

Central Oregon Coast Fire & Rescue
Balance Sheet
As of August 31, 2023

Aug 31, 23

ASSETS

Current Assets

Checking/Savings

LGIP

Building/Property Reserve Accou

Equipment Reserve Account

Public Funds

Oregon Community Fndn - (Restrict

OSFM Wildfire Grant - (Restrict

Siletz Tribe Grant - (Restrict

Public Funds - Other

Total Public Funds

Total LGIP

Oregon Coast Bank Public Funds

Oregon Coast Operating Account

Petty Cash

Total Checking/Savings

Accounts Receivable

Property Taxes

Total Accounts Receivable

Other Current Assets

Interfund Receivable

1400 - Prepaid Expenses

Computer Support

Equipment Maintenance Agreement

Insurance

Internet Service

Memberships

P.O. Box Rental

Storage Lease

Subscriptions

Workers' Compensation

1400 - Prepaid Expenses - Other

Total 1400 - Prepaid Expenses

62,423.99

84,725.38

1,000.00

35,053.78

3,558.20

66,261.79

105,873.77

253,023.14

23,821.89

60,574.69

400.00

337,819.72

40,674.33

40,674.33

96,673.51

160.84

319.70

10,143.74

6.66

718.86

104.50

833.34

543.22

10,955.24

16,223.45

40,009.55

Central Oregon Coast Fire & Rescue
Balance Sheet
 As of August 31, 2023

	Aug 31, 23
1710 · Deferred OF - Contib. After M.D	480,333.00
2107 · Due Back From VISA Bankcard	27.00
Total Other Current Assets	617,043.06
Total Current Assets	995,537.11
Fixed Assets	
1600 · Capital Assets	1,503,537.65
1650 · Allowance For Depreciation	-719,535.75
Total Fixed Assets	784,001.90
TOTAL ASSETS	1,779,539.01
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	4,201.32
2000 · Accounts Payable	96,673.51
2210 · Interfund Payable	
Total Accounts Payable	100,874.83
Other Current Liabilities	
1700 · Net Pension Asset	618,847.00
2110 · Direct Deposit Liabilities	8,707.04
2150 · Union Dues, IAFF Local 4619	451.50
2201 · Deferred Revenue	33,734.70
2202 · Compensated Absences	56,558.11
2204 · SIT Payable	284.90
2205 · SUTA Payable	39.93
2206 · Workers' Benefit Fund	13.62
2207 · 457 Deferred Compensation Payab	240.00
2211 · Garnishments Payable	363.80
2215 · OSGP 457(b) Payable	-819.87
2222 · Deferred Revenue Contra	-41,147.00
2301 · Capital Lease Obligation	82,144.89
2310 · Deferred IF - Investment Return	272,197.00
Total Other Current Liabilities	1,031,615.62
Total Current Liabilities	1,132,490.45

Central Oregon Coast Fire & Rescue
Balance Sheet
 As of August 31, 2023

4:03 PM
 09/17/23
 Accrual Basis

	Aug 31, 23
Long Term Liabilities	
2500 · Capital Lease Obligation - LT	45,699.56
Total Long Term Liabilities	45,699.56
Total Liabilities	1,178,190.01
Equity	
1110 · Retained Earnings	-122,938.04
4100 · Investment In Fixed Assets	221,756.83
4120 · F/B - Depreciation	-75,184.04
4400 · F/B - Capital Asset Additions	180,583.45
4401 · F/B Capital Asset Disposals	-16,625.00
4500 · Fund Balance-Comp Abs	-6,504.47
4560 · GASB 34 Fund Balance	-12,501.00
4600 · GAAP - Pension Income	-111,175.00
4620 · F/B -Deferred Revenue	5,734.93
4621 · Fund Balance	
Unreserved	
Beginning Fund - FY 2023/2024	-518,331.80
Total Unreserved	-518,331.80
4000 · FB Fire	476,722.36
4510 · FB Debt Proceeds	-45,699.56
4511 · FB Debt Payments	13,575.11
4621 · Fund Balance - Other	253,256.59
Total 4621 · Fund Balance	179,522.70
Net Income	358,678.64
Total Equity	601,349.00
TOTAL LIABILITIES & EQUITY	1,779,539.01

