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06/10/13

Accrual Basis

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

	Jan - May 13	Budget	% of Budget
Ordinary Income/Expense			
Income			
3100000 · Tax Revenue			
3111000 · Property Tax Revenue	1,147,504.73	2,018,600.00	56.8%
3121000 · Timber Harvest Tax	360.38		
3172000 · Leasehold Tax	472.56	3,000.00	15.8%
Total 3100000 · Tax Revenue	1,148,337.67	2,021,600.00	56.8%
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	2,120.00	2,000.00	106.0%
Total 3400000 · General Government Revenue	68,426.13	58,500.00	117.0%
3600001 · Other Revenue Sources			
3443000 · Maintenance Services	0.00	3,000.00	0.0%
3696300 · OPALCO Capit'I Credit	0.00	600.00	0.0%
3611107 · Investment Income	347.28	500.00	69.5%
3670000 · Donations	3,050.00	2,000.00	152.5%
3694000 · Judgements & Settlements	246.95	500.00	49.4%
3691000 · Sale of Surplus & Junk	0.00	1,000.00	0.0%
3699300 · Reimbursement	337.70	1,000.00	33.8%
3699040 · Cleaning Cost for Meeting Room	450.00	400.00	112.5%
Total 3600001 · Other Revenue Sources	4,431.93	9,000.00	49.2%
Total Income	1,222,403.73	2,103,100.00	58.1%
Expense			
66900 · Reconciliation Discrepancies	-135.31		
5111000 · Legislative			
5111010 · Commissioner Stipend	2,184.00	5,616.00	38.9%
5111020 · Commissioner Benefits	167.08	429.00	38.9%
5111041 · Professional Serv Confer Legal	832.96	3,000.00	27.8%
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	7,010.98		
5117041 · Election Services	0.00	2,500.00	0.0%
Total 5111000 · Legislative	28,909.02	47,895.00	60.4%
5221000 · Fire Administration			
5221010 · Wages, Fire & EMS	304,976.79	645,410.00	47.3%
5221020 · Personnel Benefits	66,899.49	142,200.00	47.0%
5221021 · Volunteer Shift Meal Per Diem	2,380.00	10,300.00	23.1%
5221031 · Admin Office Supplies	4,646.12	6,400.00	72.6%
5221041 · Professional Services	6,279.92	11,800.00	53.2%
5221042 · Communications	4,182.55	21,000.00	19.9%
5221043 · Admin Travel	3,051.49	5,000.00	61.0%
5221044 · Advertising	1,038.68	500.00	207.7%
5221045 · Rentals	0.00	60.00	0.0%
5221048 · Repair & Maintenance	230.02	200.00	115.0%
5221049 · Miscellaneous	10,527.93	18,175.00	57.9%
5221064 · New Equipment	832.58	0.00	100.0%
5221070 · Equipment Lease	0.00	0.00	0.0%
Total 5221000 · Fire Administration	405,045.57	861,045.00	47.0%

1:01 PM

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5222000 · Fire & EMS Operations			
5222020 · Volunteer Benefits	63,080.13	135,900.00	46.4%
5222031 · Operating Supplies	13,935.76	25,000.00	55.7%
5222032 · Fire Apparatus Fuel	5,040.87	10,000.00	50.4%
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	82,588.50	225,800.00	36.6%
5223000 · Prevention & Public Education			
5223031 · Public Ed Operating Supplies	2,862.30	4,500.00	63.6%
5223041 · Professional Services	859.00	2,475.00	34.7%
5223042 · Communications	2,427.57	6,600.00	36.8%
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	6,148.87	13,925.00	44.2%
5223100 · Fire Marshal			
5223110 · Wages, Fire Marshal	14,000.00	33,600.00	41.7%
5223120 · Personnel Benefits	5,823.21	11,800.00	49.3%
5223131 · Office & Operating Supplies	515.39	4,000.00	12.9%
5223132 · Fuel & Vehicle Expenses	824.61	4,000.00	20.6%
5223141 · Professional Services	0.00	200.00	0.0%
Total 5223100 · Fire Marshal	21,163.21	53,600.00	39.5%
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	11,869.65	36,290.00	32.7%
5224043 · Fire Training Travel	8,080.46	16,000.00	50.5%
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	30,270.22	74,990.00	40.4%
5225000 · Fire Control Facilities			
5225031 · Facility Supplies	3,220.70	6,000.00	53.7%
5225041 · Professional Services	0.00	1,300.00	0.0%
5225045 · Facility Leases	0.00	2,000.00	0.0%
5225047 · Utilities	18,618.45	41,000.00	45.4%
5225048 · Facility Repair & Maintenance	9,648.09	22,000.00	43.9%
5225049 · Misc Capital Improvements	0.00	0.00	0.0%
5225064 · New Equipment	674.84	500.00	135.0%
Total 5225000 · Fire Control Facilities	32,162.08	72,800.00	44.2%
5225100 · Maintenance			
5225110 · Wages, Maintenance	20,553.74	78,500.00	26.2%
5225120 · Maintenance Benefits	4,387.15	12,170.00	36.0%
5225131 · Operating Supplies	1,882.65	2,000.00	94.1%
5225135 · Small Tools & Minor Equipment	82.05	500.00	16.4%
5225141 · Professional Services	0.00	0.00	0.0%
5225143 · Travel	0.00	600.00	0.0%
5225148 · Repair	4,668.57	22,000.00	21.2%
5225149 · Miscellaneous	1,275.76	500.00	255.2%
5225164 · New Equipment	0.00	0.00	0.0%
Total 5225100 · Maintenance	32,849.92	116,270.00	28.3%

