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Accrual Basis

Orcas Island Fire Department
Balance Sheet
As of April 30, 2014

	<u>Apr 30, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
General Fund Cash	931,805.77
OIF&R Operating Account	33,462.70
Petty Cash	200.00
Reserve Fund Cash	886.80
Retainage Held by Treasurer	11,773.69
Total Checking/Savings	<u>978,128.96</u>
Accounts Receivable	
1200 - Accounts Receivable	179.00
Total Accounts Receivable	<u>179.00</u>
Total Current Assets	978,307.96
Other Assets	
General Fund Investments	439,638.38
Reserve Fund Investments	77,726.49
Total Other Assets	<u>517,364.87</u>
TOTAL ASSETS	<u>1,495,672.83</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	27,844.24
Total Accounts Payable	<u>27,844.24</u>
Other Current Liabilities	
IAFF Dues Payable	-50.00
Retainage Payable	11,773.69
Sales Tax Payable	136.33
Trusteed Plans Payable	7,181.19
Total Other Current Liabilities	<u>19,041.21</u>
Total Current Liabilities	<u>46,885.45</u>
Total Liabilities	46,885.45
Equity	
3000 - Opening Bal Equity	184,843.23
3900 - Retained Earnings	792,790.36
Net Income	471,153.79
Total Equity	<u>1,448,787.38</u>
TOTAL LIABILITIES & EQUITY	<u>1,495,672.83</u>

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Orcas Island Fire Department Budget vs. Actual January through April 2014

	Jan - Apr 14	Budget	% of Budget
Ordinary Income/Expense			
Income			
3100000 · Tax Revenue			
3111000 · Property Tax Revenue	990,595.92	2,042,599.00	48.5%
3172000 · Leasehold Tax	376.68	3,000.00	12.6%
Total 3100000 · Tax Revenue	990,972.60	2,045,599.00	48.4%
3340000 · State Grant Revenue			
3349000 · Regional EMS Council Fire/Hosp	0.00	2,000.00	0.0%
3349200 · State Grant	1,473.00		
3383000 · Fire Protection DNR	0.00	12,000.00	0.0%
Total 3340000 · State Grant Revenue	1,473.00	14,000.00	10.5%
3400000 · General Government Revenue			
3360231 · Federal Pymt in Lieu of Taxes	0.00	3,500.00	0.0%
3478010 · EMS & First Aid Training	1,260.00	2,000.00	63.0%
Total 3400000 · General Government Revenue	1,260.00	5,500.00	22.9%
34922 · Fire Protection - Interdept	209.00		
3600001 · Other Revenue Sources			
3443000 · Maintenance Services	0.00	3,000.00	0.0%
3611107 · Investment Income	155.95	500.00	31.2%
3670000 · Donations	550.00		
3694000 · Judgements & Settlements	449.00		
3699300 · Reimbursement	20,659.32		
3699500 · Refund Prior Year Expenditures	500.00		
Total 3600001 · Other Revenue Sources	22,314.27	3,500.00	637.6%
Total Income	1,016,228.87	2,068,599.00	49.1%
Expense			
5111000 · Legislative			
5111010 · Commissioner Stipend	1,026.00	6,156.00	16.7%
5111020 · Commissioner Benefits	34.90	471.00	7.4%
5111041 · Professional Serv Confer Legal	2,565.00	3,000.00	85.5%
5111043 · Commissioner Travel	0.00	250.00	0.0%
5111046 · Insurance	15,529.00	36,000.00	43.1%
5111049 · Miscellaneous	0.00	1,000.00	0.0%
5117041 · Election Services	1,372.78	12,000.00	11.4%
5142341 · State Audit	0.00	7,500.00	0.0%
Total 5111000 · Legislative	20,527.68	66,377.00	30.9%
5221000 · Fire Administration			
5221010 · Wages, Fire & EMS	85,702.05	309,540.00	27.7%
5221020 · Personnel Benefits	26,896.91	89,756.00	30.0%
5221031 · Admin Supplies	3,389.30	10,000.00	33.9%
5221035 · Admin Equipment	776.05		
5221041 · Professional Services	26,190.00	13,000.00	201.5%
5221042 · Communications	10,070.12	21,000.00	48.0%
5221043 · Admin Travel	244.81	7,500.00	3.3%
5221044 · Taxes & Assessments	0.00	1,500.00	0.0%
5221045 · Rentals	40.00	60.00	66.7%
5221048 · Repair & Maintenance	614.93	200.00	307.5%
5221049 · Miscellaneous	5,838.95	18,175.00	32.1%
Total 5221000 · Fire Administration	159,763.12	470,731.00	33.9%

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Orcas Island Fire Department Budget vs. Actual January through April 2014