Central Oregon Coast Fire & Rescue Profit & Loss Budget vs. Actual (All Funds) July through August 2023

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 - Current Levied Taxes				
Operating Levy	0.00	573,024.00	-573,024.00	0.0%
Permanent Levy	0.00	370,390.08	-370,390.08	0.0%
Serial Levy	0.00	157,920.00	-157,920.00	0.0%
Total 4010 - Current Levied Taxes	0.00	1,101,334.08	-1,101,334.08	0.0%
4020 - Previous Levied Taxes				
6030 - Interest	8,084.56	3,500.00	4,584.56	231.0%
6050 - Miscellaneous	1,117.68	6,500.00	-5,382.32	17.2%
6051 - Pac. West Agreement	0.02			
6062 - Corridor Billing	2,400.00	14,400.00	-12,000.00	18.7%
6090 - Sale of Surplus Property	0.00	12,000.00	-12,000.00	0.0%
6120 - Confagration	0.00	16,800.00	-16,800.00	0.0%
6124 - Beginning Fund - FY 2023/2024	518,331.80	5,000.00	-5,000.00	0.0%
Total Income	528,934.06	1,572,491.77	-1,042,557.71	33.7%
Gross Profit	529,934.06	1,572,491.77	-1,042,557.71	33.7%
Expense				
8000 - Personnel Services				
8009 - Occupation Medical Evaluations	1,307.00	1,500.00	-193.00	87.1%
8010 - Gross Payroll				
Base Wages				
Year End Accrual				
Base Wages - Other				
Total Base Wages	65,004.39	560,321.89	-468,771.92	16.3%
FLSA	1,531.07	560,321.89	-495,317.50	11.6%
OSFM Wages	240.00	9,850.00	-8,318.93	15.5%
Overtime Wages	11,871.96	26,500.00	-14,628.04	44.8%
Total 8010 - Gross Payroll	78,647.42	596,671.89	-518,024.47	13.2%
8011 - Employer FICA	6,290.24	45,645.40	-39,355.16	13.8%
8012 - SUTA	1,324.27	11,371.79	-10,047.52	11.6%
8014 - PERS	20,651.82	84,784.56	-64,132.74	24.4%
8015 - Medical Insurance	19,064.11	118,486.80	-99,422.69	16.1%
8016 - Workmans Comp	1,696.27	15,600.00	-13,903.73	10.9%
8025 - Recruitment & Retention	975.00	2,000.00	-1,025.00	48.8%
8027 - 457 Deferred	316.35	825.00	-508.65	38.3%
8029 - Payroll Expenses - Other	84.00	105.00	-21.00	80.0%
Total 8000 - Personnel Services	130,356.48	876,980.44	-746,633.96	14.9%
8019 - Materials				
8023 - Bank Fees	8.37	700.00	-691.63	1.2%
8031 - Office Supply/Postage	746.68	8,000.00	-7,253.32	9.3%
8032 - Legal Services (Attorney Fees)	378.00	6,000.00	-5,622.00	6.3%
8034 - Medical Supplies	259.09	5,000.00	-4,740.91	5.2%
8035 - Minor Equipment	397.38	1,000.00	-602.62	39.7%
8036 - Communications Equipment	1,350.16	6,000.00	-4,649.84	64.9%
8037 - Protective Equipment/Uniforms	3,895.90	2,050.00	1,845.90	23.9%
8040 - Equipment Maintenance	489.28			

Central Oregon Coast Fire & Rescue Profit & Loss Budget vs. Actual (All Funds) July through August 2023

