

Orcas Island Fire Department
Balance Sheet
 As of December 31, 2013

	<u>Dec 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
General Fund Cash	457,821.44
OIF&R Operating Account	16,112.25
Petty Cash	200.00
Reserve Fund Cash	860.69
Retainage Held by Treasurer	<u>11,773.69</u>
Total Checking/Savings	486,768.07
Accounts Receivable	
1200 · Accounts Receivable	<u>179.00</u>
Total Accounts Receivable	<u>179.00</u>
Total Current Assets	486,947.07
Other Assets	
General Fund Investments	439,638.38
Reserve Fund Investments	<u>77,726.49</u>
Total Other Assets	<u>517,364.87</u>
TOTAL ASSETS	<u>1,004,311.94</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	<u>14,833.79</u>
Total Accounts Payable	14,833.79
Other Current Liabilities	
IAFF Dues Payable	-50.00
Retainage Payable	11,773.69
Sales Tax Payable	<u>136.33</u>
Total Other Current Liabilities	<u>11,860.02</u>
Total Current Liabilities	<u>26,693.81</u>
Total Liabilities	26,693.81
Equity	
3000 · Opening Bal Equity	184,843.23
3900 · Retained Earnings	408,203.18
Net Income	<u>384,571.72</u>
Total Equity	<u>977,618.13</u>
TOTAL LIABILITIES & EQUITY	<u>1,004,311.94</u>

Orcas Island Fire Department
Budget vs. Actual
 January through December 2013

	Jan - Dec 13	Budget	% of Budget
Ordinary Income/Expense			
Income			
3100000 · Tax Revenue			
3111000 · Property Tax Revenue	2,007,426.55	2,018,600.00	99.4%
3121000 · Timber Harvest Tax	900.87		
3172000 · Leasehold Tax	2,827.74	3,000.00	94.3%
Total 3100000 · Tax Revenue	2,011,155.16	2,021,600.00	99.5%
3340000 · State Grant Revenue			
3349000 · Regional EMS Council Fire/Hosp	1,208.00	2,000.00	60.4%
3383000 · Fire Protection DNR	17,025.96	12,000.00	141.9%
Total 3340000 · State Grant Revenue	18,233.96	14,000.00	130.2%
3400000 · General Government Revenue			
3382225 · Fire Marshal Reimbursement	66,231.13	53,000.00	125.0%
3360231 · Federal Pymt in Lieu of Taxes	2,686.29	3,500.00	76.8%
3229022 · Fire Permits	235.00		
3478010 · EMS & First Aid Training	2,240.00	2,000.00	112.0%
Total 3400000 · General Government Revenue	71,392.42	58,500.00	122.0%
3600001 · Other Revenue Sources			
3443000 · Maintenance Services	2,502.01	3,000.00	83.4%
3696300 · OPALCO Capit'I Credit	609.64	600.00	101.6%
3611107 · Investment Income	653.77	500.00	130.8%
3670000 · Donations	4,924.67	2,000.00	246.2%
3694000 · Judgements & Settlements	246.95	500.00	49.4%
3621000 · Rental Income	100.00		
3691000 · Sale of Surplus & Junk	73.00	1,000.00	7.3%
3699600 · Small Refund from Vendor	689.07		
3699300 · Reimbursement	12,188.78	1,000.00	1,218.9%
3699040 · Cleaning Cost for Meeting Room	750.00	400.00	187.5%
Total 3600001 · Other Revenue Sources	22,737.89	9,000.00	252.6%
Total Income	2,123,519.43	2,103,100.00	101.0%
Expense			
66900 · Reconciliation Discrepancies	0.00		
5890000 · Non Expenditure	0.00		
5111000 · Legislative			
5111010 · Commissioner Stipend	5,450.00	5,616.00	97.0%
5111020 · Commissioner Benefits	286.11	429.00	66.7%
5111041 · Professional Serv Confer Legal	9,357.96	3,000.00	311.9%
5111043 · Commissioner Travel	221.63	250.00	88.7%
5111046 · Insurance	37,703.00	36,000.00	104.7%
5111049 · Miscellaneous	306.79	100.00	306.8%
5142341 · State Audit	7,679.78		
5117041 · Election Services	0.00	2,500.00	0.0%
Total 5111000 · Legislative	61,005.27	47,895.00	127.4%
5221000 · Fire Administration			
5221010 · Wages, Fire & EMS	703,725.31	702,410.00	100.2%
5221011 · Wages, MOB Reimbursed	12,373.50		
5221020 · Personnel Benefits	179,154.13	142,200.00	126.0%
5221021 · Volunteer Shift Meal Per Diem	8,730.00	10,300.00	84.8%
5221031 · Admin Office Supplies	8,923.04	6,400.00	139.4%
5221041 · Professional Services	24,459.08	11,800.00	207.3%
5221042 · Communications	18,766.73	21,000.00	89.4%
5221043 · Admin Travel	5,596.58	5,000.00	111.9%
5221044 · Advertising	4,568.26	500.00	913.7%
5221045 · Rentals	90.00	60.00	150.0%
5221048 · Repair & Maintenance	943.45	200.00	471.7%
5221049 · Miscellaneous	13,424.06	18,175.00	73.9%
5221064 · New Equipment	956.84	0.00	100.0%
5221070 · Equipment Lease	0.00	0.00	0.0%
Total 5221000 · Fire Administration	981,710.98	918,045.00	106.9%

