



# **2017 Year-End Unaudited Financial Statements**

# **BALANCE SHEET**

**Bainbridge Island Fire Department**

**Balance Sheet**

As of 12/31/2017

	<u>Expense Fund</u>	<u>Reserve Fund</u>	<u>Bond Fund</u>	<u>Capital Fund</u>	<u>Capital Facilities Bond Fund</u>	<u>Total</u>
<b>Assets</b>						
<b>Current Assets</b>						
Cash - Treasurer	30,517.13	0.00	6,890.78	97.99	0.00	37,505.90
Cash in Bank - Payroll	0.00	0.00	0.00	0.00	0.00	0.00
Petty Cash Fund	500.00	0.00	0.00	0.00	0.00	500.00
KeyBank - Payroll Account	598.25	0.00	0.00	0.00	0.00	598.25
Temporary Investments	6,221,070.06	1,102,502.50	43,293.37	619,878.74	9,675,106.12	17,661,850.79
Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Current Assets</b>	<u>6,252,685.44</u>	<u>1,102,502.50</u>	<u>50,184.15</u>	<u>619,976.73</u>	<u>9,675,106.12</u>	<u>17,700,454.94</u>
<b>Non-Current Assets</b>						
Due From/To Other Accounts	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Non-Current Assets</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
<b>Total Assets</b>	<u><u>6,252,685.44</u></u>	<u><u>1,102,502.50</u></u>	<u><u>50,184.15</u></u>	<u><u>619,976.73</u></u>	<u><u>9,675,106.12</u></u>	<u><u>17,700,454.94</u></u>
<b>Liabilities</b>						
Accounts Payable - A/P System	67,985.44	0.00	0.00	0.00	0.00	67,985.44
Other	97,155.72	0.00	0.00	36.21	0.00	97,191.93
<b>Total Liabilities</b>	<u>165,141.16</u>	<u>0.00</u>	<u>0.00</u>	<u>36.21</u>	<u>0.00</u>	<u>165,177.37</u>
<b>Fund Balance</b>						
	<u>6,087,544.28</u>	<u>1,102,502.50</u>	<u>50,184.15</u>	<u>619,940.52</u>	<u>9,675,106.12</u>	<u>17,535,277.57</u>
<b>Total Fund Balance</b>	<u>6,087,544.28</u>	<u>1,102,502.50</u>	<u>50,184.15</u>	<u>619,940.52</u>	<u>9,675,106.12</u>	<u>17,535,277.57</u>
<b>Liabilities &amp; Fund Balance</b>	<u><u>6,252,685.44</u></u>	<u><u>1,102,502.50</u></u>	<u><u>50,184.15</u></u>	<u><u>619,976.73</u></u>	<u><u>9,675,106.12</u></u>	<u><u>17,700,454.94</u></u>

**Bainbridge Island Fire Department  
Balance Sheet Notes\*  
12-31-2017**

**Expense Fund**

**Reserve Fund**

1. \$758,000 of Fund Balance designated for Compensated Absences.

**Bond Fund**

2. General Obligation Bond principal debt of \$13,920,000 as of 12/31/2017.

**Capital Fund**

3. Fund Balance reflects future planned capital apparatus and equipment purchases.

**Capital Facilities Bond Fund**

4. 100% of Fund Balance reserved for capital facility station replacement construction project.

\*Balance sheet notes are intended to explain each Fund's future obligations against its fund balance.

