or other capital assets.

Debt Service Funds (10-043-8510)

This fund accounts for the financial resources that are restricted, committed, or assigned to expenditures for principal, interest and related costs on general long-term debt.

FIDUCIARY FUND TYPES:

These funds are used to account assets that the government holds on behalf of others in a custodial capacity.

Agency Funds

Healthcare Reimbursement Account / Flexible Spending Account: This account is used for contributions made by the District and employees for healthcare expenses. Choice Strategies manages the transactions to ensure that purchases are in compliance with

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2015

IRS Regulations. The balance of this account held at US Bank as of December 31, 2015 is \$646,247.14.

B. Basis of Accounting and Measurement Focus

Financial statements are prepared using the cash basis of accounting and measurement focus. Revenues are recognized when cash is received and expenditures are recognized when paid. In accordance with state law the District also recognizes expenditures paid during twenty days after the close of the fiscal year for claims incurred during the previous period.

C. Budgets

The District adopts annual appropriated budgets for General and Capital funds. These budgets are appropriated at the fund level. The budget constitutes the legal authority for expenditures at that level. Annual appropriations for these funds lapse at the fiscal year end.

Annual appropriated budgets are adopted on the same basis of accounting as used for financial reporting.

The appropriated and actual expenditures for the legally adopted budgets were as follow:

Fund Name	Appropriated Expenditures	Actual Expenditures	Variance
General Fund	8,849,353.97	9,129,826.08	280,472.11
Capital Fund	971,652.00	903,229.45	68,422.55

The original adopted General Fund Budget was \$8,811,618.91. A budget amendment was approved at the Board of Commissioners Meeting on May 28, 2015 adding in \$37,735.07 to the General Fund for the following reasons:

1. Budgeted 110% of Firefighter 1 Wage for Officers instead of 113% as contractually negotiated.
2. Received invoice from Public Safety in 2015. This item was budgeted and done in 2014.
3. EMS HRA Formula was incorrect which comprised of an additional \$5,334.60.

The General Fund variance is due in part to interfund transfers not budgeted for. These funds are funneled through the General Fund only.

1. Impact Fees - \$237,535.27 transferred to Capital Fund (10-043-3010)
2. SCBA Grant - \$395,829.00 transferred to Capital Fund (10-043-3010)
3. Sale of Fixed Assets - \$3,056.70 transferred to Capital Fund (10-043-3020)
4. Merchandise Return - \$344.52 transferred back to Capital Fund (10-043-0010)

The Capital Fund Variance is due to not budgeting for the SCBA Grant and matching portion; as this factor was unknown during budget time.

D. Cash and Investments

See Note 3, Deposits and Investments.

E. Capital Assets

Per Policy SOG 43-5000, Capital assets are assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of 1 years. Capital assets and inventory are recorded as capital expenditures when purchased.

F. Compensated Absences

Vacation leave may be accumulated up to 2 times the annual earning and is payable

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2015

upon separation or retirement. Sick leave may be accumulated up to 960 hours. Upon separation or retirement employees receive payment for 50% of unused sick leave. Comp time may be accumulated up to 200 hours. Payments are recognized as expenditures when paid. The value as of December 31, 2015 of Vacation Leave is \$558,104.65, Sick Leave \$597,228.69 and Comp Time \$96,052.44.

G. Long-Term Debt

See Note 4, Debt Service Requirements.

H. Other Financing Sources or Uses

King County Fire Protection District's other financing sources consist of Sale of Fixed Assets.

I. Risk Management

King County Fire Protection District #43 self-insures Unemployment Compensation through Employment Security Department as a reimbursable business classification, as well as LEOFF 1 Retiree Dental and District Employee Orthodontia. The District paid \$22,987.00 for orthodontia in 2015.

J. Reserved Portion of Ending Cash and Investments

Beginning and Ending Cash and Investments is reported as reserved when it is subject to restrictions on use imposed by external parties or due to internal commitments established by the Board of Fire Commissioners for Fire District #43. When expenditures that meet restrictions are incurred, the District intends to use reserved resources first before using unreserved amounts.

Reservations of Ending Cash and Investments in the General Fund consist of 15% of the previous year's expenses which are carried over for the general operating expenses to cover expenses through March when property taxes due in April are deposited.

NOTE 2 - PROPERTY TAX

The county treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Collections are distributed throughout 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's regular levy for the year 2014 for collection in 2015 was \$1.41298 per \$1,000 on an assessed valuation of \$5,044,985,222 for a total regular levy of \$7,128,463.

In 2015, the District also levied \$.30007 per \$1,000 for a total excess levy of \$1,513,848.

