

Orcas Island Fire Department

Profit & Loss

October 2013

	<u>Oct 13</u>
Ordinary Income/Expense	
Income	
3100000 · Tax Revenue	
3111000 · Property Tax Revenue	576,035.91
3172000 · Leasehold Tax	330.46
Total 3100000 · Tax Revenue	<u>576,366.37</u>
3400000 · General Government Revenue	
3478010 · EMS & First Aid Training	245.00
Total 3400000 · General Government Revenue	<u>245.00</u>
3600001 · Other Revenue Sources	
3611107 · Investment Income	45.04
3670000 · Donations	80.00
3699300 · Reimbursement	24.31
3699040 · Cleaning Cost for Meeting Room	100.00
Total 3600001 · Other Revenue Sources	<u>249.35</u>
Total Income	576,860.72
Expense	
5890000 · Non Expenditure	0.00
5111000 · Legislative	
5111010 · Commissioner Stipend	570.00
5111041 · Professional Serv Confer Legal	2,235.00
5111046 · Insurance	9,572.00
Total 5111000 · Legislative	<u>12,377.00</u>
5221000 · Fire Administration	
5221010 · Wages, Fire & EMS	50,266.93
5221020 · Personnel Benefits	19,792.13
5221021 · Volunteer Shift Meal Per Diem	760.00
5221031 · Admin Office Supplies	423.36
5221041 · Professional Services	5,337.75
5221042 · Communications	371.34
5221043 · Admin Travel	358.64
5221048 · Repair & Maintenance	12.96
5221049 · Miscellaneous	24.20
Total 5221000 · Fire Administration	<u>77,347.31</u>
5222000 · Fire & EMS Operations	
5222020 · Volunteer Benefits	2,019.93
5222031 · Operating Supplies	633.77
5222035 · Small Tools & Minor Equipment	1,447.87
Total 5222000 · Fire & EMS Operations	<u>4,101.57</u>
5224000 · Fire & EMS Training	
5224041 · Professional Services	2,159.00
Total 5224000 · Fire & EMS Training	<u>2,159.00</u>
5225000 · Fire Control Facilities	
5225031 · Facility Supplies	2,464.27
5225047 · Utilities	832.44
Total 5225000 · Fire Control Facilities	<u>3,296.71</u>
5225100 · Maintenance	
5225110 · Wages, Maintenance	4,915.28
5225131 · Operating Supplies	396.19
5225141 · Professional Services	120.32
5225148 · Repair	1,926.45
Total 5225100 · Maintenance	<u>7,358.24</u>

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Accrual Basis

Orcas Island Fire Department
Profit & Loss
October 2013

	<u>Oct 13</u>
5262000 · Emergency Medical Aid	
5262031 · Operating Supplies	1,441.39
5262035 · Small Tools & Minor Equipment	437.50
5262041 · Professional Services	2,708.33
5262043 · Ambulance Travel BLS Transport	41.25
Total 5262000 · Emergency Medical Aid	<u>4,628.47</u>
5281000 · Communications	
5281031 · Operating Supplies	8.10
5281045 · Rentals	254.24
5281050 · Sheriffs Contract Dispatch	3,105.58
Total 5281000 · Communications	<u>3,367.92</u>
6560 · Payroll Expenses	<u>5,031.11</u>
Total Expense	<u>119,667.33</u>
Net Ordinary Income	457,193.39
Other Income/Expense	
Other Income	
3610000 · Interest Income	
3611110 · Reserve Fund Invest. Interest	7.87
Total 3610000 · Interest Income	<u>7.87</u>
Total Other Income	<u>7.87</u>
Net Other Income	<u>7.87</u>
Net Income	<u><u>457,201.26</u></u>

