

Walker Fire Protection Association, Inc.
Balance Sheet
 As of August 31, 2013

	Aug 31, 13	Jul 31, 13
ASSETS		
Current Assets		
Checking/Savings		
1050 · Country Bank Checking 2725	37,299.01	42,863.97
1060 · Country Bank Money Market 0211	75,192.83	75,183.25
Total Checking/Savings	112,491.84	118,047.22
Total Current Assets	112,491.84	118,047.22
Fixed Assets		
1410 · Big Bug Station	26,250.00	26,250.00
1420 · Building and Land	70,069.00	70,069.00
1430 · Machinery & Equipment-CAFS		
1435 · Mach & Equip Accum Depr	-213.00	-213.00
1430 · Machinery & Equipment-CAFS - Other	8,000.00	8,000.00
Total 1430 · Machinery & Equipment-CAFS	7,787.00	7,787.00
1440 · Vehicles		
1445 · Accumulated Depreciation	-130,093.00	-130,093.00
1440 · Vehicles - Other	189,355.00	189,355.00
Total 1440 · Vehicles	59,262.00	59,262.00
Total Fixed Assets	163,368.00	163,368.00
Other Assets		
1900 · Walker Trash Collection, LLC	1,000.00	1,000.00
Total Other Assets	1,000.00	1,000.00
TOTAL ASSETS	276,859.84	282,415.22
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Credit Cards		
2110 · BMO Credit Card	308.06	339.42
Total Credit Cards	308.06	339.42
Other Current Liabilities		
2200 · Payroll Liabilities	288.75	288.75
Total Other Current Liabilities	288.75	288.75
Total Current Liabilities	596.81	628.17
Total Liabilities	596.81	628.17
Equity		
3900 · Retained Earnings	281,613.12	281,613.12
Net Income	-5,350.09	173.93
Total Equity	276,263.03	281,787.05
TOTAL LIABILITIES & EQUITY	276,859.84	282,415.22

Walker Fire Protection Association, Inc.
Profit & Loss Budget vs. Actual
August 2013

	<u>Aug 13</u>	<u>Budget</u>	<u>\$ Over B...</u>
Ordinary Income/Expense			
Income			
4100 · Contributions	2,950.00	1,982.00	968.00
4200 · Fundraising Income			
4210 · Bingo Night	128.00	348.00	-220.00
4215 · Dance Night	125.00		
4230 · Merchandise	223.50	356.00	-132.50
4260 · Pancake Breakfast Income	703.00	602.00	101.00
Total 4200 · Fundraising Income	<u>1,179.50</u>	<u>1,306.00</u>	<u>-126.50</u>
4400 · Interest income	9.58	9.72	-0.14
Total Income	<u>4,139.08</u>	<u>3,297.72</u>	<u>841.36</u>
Expense			
5010 · Bank Charge			
5011 · Credit Card	77.00		
Total 5010 · Bank Charge	<u>77.00</u>		
5020 · Bookkeeping Services	546.44	500.00	46.44
5040 · Communications			
5041 · Central Dispatch	416.67	416.67	0.00
5042 · Maint & Repair	0.00	60.00	-60.00
Total 5040 · Communications	<u>416.67</u>	<u>476.67</u>	<u>-60.00</u>
5080 · Equipment & Materials			
5081 · Maint & Repair	0.00	17.92	-17.92
5082 · Purchase	2,010.19	1,063.24	946.95
5083 · SCBA equipment & expense	0.00	174.01	-174.01
Total 5080 · Equipment & Materials	<u>2,010.19</u>	<u>1,255.17</u>	<u>755.02</u>
5100 · Fire Fighting Expenses			
5101 · Clothing	0.00	166.00	-166.00
5102 · Medical Tests/Immunizations	0.00	50.00	-50.00
5103 · Food/Water Supplies	9.75	100.00	-90.25
5104 · Firefighter morale expenses	111.90		
Total 5100 · Fire Fighting Expenses	<u>121.65</u>	<u>316.00</u>	<u>-194.35</u>
5130 · Fundraising Expense			
5131 · Bingo Night Expense	0.00	44.00	-44.00
5132 · Merchandise Purchase	256.00		
5133 · Pancake Breakfast Expense	0.00	150.00	-150.00
5134 · Walker Day Expenses	0.00	280.00	-280.00
Total 5130 · Fundraising Expense	<u>256.00</u>	<u>474.00</u>	<u>-218.00</u>
5140 · Insurance			
5141 · Accident/Sickness	0.00	2,347.00	-2,347.00
5142 · Comercial Package	4,717.00	3,127.00	1,590.00
Total 5140 · Insurance	<u>4,717.00</u>	<u>5,474.00</u>	<u>-757.00</u>
5160 · Legal Services	63.04		
5170 · Licenses & Permits	45.00		
5190 · Medical			
5192 · Medicine/Equipment	0.00	500.00	-500.00
5193 · Supplies	262.39	250.00	12.39
Total 5190 · Medical	<u>262.39</u>	<u>750.00</u>	<u>-487.61</u>
5200 · Office			
5201 · Postage	0.00	130.00	-130.00
5202 · Small Office Equipment/Repair	0.00	100.00	-100.00
5203 · Supplies	0.00	253.86	-253.86
Total 5200 · Office	<u>0.00</u>	<u>483.86</u>	<u>-483.86</u>
5210 · Payroll Expenses			
5211 · Fire Fighting Wages	0.00	1,600.00	-1,600.00
5212 · Payroll Taxes	0.00	150.00	-150.00
Total 5210 · Payroll Expenses	<u>0.00</u>	<u>1,750.00</u>	<u>-1,750.00</u>