In 2015, the District also levied \$.22329 per \$1000 for debt service of \$1,126,494.

NOTE 3 - DEPOSITS & INVESTMENTS

It is the District's policy to invest all temporary cash surpluses. The interest on these investments is prorated to the various funds.

All deposits and certificates of deposit are covered by the Federal Deposit Insurance Corporation and/or the Washington Public Deposit Protection Commission. All investments are insured, registered or held by the District or its agent in the government's name.

Investments are reported at fair value. Investments by type at December 31, 2015 are as follows (Average (\$000)):

U.S. Agency Securities	\$2,401,011
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NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2015

Commercial Paper	\$245,888
Taxable Municipal Securities	--
Bankers Acceptances	--
Bank Corporate Notes	\$800,867
U.S. Agency Mortgage-backed Securities	\$6,825
Repurchase Agreements (Repos)	\$91,097
Treasury Securities	\$2,221,182
Certificates of Deposit & Overnight Deposits	--
Local Government Investment Pool (LGIP)	\$369,142
Reverse Repurchase Agreements	--
Total	\$6,136,012

NOTE 4 - DEBT SERVICE REQUIREMENTS

The accompanying Schedule of Liabilities (09) provides a listing of the outstanding debt of the District and summarizes the District's debt transactions for year 2015. The debt service requirements, including interest, are as follows:

	General Obligation Bonds	Total Debt
2016	\$375,900.00	\$375,900.00
2017	\$273,900.00	\$273,900.00
2018	\$355,500.00	\$355,500.00
2019	\$345,750.00	\$345,750.00
2020	\$335,250.00	\$335,250.00
2021-2022	\$636,000.00	\$636,000.00
Total	\$2,322,300.00	\$2,322,300.00

NOTE 5 - PENSION PLANS

Substantially all King County Fire Protection District #43 full-time and qualifying part-time employees participate in the following statewide retirement systems administered by the Washington State Department of Retirement Systems (DRS), under cost-sharing, multiple-employer public employee defined benefit and defined contribution retirement plans PERS and LEOFF 2.

The State Legislature establishes, and amends, laws pertaining to the creation and administration of all public retirement systems.

The Department of Retirement Systems, a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be obtained by writing to:

Department of Retirement Systems
 Communications Unit
 P.O. Box 48380
 Olympia, WA 98540-8380

Also, the DRS CAFR may be downloaded from the DRS website at www.drs.wa.gov.

King County Fire Protection District #43 also participates in the Volunteer Fire Fighters' and Reserve Officers' Relief and Pension Fund (VFFRPF) administered by the State Board for Volunteer Fire Fighters and Reserve Officers. Detailed information about the plan is included in the State of Washington CAFR available from the Office of Financial Management website at www.ofm.wa.gov.

As of December 31, 2015, the district's proportionate share of the collective net pension liabilities, as reported on the Schedule 09, was as follows:

	Allocation %	Liability
PERS 1 UAAL	.003397%	\$177,695
PERS 2/3	.004388%	\$156,786
SERS 2/3		
PSERS 2		
LEOFF 1		

NOTES TO FINANCIAL STATEMENT

For the Year Ended December 31, 2015

LEOFF 2	.174412%	(\$1,792,607)
VFFRPF		

LEOFF Plan 2

The district also participates in the LEOFF Plan 2. The Legislature, by means of a special funding arrangement, appropriates money from the state general fund to supplement the current service liability and fund the prior service costs of Plan 2 in accordance with the recommendations of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. This special funding situation is not mandated by the state constitution and could be changed by statute.

NOTE 6 - OTHER DISCLOSURES

A. The District has a commitment to pay for post-employment benefits for 2 retirees that belong to LEOFF 1. These benefits include medical insurance and related costs, dental expenses and nursing care. The District is self-insured for their LEOFF 1 Retiree Dental Coverage and pays up to \$3,000.00 per calendar year per retiree. In 2015, the District paid \$10,710.96 for medical insurance, \$1,309.80 for medical expenses, \$3,132.00 for dental expenses, and \$2,517.60 for Medicare Supplement.

B. King County Fire Protection District #43 continues to partner with South King County Training Consortium to fulfill staff training requirements.

C. The Board of Volunteer Firefighters is a related organization made up of District Secretary deLeon, Chairperson VanRuff and Commissioner Walls.

