

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

	Jan - Mar 13	Budget	% of Budget
Ordinary Income/Expense			
Income			
3100000 · Tax Revenue			
3111000 · Property Tax Revenue	262,955.81	2,018,600.00	13.0%
3172000 · Leasehold Tax	381.18	3,000.00	12.7%
Total 3100000 · Tax Revenue	263,336.99	2,021,600.00	13.0%
3340000 · State Grant Revenue			
3349000 · Regional EMS Council Fire/Hosp	0.00	2,000.00	0.0%
3383000 · Fire Protection DNR	0.00	12,000.00	0.0%
Total 3340000 · State Grant Revenue	0.00	14,000.00	0.0%
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	1,765.00	2,000.00	88.3%
Total 3400000 · General Government Revenue	68,071.13	58,500.00	116.4%
3600001 · Other Revenue Sources			
3443000 · Maintenance Services	0.00	3,000.00	0.0%
3696300 · OPALCO Capit'l Credit	0.00	600.00	0.0%
3611107 · Investment Income	291.09	500.00	58.2%
3670000 · Donations	2,950.00	2,000.00	147.5%
3694000 · Judgements & Settlements	218.39	500.00	43.7%
3691000 · Sale of Surplus & Junk	0.00	1,000.00	0.0%
3699300 · Reimbursement	69.00	1,000.00	6.9%
3699040 · Cleaning Cost for Meeting Room	300.00	400.00	75.0%
Total 3600001 · Other Revenue Sources	3,828.48	9,000.00	42.5%
Total Income	335,236.60	2,103,100.00	15.9%
Expense			
5111000 · Legislative			
5111010 · Commissioner Stipend	1,456.00	5,616.00	25.9%
5111020 · Commissioner Benefits	111.40	429.00	26.0%
5111041 · Professional Serv Confer Legal	472.96	3,000.00	15.8%
5111043 · Commissioner Travel	0.00	250.00	0.0%
5111046 · Insurance	8,897.00	36,000.00	24.7%
5111049 · Miscellaneous	125.00	100.00	125.0%
5142341 · State Audit	6,843.78		
5117041 · Election Services	0.00	2,500.00	0.0%
Total 5111000 · Legislative	17,906.14	47,895.00	37.4%
5221000 · Fire Administration			
5221010 · Wages, Fire & EMS	189,788.57	861,045.00	22.0%
5221020 · Personnel Benefits	40,676.28	142,200.00	28.6%
5221021 · Volunteer Shift Meal Per Diem	1,380.00	10,300.00	13.4%
5221031 · Admin Office Supplies	2,519.80	6,400.00	39.4%
5221041 · Professional Services	5,138.59	11,800.00	43.5%
5221042 · Communications	3,493.86	21,000.00	16.6%
5221043 · Admin Travel	2,622.27	5,000.00	52.4%
5221044 · Advertising	848.68	500.00	169.7%
5221045 · Rentals	0.00	60.00	0.0%
5221048 · Repair & Maintenance	230.02	200.00	115.0%
5221049 · Miscellaneous	8,946.64	18,175.00	49.2%
5221064 · New Equipment	1,398.77	0.00	100.0%
5221070 · Equipment Lease	0.00	0.00	0.0%
Total 5221000 · Fire Administration	257,043.48	1,076,680.00	23.9%

