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04/19/14

Accrual Basis

Mosier Fire District

Profit & Loss Budget vs. Actual

July 2012 through June 2013

| | Jul '12 - Jun 13 | Budget |
|---|------------------|------------|
| Ordinary Income/Expense | | |
| Income | | |
| 4000 · Revenue | | |
| 4100 · Federal Revenue | | |
| 4111 · Federal Grant - Vehicles | 0.00 | 50,000.00 |
| 4112 · Federal Grant - Safety Equip | 0.00 | 75,000.00 |
| Total 4100 · Federal Revenue | 0.00 | 125,000.00 |
| 4200 · State Revenue | | |
| 4210 · State Grants | 0.00 | 0.00 |
| Total 4200 · State Revenue | 0.00 | 0.00 |
| 4300 · Local Taxes Revenue | | |
| 4390 · Other Local Revenue | 0.00 | 0.00 |
| Total 4300 · Local Taxes Revenue | 0.00 | 0.00 |
| 4400 · Local Non-tax Revenue | | |
| 4420 · Donation | 325.00 | 0.00 |
| 4430 · Miscellaneous Non-Tax Revenue | 1,800.00 | 0.00 |
| Total 4400 · Local Non-tax Revenue | 2,125.00 | 0.00 |
| 4500 · Other Revenue Sources | | |
| 4530 · Interest Income | 804.34 | 800.00 |
| 4590 · Loan Proceeds | 0.00 | 235,000.00 |
| Total 4500 · Other Revenue Sources | 804.34 | 235,800.00 |
| Total 4000 · Revenue | 2,929.34 | 360,800.00 |
| 4900 · Transfers In | | |
| 4910 · Transfer in - Other | 0.00 | 50,000.00 |
| Total 4900 · Transfers In | 0.00 | 50,000.00 |
| 5000 · Property Taxes | | |
| 5100 · Taxes-Current | 174,350.66 | 156,500.00 |
| 5300 · Taxes-Prior Years | 493.91 | 2,500.00 |
| Total 5000 · Property Taxes | 174,844.57 | 159,000.00 |
| Total Income | 177,773.91 | 569,800.00 |
| Expense | | |
| 6100 · Payroll Expenses | | |
| 6110 · Salaries and Wages | | |
| 6111 · Salaries and Wages FT Chief | 39,157.61 | 0.00 |
| 6112 · Salaries and Wages PT Clerk | 0.00 | 0.00 |
| Total 6110 · Salaries and Wages | 39,157.61 | 0.00 |

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Profit & Loss Budget vs. Actual

July 2012 through June 2013

| | Jul '12 - Jun 13 | Budget |
|--|------------------|-----------|
| 6160 · Staff Benefits | | |
| 6162 · Staff Benefits PT - Clerk | 5,276.00 | 6,000.00 |
| 6166 · FICA/Social Security expense | 0.00 | 0.00 |
| 6167 · Medicare Expense | 0.00 | 0.00 |
| 6169 · Other Employee Benefits | 9,621.44 | 14,800.00 |
| Total 6160 · Staff Benefits | 14,897.44 | 20,800.00 |
| 6100 · Payroll Expenses - Other | 0.01 | |
| Total 6100 · Payroll Expenses | 54,055.06 | 20,800.00 |
| 6200 · Material and Services | | |
| 6210 · Utilities | | |
| 6211 · Electric | 2,654.96 | 2,000.00 |
| 6215 · Gas,Oil,Grease | 4,958.47 | 7,000.00 |
| 6217 · Telephone | | |
| 6217.1 · telephone | 0.00 | 0.00 |
| 6217.2 · cell phones | 1,134.99 | 900.00 |
| 6217 · Telephone - Other | 0.00 | 500.00 |
| Total 6217 · Telephone | 1,134.99 | 1,400.00 |
| Total 6210 · Utilities | 8,748.42 | 10,400.00 |
| 6220 · Profess and Contr Svcs | | |
| 6221 · Legal Fees-General | 4,184.20 | 1,500.00 |
| 6222 · Contracted Services | 3,461.00 | 2,000.00 |
| 6224 · New Station Development | 0.00 | 0.00 |
| 6227 · Audit | 150.00 | 2,000.00 |
| Total 6220 · Profess and Contr Svcs | 7,795.20 | 5,500.00 |
| 6230 · Operating Expenses | | |
| 6231 · Maintenance | | |
| 6231.1 · Fire Response Vehicles | 6,680.68 | 18,500.00 |
| 6231.2 · Other Equipment | 3,529.83 | 3,000.00 |
| 6231.3 · Buildings | 1,154.97 | 500.00 |
| 6231 · Maintenance - Other | 650.00 | |
| Total 6231 · Maintenance | 12,015.48 | 22,000.00 |
| 6232 · Insurance | | |
| 6232.1 · Vehicle Insurance | 2,121.00 | 3,500.00 |
| 6232.2 · Property/Liability | 2,263.00 | 2,000.00 |
| 6232.3 · Workmen's Comp | 4,410.45 | 7,000.00 |
| 6232.4 · Group Life | 321.90 | 300.00 |
| Total 6232 · Insurance | 9,116.35 | 12,800.00 |
| 6233 · Office | 1,398.15 | 3,000.00 |