Prepared on 04/29/2016

REVENUES AND EXPENDITURES

For the Year Ended December 31, 2015

REVENUE DETAILS

311.1X.XX	Real and Personal Property Taxes -	8,596,502
317.2X.XX	Leasehold Excise Tax -	99
317.4X.XX	Forest Excise Tax -	252
310.00	TOTAL TAXES	8,596,853
331.97.04	Direct Federal Grants -	396,084
331.97.06	Direct Federal Grants -	1,360
332.15.23	Federal Entitlements/Subsides - Bureau of Land Mgt -	8,979
334.01.00	State Grants -	1,341
334.06.90	State Grants -	10,000
337.10.00	Interlocal Grants, Entitlements & Other Payments -	237,535
330.00	TOTAL INTERGOVERNMENTAL REVENUES	655,299
342.21.XX	Fire Protection and Emergency Medical Services -	443,739
342.4X.XX	Protective Inspection Services -	40,929
342.6X.XX	Ambulance Services -	367,576
340.00	TOTAL CHARGES FOR GOODS & SERVICES	852,244
361.1X.XX	Investment Interest -	16,155
361.3X.XX	Gains/Losses on Investments -	1,844
362.4X.XX	Space & Facility Rentals (Short-Term) -	250
367.11.XX	Contributions & Donations from Nongovernmental Sources -	1,025
369.2X.XX	Unclaimed Money or Proceeds from Property Sales -	65
369.9X.XX	Other Misc Revenue -	1,659
360.00	TOTAL MISCELLANEOUS REVENUE	20,998
389.91.XX	Other Nonrevenues -	3,827
380.00	TOTAL NONREVENUES	3,827
395.1X.XX	Proceeds from Sales of Capital Assets -	3,056
398.22.XX	Insurance Recoveries -	42,421
390.00	TOTAL OTHER FINANCING SOURCES	45,477

EXPENDITURE DETAILS

522.1X.1X	Fire Control and EMS - Administration - Salaries & Wages	557,570
522.1X.2X	Fire Control and EMS - Administration - Personnel Benefits	164,484
522.1X.3X	Fire Control and EMS - Administration - Supplies	81,250
522.1X.4X	Fire Control and EMS - Administration - Services	144,995
522.1X.5X	Fire Control and EMS - Administration - Intergovernmental	-947
522.2X.1X	Fire Control and EMS - Fire Suppression & EMS - Salaries & Wages	4,927,604
522.2X.2X	Fire Control and EMS - Fire Suppression & EMS - Personnel Benefits	1,567,441
522.2X.3X	Fire Control and EMS - Fire Suppression & EMS - Supplies	55,622
522.2X.4X	Fire Control and EMS - Fire Suppression & EMS - Services	30,672
522.3X.1X	Fire Control and EMS - Fire Prevention & Investigation - Salaries & Wages	109,548

REVENUES AND EXPENDITURES

For the Year Ended December 31, 2015

522.3X.2X	Fire Control and EMS - Fire Prevention & Investigation - Personnel Benefits	40,006
522.3X.3X	Fire Control and EMS - Fire Prevention & Investigation - Supplies	8,295
522.3X.4X	Fire Control and EMS - Fire Prevention & Investigation - Services	7,949
522.45.1X	Fire Control and EMS - Training Obtained by Employees - Salaries & Wages	128,195
522.45.2X	Fire Control and EMS - Training Obtained by Employees - Personnel Benefits	39,639
522.45.3X	Fire Control and EMS - Training Obtained by Employees - Supplies	4,801
522.45.4X	Fire Control and EMS - Training Obtained by Employees - Services	76,344
522.5X.1X	Fire Control and EMS - Facilities - Salaries & Wages	105,760
522.5X.2X	Fire Control and EMS - Facilities - Personnel Benefits	41,225
522.5X.3X	Fire Control and EMS - Facilities - Supplies	96,157
522.5X.4X	Fire Control and EMS - Facilities - Services	98,536
528.XX.3X	Dispatch Services - Supplies	5,678
528.XX.4X	Dispatch Services - Services	202,235
520.00 TOTAL PUBLIC SAFETY		8,493,059
597.XX.0X	Transfers Out -	636,765
590.00 TOTAL OTHER FINANCING USES		636,765

REVENUE SUMMARY

310 - 390	TOTAL REVENUES, NONREVENUES AND OTHER FINANCING SOURCES	10,174,697
308.80	Unreserved Beginning Cash & Investments	2,416,597
	BEGINNING CASH & INVESTMENTS (including any prior period adjustments)	2,416,597
SCHEDULE 04 TOTAL		12,591,294

EXPENDITURE SUMMARY

510 - 590	TOTAL EXPENDITURES, NONEXPENDITURES AND OTHER FINANCING USES	9,129,826
508.80	Unreserved Ending Cash & Investments	3,461,468
	ENDING CASH & INVESTMENTS	3,461,468
SCHEDULE 05 TOTAL		12,591,294