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 Accrual Basis

Walker Fire Protection Association, Inc.
Profit & Loss Budget vs. Actual
August 2013

	<u>Aug 13</u>	<u>Budget</u>	<u>\$ Over B...</u>
5240 · Helicopter Pad Expenses	613.60		
5250 · Utilities			
5251 · Gas & Electric	149.95	151.59	-1.64
5252 · Internet	0.00	120.00	-120.00
5254 · Telephone	188.90	200.00	-11.10
Total 5250 · Utilities	<u>338.85</u>	<u>471.59</u>	<u>-132.74</u>
5260 · Vehicle			
5261 · Fuel	91.61	87.17	4.44
5262 · Maint. & Repair	0.00	163.65	-163.65
Total 5260 · Vehicle	<u>91.61</u>	<u>250.82</u>	<u>-159.21</u>
5270 · Website	46.00	45.00	1.00
Total Expense	<u>9,605.44</u>	<u>12,247.11</u>	<u>-2,641.67</u>
Net Ordinary Income	-5,466.36	-8,949.39	3,483.03
Other Income/Expense			
Other Expense			
7000 · Ask My Accountant	57.66		
Total Other Expense	<u>57.66</u>		
Net Other Income	<u>-57.66</u>		
Net Income	<u><u>-5,524.02</u></u>	<u><u>-8,949.39</u></u>	<u><u>3,425.37</u></u>

Walker Fire Protection Association, Inc.
Profit & Loss Budget vs. Actual
 June through August 2013

	<u>Jun - Aug 13</u>	<u>Budget</u>	<u>\$ Over Budget</u>
Ordinary Income/Expense			
Income			
4100 · Contributions	13,157.75	9,538.50	3,619.25
4200 · Fundraising Income			
4210 · Bingo Night	251.00	1,247.00	-996.00
4215 · Dance Night	310.00		
4230 · Merchandise	1,713.50	402.00	1,311.50
4240 · Newsletter Ad Sales	400.00		
4260 · Pancake Breakfast Income	1,331.00	1,465.00	-134.00
4270 · Walker Day			
4272 · Misc Income	1,102.00	3,600.00	-2,498.00
4274 · Raffle	308.00	100.00	208.00
4276 · Rummage Sale	2,486.00	1,500.00	986.00
Total 4270 · Walker Day	<u>3,896.00</u>	<u>5,200.00</u>	<u>-1,304.00</u>
Total 4200 · Fundraising Income	7,901.50	8,314.00	-412.50
4350 · State Reimbursement	1,304.80		
4400 · Interest income	28.43	28.84	-0.41
Total Income	<u>22,392.48</u>	<u>17,881.34</u>	<u>4,511.14</u>
Expense			
5010 · Bank Charge			
5011 · Credit Card	223.04	86.50	136.54
5012 · Fees	0.00	57.00	-57.00
5010 · Bank Charge - Other	57.00		
Total 5010 · Bank Charge	<u>280.04</u>	<u>143.50</u>	<u>136.54</u>
5020 · Bookkeeping Services	2,144.56	1,950.00	194.56
5040 · Communications			
5041 · Central Dispatch	1,250.01	1,250.01	0.00
5042 · Maint & Repair	0.00	60.00	-60.00
Total 5040 · Communications	<u>1,250.01</u>	<u>1,310.01</u>	<u>-60.00</u>
5070 · Dues & Membership	76.00		
5080 · Equipment & Materials			
5081 · Maint & Repair	141.45	341.95	-200.50
5082 · Purchase	3,923.82	3,207.26	716.56
5083 · SCBA equipment & expense	0.00	1,299.01	-1,299.01
Total 5080 · Equipment & Materials	<u>4,065.27</u>	<u>4,848.22</u>	<u>-782.95</u>
5100 · Fire Fighting Expenses			
5101 · Clothing	376.53	498.00	-121.47
5102 · Medical Tests/Immunizations	0.00	105.00	-105.00
5103 · Food/Water Supplies	9.75	200.00	-190.25
5104 · Firefighter morale expenses	111.90		
5106 · Training Classes	-300.00	658.88	-958.88
Total 5100 · Fire Fighting Expenses	<u>198.18</u>	<u>1,461.88</u>	<u>-1,263.70</u>
5130 · Fundraising Expense			
5131 · Bingo Night Expense	0.00	744.00	-744.00
5132 · Merchandise Purchase	813.04		
5133 · Pancake Breakfast Expense	312.09	450.00	-137.91
5134 · Walker Day Expenses	881.67	500.00	381.67
5135 · Community Newsletter	106.57	100.00	6.57
5136 · Dance Night Expenses	150.00	100.00	50.00
Total 5130 · Fundraising Expense	<u>2,263.37</u>	<u>1,894.00</u>	<u>369.37</u>
5140 · Insurance			
5141 · Accident/Sickness	0.00	3,000.00	-3,000.00
5142 · Comercial Package	4,717.00	3,127.00	1,590.00
5144 · Liaibility	1,049.00		
Total 5140 · Insurance	<u>5,766.00</u>	<u>6,127.00</u>	<u>-361.00</u>
5160 · Legal Services	1,763.04	2,383.00	-619.96
5170 · Licenses & Permits	45.00	45.00	0.00
5190 · Medical			

