

Orcas Island Fire Department
Balance Sheet
 As of February 28, 2014

	<u>Feb 28, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
General Fund Cash	242,304.27
OIF&R Operating Account	46,900.40
Petty Cash	200.00
Reserve Fund Cash	873.52
Retainage Held by Treasurer	11,773.69
Total Checking/Savings	<u>302,051.88</u>
Accounts Receivable	
1200 · Accounts Receivable	1,069.00
Total Accounts Receivable	<u>1,069.00</u>
Total Current Assets	303,120.88
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>820,485.75</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	35,489.88
Total Accounts Payable	<u>35,489.88</u>
Other Current Liabilities	
IAFF Dues Payable	250.00
LEOFF Retirement Payable	7,214.89
Nationwide Retirement Payable	7,419.68
Retainage Payable	11,773.69
Sales Tax Payable	136.33
Trusteed Plans Payable	16,280.53
Total Other Current Liabilities	<u>43,075.12</u>
Total Current Liabilities	<u>78,565.00</u>
Total Liabilities	78,565.00
Equity	
3000 · Opening Bal Equity	184,843.23
3900 · Retained Earnings	792,774.90
Net Income	-235,697.38
Total Equity	<u>741,920.75</u>
TOTAL LIABILITIES & EQUITY	<u>820,485.75</u>

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

	Jan - Feb 14	Budget	% of Budget
Ordinary Income/Expense			
Income			
3100000 · Tax Revenue			
3111000 · Property Tax Revenue	55,689.02	2,042,599.00	2.7%
3172000 · Leasehold Tax	223.78	3,000.00	7.5%
Total 3100000 · Tax Revenue	55,912.80	2,045,599.00	2.7%
3340000 · State Grant Revenue			
3349000 · Regional EMS Council Fire/Hosp	0.00	2,000.00	0.0%
3383000 · Fire Protection DNR	0.00	12,000.00	0.0%
Total 3340000 · State Grant Revenue	0.00	14,000.00	0.0%
3400000 · General Government Revenue			
3360231 · Federal Pymt in Lieu of Taxes	0.00	3,500.00	0.0%
3478010 · EMS & First Aid Training	0.00	2,000.00	0.0%
Total 3400000 · General Government Revenue	0.00	5,500.00	0.0%
34922 · Fire Protection - Interdept	209.00		
3600001 · Other Revenue Sources			
3443000 · Maintenance Services	0.00	3,000.00	0.0%
3611107 · Investment Income	72.56	500.00	14.5%
3670000 · Donations	50.00		
3699300 · Reimbursement	20,534.57		
Total 3600001 · Other Revenue Sources	20,657.13	3,500.00	590.2%
Total Income	76,778.93	2,068,599.00	3.7%
Expense			
5111000 · Legislative			
5111010 · Commissioner Stipend	570.00	6,156.00	9.3%
5111020 · Commissioner Benefits	34.90	471.00	7.4%
5111041 · Professional Serv Confer Legal	1,812.50	3,000.00	60.4%
5111043 · Commissioner Travel	0.00	250.00	0.0%
5111046 · Insurance	9,570.00	36,000.00	26.6%
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	13,360.18	66,377.00	20.1%
5221000 · Fire Administration			
5221010 · Wages, Fire & EMS	40,775.07	309,540.00	13.2%
5221020 · Personnel Benefits	12,343.85	89,756.00	13.8%
5221031 · Admin Office Supplies	2,123.90	10,000.00	21.2%
5221035 · Admin Equipment	666.97		
5221041 · Professional Services	19,644.81	13,000.00	151.1%
5221042 · Communications	6,845.24	21,000.00	32.6%
5221043 · Admin Travel	37.00	7,500.00	0.5%
5221044 · Advertising	926.38	1,500.00	61.8%
5221045 · Rentals	0.00	60.00	0.0%
5221048 · Repair & Maintenance	614.93	200.00	307.5%
5221049 · Miscellaneous	3,913.55	18,175.00	21.5%
Total 5221000 · Fire Administration	87,891.70	470,731.00	18.7%
5222000 · Fire & EMS Operations			
5222010 · Wages, Operations	88,835.87	420,838.00	21.1%
5222020 · Operations Benefits	34,565.51	239,776.00	14.4%
5222021 · Volunteer Shift Meal Per Diem	1,600.00	10,300.00	15.5%
5222031 · Operating Supplies	4,065.73	30,000.00	13.6%
5222032 · Fire Apparatus Fuel	969.02	12,000.00	8.1%
5222035 · Small Tools & Minor Equipment	966.65	300.00	322.2%
5222041 · Professional Services	25.00	100.00	25.0%
5222043 · Travel	890.00	1,500.00	59.3%
5222049 · Response Reimbursement	0.00	53,000.00	0.0%
Total 5222000 · Fire & EMS Operations	131,917.78	767,814.00	17.2%

