

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

	Jul 31, 13
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	200.00
Retainage Held by Treasurer	11,773.69
OIF&R Operating Account	10,062.35
General Fund Cash	98,771.74
Reserve Fund Cash	807.64
Capital Fund Cash	79.94
Bond Redemption Fund	29.00
Total Checking/Savings	121,724.36
Accounts Receivable	
1200 · Accounts Receivable	8,531.48
Total Accounts Receivable	8,531.48
Total Current Assets	130,255.84
Other Assets	
General Fund Investments	635,164.89
Reserve Fund Investments	77,726.49
Total Other Assets	712,891.38
TOTAL ASSETS	843,147.22
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	8,219.73
Total Accounts Payable	8,219.73
Other Current Liabilities	
Retainage Payable	11,773.69
Sales Tax Payable	136.33
Total Other Current Liabilities	11,910.02
Total Current Liabilities	20,129.75
Total Liabilities	20,129.75
Equity	
3000 · Opening Bal Equity	184,843.23
3900 · Retained Earnings	408,203.18
Net Income	229,971.06
Total Equity	823,017.47
TOTAL LIABILITIES & EQUITY	843,147.22

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

08/12/13

Accrual Basis

	Jan - Jul 13	Budget	% of Budget
Ordinary Income/Expense			
Income			
3100000 · Tax Revenue			
3111000 · Property Tax Revenue	1,178,083.62	2,018,600.00	58.4%
3121000 · Timber Harvest Tax	360.38		
3172000 · Leasehold Tax	880.80	3,000.00	29.4%
Total 3100000 · Tax Revenue	1,179,324.80	2,021,600.00	58.3%
3340000 · State Grant Revenue			
3349000 · Regional EMS Council Fire/Hosp	1,208.00	2,000.00	60.4%
3383000 · Fire Protection DNR	8,352.48	12,000.00	69.6%
Total 3340000 · State Grant Revenue	9,560.48	14,000.00	68.3%
3400000 · General Government Revenue			
3382225 · Fire Marshal Reimbursement	66,231.13	53,000.00	125.0%
3360231 · Federal Pymt in Lieu of Taxes	0.00	3,500.00	0.0%
3229022 · Fire Permits	235.00		
3478010 · EMS & First Aid Training	1,810.00	2,000.00	90.5%
Total 3400000 · General Government Revenue	68,276.13	58,500.00	116.7%
3600001 · Other Revenue Sources			
3443000 · Maintenance Services	2,502.01	3,000.00	83.4%
3696300 · OPALCO Capit'l Credit	0.00	600.00	0.0%
3611107 · Investment Income	371.48	500.00	74.3%
3670000 · Donations	4,324.67	2,000.00	216.2%
3694000 · Judgements & Settlements	246.95	500.00	49.4%
3691000 · Sale of Surplus & Junk	73.00	1,000.00	7.3%
3699300 · Reimbursement	2,442.41	1,000.00	244.2%
3699040 · Cleaning Cost for Meeting Room	600.00	400.00	150.0%
Total 3600001 · Other Revenue Sources	10,560.52	9,000.00	117.3%
Total Income	1,267,721.93	2,103,100.00	60.3%
Expense			
66900 · Reconciliation Discrepancies	0.00		
5111000 · Legislative			
5111010 · Commissioner Stipend	2,808.00	5,616.00	50.0%
5111020 · Commissioner Benefits	214.80	429.00	50.1%
5111041 · Professional Serv Confer Legal	1,092.96	3,000.00	36.4%
5111043 · Commissioner Travel	0.00	250.00	0.0%
5111046 · Insurance	28,131.00	36,000.00	78.1%
5111049 · Miscellaneous	306.79	100.00	306.8%
5142341 · State Audit	7,470.78		
5117041 · Election Services	0.00	2,500.00	0.0%
Total 5111000 · Legislative	40,024.33	47,895.00	83.6%
5221000 · Fire Administration			
5221010 · Wages, Fire & EMS	413,077.28	645,410.00	64.0%
5221011 · Wages, MOB Reimbursed	7,237.25		
5221020 · Personnel Benefits	95,018.60	142,200.00	66.8%
5221021 · Volunteer Shift Meal Per Diem	4,120.00	10,300.00	40.0%
5221031 · Admin Office Supplies	5,951.71	6,400.00	93.0%
5221041 · Professional Services	7,302.67	11,800.00	61.9%
5221042 · Communications	14,054.72	21,000.00	66.9%
5221043 · Admin Travel	4,336.01	5,000.00	86.7%
5221044 · Advertising	2,479.51	500.00	495.9%
5221045 · Rentals	0.00	60.00	0.0%
5221048 · Repair & Maintenance	387.59	200.00	193.8%
5221049 · Miscellaneous	10,988.06	18,175.00	60.5%
5221064 · New Equipment	832.58	0.00	100.0%
5221070 · Equipment Lease	0.00	0.00	0.0%
Total 5221000 · Fire Administration	565,785.98	861,045.00	65.7%