# **EXPENSE FUND**

**Bainbridge Island Fire Department*****Statement of Activities***

From 1/1/2017 Through 12/31/2017

		<b>Expense Fund</b>		
		<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Revenues				
4000	Tax Revenue - Property Taxes	6,150,109.00	6,139,387.99	(10,721.01)
4001	EMS Levy Revenue	2,571,164.00	2,567,120.04	(4,043.96)
4010	Other Tax Revenue	0.00	2,538.22	2,538.22
4100	COBI Fire Safety Contract	163,200.00	163,200.00	0.00
4130	BI School Fire Safety Contract	4,800.00	4,513.77	(286.23)
4150	WA Ferries Fire Safety Contract	30,000.00	29,968.50	(31.50)
4190	Other Contracts	15,000.00	9,600.37	(5,399.63)
4220	Rental Income - Radio Tower	400.00	415.93	15.93
4340	Training Classes	5,000.00	6,260.84	1,260.84
4390	Other Reimbursements	0.00	656.00	656.00
4400	Grants	2,000.00	1,970.00	(30.00)
4500	Interest Income	20,000.00	56,653.86	36,653.86
4600	Transport Income	250,000.00	261,835.24	11,835.24
4800	Other Income	15,000.00	54,823.93	39,823.93
4810	Sale of Surplus Assets	0.00	7,298.93	7,298.93
4820	Settlement Agreements	0.00	0.44	0.44
	Total Revenues	<u>9,226,673.00</u>	<u>9,306,244.06</u>	<u>79,571.06</u>

## Bainbridge Island Fire Department

### Statement of Activities

From 1/1/2017 Through 12/31/2017

		Expense Fund		
		Budget	Actual	Variance
Expenses				
310	Fire Operations			
5025	Battalion Chief Salary	358,672.00	329,018.21	29,653.79
5026	Battalion Chief Overtime	100,000.00	109,560.73	(9,560.73)
5030	Duty Captain Salaries	0.00	8,488.32	(8,488.32)
5032	Lieutenant Salaries	882,836.00	927,541.14	(44,705.14)
5033	Lieutenant Overtime	270,000.00	297,374.54	(27,374.54)
5040	Firefighter/EMT Salaries	1,168,033.00	1,146,971.14	21,061.86
5041	FF/EMT Overtime	250,000.00	242,751.90	7,248.10
5042	Out of Class-Acting	40,000.00	19,883.77	20,116.23
5063	Training Lieutenant OT	0.00	0.00	0.00
5082	FF/Paramedic Salaries	606,806.00	600,457.72	6,348.28
5084	FF/Paramedic Overtime	200,000.00	201,533.36	(1,533.36)
5131	Other Compensation	60,000.00	24,989.05	35,010.95
5200	Social Security Tax Expense	220,649.00	232,416.37	(11,767.37)
5201	Medicare Tax Expense	52,809.00	58,060.48	(5,251.48)
5210	L & I Tax Expense	220,588.00	154,863.11	65,724.89
5300	Employee Medical Insurance Benefits	745,235.00	833,055.50	(87,820.50)
5320	Retirement Plans Expense	184,961.00	206,285.62	(21,324.62)
5330	Deferred Compensation Plans Expense	105,572.00	98,798.80	6,773.20
5600	Volunteer Reimbursement	0.00	0.00	0.00
5620	ST/LT Disability Plans	50,826.00	51,133.71	(307.71)
6000	Personal Protective Equipment	55,000.00	44,711.34	10,288.66
6001	Uniforms	17,500.00	21,601.49	(4,101.49)
6010	Fire Fighting Supplies	9,000.00	9,600.11	(600.11)
6030	Program Development & Supplies	2,500.00	4,750.23	(2,250.23)
6032	Health & Wellness	6,500.00	6,483.98	16.02
6060	Maintenance Supplies	6,750.00	3,069.76	3,680.24
6090	Emergency Preparedness Supplies	5,000.00	0.00	5,000.00
6120	Reference Materials	2,500.00	55.44	2,444.56
6510	Equipment Purchased	1,500.00	1,088.87	411.13
6710	Dues & Subscription Services	2,250.00	1,485.00	765.00
6720	Personnel Physicals	17,000.00	21,171.29	(4,171.29)
6800	Maintenance Service	19,750.00	10,085.55	9,664.45
6810	Repair Service	4,000.00	6,391.05	(2,391.05)
6960	Recruiting Expense	16,000.00	12,976.81	3,023.19
6970	Deployment Expenses	0.00	1,753.33	(1,753.33)
	Total Fire Operations	5,682,237.00	5,688,407.72	(6,170.72)
315	Fire Investigation			
6010	Fire Fighting Supplies	400.00	0.00	400.00
6030	Program Development & Supplies	200.00	0.00	200.00
6120	Reference Materials	200.00	0.00	200.00
6710	Dues & Subscription Services	700.00	770.00	(70.00)
	Total Fire Investigation	1,500.00	770.00	730.00
320	Community Risk Reduction			
6030	Program Development & Supplies	7,500.00	3,121.06	4,378.94
6930	Advertising Expense	1,000.00	0.00	1,000.00
	Total Community Risk Reduction	8,500.00	3,121.06	5,378.94
330	Special Operations			
6000	Personal Protective Equipment	1,500.00	2,802.77	(1,302.77)
6060	Maintenance Supplies	1,250.00	1,201.29	48.71
6500	Small Equipment & Tools	1,500.00	948.48	551.52
	Total Special Operations	4,250.00	4,952.54	(702.54)