Walker Fire Protection Association, Inc.
Profit & Loss Budget vs. Actual
June through August 2013

	Jun - Aug 13	Budget	\$ Over Budget
5192 · Medicine/Equipment	0.00	1,000.00	-1,000.00
5193 · Supplies	445.20	250.00	195.20
Total 5190 · Medical	445.20	1,250.00	-804.80
5200 · Office			
5201 · Postage	0.00	130.00	-130.00
5202 · Small Office Equipment/Repair	0.00	100.00	-100.00
5203 · Supplies	0.00	253.86	-253.86
Total 5200 · Office	0.00	483.86	-483.86
5210 · Payroll Expenses			
5211 · Fire Fighting Wages	3,006.75	6,300.00	-3,293.25
5212 · Payroll Taxes	230.05	630.00	-399.95
5213 · Workman's Comp	2,876.71		
Total 5210 · Payroll Expenses	6,113.51	6,930.00	-816.49
5220 · Station Maintenance and Improve	0.00	300.00	-300.00
5240 · Helicopter Pad Expenses	613.60		
5250 · Utilities			
5251 · Gas & Electric	494.53	414.71	79.82
5252 · Internet	0.00	120.00	-120.00
5253 · Propane	49.81		
5254 · Telephone	559.77	600.00	-40.23
Total 5250 · Utilities	1,104.11	1,134.71	-30.60
5260 · Vehicle			
5261 · Fuel	865.15	723.80	141.35
5262 · Maint. & Repair	555.87	904.50	-348.63
Total 5260 · Vehicle	1,421.02	1,628.30	-207.28
5270 · Website	136.00	135.00	1.00
Total Expense	27,684.91	32,024.48	-4,339.57
Net Ordinary Income	-5,292.43	-14,143.14	8,850.71
Other Income/Expense			
Other Expense			
7000 · Ask My Accountant	57.66		
Total Other Expense	57.66		
Net Other Income	-57.66		
Net Income	-5,350.09	-14,143.14	8,793.05

Walker Fire Protection Association, Inc.
Profit & Loss Budget Performance
August 2013