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5222000 · Fire & EMS Operations			
5222020 · Volunteer Benefits	37,313.37	135,900.00	27.5%
5222031 · Operating Supplies	8,032.11	25,000.00	32.1%
5222032 · Fire Apparatus Fuel	2,068.64	10,000.00	20.7%
5222035 · Small Tools & Minor Equipment	149.50	300.00	49.8%
5222041 · Professional Services	113.20	100.00	113.2%
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	47,945.86	225,800.00	21.2%
5223000 · Prevention & Public Education			
5223031 · Public Ed Operating Supplies	2,228.20	4,500.00	49.5%
5223041 · Professional Services	340.00	2,475.00	13.7%
5223042 · Communications	538.75	6,600.00	8.2%
5223043 · Travel	0.00	100.00	0.0%
5223049 · Miscellaneous	0.00	250.00	0.0%
5223064 · New Equipment	0.00	0.00	0.0%
Total 5223000 · Prevention & Public Education	3,106.95	13,925.00	22.3%
5223100 · Fire Marshal			
5223110 · Wages, Fire Marshal	8,400.00	33,600.00	25.0%
5223120 · Personnel Benefits	3,294.19	11,800.00	27.9%
5223131 · Office & Operating Supplies	334.74	4,000.00	8.4%
5223132 · Fuel & Vehicle Expenses	288.02	4,000.00	7.2%
5223141 · Professional Services	0.00	200.00	0.0%
Total 5223100 · Fire Marshal	12,316.95	53,600.00	23.0%
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	10,151.06	4,500.00	225.6%
5224041 · Professional Services	5,431.00	36,290.00	15.0%
5224043 · Fire Training Travel	749.54	16,000.00	4.7%
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	16,331.60	74,990.00	21.8%
5225000 · Fire Control Facilities			
5225031 · Facility Supplies	1,284.54	6,000.00	21.4%
5225041 · Professional Services	0.00	1,300.00	0.0%
5225045 · Facility Leases	0.00	2,000.00	0.0%
5225047 · Utilities	11,989.27	41,000.00	29.2%
5225048 · Facility Repair & Maintenance	4,805.79	22,000.00	21.8%
5225049 · Misc Capital Improvements	0.00	0.00	0.0%
5225064 · New Equipment	298.91	500.00	59.8%
Total 5225000 · Fire Control Facilities	18,378.51	72,800.00	25.2%
5225100 · Maintenance			
5225110 · Wages, Maintenance	10,983.00	78,500.00	14.0%
5225120 · Maintenance Benefits	2,352.76	12,170.00	19.3%
5225131 · Operating Supplies	1,567.71	2,000.00	78.4%
5225135 · Small Tools & Minor Equipment	82.05	500.00	16.4%
5225141 · Professional Services	97.02	0.00	100.0%
5225143 · Travel	0.00	600.00	0.0%
5225148 · Repair	2,945.56	22,000.00	13.4%
5225149 · Miscellaneous	135.72	500.00	27.1%
5225164 · New Equipment	0.00	0.00	0.0%
Total 5225100 · Maintenance	18,163.82	116,270.00	15.6%

Orcas Island Fire Department
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	Jan - Mar 13	Budget	% of Budget
5262000 · Emergency Medical Aid			
5262031 · Operating Supplies	5,351.77	28,000.00	19.1%
5262032 · Ambulance Fuel	1,421.87	4,200.00	33.9%
5262035 · Small Tools & Minor Equipment	0.00	0.00	0.0%
5262041 · Professional Services	8,124.99	33,475.00	24.3%
5262043 · Ambulance Travel BLS Transport	511.77	5,000.00	10.2%
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	334.61	500.00	66.9%
Total 5262000 · Emergency Medical Aid	16,865.84	73,528.00	22.9%
5263000 · Emergency Medical Aid Operation			
5263031 · Operating Supplies	211.54	500.00	42.3%
Total 5263000 · Emergency Medical Aid Operation	211.54	500.00	42.3%
5281000 · Communications			
5281045 · Rentals	742.68	3,000.00	24.8%
5281048 · Repair & Maintenance	368.63	2,500.00	14.7%
5281050 · Sheriffs Contract Dispatch	9,316.74	38,200.00	24.4%
5281064 · New Equipment	3,923.22	3,000.00	130.8%
Total 5281000 · Communications	14,351.27	46,700.00	30.7%
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	43,000.00		
Total 5970000 · Fund Transfers Out	43,000.00	0.00	100.0%
Total Expense	465,621.96	1,802,688.00	25.8%
Net Ordinary Income	-130,385.36	300,412.00	-43.4%
Other Income/Expense			
Other Income			
3951000 · 3951000 Sale of Fixed Assets	1.00		
3610000 · Interest Income			
3611110 · Reserve Fund Invest. Interest	45.88		
Total 3610000 · Interest Income	45.88		
3970000 · Fund Transfers In			
3971020 · Transfer in Capital Projects	43,000.00		
Total 3970000 · Fund Transfers In	43,000.00		
Total Other Income	43,046.88		
Other Expense			
5940000 · Capital Projects Fund			
5942264 · Machinery and Equipment	19,795.07	209,500.00	9.4%
5942262 · Buildings and Structures	44,047.51	90,500.00	48.7%
Total 5940000 · Capital Projects Fund	63,842.58	300,000.00	21.3%
Total Other Expense	63,842.58	300,000.00	21.3%
Net Other Income	-20,795.70	-300,000.00	6.9%
Net Income	-151,181.06	412.00	-36,694.4%