REVENUES AND EXPENDITURES

For the Year Ended December 31, 2015

REVENUE DETAILS

311.1X.XX	Real and Personal Property Taxes -	1,114,142
317.4X.XX	Forest Excise Tax -	46
310.00 TOTAL TAXES		1,114,188
361.1X.XX	Investment Interest -	3,810
361.3X.XX	Gains/Losses on Investments -	240
360.00 TOTAL MISCELLANEOUS REVENUE		4,050

EXPENDITURE DETAILS

591.28.7X	Redemption of Debt for Dispatch Services - Principal	1,000,000
592.22.8X	Interest & Other Debt Service Costs for Fire Suppression & EMS - Interest	109,150
590.00 TOTAL OTHER FINANCING USES		1,109,150

REVENUE SUMMARY

310 - 390	TOTAL REVENUES, NONREVENUES AND OTHER FINANCING SOURCES	1,118,238
308.10	Reserved Beginning Cash & Investments	259,775
	BEGINNING CASH & INVESTMENTS (including any prior period adjustments)	259,775
SCHEDULE 04 TOTAL		1,378,013

EXPENDITURE SUMMARY

510 - 590	TOTAL EXPENDITURES, NONEXPENDITURES AND OTHER FINANCING USES	1,109,150
508.10	Reserved Ending Cash & Investments	268,864
	ENDING CASH & INVESTMENTS	268,864
SCHEDULE 05 TOTAL		1,378,014

REVENUES AND EXPENDITURES

For the Year Ended December 31, 2015

REVENUE DETAILS

361.1X.XX	Investment Interest -	5,024
361.3X.XX	Gains/Losses on Investments -	604
360.00	TOTAL MISCELLANEOUS REVENUE	5,628
397.00.XX	Transfers In -	633,709
390.00	TOTAL OTHER FINANCING SOURCES	633,709

EXPENDITURE DETAILS

592.22.8X	Interest & Other Debt Service Costs for Fire Suppression & EMS - Interest	107
594.22.6X	Capital Expenditures for Fire Suppression & EMS - Capital Outlay	337,592
594.22.7X	Capital Expenditures for Fire Suppression & EMS - Capital Outlay	438,347
594.25.6X	Capital Expenditures for Disaster Services - Capital Outlay	63,977
594.28.6X	Capital Expenditures for Dispatch Services - Capital Outlay	63,207
590.00	TOTAL OTHER FINANCING USES	903,230

REVENUE SUMMARY

310 - 390	TOTAL REVENUES, NONREVENUES AND OTHER FINANCING SOURCES	639,336
308.10	Reserved Beginning Cash & Investments	1,017,301
	BEGINNING CASH & INVESTMENTS (including any prior period adjustments)	1,017,301
	SCHEDULE 04 TOTAL	1,656,637

EXPENDITURE SUMMARY

510 - 590	TOTAL EXPENDITURES, NONEXPENDITURES AND OTHER FINANCING USES	903,229
508.10	Reserved Ending Cash & Investments	753,408
	ENDING CASH & INVESTMENTS	753,408
	SCHEDULE 05 TOTAL	1,656,637

REVENUES AND EXPENDITURES

For the Year Ended December 31, 2015

REVENUE DETAILS

361.1X.XX	Investment Interest -		2,276
360.00	TOTAL MISCELLANEOUS REVENUE		2,276
397.01.XX	Transfers In -		3,057
390.00	TOTAL OTHER FINANCING SOURCES		3,057

REVENUE SUMMARY

310 - 390	TOTAL REVENUES, NONREVENUES AND OTHER FINANCING SOURCES		5,333
308.10	Reserved Beginning Cash & Investments	407,169	
	BEGINNING CASH & INVESTMENTS (including any prior period adjustments)		407,169
	SCHEDULE 04 TOTAL		412,502

EXPENDITURE SUMMARY

510 - 590	TOTAL EXPENDITURES, NONEXPENDITURES AND OTHER FINANCING USES		0
508.10	Reserved Ending Cash & Investments	412,501	
	ENDING CASH & INVESTMENTS		412,501
	SCHEDULE 05 TOTAL		412,501

Prepared on 04/29/2016

LIABILITIES

For the Year Ended December 31, 2015

ID Number Description	Issue Date Maturity/Payment Date	Beginning Balance	Additions	Reductions	Ending Balance	BARS Code for Redemptions of Debt Only
251.12 2007 Bonds	11/01/2007 12/31/2017	1,510,000		1,000,000	510,000	591.01.00
251.12 2012 Bonds	11/01/2012 12/31/2022	1,500,000			1,500,000	591.01.00
259.12 Comp Time		85,548	10,504		96,053	
259.12 Sick Leave		553,029	44,199		597,229	
259.12 Vacation Pay		530,934	27,170		558,105	
264.30 Net Pension Liability			334,480		334,480	
Totals		4,179,513	416,354	1,000,000	3,595,868	