## Bainbridge Island Fire Department

### Statement of Activities

From 1/1/2017 Through 12/31/2017

		Expense Fund		
		Budget	Actual	Variance
360	Emergency Medical Services			
6030	Program Development & Supplies	8,000.00	4,803.76	3,196.24
6040	Medical Supplies	44,000.00	50,576.30	(6,576.30)
6060	Maintenance Supplies	2,000.00	412.38	1,587.62
6120	Reference Materials	500.00	154.14	345.86
6500	Small Equipment & Tools	4,000.00	210.59	3,789.41
6510	Equipment Purchased	2,750.00	1,879.04	870.96
6520	Equipment Rental/Lease Expense	2,000.00	1,951.15	48.85
6710	Dues & Subscription Services	21,000.00	20,564.00	436.00
6740	Transport Expense	7,500.00	6,899.45	600.55
6800	Maintenance Service	8,000.00	9,407.32	(1,407.32)
6940	Printing Expense	2,500.00	1,781.14	718.86
	Total Emergency Medical Services	102,250.00	98,639.27	3,610.73
400	KC ILA Technical Rescue			
6030	Program Development & Supplies	75,000.00	69,776.73	5,223.27
	Total KC ILA Technical Rescue	75,000.00	69,776.73	5,223.27
500	Training & Safety			
5062	Training Lieutenant	109,083.00	47,959.12	61,123.88
5063	Training Lieutenant OT	10,000.00	14,754.30	(4,754.30)
5131	Other Compensation	0.00	2,024.77	(2,024.77)
5200	Social Security Tax Expense	7,708.00	3,364.91	4,343.09
5201	Medicare Tax Expense	1,788.00	922.13	865.87
5210	L & I Tax Expense	2,083.00	1,145.90	937.10
5300	Employee Medical Insurance Benefits	21,417.00	17,657.26	3,759.74
5320	Retirement Plans Expense	6,228.00	3,212.79	3,015.21
5330	Deferred Compensation Plans Expense	3,818.00	1,556.07	2,261.93
5620	ST/LT Disability Plans	845.00	845.40	(0.40)
6030	Program Development & Supplies	5,000.00	3,054.96	1,945.04
6120	Reference Materials	1,000.00	605.60	394.40
6500	Small Equipment & Tools	1,000.00	0.00	1,000.00
6510	Equipment Purchased	0.00	0.00	0.00
6520	Equipment Rental/Lease Expense	2,000.00	2,271.02	(271.02)
6710	Dues & Subscription Services	250.00	990.00	(740.00)
6721	Vaccinations	2,500.00	510.91	1,989.09
7100	Training	1,000.00	162.52	837.48
7102	Hosted Training Expense	10,000.00	3,840.56	6,159.44
7310	Training/Fire Operations	55,000.00	57,819.94	(2,819.94)
7315	Training/Fire Investigation	6,000.00	2,211.85	3,788.15
7320	Training/Health & Wellness	1,250.00	395.00	855.00
7330	Training/Special Operation	5,000.00	2,000.00	3,000.00
7360	Training/EMS Services	10,000.00	4,126.00	5,874.00
7600	Training/Vehicles	2,000.00	1,465.60	534.40
7800	Training/Public Education	1,000.00	616.62	383.38
7850	Training/Code Management	2,000.00	6,099.18	(4,099.18)
7900	Training/Legislative	5,000.00	0.00	5,000.00
7915	Training/General Business	7,000.00	6,749.16	250.84
	Total Training & Safety	279,970.00	186,361.57	93,608.43
600	Vehicles			
5071	EVT/Mechanic Salary	87,832.00	87,832.44	(0.44)
5072	EVT/Mechanic Overtime	2,000.00	694.61	1,305.39
5131	Other Compensation	0.00	2,641.92	(2,641.92)
5200	Social Security Tax Expense	5,744.00	5,777.31	(33.31)
5201	Medicare Tax Expense	1,343.00	1,351.11	(8.11)