	<u>Aug 13</u>	<u>Budget</u>	<u>\$ Over B...</u>	<u>Jun - Aug 13</u>	<u>YTD Budget</u>	<u>\$ Over B...</u>	<u>Annual Budget</u>
Ordinary Income/Expense							
Income							
4100 · Contributions	2,950.00	1,982.00	968.00	13,157.75	9,538.50	3,619.25	86,000.00
4130 · In-Kind Donations	0.00			0.00			250.00
4150 · Dumpster Revenue	0.00			0.00			6,000.00
4200 · Fundraising Income							
4210 · Bingo Night	128.00	348.00	-220.00	251.00	1,247.00	-996.00	2,000.00
4215 · Dance Night	125.00			310.00			1,000.00
4230 · Merchandise	223.50	356.00	-132.50	1,713.50	402.00	1,311.50	2,000.00
4240 · Newsletter Ad Sales	0.00			400.00			500.00
4260 · Pancake Breakfast Income	703.00	602.00	101.00	1,331.00	1,465.00	-134.00	2,200.00
4270 · Walker Day							
4272 · Misc Income	0.00			1,102.00	3,600.00	-2,498.00	3,600.00
4274 · Raffle	0.00			308.00	100.00	208.00	100.00
4276 · Rummage Sale	0.00			2,486.00	1,500.00	986.00	1,500.00
Total 4270 · Walker Day	<u>0.00</u>			<u>3,896.00</u>	<u>5,200.00</u>	<u>-1,304.00</u>	<u>5,200.00</u>
Total 4200 · Fundraising Income	<u>1,179.50</u>	<u>1,306.00</u>	<u>-126.50</u>	<u>7,901.50</u>	<u>8,314.00</u>	<u>-412.50</u>	<u>12,900.00</u>
4350 · State Reimbursement	0.00			1,304.80			5,000.00
4400 · Interest income	9.58	9.72	-0.14	28.43	28.84	-0.41	100.00
Total Income	<u>4,139.08</u>	<u>3,297.72</u>	<u>841.36</u>	<u>22,392.48</u>	<u>17,881.34</u>	<u>4,511.14</u>	<u>110,250.00</u>
Expense							
5010 · Bank Charge							
5011 · Credit Card	77.00			223.04	86.50	136.54	600.00
5012 · Fees	0.00			0.00	57.00	-57.00	300.00
5013 · Interest Exp	0.00			0.00			50.00
5010 · Bank Charge - Other	0.00			57.00			
Total 5010 · Bank Charge	<u>77.00</u>			<u>280.04</u>	<u>143.50</u>	<u>136.54</u>	<u>950.00</u>
5020 · Bookkeeping Services	546.44	500.00	46.44	2,144.56	1,950.00	194.56	6,000.00
5030 · Committee Expense	0.00			0.00			100.00
5040 · Communications							
5041 · Central Dispatch	416.67	416.67	0.00	1,250.01	1,250.01	0.00	5,000.00
5042 · Maint & Repair	0.00	60.00	-60.00	0.00	60.00	-60.00	1,000.00
Total 5040 · Communications	<u>416.67</u>	<u>476.67</u>	<u>-60.00</u>	<u>1,250.01</u>	<u>1,310.01</u>	<u>-60.00</u>	<u>6,000.00</u>
5070 · Dues & Membership	0.00			76.00			1,000.00
5080 · Equipment & Materials							
5081 · Maint & Repair	0.00	17.92	-17.92	141.45	341.95	-200.50	8,000.00
5082 · Purchase	2,010.19	1,063.24	946.95	3,923.82	3,207.26	716.56	5,000.00
5083 · SCBA equipment & expense	0.00	174.01	-174.01	0.00	1,299.01	-1,299.01	1,500.00
Total 5080 · Equipment & Materials	<u>2,010.19</u>	<u>1,255.17</u>	<u>755.02</u>	<u>4,065.27</u>	<u>4,848.22</u>	<u>-782.95</u>	<u>14,500.00</u>
5100 · Fire Fighting Expenses							
5101 · Clothing	0.00	166.00	-166.00	376.53	498.00	-121.47	2,000.00
5102 · Medical Tests/Immunizations	0.00	50.00	-50.00	0.00	105.00	-105.00	500.00
5103 · Food/Water Supplies	9.75	100.00	-90.25	9.75	200.00	-190.25	1,000.00
5104 · Firefighter morale expenses	111.90			111.90			1,200.00
5105 · Travel	0.00			0.00			1,500.00
5106 · Training Classes	0.00			-300.00	658.88	-958.88	4,000.00
Total 5100 · Fire Fighting Expenses	<u>121.65</u>	<u>316.00</u>	<u>-194.35</u>	<u>198.18</u>	<u>1,461.88</u>	<u>-1,263.70</u>	<u>10,200.00</u>
5130 · Fundraising Expense							
5131 · Bingo Night Expense	0.00	44.00	-44.00	0.00	744.00	-744.00	1,000.00
5132 · Merchandise Purchase	256.00			813.04			1,500.00
5133 · Pancake Breakfast Expense	0.00	150.00	-150.00	312.09	450.00	-137.91	1,500.00
5134 · Walker Day Expenses	0.00	280.00	-280.00	881.67	500.00	381.67	600.00
5135 · Community Newsletter	0.00			106.57	100.00	6.57	2,000.00
5136 · Dance Night Expenses	0.00			150.00	100.00	50.00	400.00
Total 5130 · Fundraising Expense	<u>256.00</u>	<u>474.00</u>	<u>-218.00</u>	<u>2,263.37</u>	<u>1,894.00</u>	<u>369.37</u>	<u>7,000.00</u>
5140 · Insurance							
5141 · Accident/Sickness	0.00	2,347.00	-2,347.00	0.00	3,000.00	-3,000.00	3,000.00
5142 · Commercial Package	4,717.00	3,127.00	1,590.00	4,717.00	3,127.00	1,590.00	12,600.00
5144 · Liability	0.00			1,049.00			
Total 5140 · Insurance	<u>4,717.00</u>	<u>5,474.00</u>	<u>-757.00</u>	<u>5,766.00</u>	<u>6,127.00</u>	<u>-361.00</u>	<u>15,600.00</u>
5160 · Legal Services	63.04			1,763.04	2,383.00	-619.96	5,000.00
5170 · Licenses & Permits	45.00			45.00	45.00	0.00	500.00
5190 · Medical							
5192 · Medicine/Equipment	0.00	500.00	-500.00	0.00	1,000.00	-1,000.00	3,000.00
5193 · Supplies	262.39	250.00	12.39	445.20	250.00	195.20	1,900.00
Total 5190 · Medical	<u>262.39</u>	<u>750.00</u>	<u>-487.61</u>	<u>445.20</u>	<u>1,250.00</u>	<u>-804.80</u>	<u>4,900.00</u>
5200 · Office							