Accrual Basis

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
8045 - Building Maintenance				
125/145 NW Alsea Hwy	38.60			
Tidewater	95.00			
5 - Rivers	95.00			
8045 - Building Maintenance - Other	230.09	40,000.00	-39,769.91	0.6%
Total 8045 - Building Maintenance	458.69	40,000.00	-39,541.31	1.1%
8050 - Vehicle Fuel	2,063.15	18,500.00	-16,436.85	11.2%
8055 - Vehicle Repair	964.54	20,000.00	-19,035.46	4.8%
8056 - Annual Equipment Testing	0.00	10,000.00	-10,000.00	0.0%
8172 - Public Education	8.00	500.00	-492.00	1.6%
8178 - Department Software/Hardware	278.29	2,000.00	-1,721.71	13.9%
8179 - Subscriptions	65.00	5,200.00	-5,135.00	1.3%
8180 - Training/Mileage	633.58	4,400.00	-3,766.42	14.4%
8186 - Volunteer Appreciation	625.96	5,900.00	-5,274.04	10.6%
8187 - Membership/Dues	1,333.35	4,000.00	-2,666.65	33.3%
8190 - Insurance	2,020.76	21,240.00	-19,219.24	9.5%
8200 - Bookkeeping	2,731.82	16,480.00	-13,748.18	16.6%
8210 - Audit	0.00	6,000.00	-6,000.00	0.0%
8235 - Dispatch Service	0.00	22,830.00	-22,830.00	0.0%
8236 - Telephone	3,511.60	4,900.00	-1,388.40	71.7%
8237 - Water/Sewer	475.41	3,600.00	-3,124.59	13.2%
8238 - Electricity/Propane	1,194.44	14,400.00	-13,205.56	8.3%
8239 - Rent	416.66	3,700.00	-3,283.34	11.3%
8240 - Internet Service	3.34	1,400.00	-1,396.66	0.2%
8271 - Oregon Ethics Commission	0.00	500.00	-500.00	0.0%
8272 - Copier Agreement	0.00	4,500.00	-4,500.00	0.0%
9056 - CERT Team	0.00	1,200.00	-1,200.00	0.0%
9092 - Uniforms	0.00	1,500.00	-1,500.00	0.0%
9095 - Rescue Boat	1,203.71	1,000.00	203.71	120.4%
9300 - Simulcast Network - Maint. Agre	0.00	4,620.00	-4,620.00	0.0%
Total 8019 - Materials	25,513.16	247,120.00	-221,606.84	10.3%
8400 - Operating Contingency				
9020 - Capital Outlay	0.00	20,000.00	-20,000.00	0.0%
8195 - Interest Expense	3,847.56	2,056.53	1,791.03	187.1%
8925 - D/S - Principal	13,575.11	19,721.59	-6,146.48	68.8%
8927 - D/S Fees	0.00	221.88	-221.88	0.0%
9000 - Work-in-Progress				
9400 - Tidewater Station Improvements	2,155.75			
Total 9000 - Work-in-Progress	2,155.75			
Total 9020 - Capital Outlay	19,578.42	22,000.00	-2,421.58	89.0%
Total Expense	175,448.06	1,166,110.44	-990,662.38	15.0%
Net Ordinary Income	354,486.00	406,361.33	-51,895.33	87.2%
Other Income/Expense				
Other Income				
5820 - Equipment Reserve Fund Transfer	608.90	2,750.00	-2,141.10	22.2%
Total 5820 - Equipment Reserve Fund Transfer	608.90	2,750.00	-2,141.10	22.2%

Central Oregon Coast Fire & Rescue
Profit & Loss Budget vs. Actual (All Funds)
 July through August 2023

	Jul - Aug 23	Budget	\$ Over Budget	% of Budget
5825 - Building/Property Rsrv Transfer				
Interest	466.14	2,750.00	-2,283.86	17.0%
Total 5825 - Building/Property Rsrv Transfer	466.14	2,750.00	-2,283.86	17.0%
6033 - Grants				
Siletz Tribe	3,558.20			
Water Rescue PPE	1,000.00			
Total 6033 - Grants	4,558.20			
Total Other Income	5,634.24	5,500.00	134.24	102.4%
Other Expense				
8300 - Grant	1,441.60			
OSFM Wildfire Staffing	1,441.60			
Total 8300 - Grant	1,441.60			
Total Other Expense	4,192.64	5,500.00	-1,307.36	76.2%
Net Other Income	358,678.64	411,881.33	-53,202.69	87.1%

