

Orcas Island Fire Department  
**Balance Sheet**  
As of March 31, 2014

	<u>Mar 31, 14</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
General Fund Cash	380,588.55
OIF&R Operating Account	-13,701.70
Petty Cash	200.00
Reserve Fund Cash	880.65
Retainage Held by Treasurer	11,773.69
<b>Total Checking/Savings</b>	<u>379,741.19</u>
<b>Accounts Receivable</b>	
1200 · Accounts Receivable	1,069.00
<b>Total Accounts Receivable</b>	<u>1,069.00</u>
<b>Total Current Assets</b>	380,810.19
<b>Other Assets</b>	
General Fund Investments	439,638.38
Reserve Fund Investments	77,726.49
<b>Total Other Assets</b>	<u>517,364.87</u>
<b>TOTAL ASSETS</b>	<b><u>898,175.06</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Other Current Liabilities</b>	
IAFF Dues Payable	-50.00
Retainage Payable	11,773.69
Sales Tax Payable	136.33
Trusteed Plans Payable	7,181.19
<b>Total Other Current Liabilities</b>	<u>19,041.21</u>
<b>Total Current Liabilities</b>	<u>19,041.21</u>
<b>Total Liabilities</b>	19,041.21
<b>Equity</b>	
3000 · Opening Bal Equity	184,843.23
3900 · Retained Earnings	792,774.90
Net Income	-98,484.28
<b>Total Equity</b>	<u>879,133.85</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>898,175.06</u></b>

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Accrual Basis

**Orcas Island Fire Department**  
**Budget vs. Actual**  
 January through March 2014

	Jan - Mar 14	Budget	% of Budget
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
3100000 · Tax Revenue			
3111000 · Property Tax Revenue	300,594.69	2,042,599.00	14.7%
3172000 · Leasehold Tax	223.78	3,000.00	7.5%
<b>Total 3100000 · Tax Revenue</b>	<b>300,818.47</b>	<b>2,045,599.00</b>	<b>14.7%</b>
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%
<b>Total 3340000 · State Grant Revenue</b>	<b>0.00</b>	<b>14,000.00</b>	<b>0.0%</b>
3400000 · General Government Revenue			
3360231 · Federal Pymt in Lieu of Taxes	0.00	3,500.00	0.0%
3478010 · EMS & First Aid Training	770.00	2,000.00	38.5%
<b>Total 3400000 · General Government Revenue</b>	<b>770.00</b>	<b>5,500.00</b>	<b>14.0%</b>
34922 · Fire Protection - Interdept	209.00		
3600001 · Other Revenue Sources			
3443000 · Maintenance Services	0.00	3,000.00	0.0%
3611107 · Investment Income	112.93	500.00	22.6%
3670000 · Donations	50.00		
3699300 · Reimbursement	21,536.22		
3699500 · Refund Prior Year Expenditures	500.00		
<b>Total 3600001 · Other Revenue Sources</b>	<b>22,199.15</b>	<b>3,500.00</b>	<b>634.3%</b>
<b>Total Income</b>	<b>323,996.62</b>	<b>2,068,599.00</b>	<b>15.7%</b>
<b>Expense</b>			
5111000 · Legislative			
5111010 · Commissioner Stipend	798.00	6,156.00	13.0%
5111020 · Commissioner Benefits	34.90	471.00	7.4%
5111041 · Professional Serv Confer Legal	2,250.00	3,000.00	75.0%
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%
<b>Total 5111000 · Legislative</b>	<b>14,025.68</b>	<b>66,377.00</b>	<b>21.1%</b>
5221000 · Fire Administration			
5221010 · Wages, Fire & EMS	63,805.54	309,540.00	20.6%
5221020 · Personnel Benefits	18,649.89	89,756.00	20.8%
5221031 · Admin Supplies	2,656.85	10,000.00	26.6%
5221035 · Admin Equipment	776.05		
5221041 · Professional Services	21,436.06	13,000.00	164.9%
5221042 · Communications	8,587.29	21,000.00	40.9%
5221043 · Admin Travel	37.00	7,500.00	0.5%
5221044 · Advertising	2,597.60	1,500.00	173.2%
5221045 · Rentals	40.00	60.00	66.7%
5221048 · Repair & Maintenance	614.93	200.00	307.5%
5221049 · Miscellaneous	5,273.95	18,175.00	29.0%
<b>Total 5221000 · Fire Administration</b>	<b>124,475.16</b>	<b>470,731.00</b>	<b>26.4%</b>
5222000 · Fire & EMS Operations			
5222010 · Wages, Operations	116,517.05	420,838.00	27.7%
5222020 · Operations Benefits	60,217.77	239,776.00	25.1%
5222021 · Volunteer Shift Meal Per Diem	2,396.74	10,300.00	23.3%
5222031 · Operating Supplies	4,394.97	30,000.00	14.6%
5222032 · Fire Apparatus Fuel	4,710.42	12,000.00	39.3%
5222035 · Small Tools & Minor Equipment	1,074.16	300.00	358.1%
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%
<b>Total 5222000 · Fire &amp; EMS Operations</b>	<b>190,226.11</b>	<b>767,814.00</b>	<b>24.8%</b>

