

Orcas Island Fire Department
Balance Sheet
As of June 30, 2013

	<u>Jun 30, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	200.00
Retainage Held by Treasurer	11,773.69
OIF&R Operating Account	9,836.54
General Fund Cash	208,714.56
Reserve Fund Cash	807.64
Capital Fund Cash	79.94
Bond Redemption Fund	29.00
Total Checking/Savings	<u>231,441.37</u>
Accounts Receivable	
1200 · Accounts Receivable	179.00
Total Accounts Receivable	<u>179.00</u>
Total Current Assets	231,620.37
Other Assets	
General Fund Investments	635,164.89
Reserve Fund Investments	77,726.49
Total Other Assets	<u>712,891.38</u>
TOTAL ASSETS	<u>944,511.75</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	131.25
Total Accounts Payable	<u>131.25</u>
Other Current Liabilities	
Retainage Payable	11,773.69
Sales Tax Payable	136.33
Total Other Current Liabilities	<u>11,910.02</u>
Total Current Liabilities	<u>12,041.27</u>
Total Liabilities	12,041.27
Equity	
3000 · Opening Bal Equity	184,843.23
3900 · Retained Earnings	408,203.18
Net Income	339,424.07
Total Equity	<u>932,470.48</u>
TOTAL LIABILITIES & EQUITY	<u>944,511.75</u>

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

	Jan - Jun 13	Budget	% of Budget
Ordinary Income/Expense			
Income			
3100000 · Tax Revenue			
3111000 · Property Tax Revenue	1,159,037.93	2,018,600.00	57.4%
3121000 · Timber Harvest Tax	360.38		
3172000 · Leasehold Tax	880.80	3,000.00	29.4%
Total 3100000 · Tax Revenue	1,160,279.11	2,021,600.00	57.4%
3340000 · State Grant Revenue			
3349000 · Regional EMS Council Fire/Hosp	1,208.00	2,000.00	60.4%
3383000 · Fire Protection DNR	0.00	12,000.00	0.0%
Total 3340000 · State Grant Revenue	1,208.00	14,000.00	8.6%
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	75.00		
3478010 · EMS & First Aid Training	2,810.00	2,000.00	140.5%
Total 3400000 · General Government Revenue	69,116.13	58,500.00	118.1%
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	367.68	500.00	73.5%
3670000 · Donations	3,184.17	2,000.00	159.2%
3694000 · Judgements & Settlements	246.95	500.00	49.4%
3691000 · Sale of Surplus & Junk	0.00	1,000.00	0.0%
3699300 · Reimbursement	659.36	1,000.00	65.9%
3699040 · Cleaning Cost for Meeting Room	600.00	400.00	150.0%
Total 3600001 · Other Revenue Sources	7,560.17	9,000.00	84.0%
Total Income	1,238,163.41	2,103,100.00	58.9%
Expense			
66900 · Reconciliation Discrepancies	0.00		
5111000 · Legislative			
5111010 · Commissioner Stipend	2,600.00	5,616.00	46.3%
5111020 · Commissioner Benefits	198.90	429.00	46.4%
5111041 · Professional Serv Confer Legal	1,092.96	3,000.00	36.4%
5111043 · Commissioner Travel	0.00	250.00	0.0%
5111046 · Insurance	18,559.00	36,000.00	51.6%
5111049 · Miscellaneous	155.00	100.00	155.0%
5142341 · State Audit	7,178.18		
5117041 · Election Services	0.00	2,500.00	0.0%
Total 5111000 · Legislative	29,784.04	47,895.00	62.2%
5221000 · Fire Administration			
5221010 · Wages, Fire & EMS	359,403.15	645,410.00	55.7%
5221020 · Personnel Benefits	78,946.68	142,200.00	55.5%
5221021 · Volunteer Shift Meal Per Diem	2,990.00	10,300.00	29.0%
5221031 · Admin Office Supplies	5,049.92	6,400.00	78.9%
5221041 · Professional Services	7,242.67	11,800.00	61.4%
5221042 · Communications	7,138.78	21,000.00	34.0%
5221043 · Admin Travel	3,840.31	5,000.00	76.8%
5221044 · Advertising	1,925.40	500.00	385.1%
5221045 · Rentals	0.00	60.00	0.0%
5221048 · Repair & Maintenance	290.63	200.00	145.3%
5221049 · Miscellaneous	10,706.18	18,175.00	58.9%
5221064 · New Equipment	832.58	0.00	100.0%
5221070 · Equipment Lease	0.00	0.00	0.0%
Total 5221000 · Fire Administration	478,366.30	861,045.00	55.6%

