

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

	<u>Aug 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	200.00
Retainage Held by Treasurer	11,773.69
OIF&R Operating Account	8,552.09
General Fund Cash	33,229.63
Reserve Fund Cash	807.64
Capital Fund Cash	79.94
Bond Redemption Fund	29.00
Total Checking/Savings	<u>54,671.99</u>
Accounts Receivable	
1200 · Accounts Receivable	2,004.50
Total Accounts Receivable	<u>2,004.50</u>
Total Current Assets	56,676.49
Other Assets	
General Fund Investments	614,664.89
Reserve Fund Investments	77,726.49
Total Other Assets	<u>692,391.38</u>
TOTAL ASSETS	<u>749,067.87</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	15,186.90
Total Accounts Payable	<u>15,186.90</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>27,096.92</u>
Total Liabilities	27,096.92
Equity	
3000 · Opening Bal Equity	184,843.23
3900 · Retained Earnings	408,203.18
Net Income	128,924.54
Total Equity	<u>721,970.95</u>
TOTAL LIABILITIES & EQUITY	<u>749,067.87</u>

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

	Jan - Aug 13	Budget	% of Budget
Ordinary Income/Expense			
Income			
3100000 · Tax Revenue			
3111000 · Property Tax Revenue	1,190,588.50	2,018,600.00	59.0%
3121000 · Timber Harvest Tax	528.56		
3172000 · Leasehold Tax	1,588.76	3,000.00	53.0%
Total 3100000 · Tax Revenue	1,192,705.82	2,021,600.00	59.0%
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	434.22	500.00	86.8%
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	20,304.26	9,000.00	225.6%
Total Income	1,292,672.19	2,103,100.00	61.5%
Expense			
66900 · Reconciliation Discrepancies	0.00		
5111000 · Legislative			
5111010 · Commissioner Stipend	3,284.00	5,616.00	58.5%
5111020 · Commissioner Benefits	251.23	429.00	58.6%
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	40,880.76	47,895.00	85.4%
5221000 · Fire Administration			
5221010 · Wages, Fire & EMS	477,343.58	645,410.00	74.0%
5221011 · Wages, MOB Reimbursed	7,237.25		
5221020 · Personnel Benefits	106,854.73	142,200.00	75.1%
5221021 · Volunteer Shift Meal Per Diem	5,360.00	10,300.00	52.0%
5221031 · Admin Office Supplies	6,640.02	6,400.00	103.8%
5221041 · Professional Services	7,452.67	11,800.00	63.2%
5221042 · Communications	14,426.38	21,000.00	68.7%
5221043 · Admin Travel	4,480.26	5,000.00	89.6%
5221044 · Advertising	2,729.51	500.00	545.9%
5221045 · Rentals	90.00	60.00	150.0%
5221048 · Repair & Maintenance	508.56	200.00	254.3%
5221049 · Miscellaneous	11,360.24	18,175.00	62.5%
5221064 · New Equipment	832.58	0.00	100.0%
5221070 · Equipment Lease	0.00	0.00	0.0%
Total 5221000 · Fire Administration	645,315.78	861,045.00	74.9%

Orcas Island Fire Department
Budget vs. Actual
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	Jan - Aug 13	Budget	% of Budget
5222000 · Fire & EMS Operations			
5222020 · Volunteer Benefits	87,096.50	135,900.00	64.1%
5222031 · Operating Supplies	21,285.11	25,000.00	85.1%
5222032 · Fire Apparatus Fuel	9,530.74	10,000.00	95.3%
5222035 · Small Tools & Minor Equipment	149.50	300.00	49.8%
5222041 · Professional Services	1,390.40	100.00	1,390.4%
5222043 · Travel	438.92	1,500.00	29.3%
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	121,641.17	225,800.00	53.9%
5223000 · Prevention & Public Education			
5223031 · Public Ed Operating Supplies	3,145.59	4,500.00	69.9%
5223041 · Professional Services	1,708.00	2,475.00	69.0%
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	9,780.73	13,925.00	70.2%
5223100 · Fire Marshal			
5223110 · Wages, Fire Marshal	20,950.55	33,600.00	62.4%
5223120 · Personnel Benefits	9,944.15	11,800.00	84.3%
5223131 · Office & Operating Supplies	793.21	4,000.00	19.8%
5223132 · Fuel & Vehicle Expenses	2,619.06	4,000.00	65.5%
5223141 · Professional Services	0.00	200.00	0.0%
Total 5223100 · Fire Marshal	34,306.97	53,600.00	64.0%
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	4,270.27	6,000.00	71.2%
5225041 · Professional Services	157.50	1,300.00	12.1%
5225045 · Facility Leases	1,938.49	2,000.00	96.9%
5225047 · Utilities	27,027.32	41,000.00	65.9%
5225048 · Facility Repair & Maintenance	15,944.81	22,000.00	72.5%
5225049 · Misc Capital Improvements	0.00	0.00	0.0%
5225064 · New Equipment	674.84	500.00	135.0%
Total 5225000 · Fire Control Facilities	50,013.23	72,800.00	68.7%
5225100 · Maintenance			
5225110 · Wages, Maintenance	37,470.27	78,500.00	47.7%
5225120 · Maintenance Benefits	7,922.44	12,170.00	65.1%
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	58,615.94	116,270.00	50.4%

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

	Jan - Aug 13	Budget	% of Budget
5262000 · Emergency Medical Aid			
5262031 · Operating Supplies	20,719.02	28,000.00	74.0%
5262032 · Ambulance Fuel	3,035.69	4,200.00	72.3%
5262035 · Small Tools & Minor Equipment	268.03	0.00	100.0%
5262041 · Professional Services	21,876.64	33,475.00	65.4%
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	48,843.49	73,528.00	66.4%
5281000 · Communications			
5281031 · Operating Supplies	0.00	500.00	0.0%
5281045 · Rentals	2,007.20	3,000.00	66.9%
5281048 · Repair & Maintenance	4,223.02	2,500.00	168.9%
5281050 · Sheriffs Contract Dispatch	24,844.64	38,200.00	65.0%
5281064 · New Equipment	2,445.92	3,000.00	81.5%
Total 5281000 · Communications	33,520.78	47,200.00	71.0%
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	1,075,653.77	1,587,053.00	67.8%
Net Ordinary Income	217,018.42	516,047.00	42.1%
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	42,181.98	209,500.00	20.1%
5942262 · Buildings and Structures	45,918.71	90,500.00	50.7%
5942261 · Land and Land Improvements	100.00		
Total 5940000 · Capital Projects Fund	88,200.69	300,000.00	29.4%
Total Other Expense	88,200.69	300,000.00	29.4%
Net Other Income	-88,093.88	-300,000.00	29.4%
Net Income	128,924.54	216,047.00	59.7%