**Orcas Island Fire Department**  
**Budget vs. Actual**  
 January through March 2014

	Jan - Mar 14	Budget	% of Budget
<b>5223000 · Prevention &amp; Public Education</b>			
5223031 · Public Ed Operating Supplies	173.70	5,200.00	3.3%
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%
<b>Total 5223000 · Prevention &amp; Public Education</b>	<b>173.70</b>	<b>16,400.00</b>	<b>1.1%</b>
<b>5224000 · Fire &amp; EMS Training</b>			
5224031 · Operating Supplies	511.52	5,400.00	9.5%
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%
<b>Total 5224000 · Fire &amp; EMS Training</b>	<b>5,518.81</b>	<b>64,900.00</b>	<b>8.5%</b>
<b>5225000 · Fire Control Facilities</b>			
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	13,367.48	41,000.00	32.6%
5225048 · Facility Repair & Maintenance	2,419.89	23,100.00	10.5%
5225064 · New Equipment	0.00	500.00	0.0%
<b>Total 5225000 · Fire Control Facilities</b>	<b>16,263.31</b>	<b>74,500.00</b>	<b>21.8%</b>
<b>5225100 · Maintenance</b>			
5225110 · Wages, Maintenance	13,992.61	54,996.00	25.4%
5225120 · Maintenance Benefits	3,206.45	17,670.00	18.1%
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%
<b>Total 5225100 · Maintenance</b>	<b>18,079.17</b>	<b>100,466.00</b>	<b>18.0%</b>
<b>5262000 · Emergency Medical Aid</b>			
5262031 · Operating Supplies	4,714.85	30,000.00	15.7%
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	1,100.00	2,153.00	51.1%
5262048 · Repair & Maintenance	0.00	200.00	0.0%
5262064 · New Equipment	0.00	500.00	0.0%
<b>Total 5262000 · Emergency Medical Aid</b>	<b>14,888.84</b>	<b>76,628.00</b>	<b>19.4%</b>
<b>5281000 · Communications</b>			
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	9,447.24	40,000.00	23.6%
5281064 · New Equipment	0.00	3,000.00	0.0%
<b>Total 5281000 · Communications</b>	<b>9,955.72</b>	<b>49,625.00</b>	<b>20.1%</b>
<b>Total Expense</b>	<b>393,606.50</b>	<b>1,687,441.00</b>	<b>23.3%</b>
<b>Net Ordinary Income</b>	<b>-69,609.88</b>	<b>381,158.00</b>	<b>-18.3%</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
3610000 · Interest Income			
3611110 · Reserve Fund Invest. Interest	19.96		
<b>Total 3610000 · Interest Income</b>	<b>19.96</b>		
<b>Total Other Income</b>	<b>19.96</b>		

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Accrual Basis

**Orcas Island Fire Department**  
**Budget vs. Actual**  
January through March 2014

	<u>Jan - Mar 14</u>	<u>Budget</u>	<u>% of Budget</u>
<b>Other Expense</b>			
<b>5940000 · Capital Expenditures</b>			
<b>5942262 · Buildings and Structures</b>	21,094.89	95,800.00	22.0%
<b>5942264 · Machinery and Equipment</b>	7,799.47	164,016.00	4.8%
<b>Total 5940000 · Capital Expenditures</b>	<u>28,894.36</u>	<u>259,816.00</u>	<u>11.1%</u>
<b>Total Other Expense</b>	<u>28,894.36</u>	<u>259,816.00</u>	<u>11.1%</u>
<b>Net Other Income</b>	<u>-28,874.40</u>	<u>-259,816.00</u>	<u>11.1%</u>
<b>Net Income</b>	<u><b>-98,484.28</b></u>	<u><b>121,342.00</b></u>	<u><b>-81.2%</b></u>