1:01 PM

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5262000 · Emergency Medical Aid			
5262031 · Operating Supplies	9,817.06	28,000.00	35.1%
5262032 · Ambulance Fuel	1,791.58	4,200.00	42.7%
5262035 · Small Tools & Minor Equipment	268.03	0.00	100.0%
5262041 · Professional Services	13,751.65	33,475.00	41.1%
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	29,366.24	73,528.00	39.9%
5281000 · Communications			
5281031 · Operating Supplies	0.00	500.00	0.0%
5281045 · Rentals	1,244.48	3,000.00	41.5%
5281048 · Repair & Maintenance	1,820.75	2,500.00	72.8%
5281050 · Sheriffs Contract Dispatch	15,527.90	38,200.00	40.6%
5281064 · New Equipment	1,794.79	3,000.00	59.8%
Total 5281000 · Communications	20,387.92	47,200.00	43.2%
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	688,756.24	1,587,053.00	43.4%
Net Ordinary Income	533,647.49	516,047.00	103.4%
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	35,313.96	209,500.00	16.9%
5942262 · Buildings and Structures	45,183.63	90,500.00	49.9%
Total 5940000 · Capital Projects Fund	80,497.59	300,000.00	26.8%
Total Other Expense	80,497.59	300,000.00	26.8%
Net Other Income	-80,439.50	-300,000.00	26.8%
Net Income	453,207.99	216,047.00	209.8%

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

	<u>May 31, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	200.00
Retainage Held by Treasurer	11,773.69
OIF&R Operating Account	10,069.32
General Fund Cash	921,968.24
Reserve Fund Cash	799.21
Capital Fund Cash	79.94
Bond Redemption Fund	29.00
Total Checking/Savings	<u>944,919.40</u>
Accounts Receivable	
1200 - Accounts Receivable	179.00
Total Accounts Receivable	<u>179.00</u>
Total Current Assets	945,098.40
Other Assets	
General Fund Investments	35,164.89
Reserve Fund Investments	77,726.49
Total Other Assets	<u>112,891.38</u>
TOTAL ASSETS	<u><u>1,057,989.78</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
Retainage Payable	11,773.69
Sales Tax Payable	-38.31
Total Other Current Liabilities	<u>11,735.38</u>
Total Current Liabilities	<u>11,735.38</u>
Total Liabilities	11,735.38
Equity	
3000 - Opening Bal Equity	184,843.23
3900 - Retained Earnings	408,203.18
Net Income	453,207.99
Total Equity	<u>1,046,254.40</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,057,989.78</u></u>

**Orcas Island Fire Department
 Revenue Detail
 May 2013**

Name	Memo	Amount
3100000 · Tax Revenue		
3111000 · Property Tax Revenue		
	May property tax revenue	282,980.26
Total 3111000 · Property Tax Revenue		282,980.26
3121000 · Timber Harvest Tax		
	May timber harvest tax	360.38
Total 3121000 · Timber Harvest Tax		360.38
Total 3100000 · Tax Revenue		283,340.64
3340000 · State Grant Revenue		
3349000 · Regional EMS Council Fire/Hosp		
	Deposit	1,208.00
Total 3349000 · Regional EMS Council Fire/Hosp		1,208.00
Total 3340000 · State Grant Revenue		1,208.00
3400000 · General Government Revenue		
3478010 · EMS & First Aid Training		
	Deposit	280.00
Total 3478010 · EMS & First Aid Training		280.00
Total 3400000 · General Government Revenue		280.00
3600001 · Other Revenue Sources		
3611107 · Investment Income		
	LGIP investment interest - May	12.61
	Reserve fund interest - May	10.37
Total 3611107 · Investment Income		22.98
3670000 · Donations		
	Vogt Donation	100.00
Total 3670000 · Donations		100.00
3694000 · Judgements & Settlements		
	Cole Restitution	28.56
Total 3694000 · Judgements & Settlements		28.56
3699300 · Reimbursement		
	Deposit	86.62
Total 3699300 · Reimbursement		86.62
3699040 · Cleaning Cost for Meeting Room		
	County use - cleaning fee	50.00
	Deposit	50.00
Total 3699040 · Cleaning Cost for Meeting Room		50.00
Total 3600001 · Other Revenue Sources		288.16
TOTAL		285,116.80