## Bainbridge Island Fire Department

### Statement of Activities

From 1/1/2017 Through 12/31/2017

		Expense Fund		
		Budget	Actual	Variance
5210	L & I Tax Expense	5,340.00	3,450.12	1,889.88
5300	Employee Medical Insurance Benefits	21,512.00	21,651.41	(139.41)
5320	Retirement Plans Expense	6,845.00	6,947.11	(102.11)
5330	Deferred Compensation Plans Expense	3,074.00	3,074.16	(0.16)
5620	ST/LT Disability Plans	820.00	831.84	(11.84)
6000	Personal Protective Equipment	250.00	199.20	50.80
6050	Vehicle Fuel Purchases	30,000.00	27,244.38	2,755.62
6060	Maintenance Supplies	39,000.00	42,624.76	(3,624.76)
6510	Equipment Purchased	1,500.00	1,374.06	125.94
6710	Dues & Subscription Services	300.00	300.84	(0.84)
6740	Transport Expense	100.00	62.80	37.20
6770	License & Inspection Fees	2,000.00	950.00	1,050.00
6800	Maintenance Service	15,000.00	16,400.59	(1,400.59)
6810	Repair Service	12,000.00	13,501.75	(1,501.75)
6930	Advertising Expense	0.00	265.07	(265.07)
	<b>Total Vehicles</b>	<b>234,660.00</b>	<b>237,175.48</b>	<b>(2,515.48)</b>
700	<b>Facilities &amp; Grounds</b>			
6060	Maintenance Supplies	10,000.00	11,002.16	(1,002.16)
6190	Other Supplies	2,000.00	1,114.27	885.73
6510	Equipment Purchased	2,000.00	4,182.33	(2,182.33)
6520	Equipment Rental/Lease Expense	100.00	0.00	100.00
6770	License & Inspection Fees	0.00	332.80	(332.80)
6800	Maintenance Service	7,500.00	12,475.87	(4,975.87)
6801	Grounds Maintenance	5,000.00	57.75	4,942.25
6802	Facility Maintenance Contract	40,000.00	40,298.04	(298.04)
6810	Repair Service	10,000.00	9,128.86	871.14
6820	Electricity	40,000.00	46,054.42	(6,054.42)
6840	Water & Sewer	5,000.00	6,779.65	(1,779.65)
6850	Garbage & Recycling	3,000.00	4,799.87	(1,799.87)
6860	Storm Water Management Fees	8,500.00	9,810.48	(1,310.48)
6870	Generator, Heating & Other Fuels	3,000.00	6,020.06	(3,020.06)
6930	Advertising Expense	500.00	265.08	234.92
	<b>Total Facilities &amp; Grounds</b>	<b>136,600.00</b>	<b>152,321.64</b>	<b>(15,721.64)</b>
750	<b>Communications &amp; IT</b>			
6060	Maintenance Supplies	3,500.00	3,717.44	(217.44)
6500	Small Equipment & Tools	250.00	0.00	250.00
6510	Equipment Purchased	20,000.00	16,167.29	3,832.71
6700	CENCOM Services	64,189.00	64,188.96	0.04
6800	Maintenance Service	71,900.00	73,178.59	(1,278.59)
6810	Repair Service	2,500.00	560.15	1,939.85
6820	Electricity	0.00	0.00	0.00
6830	Telecommunications	31,100.00	34,558.38	(3,458.38)
6850	Garbage & Recycling	0.00	0.00	0.00
	<b>Total Communications &amp; IT</b>	<b>193,439.00</b>	<b>192,370.81</b>	<b>1,068.19</b>
850	<b>Code Management</b>			
5053	FF/Inspector Salary	94,855.00	94,782.35	72.65
5054	FF/Inspector OT	1,000.00	2,168.00	(1,168.00)
5200	Social Security Tax Expense	6,118.00	6,145.16	(27.16)
5201	Medicare Tax Expense	1,431.00	1,437.21	(6.21)
5210	L & I Tax Expense	2,083.00	3,024.90	(941.90)
5300	Employee Medical Insurance Benefits	26,014.00	26,193.99	(179.99)
5320	Retirement Plans Expense	5,013.00	5,166.11	(153.11)
5330	Deferred Compensation Plans Expense	3,320.00	3,317.43	2.57

