

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

	<u>Sep 30, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	200.00
Retainage Held by Treasurer	11,773.69
OIF&R Operating Account	1,631.65
General Fund Cash	86,273.38
Reserve Fund Cash	830.36
Capital Fund Cash	79.94
Bond Redemption Fund	29.00
Total Checking/Savings	<u>100,818.02</u>
Accounts Receivable	
1200 · Accounts Receivable	179.00
Total Accounts Receivable	<u>179.00</u>
Total Current Assets	100,997.02
Other Assets	
General Fund Investments	495,664.89
Reserve Fund Investments	77,726.49
Total Other Assets	<u>573,391.38</u>
TOTAL ASSETS	<u>674,388.40</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	-67.00
Total Accounts Payable	<u>-67.00</u>
Other Current Liabilities	
Retainage Payable	11,773.69
Sales Tax Payable	136.33
LEOFF Retirement Payable	8,312.18
IAFF Dues Payable	150.00
Trusteed Plans Payable	9,721.16
Total Other Current Liabilities	<u>30,093.36</u>
Total Current Liabilities	<u>30,026.36</u>
Total Liabilities	30,026.36
Equity	
3000 · Opening Bal Equity	184,843.23
3900 · Retained Earnings	408,203.18
Net Income	51,315.63
Total Equity	<u>644,362.04</u>
TOTAL LIABILITIES & EQUITY	<u>674,388.40</u>

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

	Jan - Sep 13	Budget	% of Budget
Ordinary Income/Expense			
Income			
3100000 · Tax Revenue			
3111000 · Property Tax Revenue	1,245,967.67	2,018,600.00	61.7%
3121000 · Timber Harvest Tax	528.56		
3172000 · Leasehold Tax	1,588.76	3,000.00	53.0%
Total 3100000 · Tax Revenue	1,248,084.99	2,021,600.00	61.7%
3340000 · State Grant Revenue			
3349000 · Regional EMS Council Fire/Hosp	1,208.00	2,000.00	60.4%
3383000 · Fire Protection DNR	10,177.98	12,000.00	84.8%
Total 3340000 · State Grant Revenue	11,385.98	14,000.00	81.3%
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'I Credit	0.00	600.00	0.0%
3611107 · Investment Income	553.21	500.00	110.6%
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	12,123.41	1,000.00	1,212.3%
3699040 · Cleaning Cost for Meeting Room	600.00	400.00	150.0%
Total 3600001 · Other Revenue Sources	20,423.25	9,000.00	226.9%
Total Income	1,348,170.35	2,103,100.00	64.1%
Expense			
66900 · Reconciliation Discrepancies	0.00		
5111000 · Legislative			
5111010 · Commissioner Stipend	3,740.00	5,616.00	66.6%
5111020 · Commissioner Benefits	286.11	429.00	66.7%
5111041 · Professional Serv Confer Legal	1,227.96	3,000.00	40.9%
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	7,679.78		
5117041 · Election Services	0.00	2,500.00	0.0%
Total 5111000 · Legislative	41,371.64	47,895.00	86.4%
5221000 · Fire Administration			
5221010 · Wages, Fire & EMS	545,764.96	645,410.00	84.6%
5221011 · Wages, MOB Reimbursed	12,373.50		
5221020 · Personnel Benefits	123,913.55	142,200.00	87.1%
5221021 · Volunteer Shift Meal Per Diem	6,240.00	10,300.00	60.6%
5221031 · Admin Office Supplies	7,018.10	6,400.00	109.7%
5221041 · Professional Services	12,550.75	11,800.00	106.4%
5221042 · Communications	14,904.74	21,000.00	71.0%
5221043 · Admin Travel	4,821.69	5,000.00	96.4%
5221044 · Advertising	2,929.51	500.00	585.9%
5221045 · Rentals	90.00	60.00	150.0%
5221048 · Repair & Maintenance	584.07	200.00	292.0%
5221049 · Miscellaneous	11,889.51	18,175.00	65.4%
5221064 · New Equipment	832.58	0.00	100.0%
5221070 · Equipment Lease	0.00	0.00	0.0%
Total 5221000 · Fire Administration	743,912.96	861,045.00	86.4%

