

5:00 PM

05/13/13

Accrual Basis

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

	Jan - Apr 13	Budget	% of Budget
Ordinary Income/Expense			
Income			
3100000 · Tax Revenue			
3111000 · Property Tax Revenue	864,524.47	2,018,600.00	42.8%
3172000 · Leasehold Tax	472.56	3,000.00	15.8%
Total 3100000 · Tax Revenue	864,997.03	2,021,600.00	42.8%
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	1,840.00	2,000.00	92.0%
Total 3400000 · General Government Revenue	68,146.13	58,500.00	116.5%
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	320.41	500.00	64.1%
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	251.08	1,000.00	25.1%
3699040 · Cleaning Cost for Meeting Room	400.00	400.00	100.0%
Total 3600001 · Other Revenue Sources	4,139.88	9,000.00	46.0%
Total Income	937,283.04	2,103,100.00	44.6%
Expense			
66900 · Reconciliation Discrepancies	135.31		
5111000 · Legislative			
5111010 · Commissioner Stipend	1,976.00	5,616.00	35.2%
5111020 · Commissioner Benefits	151.16	429.00	35.2%
5111041 · Professional Serv Confer Legal	765.46	3,000.00	25.5%
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	6,969.18		
5117041 · Election Services	0.00	2,500.00	0.0%
Total 5111000 · Legislative	18,883.80	47,895.00	39.4%
5221000 · Fire Administration			
5221010 · Wages, Fire & EMS	250,789.21	861,045.00	29.1%
5221020 · Personnel Benefits	62,184.93	142,200.00	43.7%
5221021 · Volunteer Shift Meal Per Diem	1,830.00	10,300.00	17.8%
5221031 · Admin Office Supplies	3,868.14	6,400.00	60.4%
5221041 · Professional Services	5,519.84	11,800.00	46.8%
5221042 · Communications	3,817.14	21,000.00	18.2%
5221043 · Admin Travel	2,762.70	5,000.00	55.3%
5221044 · Advertising	878.68	500.00	175.7%
5221045 · Rentals	0.00	60.00	0.0%
5221048 · Repair & Maintenance	230.02	200.00	115.0%
5221049 · Miscellaneous	10,036.15	18,175.00	55.2%
5221070 · Equipment Lease	0.00	0.00	0.0%
Total 5221000 · Fire Administration	341,916.81	1,076,680.00	31.8%

5:00 PM

05/13/13

Accrual Basis

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

	Jan - Apr 13	Budget	% of Budget
5222000 · Fire & EMS Operations			
5222020 · Volunteer Benefits	42,311.13	135,900.00	31.1%
5222031 · Operating Supplies	13,633.44	25,000.00	54.5%
5222032 · Fire Apparatus Fuel	4,970.53	10,000.00	49.7%
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	61,446.84	225,800.00	27.2%
5223000 · Prevention & Public Education			
5223031 · Public Ed Operating Supplies	2,703.25	4,500.00	60.1%
5223041 · Professional Services	595.00	2,475.00	24.0%
5223042 · Communications	915.25	6,600.00	13.9%
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	4,213.50	13,925.00	30.3%
5223100 · Fire Marshal			
5223110 · Wages, Fire Marshal	11,200.00	33,600.00	33.3%
5223120 · Personnel Benefits	4,650.15	11,800.00	39.4%
5223131 · Office & Operating Supplies	384.74	4,000.00	9.6%
5223132 · Fuel & Vehicle Expenses	797.66	4,000.00	19.9%
5223141 · Professional Services	0.00	200.00	0.0%
Total 5223100 · Fire Marshal	17,032.55	53,600.00	31.8%
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	10,239.51	4,500.00	227.5%
5224041 · Professional Services	10,775.05	36,290.00	29.7%
5224043 · Fire Training Travel	3,958.24	16,000.00	24.7%
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	24,972.80	74,990.00	33.3%
5225000 · Fire Control Facilities			
5225031 · Facility Supplies	2,835.84	6,000.00	47.3%
5225041 · Professional Services	0.00	1,300.00	0.0%
5225045 · Facility Leases	0.00	2,000.00	0.0%
5225047 · Utilities	16,995.13	41,000.00	41.5%
5225048 · Facility Repair & Maintenance	8,578.26	22,000.00	39.0%
5225049 · Misc Capital Improvements	0.00	0.00	0.0%
5225064 · New Equipment	674.84	500.00	135.0%
Total 5225000 · Fire Control Facilities	29,084.07	72,800.00	40.0%
5225100 · Maintenance			
5225110 · Wages, Maintenance	15,583.00	78,500.00	19.9%
5225120 · Maintenance Benefits	3,501.33	12,170.00	28.8%
5225131 · Operating Supplies	1,619.56	2,000.00	81.0%
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	3,800.05	22,000.00	17.3%
5225149 · Miscellaneous	135.72	500.00	27.1%
5225164 · New Equipment	0.00	0.00	0.0%
Total 5225100 · Maintenance	24,721.71	116,270.00	21.3%