Orcas Island Fire Department
Budget vs. Actual
January through December 2013

	Jan - Dec 13	Budget	% of Budget
5222000 · Fire & EMS Operations			
5222020 · Volunteer Benefits	103,554.58	135,900.00	76.2%
5222031 · Operating Supplies	25,069.24	25,000.00	100.3%
5222032 · Fire Apparatus Fuel	14,179.57	10,000.00	141.8%
5222035 · Small Tools & Minor Equipment	1,951.29	300.00	650.4%
5222041 · Professional Services	2,424.65	100.00	2,424.7%
5222043 · Travel	1,295.82	1,500.00	86.4%
5222049 · Response Reimbursement	57,550.00	53,000.00	108.6%
5222051 · Inter-Governmental Agreements	0.00	0.00	0.0%
5222064 · New Equipment	0.00	0.00	0.0%
Total 5222000 · Fire & EMS Operations	206,025.15	225,800.00	91.2%
5223000 · Prevention & Public Education			
5223031 · Public Ed Operating Supplies	3,145.59	4,500.00	69.9%
5223041 · Professional Services	2,447.50	2,475.00	98.9%
5223042 · Communications	4,852.14	6,600.00	73.5%
5223043 · Travel	0.00	100.00	0.0%
5223049 · Miscellaneous	75.00	250.00	30.0%
5223064 · New Equipment	0.00	0.00	0.0%
Total 5223000 · Prevention & Public Education	10,520.23	13,925.00	75.5%
5223100 · Fire Marshal			
5223110 · Wages, Fire Marshal	22,775.50	33,600.00	67.8%
5223120 · Personnel Benefits	11,722.06	11,800.00	99.3%
5223131 · Office & Operating Supplies	843.21	4,000.00	21.1%
5223132 · Fuel & Vehicle Expenses	2,845.91	4,000.00	71.1%
5223141 · Professional Services	0.00	200.00	0.0%
Total 5223100 · Fire Marshal	38,186.68	53,600.00	71.2%
5224000 · Fire & EMS Training			
5224010 · Training Stipend	0.00	2,500.00	0.0%
5224020 · Training Stipend Benefits	0.00	200.00	0.0%
5224031 · Operating Supplies	11,404.61	4,500.00	253.4%
5224041 · Professional Services	14,771.65	36,290.00	40.7%
5224043 · Fire Training Travel	8,656.94	16,000.00	54.1%
5224044 · Advertising	0.00	0.00	0.0%
5224049 · Drill Reimbursements	13,612.00	15,000.00	90.7%
5224064 · New Equipment	0.00	500.00	0.0%
Total 5224000 · Fire & EMS Training	48,445.20	74,990.00	64.6%
5225000 · Fire Control Facilities			
5225031 · Facility Supplies	7,671.07	6,000.00	127.9%
5225041 · Professional Services	777.50	1,300.00	59.8%
5225045 · Facility Leases	1,955.89	2,000.00	97.8%
5225047 · Utilities	42,422.65	41,000.00	103.5%
5225048 · Facility Repair & Maintenance	20,307.54	22,000.00	92.3%
5225049 · Misc Capital Improvements	0.00	0.00	0.0%
5225064 · New Equipment	674.84	500.00	135.0%
Total 5225000 · Fire Control Facilities	73,809.49	72,800.00	101.4%
5225100 · Maintenance			
5225110 · Wages, Maintenance	57,494.62	78,500.00	73.2%
5225120 · Maintenance Benefits	8,818.28	12,170.00	72.5%
5225131 · Operating Supplies	2,885.12	2,000.00	144.3%
5225135 · Small Tools & Minor Equipment	1,079.02	500.00	215.8%
5225141 · Professional Services	120.32	0.00	100.0%
5225143 · Travel	359.85	600.00	60.0%
5225148 · Repair	15,253.11	22,000.00	69.3%
5225149 · Miscellaneous	1,183.93	500.00	236.8%
5225164 · New Equipment	0.00	0.00	0.0%
Total 5225100 · Maintenance	87,194.25	116,270.00	75.0%