## Bainbridge Island Fire Department

### Statement of Activities

From 1/1/2017 Through 12/31/2017

		Expense Fund		
		Budget	Actual	Variance
5620	ST/LT Disability Plans	845.00	845.40	(0.40)
6030	Program Development & Supplies	1,000.00	1,955.14	(955.14)
6120	Reference Materials	1,000.00	366.89	633.11
6710	Dues & Subscription Services	2,500.00	2,089.00	411.00
6940	Printing Expense	200.00	0.00	200.00
	Total Code Management	145,379.00	147,491.58	(2,112.58)
900	Legislative			
5000	Commissioner Compensation	18,000.00	9,576.00	8,424.00
5200	Social Security Tax Expense	1,116.00	593.72	522.28
5201	Medicare Tax Expense	261.00	138.85	122.15
5210	L & I Tax Expense	50.00	13.26	36.74
6001	Uniforms	0.00	177.04	(177.04)
6130	Meeting Expense	100.00	32.11	67.89
6710	Dues & Subscription Services	5,700.00	6,004.00	(304.00)
6920	Election Costs	15,000.00	13,696.72	1,303.28
6930	Advertising Expense	500.00	118.56	381.44
	Total Legislative	40,727.00	30,350.26	10,376.74
910	Administrative Personnel			
5001	Fire Chief Salary	159,484.00	175,683.72	(16,199.72)
5020	AC/Operations Salary	141,737.00	146,461.06	(4,724.06)
5050	AC/Fire Marshal Salary	135,990.00	144,242.51	(8,252.51)
5099	Finance Manager Salary	96,330.00	96,330.24	(0.24)
5100	Finance Administrator Salaries	64,433.00	64,433.42	(0.42)
5105	Executive Assistant Salary	77,558.00	77,468.83	89.17
5106	Executive Assistant OT	6,000.00	13,461.18	(7,461.18)
5120	Hourly Wages	5,000.00	1,525.00	3,475.00
5131	Other Compensation	60,000.00	32,851.51	27,148.49
5200	Social Security Tax Expense	42,704.00	40,188.08	2,515.92
5201	Medicare Tax Expense	11,172.00	11,205.29	(33.29)
5210	L & I Tax Expense	6,700.00	4,609.26	2,090.74
5300	Employee Medical Insurance Benefits	142,915.00	151,914.74	(8,999.74)
5320	Retirement Plans Expense	53,636.00	58,442.67	(4,806.67)
5330	Deferred Compensation Plans Expense	23,644.00	24,661.55	(1,017.55)
5360	Life Insurance	7,000.00	6,666.00	334.00
5500	LEOFF I Medical Expense	25,380.00	19,219.46	6,160.54
5620	ST/LT Disability Plans	4,615.00	4,783.09	(168.09)
	Total Administrative Personnel	1,064,298.00	1,074,147.61	(9,849.61)
915	General Business			
6100	Office Supplies	8,500.00	7,202.72	1,297.28
6110	Postage & Shipping	1,000.00	916.36	83.64
6130	Meeting Expense	2,000.00	624.58	1,375.42
6140	Awards & Recognition	1,000.00	2,145.10	(1,145.10)
6150	WA State Sales & Use Tax	0.00	21.03	(21.03)
6520	Equipment Rental/Lease Expense	3,000.00	2,703.51	296.49
6700	CENCOM Services	0.00	0.00	0.00
6710	Dues & Subscription Services	5,000.00	4,984.81	15.19
6740	Transport Expense	1,000.00	107.27	892.73
6750	Transport Service Billing	11,000.00	11,831.94	(831.94)
6800	Maintenance Service	3,000.00	1,187.34	1,812.66
6900	Liability & Casualty Insurance	41,000.00	33,927.50	7,072.50
6910	Legal & Other Professional Services	120,000.00	124,510.85	(4,510.85)
6930	Advertising Expense	0.00	75.00	(75.00)
6935	Public Information	1,000.00	190.33	809.67