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Mosier Fire District
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 July 2012 through June 2013

| | Jul '12 - Jun 13 | Budget |
|---|------------------|------------|
| 6234 · Training | | |
| 6234.1 · Chief Training | 0.00 | 1,500.00 |
| 6234.2 · Volunteer Training | 816.25 | 1,500.00 |
| 6234.3 · Training Travel | 0.00 | 500.00 |
| 6234.4 · Tuition & Instruction | 3,402.24 | 4,500.00 |
| 6234.5 · Other Training Costs | 0.00 | 0.00 |
| Total 6234 · Training | 4,218.49 | 8,000.00 |
| Total 6230 · Operating Expenses | 26,748.47 | 45,800.00 |
| 6260 · Other Material and Services | | |
| 6261 · Dues and Subscriptions | 1,069.53 | 500.00 |
| 6262 · Election | 188.43 | 1,000.00 |
| 6263 · Fidelity Bond | 525.00 | 550.00 |
| 6264 · Fees, Other | 148.50 | 0.00 |
| 6269 · Advertising | 156.25 | 500.00 |
| 6770 · Supplies | | |
| 6770.1 · Fire Supplies | 5,698.73 | 7,000.00 |
| 6770.2 · EMS Supplies | 4,090.72 | 3,000.00 |
| 6770.3 · PPE Purchase & Replacement | 2,747.93 | 4,000.00 |
| 6770.4 · Comm. Eq. Purchase & Replacemen | 3,496.01 | 4,000.00 |
| Total 6770 · Supplies | 16,033.39 | 18,000.00 |
| Total 6260 · Other Material and Services | 18,121.10 | 20,550.00 |
| Total 6200 · Material and Services | 61,413.19 | 82,250.00 |
| 6300 · Capital Outlay > 5000 | | |
| 6310 · Equipment Expense | 2,113.84 | 235,000.00 |
| 6311 · Capital Outlay - Other | 0.00 | 148,000.00 |
| Total 6300 · Capital Outlay > 5000 | 2,113.84 | 383,000.00 |
| 6400 · Debt Service | 0.00 | 28,000.00 |
| 6600 · Contingency | | |
| 6610 · Other Contingencies | 0.00 | 12,000.00 |
| Total 6600 · Contingency | 0.00 | 12,000.00 |
| 6700 · Other Requirements | | |
| 6710 · Grant Expense - Vehicles | 0.00 | 50,000.00 |
| 6720 · Grant Expense - Safety Equip | 0.00 | 75,000.00 |
| 6730 · Grant Matching Expenses | 0.00 | 6,250.00 |
| Total 6700 · Other Requirements | 0.00 | 131,250.00 |

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Accrual Basis

Mosier Fire District
Profit & Loss Budget vs. Actual
July 2012 through June 2013

| | Jul '12 - Jun 13 | Budget |
|-----------------------------------|-------------------|--------------------|
| 6900 · Transfers Out | | |
| 6950 · Other Transfers Out | 0.00 | 50,000.00 |
| 6960 · Transfers out GF | 0.00 | 0.00 |
| 6900 · Transfers Out - Other | 0.00 | 0.00 |
| Total 6900 · Transfers Out | 0.00 | 50,000.00 |
| Total Expense | 117,582.09 | 707,300.00 |
| Net Ordinary Income | 60,191.82 | -137,500.00 |
| Other Income/Expense | | |
| Other Income | | |
| 7030 · Other Income | 473.00 | |
| 3999 · Beginning Fund Balance | 197,569.94 | 173,500.00 |
| Total Other Income | 198,042.94 | 173,500.00 |
| Net Other Income | 198,042.94 | 173,500.00 |
| Net Income | 258,234.76 | 36,000.00 |