	Jan - Apr 14	Budget	% of Budget
5222000 · Fire & EMS Operations			
5222010 · Wages, Operations	148,940.83	420,838.00	35.4%
5222020 · Operations Benefits	73,782.89	239,776.00	30.8%
5222021 · Volunteer Shift Meal Per Diem	3,146.74	10,300.00	30.6%
5222031 · Operating Supplies	4,664.61	30,000.00	15.5%
5222032 · Fire Apparatus Fuel	6,114.74	12,000.00	51.0%
5222035 · Small Tools & Minor Equipment	1,624.03	300.00	541.3%
5222041 · Professional Services	664.61	100.00	664.6%
5222043 · Travel	2,059.95	1,500.00	137.3%
5222049 · Response Reimbursement	0.00	53,000.00	0.0%
Total 5222000 · Fire & EMS Operations	240,998.40	767,814.00	31.4%
5223000 · Prevention & Public Education			
5223031 · Public Ed Operating Supplies	173.70	5,200.00	3.3%
5223041 · Professional Services	72.00	2,850.00	2.5%
5223042 · Communications	2,572.60	8,000.00	32.2%
5223043 · Travel	0.00	100.00	0.0%
5223049 · Miscellaneous	165.00	250.00	66.0%
Total 5223000 · Prevention & Public Education	2,983.30	16,400.00	18.2%
5224000 · Fire & EMS Training			
5224031 · Operating Supplies	773.76	5,400.00	14.3%
5224041 · Professional Services	7,360.41	28,000.00	26.3%
5224043 · Fire Training Travel	1,997.04	16,000.00	12.5%
5224049 · Drill Reimbursements	0.00	15,000.00	0.0%
5224064 · New Equipment	0.00	500.00	0.0%
Total 5224000 · Fire & EMS Training	10,131.21	64,900.00	15.6%
5225000 · Fire Control Facilities			
5225031 · Facility Supplies	270.84	6,600.00	4.1%
5225041 · Professional Services	205.10	1,300.00	15.8%
5225045 · Facility Leases	0.00	2,000.00	0.0%
5225047 · Utilities	18,792.82	41,000.00	45.8%
5225048 · Facility Repair & Maintenance	3,199.71	23,100.00	13.9%
5225064 · New Equipment	0.00	500.00	0.0%
Total 5225000 · Fire Control Facilities	22,468.47	74,500.00	30.2%
5225100 · Maintenance			
5225110 · Wages, Maintenance	19,283.33	54,996.00	35.1%
5225120 · Maintenance Benefits	4,426.14	17,670.00	25.0%
5225131 · Operating Supplies	164.80	2,700.00	6.1%
5225135 · Small Tools & Minor Equipment	0.00	500.00	0.0%
5225143 · Travel	0.00	600.00	0.0%
5225148 · Repair	1,809.09	22,000.00	8.2%
5225149 · Miscellaneous	0.00	2,000.00	0.0%
Total 5225100 · Maintenance	25,683.36	100,466.00	25.6%
5262000 · Emergency Medical Aid			
5262031 · Operating Supplies	5,936.31	30,000.00	19.8%
5262032 · Ambulance Fuel	0.00	4,800.00	0.0%
5262035 · Small Tools & Minor Equipment	463.66	500.00	92.7%
5262041 · Professional Services	8,524.99	33,475.00	25.5%
5262043 · Ambulance Travel BLS Transport	85.34	5,000.00	1.7%
5262044 · Volunteer Per Diem BLS Trans	1,200.00	2,153.00	55.7%
5262048 · Repair & Maintenance	0.00	200.00	0.0%
5262064 · New Equipment	0.00	500.00	0.0%
Total 5262000 · Emergency Medical Aid	16,210.30	76,628.00	21.2%
5263000 · Emergency Medical Aid Operation			
5263041 · Professional Services	2,708.33		
Total 5263000 · Emergency Medical Aid Operation	2,708.33		

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Budget vs. Actual
January through April 2014

	<u>Jan - Apr 14</u>	<u>Budget</u>	<u>% of Budget</u>
5281000 · Communications			
5281031 · Operating Supplies	160.40	500.00	32.1%
5281045 · Rentals	1,016.96	3,000.00	33.9%
5281048 · Repair & Maintenance	0.00	3,125.00	0.0%
5281050 · Sheriffs Contract Dispatch	12,596.32	40,000.00	31.5%
5281064 · New Equipment	0.00	3,000.00	0.0%
Total 5281000 · Communications	<u>13,773.68</u>	<u>49,625.00</u>	<u>27.8%</u>
Total Expense	<u>515,247.85</u>	<u>1,687,441.00</u>	<u>30.5%</u>
Net Ordinary Income	500,981.02	381,158.00	131.4%
Other Income/Expense			
Other Income			
3610000 · Interest Income			
3611110 · Reserve Fund Invest. Interest	26.11		
Total 3610000 · Interest Income	<u>26.11</u>		
Total Other Income	26.11		
Other Expense			
5940000 · Capital Expenditures			
5942262 · Buildings and Structures	22,053.87	95,800.00	23.0%
5942264 · Machinery and Equipment	7,799.47	164,016.00	4.8%
Total 5940000 · Capital Expenditures	<u>29,853.34</u>	<u>259,816.00</u>	<u>11.5%</u>
Total Other Expense	<u>29,853.34</u>	<u>259,816.00</u>	<u>11.5%</u>
Net Other Income	<u>-29,827.23</u>	<u>-259,816.00</u>	<u>11.5%</u>
Net Income	<u><u>471,153.79</u></u>	<u><u>121,342.00</u></u>	<u><u>388.3%</u></u>