## Bainbridge Island Fire Department

### Statement of Activities

From 1/1/2017 Through 12/31/2017

		Expense Fund		
		Budget	Actual	Variance
6940	Printing Expense	2,000.00	1,759.77	240.23
	Total General Business	199,500.00	192,188.11	7,311.89
940	Volunteer Services			
5090	Volunteer Program Coordinator Salary	42,166.00	42,155.59	10.41
5131	Other Compensation	0.00	118.02	(118.02)
5200	Social Security Tax Expense	8,902.00	6,650.09	2,251.91
5201	Medicare Tax Expense	2,082.00	1,555.33	526.67
5210	L & I Tax Expense	301.00	240.99	60.01
5300	Employee Medical Insurance Benefits	17,592.00	17,793.35	(201.35)
5320	Retirement Plans Expense	3,213.00	3,272.77	(59.77)
5330	Deferred Compensation Plans Expense	1,476.00	510.08	965.92
5600	Volunteer Reimbursement	80,000.00	71,627.00	8,373.00
5610	Volunteer Pension & Disability Fees	4,000.00	2,010.00	1,990.00
5620	ST/LT Disability Plans	404.00	416.31	(12.31)
6001	Uniforms	6,000.00	3,778.28	2,221.72
6140	Awards & Recognition	2,000.00	302.20	1,697.80
6141	Volunteer Incentives	750.00	689.53	60.47
6720	Personnel Physicals	15,000.00	16,312.50	(1,312.50)
6721	Vaccinations	2,000.00	0.00	2,000.00
6930	Advertising Expense	100.00	100.00	0.00
6940	Printing Expense	250.00	0.00	250.00
6960	Recruiting Expense	4,000.00	2,653.45	1,346.55
7100	Training	15,000.00	12,072.91	2,927.09
	Total Volunteer Services	205,236.00	182,258.40	22,977.60
980	Contingencies & Transfers to Other Funds			
8950	Transfers to Other Funds	350,000.00	266,444.10	83,555.90
	Total Contingencies & Transfers to Other Funds	350,000.00	266,444.10	83,555.90
	Total Expenses	8,723,546.00	8,526,776.88	196,769.12

# **RESERVE FUND**

**Bainbridge Island Fire Department**

***Statement of Activities***

From 1/1/2017 Through 12/31/2017

		<b>Reserve Fund</b>		
		<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
	Revenues			
4500	Interest Income	0.00	11,312.95	11,312.95
4900	Transfers From Other Funds	100,000.00	16,444.10	(83,555.90)
	Total Revenues	100,000.00	27,757.05	(72,242.95)

# **BOND FUND**

**Bainbridge Island Fire Department**

***Statement of Activities***

From 1/1/2017 Through 12/31/2017

		<b>Bond Fund</b>		
		<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
	Revenues			
4000	Tax Revenue - Property Taxes	1,108,288.00	1,148,631.77	40,343.77
4010	Other Tax Revenue	0.00	65.34	65.34
4500	Interest Income	0.00	2,803.09	2,803.09
4900	Transfers From Other Funds	0.00	0.00	0.00
	Total Revenues	<u>1,108,288.00</u>	<u>1,151,500.20</u>	<u>43,212.20</u>