Orcas Island Fire Department

07/10/13

Budget vs. Actual

Accrual Basis

January through June 2013

	Jan - Jun 13	Budget	% of Budget
5222000 · Fire & EMS Operations			
5222020 · Volunteer Benefits	77,535.57	135,900.00	57.1%
5222031 · Operating Supplies	14,891.08	25,000.00	59.6%
5222032 · Fire Apparatus Fuel	6,030.62	10,000.00	60.3%
5222035 · Small Tools & Minor Equipment	149.50	300.00	49.8%
5222041 · Professional Services	750.24	100.00	750.2%
5222043 · Travel	97.51	1,500.00	6.5%
5222049 · Response Reimbursement	171.53	53,000.00	0.3%
5222051 · Inter-Governmental Agreements	0.00	0.00	0.0%
5222064 · New Equipment	0.00	0.00	0.0%
Total 5222000 · Fire & EMS Operations	99,626.05	225,800.00	44.1%
5223000 · Prevention & Public Education			
5223031 · Public Ed Operating Supplies	2,892.49	4,500.00	64.3%
5223041 · Professional Services	973.00	2,475.00	39.3%
5223042 · Communications	3,339.82	6,600.00	50.6%
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	7,280.31	13,925.00	52.3%
5223100 · Fire Marshal			
5223110 · Wages, Fire Marshal	16,800.00	33,600.00	50.0%
5223120 · Personnel Benefits	7,066.07	11,800.00	59.9%
5223131 · Office & Operating Supplies	646.04	4,000.00	16.2%
5223132 · Fuel & Vehicle Expenses	1,290.21	4,000.00	32.3%
5223141 · Professional Services	0.00	200.00	0.0%
Total 5223100 · Fire Marshal	25,802.32	53,600.00	48.1%
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	10,320.11	4,500.00	229.3%
5224041 · Professional Services	12,369.65	36,290.00	34.1%
5224043 · Fire Training Travel	8,252.37	16,000.00	51.6%
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	30,942.13	74,990.00	41.3%
5225000 · Fire Control Facilities			
5225031 · Facility Supplies	3,504.20	6,000.00	58.4%
5225041 · Professional Services	157.50	1,300.00	12.1%
5225045 · Facility Leases	0.00	2,000.00	0.0%
5225047 · Utilities	21,554.23	41,000.00	52.6%
5225048 · Facility Repair & Maintenance	11,461.77	22,000.00	52.1%
5225049 · Misc Capital Improvements	0.00	0.00	0.0%
5225064 · New Equipment	674.84	500.00	135.0%
Total 5225000 · Fire Control Facilities	37,352.54	72,800.00	51.3%
5225100 · Maintenance			
5225110 · Wages, Maintenance	26,627.25	78,500.00	33.9%
5225120 · Maintenance Benefits	5,362.64	12,170.00	44.1%
5225131 · Operating Supplies	2,665.60	2,000.00	133.3%
5225135 · Small Tools & Minor Equipment	82.05	500.00	16.4%
5225141 · Professional Services	0.00	0.00	0.0%
5225143 · Travel	161.65	600.00	26.9%
5225148 · Repair	6,005.34	22,000.00	27.3%
5225149 · Miscellaneous	1,275.76	500.00	255.2%
5225164 · New Equipment	0.00	0.00	0.0%
Total 5225100 · Maintenance	42,180.29	116,270.00	36.3%

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

	Jan - Jun 13	Budget	% of Budget
5262000 · Emergency Medical Aid			
5262031 · Operating Supplies	14,029.30	28,000.00	50.1%
5262032 · Ambulance Fuel	2,321.14	4,200.00	55.3%
5262035 · Small Tools & Minor Equipment	268.03	0.00	100.0%
5262041 · Professional Services	16,459.98	33,475.00	49.2%
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	1,415.79	200.00	707.9%
5262064 · New Equipment	875.61	500.00	175.1%
Total 5262000 · Emergency Medical Aid	36,816.37	73,528.00	50.1%
5281000 · Communications			
5281031 · Operating Supplies	0.00	500.00	0.0%
5281045 · Rentals	1,498.72	3,000.00	50.0%
5281048 · Repair & Maintenance	1,820.75	2,500.00	72.8%
5281050 · Sheriffs Contract Dispatch	18,633.48	38,200.00	48.8%
5281064 · New Equipment	1,794.79	3,000.00	59.8%
Total 5281000 · Communications	23,747.74	47,200.00	50.3%
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	811,898.09	1,587,053.00	51.2%
Net Ordinary Income	426,265.32	516,047.00	82.6%
Other Income/Expense			
Other Income			
3951000 · 3951000 Sale of Fixed Assets	1.00		
3610000 · Interest Income			
3611110 · Reserve Fund Invest. Interest	57.09		
Total 3610000 · Interest Income	57.09		
3970000 · Fund Transfers In			
3971020 · Transfer in Capital Projects	0.00		
Total 3970000 · Fund Transfers In	0.00		
Total Other Income	58.09		
Other Expense			
5940000 · Capital Projects Fund			
5942264 · Machinery and Equipment	41,715.71	209,500.00	19.9%
5942262 · Buildings and Structures	45,183.63	90,500.00	49.9%
Total 5940000 · Capital Projects Fund	86,899.34	300,000.00	29.0%
Total Other Expense	86,899.34	300,000.00	29.0%
Net Other Income	-86,841.25	-300,000.00	28.9%
Net Income	339,424.07	216,047.00	157.1%