5:00 PM
05/13/13
Accrual Basis

**Orcas Island Fire Department
Budget vs. Actual
January through April 2013**

	Jan - Apr 13	Budget	% of Budget
5262000 · Emergency Medical Aid			
5262031 · Operating Supplies	7,643.87	28,000.00	27.3%
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	11,043.32	33,475.00	33.0%
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	22,714.01	73,528.00	30.9%
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			
5281031 · Operating Supplies	37.77		
5281045 · Rentals	990.24	3,000.00	33.0%
5281048 · Repair & Maintenance	368.63	2,500.00	14.7%
5281050 · Sheriffs Contract Dispatch	12,422.32	38,200.00	32.5%
5281064 · New Equipment	770.20	3,000.00	25.7%
Total 5281000 · Communications	14,589.16	46,700.00	31.2%
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	43,000.00		
Total 5970000 · Fund Transfers Out	43,000.00	0.00	100.0%
Total Expense	602,922.10	1,802,688.00	33.4%
Net Ordinary Income	334,360.94	300,412.00	111.3%
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	43,000.00		
Total 3970000 · Fund Transfers In	43,000.00		
Total Other Income	43,058.09		
Other Expense			
5940000 · Capital Projects Fund			
5942264 · Machinery and Equipment	26,714.98	209,500.00	12.8%
5942262 · Buildings and Structures	45,183.63	90,500.00	49.9%
Total 5940000 · Capital Projects Fund	71,898.61	300,000.00	24.0%
Total Other Expense	71,898.61	300,000.00	24.0%
Net Other Income	-28,840.52	-300,000.00	9.6%
Net Income	305,520.42	412.00	74,155.4%

5:01 PM
 05/13/13
 Accrual Basis

Orcas Island Fire Department Transaction Detail By Account April 2013

Type	Date	Name	Memo	Amount
3100000 · Tax Revenue				
3111000 · Property Tax Revenue				
Deposit	4/30/2013		April property tax revenue	601,568.66
Total 3111000 · Property Tax Revenue				601,568.66
3172000 · Leasehold Tax				
Deposit	4/30/2013		April leasehold tax revenue	91.38
Total 3172000 · Leasehold Tax				91.38
Total 3100000 · Tax Revenue				601,660.04
3400000 · General Government Revenue				
3478010 · EMS & First Aid Training				
Deposit	4/8/2013		EMSFIRSTAIDCLASSES - April	110.00
Total 3478010 · EMS & First Aid Training				110.00
Total 3400000 · General Government Revenue				110.00
3600001 · Other Revenue Sources				
3611107 · Investment Income				
Deposit	4/30/2013		LGIP	23.90
Total 3611107 · Investment Income				23.90
3699300 · Reimbursement				
Deposit	4/8/2013		M. Preyz reimb for Tundra lights	137.08
Deposit	4/8/2013		OFVFA reimb for tree purch - J. Tye	45.00
Total 3699300 · Reimbursement				182.08
3699040 · Cleaning Cost for Meeting Room				
Invoice	4/2/2013	San Juan County Administr...	Cleaning fee for use of food in meeting room 4/...	50.00
Invoice	4/24/2013	Orcas Island Public Library	Cleaning fee for use of food in meeting room	50.00
Total 3699040 · Cleaning Cost for Meeting Room				100.00
Total 3600001 · Other Revenue Sources				305.98
TOTAL				602,076.02

Orcas Island Fire Department
Balance Sheet
As of April 30, 2013

	<u>Apr 30, 13</u>
ASSETS	
Current Assets	
Checking/Savings	
Petty Cash	200.00
Retainage Held by Treasurer	11,773.69
OIF&R Operating Account	-13,924.49
General Fund Cash	729,158.87
Reserve Fund Cash	788.84
Capital Fund Cash	79.94
Bond Redemption Fund	29.00
Total Checking/Savings	<u>728,105.85</u>
Accounts Receivable	
1200 · Accounts Receivable	279.00
Total Accounts Receivable	<u>279.00</u>
Total Current Assets	728,384.85
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>921,276.23</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
Accounts Payable	6,944.11
Total Accounts Payable	6,944.11
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>23,541.98</u>
Total Liabilities	23,541.98
Equity	
3000 · Opening Bal Equity	184,843.23
3900 · Retained Earnings	408,203.18
Net Income	304,687.84
Total Equity	<u>897,734.25</u>
TOTAL LIABILITIES & EQUITY	<u>921,276.23</u>