

Orcas Island Fire Department
Balance Sheet
 As of January 31, 2014

	<u>Jan 31, 14</u>
ASSETS	
Current Assets	
Checking/Savings	
General Fund Cash	356,002.42
OIF&R Operating Account	36,113.52
Petty Cash	200.00
Reserve Fund Cash	867.56
Retainage Held by Treasurer	11,773.69
Total Checking/Savings	<u>404,957.19</u>
Accounts Receivable	
1200 · Accounts Receivable	179.00
Total Accounts Receivable	<u>179.00</u>
Total Current Assets	405,136.19
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>922,501.06</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	74,401.67
Total Accounts Payable	<u>74,401.67</u>
Other Current Liabilities	
IAFF Dues Payable	50.00
LEOFF Retirement Payable	7,347.13
Nationwide Retirement Payable	6,572.18
Retainage Payable	11,773.69
Sales Tax Payable	136.33
Trusteed Plans Payable	7,181.19
Total Other Current Liabilities	<u>33,060.52</u>
Total Current Liabilities	<u>107,462.19</u>
Total Liabilities	107,462.19
Equity	
3000 · Opening Bal Equity	184,843.23
3900 · Retained Earnings	792,774.90
Net Income	-162,579.26
Total Equity	<u>815,038.87</u>
TOTAL LIABILITIES & EQUITY	<u>922,501.06</u>

Orcas Island Fire Department Budget vs. Actual January 2014

	Jan 14	Budget	% of Budget
Ordinary Income/Expense			
Income			
3100000 · Tax Revenue			
3111000 · Property Tax Revenue	17,398.84	2,042,599.00	0.9%
3172000 · Leasehold Tax	0.00	3,000.00	0.0%
Total 3100000 · Tax Revenue	17,398.84	2,045,599.00	0.9%
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%
3600001 · Other Revenue Sources			
3443000 · Maintenance Services	0.00	3,000.00	0.0%
3611107 · Investment Income	38.87	500.00	7.8%
Total 3600001 · Other Revenue Sources	38.87	3,500.00	1.1%
Total Income	17,437.71	2,068,599.00	0.8%
Expense			
5111000 · Legislative			
5111010 · Commissioner Stipend	456.00	6,156.00	7.4%
5111020 · Commissioner Benefits	34.90	471.00	7.4%
5111041 · Professional Serv Confer Legal	890.00	3,000.00	29.7%
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	12,323.68	66,377.00	18.6%
5221000 · Fire Administration			
5221010 · Wages, Fire & EMS	20,841.80	309,540.00	6.7%
5221020 · Personnel Benefits	4,916.07	89,756.00	5.5%
5221031 · Admin Office Supplies	852.44	10,000.00	8.5%
5221035 · Admin Equipment	151.33		
5221041 · Professional Services	13,492.57	13,000.00	103.8%
5221042 · Communications	4,549.68	21,000.00	21.7%
5221043 · Admin Travel	0.00	7,500.00	0.0%
5221044 · Advertising	425.00	1,500.00	28.3%
5221045 · Rentals	0.00	60.00	0.0%
5221048 · Repair & Maintenance	310.10	200.00	155.1%
5221049 · Miscellaneous	1,192.28	18,175.00	6.6%
Total 5221000 · Fire Administration	46,731.27	470,731.00	9.9%
5222000 · Fire & EMS Operations			
5222010 · Wages, Operations	34,844.82	420,838.00	8.3%
5222020 · Operations Benefits	18,942.07	239,776.00	7.9%
5222021 · Volunteer Shift Meal Per Diem	970.00	10,300.00	9.4%
5222031 · Operating Supplies	3,236.05	30,000.00	10.8%
5222032 · Fire Apparatus Fuel	969.02	12,000.00	8.1%
5222035 · Small Tools & Minor Equipment	456.45	300.00	152.2%
5222041 · Professional Services	25.00	100.00	25.0%
5222043 · Travel	1,159.00	1,500.00	77.3%
5222049 · Response Reimbursement	0.00	53,000.00	0.0%
Total 5222000 · Fire & EMS Operations	60,602.41	767,814.00	7.9%