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Accrual Basis

Walker Fire Protection Association, Inc.
Profit & Loss Budget Performance
August 2013

	Aug 13	Budget	\$ Over B...	Jun - Aug 13	YTD Budget	\$ Over B...	Annual Budget
5201 · Postage	0.00	130.00	-130.00	0.00	130.00	-130.00	300.00
5202 · Small Office Equipment/Repair	0.00	100.00	-100.00	0.00	100.00	-100.00	500.00
5203 · Supplies	0.00	253.86	-253.86	0.00	253.86	-253.86	1,200.00
Total 5200 · Office	0.00	483.86	-483.86	0.00	483.86	-483.86	2,000.00
5210 · Payroll Expenses							
5211 · Fire Fighting Wages	0.00	1,600.00	-1,600.00	3,006.75	6,300.00	-3,293.25	8,500.00
5212 · Payroll Taxes	0.00	150.00	-150.00	230.05	630.00	-399.95	800.00
5213 · Workman's Comp	0.00			2,876.71			
5210 · Payroll Expenses - Other	0.00			0.00			
Total 5210 · Payroll Expenses	0.00	1,750.00	-1,750.00	6,113.51	6,930.00	-816.49	9,300.00
5220 · Station Maintenance and Improve	0.00			0.00	300.00	-300.00	1,500.00
5240 · Helicopter Pad Expenses	613.60			613.60			
5250 · Utilities							
5251 · Gas & Electric	149.95	151.59	-1.64	494.53	414.71	79.82	2,000.00
5252 · Internet	0.00	120.00	-120.00	0.00	120.00	-120.00	600.00
5253 · Propane	0.00			49.81			2,600.00
5254 · Telephone	188.90	200.00	-11.10	559.77	600.00	-40.23	2,500.00
Total 5250 · Utilities	338.85	471.59	-132.74	1,104.11	1,134.71	-30.60	7,700.00
5260 · Vehicle							
5261 · Fuel	91.61	87.17	4.44	865.15	723.80	141.35	2,400.00
5262 · Maint. & Repair	0.00	163.65	-163.65	555.87	904.50	-348.63	15,000.00
Total 5260 · Vehicle	91.61	250.82	-159.21	1,421.02	1,628.30	-207.28	17,400.00
5270 · Website	46.00	45.00	1.00	136.00	135.00	1.00	600.00
Total Expense	9,605.44	12,247.11	-2,641.67	27,684.91	32,024.48	-4,339.57	110,250.00
Net Ordinary Income	-5,466.36	-8,949.39	3,483.03	-5,292.43	-14,143.14	8,850.71	0.00
Other Income/Expense							
Other Expense							
7000 · Ask My Accountant	57.66			57.66			
Total Other Expense	57.66			57.66			
Net Other Income	-57.66			-57.66			
Net Income	-5,524.02	-8,949.39	3,425.37	-5,350.09	-14,143.14	8,793.05	0.00