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 Accrual Basis

Orcas Island Fire Department Revenue Detail March 2013

Name	Memo	Amount
3100000 · Tax Revenue		
3111000 · Property Tax Revenue		
	March property tax revenue	151,931.65
Total 3111000 · Property Tax Revenue		151,931.65
Total 3100000 · Tax Revenue		151,931.65
3400000 · General Government Revenue		
3478010 · EMS & First Aid Training		
	Nelson Fire book deposit	200.00
	Luna Fire Book Deposit	200.00
	Paluzzi, Family Tides, OI Childrens ho...	280.00
Orcas Island Senior...	First Aid CPR class attended by Jay S...	35.00
Petty Cash Fund	Refund for first aid class cancellation	-20.00
Randy Gaylord	Reimbursement for fire textbook	-200.00
Skagit Valley College	First Aid CPR class for Lauri Fahlbur...	35.00
Total 3478010 · EMS & First Aid Training		530.00
Total 3400000 · General Government Revenue		530.00
3600001 · Other Revenue Sources		
3611107 · Investment Income		
	March General Fund Investment Income	41.73
Total 3611107 · Investment Income		41.73
3670000 · Donations		
	B. Bedell donation	2,500.00
Total 3670000 · Donations		2,500.00
3694000 · Judgements & Settlements		
	Restitution pmt - Woolsworth	182.50
Total 3694000 · Judgements & Settlements		182.50
3699300 · Reimbursement		
	Delisle reimbursement	69.00
Total 3699300 · Reimbursement		69.00
3699040 · Cleaning Cost for Meeting Room		
	SJC cleaning fee	50.00
San Juan County T...	Reimbursement for room cancellation	-50.00
San Juan County A...	Cleaning fee for use of meeting room ...	50.00
Total 3699040 · Cleaning Cost for Meeting Room		50.00
Total 3600001 · Other Revenue Sources		2,843.23
TOTAL		155,304.88

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

	<u>Mar 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	200.00
Retainage Held by Treasurer	11,773.69
OIF&R Operating Account	10,453.93
General Fund Cash	242,043.65
Reserve Fund Cash	777.63
Capital Fund Cash	79.94
Bond Redemption Fund	29.00
Total Checking/Savings	<u>265,357.84</u>
Accounts Receivable	
1200 · Accounts Receivable	214.00
Total Accounts Receivable	<u>214.00</u>
Total Current Assets	265,571.84
Other Assets	
General Fund Investments	115,164.89
Reserve Fund Investments	77,726.49
Total Other Assets	<u>192,891.38</u>
TOTAL ASSETS	<u><u>458,463.22</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Retainage Payable	11,773.69
Sales Tax Payable	-38.31
Trusteed Plans Payable	4,862.49
Total Other Current Liabilities	<u>16,597.87</u>
Total Current Liabilities	<u>16,597.87</u>
Total Liabilities	16,597.87
Equity	
3000 · Opening Bal Equity	184,843.23
3900 · Retained Earnings	408,203.18
Net Income	-151,181.06
Total Equity	<u>441,865.35</u>
TOTAL LIABILITIES & EQUITY	<u><u>458,463.22</u></u>