STATE FINANCIAL ASSISTANCE

For the Year Ended December 31, 2015

Grantor	Program Title	Number	Expenditures
Department of Health	2015 Trauma Grant	030846!	1,341
Labor and Industries	Stay at Work Program		10,000
		Total	11,341

King County Fire Protection District #43
EXPENDITURES OF FEDERAL AWARDS
For the Year Ended December 31, 2015

Grantor(s) and Program Title	CFDA Number	Other Number	Pass-Thru Expenditures	Direct Expenditures	Total Expenditures	Footnote Reference(s)
Assistance Firefighters Grant EMW-2012-FO-05386	97-044		0	254	254	1
Assistance Firefighters Grant EMW-2014-FO-03505	97-044		0	395,829	395,829	2
Dept of Homeland Security Structural Collapse & Rescue	97-067		0	1,360	1,360	3
Totals			0	397,443	397,443	

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, 2015

1. EMW-2012-FO-05386 Radio Grant - Total Award = \$294,374.00, Total Expenditures = \$329,793.94 in 2013. Closeout Received 6/30/15 = \$254.95
2. EMW-2014-FO-03505 SCBA Grant - Total Award = \$395,829.00, Total Expenditures = \$438,346.85 in 2015.
3. Department of Homeland Security-FSHSP14 Structural Collapse & Rescue = Total Reimbursed for Class Attendance \$1,360.00.

Prepared on 04/29/2016

LABOR RELATIONS CONSULTANTS

For the Year Ended December 31, 2015

We have engaged labor relations consultants, see details below:

Name of Firm David M. Blair Attorney at Law
 Name of Consultant David M. Blair
 Address P.O. Box 3241
 Tualitin, OR 97062
 Amount Paid 600
 Rates 150 per hour
 Maximum Compensation
 Duration of Services 2015
 Services Provided Legal services

Name of Firm Inslee, Best, Doezie & Ryder
 Name of Consultant Kathy Weber
 Address P.O. Box 90016
 Bellevue, WA 98009-9016
 Amount Paid 11,437
 Rates 320.00 Per Hour
 Maximum Compensation
 Duration of Services 2015
 Services Provided Legal Counsel

LABOR RELATIONS CONSULTANTS

For the Year Ended December 31, 2015

We have engaged labor relations consultants, see details below:

Name of Firm	Joseph Quinn P.S.
Name of Consultant	Joseph Quinn
Address	20 Forest Glen Ln SW
	Lakewood, WA 98498
Amount Paid	3,171
Rates	210.00 Per Hour
Maximum Compensation	
Duration of Services	2015
Services Provided	Legal Counsel

LOCAL GOVERNMENT RISK ASSUMPTION

For the Year Ended December 31, 2015

Program Manager: Michele de Leon
 Address: 23775 SE 264th Street, Maple Valley WA 98038
 Phone: (425)433-2160
 Email: mdeleon@maplevalleyfire.org

1. [YES] Does the local government self-insure for any class of risk, including liability, property, health and welfare, unemployment compensation, workers' compensation?

- a. Which class of risk does the entity self-insure?
 - i. [NO] Liability
 - ii. [NO] Property
 - iii. [YES] LEOFF 1 Dental, Career Orthodontia
 - iv. [YES] Unemployment Compensation
 - v. [NO] Workers' Compensation
 - vi. [NO] Other - if answered YES then please describe:

b. [YES] Does the local government self-insure as an individual program?
 i. [NO] If answered YES, does the local government allow another separate legal entity into its self-insurance program(s)?
 If answered YES, list the entity or entities:

c. [NO] Does the local government self-insure as a joint program?
 i. If answered YES, list the other member(s):

- 2. [YES] Does the local government administer its own claims?
- 3. [NO] Does the local government contract with a third party administrator for claims administration?
- 4. [YES] Did the local government receive a claims audit in the last three years, regardless of who administered the claims?
- 5. [YES] Were the program's revenues sufficient to cover the program's expenses?
- 6. [NO] Did the program use an actuary to determine its liabilities?

7. Risk Type	Number of claims received during the period	Number of claims paid during the period	Total amount of claims paid during the period
Dental	6	6	\$3,132.00
Medicare Reimbursement	24	24	\$2,517.60
RX Reimbursement	21	21	\$1,309.80
Orthodontia	8	8	\$22,987.00

Prepared on 04/29/2016