Orcas Island Fire Department

08/12/13

Budget vs. Actual

Accrual Basis

January through July 2013

	Jan - Jul 13	Budget	% of Budget
5222000 · Fire & EMS Operations			
5222020 · Volunteer Benefits	81,392.35	135,900.00	59.9%
5222031 · Operating Supplies	18,024.69	25,000.00	72.1%
5222032 · Fire Apparatus Fuel	7,872.12	10,000.00	78.7%
5222035 · Small Tools & Minor Equipment	149.50	300.00	49.8%
5222041 · Professional Services	1,073.21	100.00	1,073.2%
5222043 · Travel	124.12	1,500.00	8.3%
5222049 · Response Reimbursement	0.00	53,000.00	0.0%
5222051 · Inter-Governmental Agreements	0.00	0.00	0.0%
5222064 · New Equipment	0.00	0.00	0.0%
Total 5222000 · Fire & EMS Operations	108,635.99	225,800.00	48.1%
5223000 · Prevention & Public Education			
5223031 · Public Ed Operating Supplies	2,933.39	4,500.00	65.2%
5223041 · Professional Services	1,603.00	2,475.00	64.8%
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	9,463.53	13,925.00	68.0%
5223100 · Fire Marshal			
5223110 · Wages, Fire Marshal	18,495.75	33,600.00	55.0%
5223120 · Personnel Benefits	8,649.09	11,800.00	73.3%
5223131 · Office & Operating Supplies	696.04	4,000.00	17.4%
5223132 · Fuel & Vehicle Expenses	1,863.85	4,000.00	46.6%
5223141 · Professional Services	0.00	200.00	0.0%
Total 5223100 · Fire Marshal	29,704.73	53,600.00	55.4%
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	11,295.80	4,500.00	251.0%
5224041 · Professional Services	12,369.65	36,290.00	34.1%
5224043 · Fire Training Travel	8,277.47	16,000.00	51.7%
5224044 · Advertising	0.00	0.00	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	31,942.92	74,990.00	42.6%
5225000 · Fire Control Facilities			
5225031 · Facility Supplies	4,021.87	6,000.00	67.0%
5225041 · Professional Services	157.50	1,300.00	12.1%
5225045 · Facility Leases	0.00	2,000.00	0.0%
5225047 · Utilities	25,682.24	41,000.00	62.6%
5225048 · Facility Repair & Maintenance	14,180.81	22,000.00	64.5%
5225049 · Misc Capital Improvements	0.00	0.00	0.0%
5225064 · New Equipment	674.84	500.00	135.0%
Total 5225000 · Fire Control Facilities	44,717.26	72,800.00	61.4%
5225100 · Maintenance			
5225110 · Wages, Maintenance	31,218.19	78,500.00	39.8%
5225120 · Maintenance Benefits	6,936.89	12,170.00	57.0%
5225131 · Operating Supplies	1,426.22	2,000.00	71.3%
5225135 · Small Tools & Minor Equipment	82.05	500.00	16.4%
5225141 · Professional Services	0.00	0.00	0.0%
5225143 · Travel	359.85	600.00	60.0%
5225148 · Repair	10,171.18	22,000.00	46.2%
5225149 · Miscellaneous	1,183.93	500.00	236.8%
5225164 · New Equipment	0.00	0.00	0.0%
Total 5225100 · Maintenance	51,378.31	116,270.00	44.2%

2:31 PM

Orcas Island Fire Department

Budget vs. Actual

January through July 2013

08/12/13

Accrual Basis

	Jan - Jul 13	Budget	% of Budget
5262000 · Emergency Medical Aid			
5262031 · Operating Supplies	16,500.08	28,000.00	58.9%
5262032 · Ambulance Fuel	2,629.98	4,200.00	62.6%
5262035 · Small Tools & Minor Equipment	268.03	0.00	100.0%
5262041 · Professional Services	19,168.31	33,475.00	57.3%
5262043 · Ambulance Travel BLS Transport	646.52	5,000.00	12.9%
5262044 · Volunteer Per Diem BLS Trans	800.00	2,153.00	37.2%
5262048 · Repair & Maintenance	320.83	200.00	160.4%
5262064 · New Equipment	875.61	500.00	175.1%
Total 5262000 · Emergency Medical Aid	41,209.36	73,528.00	56.0%
5281000 · Communications			
5281031 · Operating Supplies	0.00	500.00	0.0%
5281045 · Rentals	1,752.96	3,000.00	58.4%
5281048 · Repair & Maintenance	1,820.75	2,500.00	72.8%
5281050 · Sheriffs Contract Dispatch	21,739.06	38,200.00	56.9%
5281064 · New Equipment	1,794.79	3,000.00	59.8%
Total 5281000 · Communications	27,107.56	47,200.00	57.4%
6560 · Payroll Expenses	0.00		
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	949,969.97	1,587,053.00	59.9%
Net Ordinary Income	317,751.96	516,047.00	61.6%
Other Income/Expense			
Other Income			
3951000 · 3951000 Sale of Fixed Assets	1.00		
3610000 · Interest Income			
3611110 · Reserve Fund Invest. Interest	57.09		
3611120 · Capital Fund Invest. Interest	48.72		
Total 3610000 · Interest Income	105.81		
3970000 · Fund Transfers In			
3971020 · Transfer in Capital Projects	0.00		
Total 3970000 · Fund Transfers In	0.00		
Total Other Income	106.81		
Other Expense			
5940000 · Capital Projects Fund			
5942264 · Machinery and Equipment	41,969.00	209,500.00	20.0%
5942262 · Buildings and Structures	45,918.71	90,500.00	50.7%
Total 5940000 · Capital Projects Fund	87,887.71	300,000.00	29.3%
Total Other Expense	87,887.71	300,000.00	29.3%
Net Other Income	-87,780.90	-300,000.00	29.3%
Net Income	229,971.06	216,047.00	106.4%