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

	Jan - Sep 13	Budget	% of Budget
5222000 · Fire & EMS Operations			
5222020 · Volunteer Benefits	90,945.96	135,900.00	66.9%
5222031 · Operating Supplies	21,825.77	25,000.00	87.3%
5222032 · Fire Apparatus Fuel	10,873.78	10,000.00	108.7%
5222035 · Small Tools & Minor Equipment	149.50	300.00	49.8%
5222041 · Professional Services	2,231.65	100.00	2,231.7%
5222043 · Travel	938.92	1,500.00	62.6%
5222049 · Response Reimbursement	1,750.00	53,000.00	3.3%
5222051 · Inter-Governmental Agreements	0.00	0.00	0.0%
5222064 · New Equipment	0.00	0.00	0.0%
Total 5222000 · Fire & EMS Operations	128,715.58	225,800.00	57.0%
5223000 · Prevention & Public Education			
5223031 · Public Ed Operating Supplies	3,145.59	4,500.00	69.9%
5223041 · Professional Services	2,398.00	2,475.00	96.9%
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	10,470.73	13,925.00	75.2%
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	11,295.80	4,500.00	251.0%
5224041 · Professional Services	12,369.65	36,290.00	34.1%
5224043 · Fire Training Travel	8,341.30	16,000.00	52.1%
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	32,006.75	74,990.00	42.7%
5225000 · Fire Control Facilities			
5225031 · Facility Supplies	5,146.84	6,000.00	85.8%
5225041 · Professional Services	157.50	1,300.00	12.1%
5225045 · Facility Leases	1,955.89	2,000.00	97.8%
5225047 · Utilities	29,480.42	41,000.00	71.9%
5225048 · Facility Repair & Maintenance	17,930.92	22,000.00	81.5%
5225049 · Misc Capital Improvements	0.00	0.00	0.0%
5225064 · New Equipment	674.84	500.00	135.0%
Total 5225000 · Fire Control Facilities	55,346.41	72,800.00	76.0%
5225100 · Maintenance			
5225110 · Wages, Maintenance	42,560.44	78,500.00	54.2%
5225120 · Maintenance Benefits	8,818.28	12,170.00	72.5%
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	10,794.88	22,000.00	49.1%
5225149 · Miscellaneous	1,183.93	500.00	236.8%
5225164 · New Equipment	0.00	0.00	0.0%
Total 5225100 · Maintenance	65,225.65	116,270.00	56.1%

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

	Jan - Sep 13	Budget	% of Budget
5262000 · Emergency Medical Aid			
5262031 · Operating Supplies	22,546.00	28,000.00	80.5%
5262032 · Ambulance Fuel	3,384.92	4,200.00	80.6%
5262035 · Small Tools & Minor Equipment	268.03	0.00	100.0%
5262041 · Professional Services	24,584.97	33,475.00	73.4%
5262043 · Ambulance Travel BLS Transport	847.67	5,000.00	17.0%
5262044 · Volunteer Per Diem BLS Trans	900.00	2,153.00	41.8%
5262048 · Repair & Maintenance	320.83	200.00	160.4%
5262064 · New Equipment	875.61	500.00	175.1%
Total 5262000 · Emergency Medical Aid	53,728.03	73,528.00	73.1%
5281000 · Communications			
5281031 · Operating Supplies	0.00	500.00	0.0%
5281045 · Rentals	2,261.44	3,000.00	75.4%
5281048 · Repair & Maintenance	4,223.02	2,500.00	168.9%
5281050 · Sheriffs Contract Dispatch	27,950.22	38,200.00	73.2%
5281064 · New Equipment	2,445.92	3,000.00	81.5%
Total 5281000 · Communications	36,880.60	47,200.00	78.1%
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	1,206,637.03	1,587,053.00	76.0%
Net Ordinary Income	141,533.32	516,047.00	27.4%
Other Income/Expense			
Other Income			
3951000 · 3951000 Sale of Fixed Assets	1.00		
3610000 · Interest Income			
3611110 · Reserve Fund Invest. Interest	72.31		
3611120 · Capital Fund Invest. Interest	48.72		
Total 3610000 · Interest Income	121.03		
3970000 · Fund Transfers In			
3971020 · Transfer in Capital Projects	0.00		
Total 3970000 · Fund Transfers In	0.00		
Total Other Income	122.03		
Other Expense			
5940000 · Capital Projects Fund			
5942264 · Machinery and Equipment	44,171.02	209,500.00	21.1%
5942262 · Buildings and Structures	45,918.71	90,500.00	50.7%
5942261 · Land and Land Improvements	100.00		
5940000 · Capital Projects Fund - Other	149.99		
Total 5940000 · Capital Projects Fund	90,339.72	300,000.00	30.1%
Total Other Expense	90,339.72	300,000.00	30.1%
Net Other Income	-90,217.69	-300,000.00	30.1%
Net Income	51,315.63	216,047.00	23.8%