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Accrual Basis

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

	Jan - Feb 14	Budget	% of Budget
5223000 · Prevention & Public Education			
5223031 · Public Ed Operating Supplies	0.00	5,200.00	0.0%
5223041 · Professional Services	0.00	2,850.00	0.0%
5223042 · Communications	0.00	8,000.00	0.0%
5223043 · Travel	0.00	100.00	0.0%
5223049 · Miscellaneous	0.00	250.00	0.0%
Total 5223000 · Prevention & Public Education	0.00	16,400.00	0.0%
5224000 · Fire & EMS Training			
5224031 · Operating Supplies	424.57	5,400.00	7.9%
5224041 · Professional Services	3,355.00	28,000.00	12.0%
5224043 · Fire Training Travel	1,652.29	16,000.00	10.3%
5224049 · Drill Reimbursements	0.00	15,000.00	0.0%
5224064 · New Equipment	0.00	500.00	0.0%
Total 5224000 · Fire & EMS Training	5,431.86	64,900.00	8.4%
5225000 · Fire Control Facilities			
5225031 · Facility Supplies	186.33	6,600.00	2.8%
5225041 · Professional Services	0.00	1,300.00	0.0%
5225045 · Facility Leases	0.00	2,000.00	0.0%
5225047 · Utilities	12,867.74	41,000.00	31.4%
5225048 · Facility Repair & Maintenance	1,635.89	23,100.00	7.1%
5225064 · New Equipment	0.00	500.00	0.0%
Total 5225000 · Fire Control Facilities	14,689.96	74,500.00	19.7%
5225100 · Maintenance			
5225110 · Wages, Maintenance	9,749.02	54,996.00	17.7%
5225120 · Maintenance Benefits	2,086.89	17,670.00	11.8%
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	715.31	22,000.00	3.3%
5225149 · Miscellaneous	0.00	2,000.00	0.0%
Total 5225100 · Maintenance	12,716.02	100,466.00	12.7%
5262000 · Emergency Medical Aid			
5262031 · Operating Supplies	3,932.34	30,000.00	13.1%
5262032 · Ambulance Fuel	0.00	4,800.00	0.0%
5262035 · Small Tools & Minor Equipment	463.66	500.00	92.7%
5262041 · Professional Services	5,816.66	33,475.00	17.4%
5262043 · Ambulance Travel BLS Transport	85.34	5,000.00	1.7%
5262044 · Volunteer Per Diem BLS Trans	500.00	2,153.00	23.2%
5262048 · Repair & Maintenance	0.00	200.00	0.0%
5262064 · New Equipment	0.00	500.00	0.0%
Total 5262000 · Emergency Medical Aid	10,798.00	76,628.00	14.1%
5281000 · Communications			
5281031 · Operating Supplies	0.00	500.00	0.0%
5281045 · Rentals	508.48	3,000.00	16.9%
5281048 · Repair & Maintenance	0.00	3,125.00	0.0%
5281050 · Sheriffs Contract Dispatch	6,211.16	40,000.00	15.5%
5281064 · New Equipment	0.00	3,000.00	0.0%
Total 5281000 · Communications	6,719.64	49,625.00	13.5%
5890000 · Non Expenditure	174.64		
Total Expense	283,699.78	1,687,441.00	16.8%
Net Ordinary Income	-206,920.85	381,158.00	-54.3%

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Accrual Basis

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January through February 2014

	<u>Jan - Feb 14</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
3610000 · Interest Income			
3611110 · Reserve Fund Invest. Interest	12.83		
Total 3610000 · Interest Income	<u>12.83</u>		
Total Other Income	12.83		
Other Expense			
5940000 · Capital Expenditures			
5942262 · Buildings and Structures	21,094.89	95,800.00	22.0%
5942264 · Machinery and Equipment	7,694.47	164,016.00	4.7%
Total 5940000 · Capital Expenditures	<u>28,789.36</u>	<u>259,816.00</u>	<u>11.1%</u>
Total Other Expense	<u>28,789.36</u>	<u>259,816.00</u>	<u>11.1%</u>
Net Other Income	<u>-28,776.53</u>	<u>-259,816.00</u>	<u>11.1%</u>
Net Income	<u><u>-235,697.38</u></u>	<u><u>121,342.00</u></u>	<u><u>-194.2%</u></u>