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

	Jan - Oct 13	Budget	% of Budget
Ordinary Income/Expense			
Income			
3100000 · Tax Revenue			
3111000 · Property Tax Revenue	1,822,003.58	2,018,600.00	90.3%
3121000 · Timber Harvest Tax	528.56		
3172000 · Leasehold Tax	1,919.22	3,000.00	64.0%
Total 3100000 · Tax Revenue	1,824,451.36	2,021,600.00	90.2%
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	2,055.00	2,000.00	102.8%
Total 3400000 · General Government Revenue	68,521.13	58,500.00	117.1%
3600001 · Other Revenue Sources			
3443000 · Maintenance Services	2,502.01	3,000.00	83.4%
3696300 · OPALCO Capit'l Credit	0.00	600.00	0.0%
3611107 · Investment Income	601.81	500.00	120.4%
3670000 · Donations	4,404.67	2,000.00	220.2%
3694000 · Judgements & Settlements	246.95	500.00	49.4%
3691000 · Sale of Surplus & Junk	73.00	1,000.00	7.3%
3699300 · Reimbursement	12,147.72	1,000.00	1,214.8%
3699040 · Cleaning Cost for Meeting Room	700.00	400.00	175.0%
Total 3600001 · Other Revenue Sources	20,676.16	9,000.00	229.7%
Total Income	1,925,034.63	2,103,100.00	91.5%
Expense			
66900 · Reconciliation Discrepancies	0.00		
5890000 · Non Expenditure	0.00		
5111000 · Legislative			
5111010 · Commissioner Stipend	4,310.00	5,616.00	76.7%
5111020 · Commissioner Benefits	286.11	429.00	66.7%
5111041 · Professional Serv Confer Legal	6,905.46	3,000.00	230.2%
5111043 · Commissioner Travel	0.00	250.00	0.0%
5111046 · Insurance	37,703.00	36,000.00	104.7%
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	57,191.14	47,895.00	119.4%
5221000 · Fire Administration			
5221010 · Wages, Fire & EMS	596,031.89	645,410.00	92.3%
5221011 · Wages, MOB Reimbursed	12,373.50		
5221020 · Personnel Benefits	143,705.68	142,200.00	101.1%
5221021 · Volunteer Shift Meal Per Diem	7,000.00	10,300.00	68.0%
5221031 · Admin Office Supplies	7,441.46	6,400.00	116.3%
5221041 · Professional Services	18,528.50	11,800.00	157.0%
5221042 · Communications	15,740.91	21,000.00	75.0%
5221043 · Admin Travel	5,180.33	5,000.00	103.6%
5221044 · Advertising	3,129.51	500.00	625.9%
5221045 · Rentals	90.00	60.00	150.0%
5221048 · Repair & Maintenance	597.03	200.00	298.5%
5221049 · Miscellaneous	12,304.76	18,175.00	67.7%
5221064 · New Equipment	832.58	0.00	100.0%
5221070 · Equipment Lease	0.00	0.00	0.0%
Total 5221000 · Fire Administration	822,956.15	861,045.00	95.6%

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

	Jan - Oct 13	Budget	% of Budget
5222000 · Fire & EMS Operations			
5222020 · Volunteer Benefits	92,965.89	135,900.00	68.4%
5222031 · Operating Supplies	16,892.16	25,000.00	67.6%
5222032 · Fire Apparatus Fuel	10,873.78	10,000.00	108.7%
5222035 · Small Tools & Minor Equipment	1,811.29	300.00	603.8%
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	127,463.69	225,800.00	56.4%
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	14,528.65	36,290.00	40.0%
5224043 · Fire Training Travel	8,537.30	16,000.00	53.4%
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	34,361.75	74,990.00	45.8%
5225000 · Fire Control Facilities			
5225031 · Facility Supplies	7,671.07	6,000.00	127.9%
5225041 · Professional Services	567.50	1,300.00	43.7%
5225045 · Facility Leases	1,955.89	2,000.00	97.8%
5225047 · Utilities	32,243.18	41,000.00	78.6%
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	61,043.40	72,800.00	83.9%
5225100 · Maintenance			
5225110 · Wages, Maintenance	47,475.72	78,500.00	60.5%
5225120 · Maintenance Benefits	8,818.28	12,170.00	72.5%
5225131 · Operating Supplies	2,622.87	2,000.00	131.1%
5225135 · Small Tools & Minor Equipment	82.05	500.00	16.4%
5225141 · Professional Services	120.32	0.00	100.0%
5225143 · Travel	359.85	600.00	60.0%
5225148 · Repair	13,399.78	22,000.00	60.9%
5225149 · Miscellaneous	1,183.93	500.00	236.8%
5225164 · New Equipment	0.00	0.00	0.0%
Total 5225100 · Maintenance	74,062.80	116,270.00	63.7%

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Accrual Basis

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

	Jan - Oct 13	Budget	% of Budget
5262000 · Emergency Medical Aid			
5262031 · Operating Supplies	24,049.70	28,000.00	85.9%
5262032 · Ambulance Fuel	3,384.92	4,200.00	80.6%
5262035 · Small Tools & Minor Equipment	705.53	0.00	100.0%
5262041 · Professional Services	27,293.30	33,475.00	81.5%
5262043 · Ambulance Travel BLS Transport	888.92	5,000.00	17.8%
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	58,418.81	73,528.00	79.5%
5281000 · Communications			
5281031 · Operating Supplies	8.10	500.00	1.6%
5281045 · Rentals	2,515.68	3,000.00	83.9%
5281048 · Repair & Maintenance	4,223.02	2,500.00	168.9%
5281050 · Sheriffs Contract Dispatch	31,055.80	38,200.00	81.3%
5281064 · New Equipment	2,445.92	3,000.00	81.5%
Total 5281000 · Communications	40,248.52	47,200.00	85.3%
6560 · Payroll Expenses	5,823.11		
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	1,330,226.78	1,587,053.00	83.8%
Net Ordinary Income	594,807.85	516,047.00	115.3%
Other Income/Expense			
Other Income			
3951000 · 3951000 Sale of Fixed Assets	1.00		
3610000 · Interest Income			
3611110 · Reserve Fund Invest. Interest	80.18		
3611120 · Capital Fund Invest. Interest	48.72		
Total 3610000 · Interest Income	128.90		
3970000 · Fund Transfers In			
3971020 · Transfer in Capital Projects	0.00		
Total 3970000 · Fund Transfers In	0.00		
Total Other Income	129.90		
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	-90,209.82	-300,000.00	30.1%
Net Income	504,598.03	216,047.00	233.6%