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Accrual Basis

Mosier Fire District Profit & Loss Budget vs. Actual July 2012 through June 2013

| | \$ Over Budget | % of Budget |
|---|----------------|-------------|
| Ordinary Income/Expense | | |
| Income | | |
| 4000 · Revenue | | |
| 4100 · Federal Revenue | | |
| 4111 · Federal Grant - Vehicles | -50,000.00 | 0.0% |
| 4112 · Federal Grant - Safety Equip | -75,000.00 | 0.0% |
| Total 4100 · Federal Revenue | -125,000.00 | 0.0% |
| 4200 · State Revenue | | |
| 4210 · State Grants | 0.00 | 0.0% |
| Total 4200 · State Revenue | 0.00 | 0.0% |
| 4300 · Local Taxes Revenue | | |
| 4390 · Other Local Revenue | 0.00 | 0.0% |
| Total 4300 · Local Taxes Revenue | 0.00 | 0.0% |
| 4400 · Local Non-tax Revenue | | |
| 4420 · Donation | 325.00 | 100.0% |
| 4430 · Miscellaneous Non-Tax Revenue | 1,800.00 | 100.0% |
| Total 4400 · Local Non-tax Revenue | 2,125.00 | 100.0% |
| 4500 · Other Revenue Sources | | |
| 4530 · Interest Income | 4.34 | 100.5% |
| 4590 · Loan Proceeds | -235,000.00 | 0.0% |
| Total 4500 · Other Revenue Sources | -234,995.66 | 0.3% |
| Total 4000 · Revenue | -357,870.66 | 0.8% |
| 4900 · Transfers In | | |
| 4910 · Transfer in - Other | -50,000.00 | 0.0% |
| Total 4900 · Transfers In | -50,000.00 | 0.0% |
| 5000 · Property Taxes | | |
| 5100 · Taxes-Current | 17,850.66 | 111.4% |
| 5300 · Taxes-Prior Years | -2,006.09 | 19.8% |
| Total 5000 · Property Taxes | 15,844.57 | 110.0% |
| Total Income | -392,026.09 | 31.2% |
| Expense | | |
| 6100 · Payroll Expenses | | |
| 6110 · Salaries and Wages | | |
| 6111 · Salaries and Wages FT Chief | 39,157.61 | 100.0% |
| 6112 · Salaries and Wages PT Clerk | 0.00 | 0.0% |
| Total 6110 · Salaries and Wages | 39,157.61 | 100.0% |

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Accrual Basis

Mosier Fire District
Profit & Loss Budget vs. Actual
July 2012 through June 2013

| | \$ Over Budget | % of Budget |
|--|----------------|-------------|
| 6160 · Staff Benefits | | |
| 6162 · Staff Benefits PT - Clerk | -724.00 | 87.9% |
| 6166 · FICA/Social Security expense | 0.00 | 0.0% |
| 6167 · Medicare Expense | 0.00 | 0.0% |
| 6169 · Other Employee Benefits | -5,178.56 | 65.0% |
| Total 6160 · Staff Benefits | -5,902.56 | 71.6% |
| 6100 · Payroll Expenses - Other | | |
| Total 6100 · Payroll Expenses | 33,255.06 | 259.9% |
| 6200 · Material and Services | | |
| 6210 · Utilities | | |
| 6211 · Electric | 654.96 | 132.7% |
| 6215 · Gas,Oil,Grease | -2,041.53 | 70.8% |
| 6217 · Telephone | | |
| 6217.1 · telephone | 0.00 | 0.0% |
| 6217.2 · cell phones | 234.99 | 126.1% |
| 6217 · Telephone - Other | -500.00 | 0.0% |
| Total 6217 · Telephone | -265.01 | 81.1% |
| Total 6210 · Utilities | -1,651.58 | 84.1% |
| 6220 · Profess and Contr Svcs | | |
| 6221 · Legal Fees-General | 2,684.20 | 278.9% |
| 6222 · Contracted Services | 1,461.00 | 173.1% |
| 6224 · New Station Development | 0.00 | 0.0% |
| 6227 · Audit | -1,850.00 | 7.5% |
| Total 6220 · Profess and Contr Svcs | 2,295.20 | 141.7% |
| 6230 · Operating Expenses | | |
| 6231 · Maintenance | | |
| 6231.1 · Fire Response Vehicles | -11,819.32 | 36.1% |
| 6231.2 · Other Equipment | 529.83 | 117.7% |
| 6231.3 · Buildings | 654.97 | 231.0% |
| 6231 · Maintenance - Other | | |
| Total 6231 · Maintenance | -9,984.52 | 54.6% |
| 6232 · Insurance | | |
| 6232.1 · Vehicle Insurance | -1,379.00 | 60.6% |
| 6232.2 · Property/Liability | 263.00 | 113.2% |
| 6232.3 · Workmen's Comp | -2,589.55 | 63.0% |
| 6232.4 · Group Life | 21.90 | 107.3% |
| Total 6232 · Insurance | -3,683.65 | 71.2% |
| 6233 · Office | -1,601.85 | 46.6% |