**Bainbridge Island Fire Department**

***Statement of Activities***

From 1/1/2017 Through 12/31/2017

		<b>Bond Fund</b>		
		<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Expenses				
915	General Business			
8910	Interest Expense	573,288.00	573,287.50	0.50
8920	Bond Principal Expense	535,000.00	535,000.00	0.00
	Total General Business	<u>1,108,288.00</u>	<u>1,108,287.50</u>	<u>0.50</u>
	Total Expenses	<u>1,108,288.00</u>	<u>1,108,287.50</u>	<u>0.50</u>



# **CAPITAL FUND**

**Bainbridge Island Fire Department**

***Statement of Activities***

From 1/1/2017 Through 12/31/2017

		<b>Capital Fund</b>		
		<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
	Revenues			
4500	Interest Income	0.00	7,568.27	7,568.27
4900	Transfers From Other Funds	<u>9,750,000.00</u>	<u>5,323,645.84</u>	<u>(4,426,354.16)</u>
	Total Revenues	<u>9,750,000.00</u>	<u>5,331,214.11</u>	<u>(4,418,785.89)</u>

**Bainbridge Island Fire Department**

***Statement of Activities***

From 1/1/2017 Through 12/31/2017

		<b>Capital Fund</b>		
		<b>Budget</b>	<b>Actual</b>	<b>Variance</b>
Expenses				
990	Capital Improvements			
9150	Station 21 Rebuild - Bond	8,000,000.00	4,891,713.64	3,108,286.36
9250	Station 22 Rebuild - Bond	1,000,000.00	13,208.10	986,791.90
9300	Station 23	43,000.00	48,996.23	(5,996.23)
9350	Station 23 Rebuild - Bond	500,000.00	167,479.14	332,520.86
9520	EMS Vehicles	180,000.00	178,212.05	1,787.95
9600	Communications Equipment	0.00	4,177.77	(4,177.77)
9610	EMS EQUIPMENT	195,000.00	185,796.32	9,203.68
9620	SUPPRESSION EQUIPMENT	12,000.00	30,797.08	(18,797.08)
9630	IT EQUIPMENT	24,500.00	29,014.00	(4,514.00)
	Total Capital Improvements	<u>9,954,500.00</u>	<u>5,549,394.33</u>	<u>4,405,105.67</u>
	Total Expenses	<u>9,954,500.00</u>	<u>5,549,394.33</u>	<u>4,405,105.67</u>

**CAPITAL FACILITIES  
BOND FUND**

**Bainbridge Island Fire Department**

***Statement of Activities***

From 1/1/2017 Through 12/31/2017

**Capital Facilities Bond Fund**

		<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
	Revenues			
4500	Interest Income	80,000.00	133,716.67	53,716.67
4900	Transfers From Other Funds	0.00	0.00	0.00
	Total Revenues	<u>80,000.00</u>	<u>133,716.67</u>	<u>53,716.67</u>

**Bainbridge Island Fire Department**

***Statement of Activities***

From 1/1/2017 Through 12/31/2017

**Capital Facilities Bond Fund**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Expenses			
980 Contingencies & Transfers to Other Funds			
8950 Transfers to Other Funds	<u>9,500,000.00</u>	<u>5,073,645.84</u>	<u>4,426,354.16</u>
Total Contingencies & Transfers to Other Funds	<u>9,500,000.00</u>	<u>5,073,645.84</u>	<u>4,426,354.16</u>
990 Capital Improvements			
9150 Station 21 Rebuild - Bond	<u>0.00</u>	<u>(1,352.96)</u>	<u>1,352.96</u>
Total Capital Improvements	<u>0.00</u>	<u>(1,352.96)</u>	<u>1,352.96</u>
Total Expenses	<u>9,500,000.00</u>	<u>5,072,292.88</u>	<u>4,427,707.12</u>

# **CASH FLOW STATEMENT**