**Central Oregon Coast Fire & Rescue
Profit & Loss by Class
August 2023**

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09/17/23
Accrual Basis

Ordinary Income/Expense	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
Income				
4020 · Previous Levied Taxes	0.00	0.00	3,823.04	3,823.04
6030 · Interest	0.00	0.00	467.36	467.36
6050 · Miscellaneous	0.00	0.00	0.02	0.02
6051 · Pac. West Agreement	0.00	0.00	1,200.00	1,200.00
Total Income	0.00	0.00	5,490.42	5,490.42
Gross Profit	0.00	0.00	5,490.42	5,490.42
Expense				
8000 · Personnel Services				
8009 · Occupation Medical Evaluations	0.00	0.00	1,307.00	1,307.00
8010 · Gross Payroll				
Base Wages	0.00	0.00	47,615.18	47,615.18
FLSA	0.00	0.00	838.42	838.42
OSFM Wages	0.00	0.00	240.00	240.00
Overtime Wages	0.00	0.00	2,799.84	2,799.84
Total 8010 · Gross Payroll	0.00	0.00	51,493.44	51,493.44
8011 · Employer FICA	0.00	0.00	4,212.95	4,212.95
8012 · SUTA	0.00	0.00	939.10	939.10
8014 · PERS	0.00	0.00	12,863.32	12,863.32
8015 · Medical Insurance	0.00	0.00	9,602.85	9,602.85
8016 · Workmans Comp	0.00	0.00	1,095.53	1,095.53
8027 · 457 Deferred	0.00	0.00	170.01	170.01
8029 · Payroll Expenses - Other	0.00	0.00	56.00	56.00
Total 8000 · Personnel Services	0.00	0.00	81,740.20	81,740.20
8019 · Materials				
8023 · Bank Fees	0.00	0.00	4.15	4.15
8031 · Office Supply/Postage	0.00	0.00	314.03	314.03
8032 · Legal Services (Attorney Fees)	0.00	0.00	378.00	378.00
8034 · Medical Supplies	0.00	0.00	165.87	165.87
8035 · Minor Equipment	0.00	0.00	200.49	200.49
8036 · Communications Equipment	0.00	0.00	155.86	155.86
8037 · Protective Equipment/Uniforms	0.00	0.00	3,235.50	3,235.50
8040 · Equipment Maintenance	0.00	0.00	153.33	153.33
8045 · Building Maintenance				
125/145 NW Aalsea Hwy	0.00	0.00	38.60	38.60
Tidewater	0.00	0.00	95.00	95.00
5 · Rivers	0.00	0.00	95.00	95.00
8045 · Building Maintenance - Other	0.00	0.00	201.59	201.59
Total 8045 · Building Maintenance	0.00	0.00	430.19	430.19