Orcas Island Fire Department
Budget vs. Actual
 January through December 2013

	Jan - Dec 13	Budget	% of Budget
5262000 · Emergency Medical Aid			
5262031 · Operating Supplies	26,247.28	28,000.00	93.7%
5262032 · Ambulance Fuel	4,501.58	4,200.00	107.2%
5262035 · Small Tools & Minor Equipment	759.58	0.00	100.0%
5262041 · Professional Services	35,053.96	33,475.00	104.7%
5262043 · Ambulance Travel BLS Transport	1,087.96	5,000.00	21.8%
5262044 · Volunteer Per Diem BLS Trans	1,100.00	2,153.00	51.1%
5262048 · Repair & Maintenance	320.83	200.00	160.4%
5262064 · New Equipment	875.61	500.00	175.1%
Total 5262000 · Emergency Medical Aid	69,946.80	73,528.00	95.1%
5264000 · Emergency Medical Aid Training			
5264043 · EMS Training Travel	20.75		
Total 5264000 · Emergency Medical Aid Training	20.75		
5281000 · Communications			
5281031 · Operating Supplies	8.10	500.00	1.6%
5281045 · Rentals	3,024.16	3,000.00	100.8%
5281048 · Repair & Maintenance	4,223.02	2,500.00	168.9%
5281050 · Sheriffs Contract Dispatch	37,266.96	38,200.00	97.6%
5281064 · New Equipment	2,870.66	3,000.00	95.7%
Total 5281000 · Communications	47,392.90	47,200.00	100.4%
6560 · Payroll Expenses	792.00		
5970000 · Fund Transfers Out			
5971000 · Transfer to Bond Fund	0.00	0.00	0.0%
5971020 · Transfer to Capital Projects	0.00		
Total 5970000 · Fund Transfers Out	0.00	0.00	0.0%
Total Expense	1,625,049.70	1,644,053.00	98.8%
Net Ordinary Income	498,469.73	459,047.00	108.6%
Other Income/Expense			
Other Income			
3951000 · 3951000 Sale of Fixed Assets	1.00		
3610000 · Interest Income			
3611110 · Reserve Fund Invest. Interest	95.28		
3611120 · Capital Fund Invest. Interest	48.72		
3610000 · Interest Income - Other	45.29		
Total 3610000 · Interest Income	189.29		
3970000 · Fund Transfers In			
3971020 · Transfer in Capital Projects	0.00		
Total 3970000 · Fund Transfers In	0.00		
Total Other Income	190.29		
Other Expense			
5940000 · Capital Projects Fund			
5942264 · Machinery and Equipment	57,502.93	209,500.00	27.4%
5942262 · Buildings and Structures	49,280.71	90,500.00	54.5%
5942261 · Land and Land Improvements	100.00		
5940000 · Capital Projects Fund - Other	149.99		
Total 5940000 · Capital Projects Fund	107,033.63	300,000.00	35.7%
Total Other Expense	107,033.63	300,000.00	35.7%
Net Other Income	-106,843.34	-300,000.00	35.6%
Net Income	391,626.39	159,047.00	246.2%