Orcas Island Fire Department

Budget vs. Actual

January 2014

02/11/14

Accrual Basis

	Jan 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	0.00	5,400.00	0.0%
5224041 · Professional Services	0.00	28,000.00	0.0%
5224043 · Fire Training Travel	0.00	16,000.00	0.0%
5224049 · Drill Reimbursements	0.00	15,000.00	0.0%
5224064 · New Equipment	0.00	500.00	0.0%
Total 5224000 · Fire & EMS Training	0.00	64,900.00	0.0%
5225000 · Fire Control Facilities			
5225031 · Facility Supplies	0.00	6,600.00	0.0%
5225041 · Professional Services	0.00	1,300.00	0.0%
5225045 · Facility Leases	0.00	2,000.00	0.0%
5225047 · Utilities	6,232.02	41,000.00	15.2%
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	7,867.91	74,500.00	10.6%
5225100 · Maintenance			
5225110 · Wages, Maintenance	5,022.06	54,996.00	9.1%
5225120 · Maintenance Benefits	904.64	17,670.00	5.1%
5225131 · Operating Supplies	0.00	2,700.00	0.0%
5225135 · Small Tools & Minor Equipment	0.00	500.00	0.0%
5225143 · Travel	0.00	600.00	0.0%
5225148 · Repair	0.00	22,000.00	0.0%
5225149 · Miscellaneous	0.00	2,000.00	0.0%
Total 5225100 · Maintenance	5,926.70	100,466.00	5.9%
5262000 · Emergency Medical Aid			
5262031 · Operating Supplies	3,678.23	30,000.00	12.3%
5262032 · Ambulance Fuel	0.00	4,800.00	0.0%
5262035 · Small Tools & Minor Equipment	0.00	500.00	0.0%
5262041 · Professional Services	3,408.33	33,475.00	10.2%
5262043 · Ambulance Travel BLS Transport	0.00	5,000.00	0.0%
5262044 · Volunteer Per Diem BLS Trans	100.00	2,153.00	4.6%
5262048 · Repair & Maintenance	0.00	200.00	0.0%
5262064 · New Equipment	0.00	500.00	0.0%
Total 5262000 · Emergency Medical Aid	7,186.56	76,628.00	9.4%
5281000 · Communications			
5281031 · Operating Supplies	0.00	500.00	0.0%
5281045 · Rentals	254.24	3,000.00	8.5%
5281048 · Repair & Maintenance	0.00	3,125.00	0.0%
5281050 · Sheriffs Contract Dispatch	3,105.58	40,000.00	7.8%
5281064 · New Equipment	0.00	3,000.00	0.0%
Total 5281000 · Communications	3,359.82	49,625.00	6.8%
5890000 · Non Expenditure	174.64		
Total Expense	144,172.99	1,687,441.00	8.5%
Net Ordinary Income	-126,735.28	381,158.00	-33.3%

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02/11/14

Accrual Basis

Orcas Island Fire Department
Budget vs. Actual
January 2014

	<u>Jan 14</u>	<u>Budget</u>	<u>% of Budget</u>
Other Income/Expense			
Other Income			
3610000 · Interest Income			
3611110 · Reserve Fund Invest. Interest	6.87		
Total 3610000 · Interest Income	<u>6.87</u>		
Total Other Income	6.87		
Other Expense			
5940000 · Capital Expenditures			
5942262 · Buildings and Structures	20,907.39	95,800.00	21.8%
5942264 · Machinery and Equipment	6,124.27	164,016.00	3.7%
Total 5940000 · Capital Expenditures	<u>27,031.66</u>	<u>259,816.00</u>	<u>10.4%</u>
Total Other Expense	<u>27,031.66</u>	<u>259,816.00</u>	<u>10.4%</u>
Net Other Income	<u>-27,024.79</u>	<u>-259,816.00</u>	<u>10.4%</u>
Net Income	<u><u>-153,760.07</u></u>	<u><u>121,342.00</u></u>	<u><u>-126.7%</u></u>