Central Oregon Coast Fire & Rescue
Profit & Loss by Class
August 2023

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 09/17/23
 Accrual Basis

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
8050 · Vehicle Fuel	0.00	0.00	1,202.71	1,202.71
8055 · Vehicle Repair	0.00	0.00	675.57	675.57
8172 · Public Education	0.00	0.00	4.00	4.00
8178 · Department Software/Hardware	0.00	0.00	72.90	72.90
8179 · Subscriptions	0.00	0.00	32.50	32.50
8180 · Training/Mileage	0.00	0.00	33.58	33.58
8186 · Volunteer Appreciation	0.00	0.00	236.00	236.00
8187 · Membership/Dues	0.00	0.00	590.01	590.01
8190 · Insurance	0.00	0.00	1,757.42	1,757.42
8200 · Bookkeeping	0.00	0.00	2,731.82	2,731.82
8236 · Telephone	0.00	0.00	1,684.33	1,684.33
8238 · Electricity/Propane	0.00	0.00	592.34	592.34
8239 · Rent	0.00	0.00	208.33	208.33
8240 · Internet Service	0.00	0.00	1.67	1.67
9095 · Rescue Boat	0.00	0.00	979.73	979.73
Total 8019 · Materials	0.00	0.00	15,840.33	15,840.33
Total Expense	0.00	0.00	97,580.53	97,580.53
Net Ordinary Income	0.00	0.00	-92,090.11	-92,090.11
Other Income/Expense				
Other Income				
5820 · Equipment Reserve Fund Transfer	0.00	316.59	0.00	316.59
Interest				
Total 5820 · Equipment Reserve Fund Transfer	0.00	316.59	0.00	316.59
5825 · Building/Property Rsv Transfer	233.26	0.00	0.00	233.26
Interest				
Total 5825 · Building/Property Rsv Transfer	233.26	0.00	0.00	233.26
6033 · Grants				
Siletz Tribe	0.00	0.00	3,558.20	3,558.20
Water Rescue PPE	0.00	0.00	1,000.00	1,000.00
Total 6033 · Grants	0.00	0.00	4,558.20	4,558.20
Total Other Income	233.26	316.59	4,558.20	5,108.05

Central Oregon Coast Fire & Rescue
Profit & Loss by Class
August 2023

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 Accrual Basis

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
Other Expense				
8300 · Grant	0.00	0.00	752.40	752.40
OSFM Wildfire Staffing				
Total 8300 · Grant	0.00	0.00	752.40	752.40
Total Other Expense	0.00	0.00	752.40	752.40
Net Other Income	233.26	316.59	3,805.80	4,355.65
Net Income	233.26	316.59	-88,284.31	-87,734.46

Central Oregon Coast Fire & Rescue
Profit & Loss by Class
 July through August 2023

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 09/17/23
 Accrual Basis

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense				
Income				
4020 - Previous Levied Taxes	0.00	0.00	8,084.56	8,084.56
6030 - Interest	0.00	0.00	1,117.68	1,117.68
6050 - Miscellaneous	0.00	0.00	0.02	0.02
6051 - Pac. West Agreement	0.00	0.00	2,400.00	2,400.00
6124 - Beginning Fund - FY 2023/2024	59,654.26	34,992.57	423,684.97	518,331.80
Total Income	59,654.26	34,992.57	435,287.23	529,934.06
Gross Profit	59,654.26	34,992.57	435,287.23	529,934.06
Expense				
8000 - Personnel Services	0.00	0.00	1,307.00	1,307.00
8009 - Occupation Medical Evaluations				
8010 - Gross Payroll				
Base Wages	0.00	0.00	-26,545.58	-26,545.58
Year End Accrual	0.00	0.00	91,549.97	91,549.97
Base Wages - Other				
Total Base Wages	0.00	0.00	65,004.39	65,004.39
FLSA	0.00	0.00	1,531.07	1,531.07
OSFM Wages	0.00	0.00	240.00	240.00
Overtime Wages	0.00	0.00	11,871.96	11,871.96
Total 8010 - Gross Payroll	0.00	0.00	78,647.42	78,647.42
8011 - Employer FICA	0.00	0.00	6,290.24	6,290.24
8012 - SUTA	0.00	0.00	1,324.27	1,324.27
8014 - PERS	0.00	0.00	20,651.82	20,651.82
8015 - Medical Insurance	0.00	0.00	19,054.11	19,054.11
8016 - Workmans Comp	0.00	0.00	1,696.27	1,696.27
8025 - Recruitment & Retention	0.00	0.00	975.00	975.00
8027 - 457 Deferred	0.00	0.00	316.35	316.35
8029 - Payroll Expenses - Other	0.00	0.00	84.00	84.00
Total 8000 - Personnel Services	0.00	0.00	130,356.48	130,356.48
8019 - Materials				
8023 - Bank Fees	0.00	0.00	8.37	8.37
8031 - Office Supply/Postage	0.00	0.00	746.68	746.68
8032 - Legal Services (Attorney Fees)	0.00	0.00	378.00	378.00
8034 - Medical Supplies	0.00	0.00	259.09	259.09
8035 - Minor Equipment	0.00	0.00	397.38	397.38
8036 - Communications Equipment	0.00	0.00	1,350.16	1,350.16
8037 - Protective Equipment/Uniforms	0.00	0.00	3,895.90	3,895.90
8040 - Equipment Maintenance	0.00	0.00	489.28	489.28
8045 - Building Maintenance				
125/145 NW Alesia Hwy	0.00	0.00	38.60	38.60
Tidewater	0.00	0.00	95.00	95.00
5 - Rivers	0.00	0.00	95.00	95.00
8045 - Building Maintenance - Other	0.00	0.00	230.09	230.09
Total 8045 - Building Maintenance - Other	0.00	0.00	458.69	458.69