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Accrual Basis

Mosier Fire District Profit & Loss Budget vs. Actual July 2012 through June 2013

| | \$ Over Budget | % of Budget |
|---|--------------------|--------------|
| 6234 · Training | | |
| 6234.1 · Chief Training | -1,500.00 | 0.0% |
| 6234.2 · Volunteer Training | -683.75 | 54.4% |
| 6234.3 · Training Travel | -500.00 | 0.0% |
| 6234.4 · Tuition & Instruction | -1,097.76 | 75.6% |
| 6234.5 · Other Training Costs | 0.00 | 0.0% |
| Total 6234 · Training | -3,781.51 | 52.7% |
| Total 6230 · Operating Expenses | -19,051.53 | 58.4% |
| 6260 · Other Material and Services | | |
| 6261 · Dues and Subscriptions | 569.53 | 213.9% |
| 6262 · Election | -811.57 | 18.8% |
| 6263 · Fidelity Bond | -25.00 | 95.5% |
| 6264 · Fees, Other | 148.50 | 100.0% |
| 6269 · Advertising | -343.75 | 31.3% |
| 6770 · Supplies | | |
| 6770.1 · Fire Supplies | -1,301.27 | 81.4% |
| 6770.2 · EMS Supplies | 1,090.72 | 136.4% |
| 6770.3 · PPE Purchase & Replacement | -1,252.07 | 68.7% |
| 6770.4 · Comm. Eq. Purchase & Replacemen | -503.99 | 87.4% |
| Total 6770 · Supplies | -1,966.61 | 89.1% |
| Total 6260 · Other Material and Services | -2,428.90 | 88.2% |
| Total 6200 · Material and Services | -20,836.81 | 74.7% |
| 6300 · Capital Outlay > 5000 | | |
| 6310 · Equipment Expense | -232,886.16 | 0.9% |
| 6311 · Capital Outlay - Other | -148,000.00 | 0.0% |
| Total 6300 · Capital Outlay > 5000 | -380,886.16 | 0.6% |
| 6400 · Debt Service | -28,000.00 | 0.0% |
| 6600 · Contingency | | |
| 6610 · Other Contingencies | -12,000.00 | 0.0% |
| Total 6600 · Contingency | -12,000.00 | 0.0% |
| 6700 · Other Requirements | | |
| 6710 · Grant Expense - Vehicles | -50,000.00 | 0.0% |
| 6720 · Grant Expense - Safety Equip | -75,000.00 | 0.0% |
| 6730 · Grant Matching Expenses | -6,250.00 | 0.0% |
| Total 6700 · Other Requirements | -131,250.00 | 0.0% |

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Profit & Loss Budget vs. Actual
July 2012 through June 2013

| | <u>\$ Over Budget</u> | <u>% of Budget</u> |
|-----------------------------------|-----------------------|--------------------|
| 6900 · Transfers Out | | |
| 6950 · Other Transfers Out | -50,000.00 | 0.0% |
| 6960 · Transfers out GF | 0.00 | 0.0% |
| 6900 · Transfers Out - Other | 0.00 | 0.0% |
| Total 6900 · Transfers Out | -50,000.00 | 0.0% |
| Total Expense | -589,717.91 | 16.6% |
| Net Ordinary Income | 197,691.82 | -43.8% |
| Other Income/Expense | | |
| Other Income | | |
| 7030 · Other Income | | |
| 3999 · Beginning Fund Balance | 24,069.94 | 113.9% |
| Total Other Income | 24,542.94 | 114.1% |
| Net Other Income | 24,542.94 | 114.1% |
| Net Income | 222,234.76 | 717.3% |