Central Oregon Coast Fire & Rescue
Profit & Loss by Class
 July through August 2023

4:04 PM
 09/17/23
 Accrual Basis

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
8050 - Vehicle Fuel	0.00	0.00	2,063.15	2,063.15
8055 - Vehicle Repair	0.00	0.00	964.54	964.54
8172 - Public Education	0.00	0.00	8.00	8.00
8178 - Department Software/Hardware	0.00	0.00	278.29	278.29
8179 - Subscriptions	0.00	0.00	65.00	65.00
8180 - Training/Mileage	0.00	0.00	633.58	633.58
8186 - Volunteer Appreciation	0.00	0.00	625.96	625.96
8187 - Membership/Dues	0.00	0.00	1,333.35	1,333.35
8180 - Insurance	0.00	0.00	2,020.76	2,020.76
8200 - Bookkeeping	0.00	0.00	2,731.82	2,731.82
8236 - Telephone	0.00	0.00	3,511.60	3,511.60
8237 - Water/Sewer	0.00	0.00	475.41	475.41
8238 - Electricity/Propane	0.00	0.00	1,194.44	1,194.44
8239 - Rent	0.00	0.00	416.66	416.66
8240 - Internet Service	0.00	0.00	3.34	3.34
9095 - Rescue Boat	0.00	0.00	1,203.71	1,203.71
Total 8019 - Materials	0.00	0.00	25,513.16	25,513.16
9020 - Capital Outlay				
8195 - Interest Expense	0.00	3,847.56	0.00	3,847.56
8925 - D/S - Principal	0.00	13,575.11	0.00	13,575.11
9000 - Work-in-Progress				
9400 - Tidewater Station Improvements	2,155.75	0.00	0.00	2,155.75
Total 9000 - Work-in-Progress	2,155.75	0.00	0.00	2,155.75
Total 9020 - Capital Outlay	2,155.75	17,422.67	0.00	19,578.42
Total Expense	2,155.75	17,422.67	155,869.64	175,448.06
Net Ordinary Income	57,498.51	17,569.90	279,417.59	354,486.00
Other Income/Expense				
5820 - Equipment Reserve Fund Transfer	0.00	609.90	0.00	609.90
Interest	466.14	0.00	0.00	466.14
Total 5820 - Equipment Reserve Fund Transfer	466.14	609.90	0.00	609.90
5825 - Building/Property Rsv Transfer				
Interest	466.14	0.00	0.00	466.14
Total 5825 - Building/Property Rsv Transfer	466.14	0.00	0.00	466.14
6033 - Grants				
Shletz Tribe	0.00	0.00	3,558.20	3,558.20
Water Rescue PPE	0.00	0.00	1,000.00	1,000.00
Total 6033 - Grants	0.00	0.00	4,558.20	4,558.20
Total Other Income	466.14	609.90	4,558.20	5,634.24
Other Expense				
8300 - Grant	0.00	0.00	1,441.60	1,441.60
OSFM Wildfire Staffing	0.00	0.00	1,441.60	1,441.60
Total 8300 - Grant	0.00	0.00	1,441.60	1,441.60
Total Other Expense	0.00	0.00	1,441.60	1,441.60
Net Other Income	466.14	609.90	3,116.60	4,192.64
Net Income	57,964.65	18,179.80	282,534.19	358,678.64