



**BOARD OF DIRECTORS MEETING**  
Central Coast Fire & Rescue Training Room  
125 East Alsea Highway  
Waldport, Oregon 97394  
Thursday, June 16, 2022  
Board Meeting 5:30 PM

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**BOARD OF DIRECTORS MEETING REGULAR SESSION**

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- I. CALL TO ORDER BOARD OF DIRECTORS MEETING, REGULAR SESSION  
Announcement that the meeting is being streamed "Live" on Central Coast YouTube Channel and if anyone has public comments or questions, they can comment on the live stream and the questions will be relayed to the Board members and answered at the end of the meeting. PLEDGE OF ALLEGIENCE
- II. ROLL CALL
- III. BUDGET HEARING
- IV. APPROVAL OF MINUTES
  - a. Regular Session Minutes
  - b. Budget Meeting Minutes
- V. CITIZEN PARTICIPATION
- VI. STAFF PRESENTATIONS
  - a. Training, Maintenance, & Admin Report
- VII. VOLUNTEER REPORT
- VIII. FINANCE REPORT
  - a. Approval of financial report
  - b. Approval of expenditures
- IX. CORRESPONDENCE
- X. OLD BUSINESS
- XI. NEW BUSINESS
  - a. Budget Resolution
- XII. CHIEFS REPORT
- XIII. PRESIDENTS REPORT
- XIV. Questions from the citizens and viewing audience.
- XV. GOOD OF THE ORDER

# CENTRAL OREGON COAST FIRE & RESCUE DISTRICT

## BOARD OF DIRECTORS MEETING

MAY 19, 2022

**1. Call to Order.** The regular meeting of the Central Oregon Coast Fire & Rescue District Board of Directors was called to order by President Pankey at 5:30 p.m. on Thursday, May 19, 2022.

**2. Pledge of Allegiance.** Mr. Pankey led those present in the Pledge of Allegiance.

**3. Roll Call.** Directors present were Reda Eckerman, Buster Pankey, Todd Holt, and Kathryn Menefee; Kevin Battles was excused. A quorum was present.

**4. Approval of Minutes.** Moved by Mrs. Menefee, seconded by Mr. Holt, to approve the minutes of the regular meeting of the Board on April 21, 2022 as presented; motion carried. Moved by Mrs. Eckerman to approve the minutes of the meeting of the Budget Committee on May 12, 2022 as presented; Mr. Pankey, Mr. Holt, and Mrs. Menefee declined to approve the minutes as none of them had attended the meeting. Mrs. Eckerman withdrew her motion until the next Board meeting when Mr. Battles would be present.

**5. President's Report.** None.

**6. Citizen Participation.** None.

**7. Staff Presentations.** Chief Mason reported that there had been 92 calls for April, 45 so far this month, and a total of 462 calls to date this year. Mr. Holt wanted to comment that on a recent call to Peterson Park the responders had done an excellent job. **Training.** Total hours to date are 978.5, with 123.75 hours from 4/15 to 5/16. **Maintenance.** Lt. Knudson was teaching an EMR class but his report was in the packet. Chief Mason advised that all the apparatus is functional, the propane line was installed at Tidewater, and Lt. Knudson was up at Tidewater yesterday and today prepping for the sheetrock installation planned for June. **Administration.** None.

**8. Volunteer Report.** In President Booth's absence. Mrs. Knudson reported that several of the firefighters and the CERT team have been working with a program at the High School; the Mother's Day pancake breakfast was very successful, and they had held their first CPR class open to the public, which filled up in 24 hours. They will schedule another public CPR class for next month, and will continue monthly classes until interest slows down. The EMR class is going on right now on Tuesdays and Thursdays. They will be working in June with the Beachcombers celebration. There are about 12 active volunteers, including the two new ones.

**9. Union Report.** None.

**10. Finance Report.** Mr. Quick reported that April ended with \$797,098 in the account and he anticipates that we will end the year ahead of what was budgeted for new working capital for the next fiscal year. So far the levy funds are above budget, including the prior year's levy which is

at \$24,262 but was budgeted for \$15,890. Sale of surplus property is at \$33,948 against a budget amount of \$5,000. Personnel is under budget at 82%, but fuel is over by 18% so far. It looks good for going into the next year. Moved by Mrs. Menefee, seconded by Mr. Holt, to accept the financial report as presented; motion carried. Moved by Mrs. Eckerman, seconded by Mrs. Menefee, to pay the bills; motion carried.

**11. Correspondence.** Mrs. Knudson had put a letter in the front of the notebooks, but she had a card from the Kindergarten class which they had all signed, and a picture of one of the Girl Scouts who had represented the First Responders in the Loyalty Days parade, which she passed around to the Board.

**12. Old Business.** None.

**13. New Business.** None.

**14. Chief's Report.** Chief Mason had included a monthly report from the Ryan Group, showing their activity to date. Mackenzie is on hold pending a decision on a seismic grant. There have been two letters of interest received so far for the Civil Service Commission, and just waiting for one more. The budget is ready for next month and he has applied to Siletz for another hose grant. There is still nothing from FEMA. On Action Items, the Five Rivers water supply is in the budget, and he is working on getting quotes for the jet dock installation. So far he only has two, and the one that was originally for \$18,000 has come back as \$22,000 instead. If need be he will have to work with just the two bids. The boat will be left there unless storms come in; if there is bad weather it will be pulled. He has budgeted for rent for the full year.

**15. Questions from Citizens or Viewing Audience.** Do CPR classes include CPR for infants? Yes.

**16. Good of the Order.** None.

**17. Adjournment.** There being no further business to come before the Board the meeting was adjourned at 5:49 p.m.

Respectfully Submitted,

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Jan K. Hansen, Recording Secretary

Approved:

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Board Chair

## CENTRAL OREGON COAST FIRE & RESCUE DISTRICT

### BUDGET COMMITTEE MEETING

MAY 12, 2022

**1. Call to Order.** The Budget Committee Meeting of the Central Oregon Coast Fire & Rescue District was called to order by Director Reda Eckerman at 5:30 p.m. on Thursday, May 12, 2022.

**2. Pledge of Allegiance.** Mrs. Eckerman led those present in the Pledge of Allegiance.

**3. Introduction of Budget Committee Members/Roll Call.** Members of the Budget Committee present were Susan Swander, Dakota Hartzell, Joe Vandehey, Jovita Ballentine, and Louise Solliday; COCFRD Board Members present were Reda Eckerman and Kevin Battles. Directors absent were Buster Pankey, Kathryn Menefee, and Todd Holt. A quorum was present. Also present were Fire Chief Jamie Mason and Accountant Brett Quick.

**4. Election of Chairperson.** Mr. Battles nominated Mr. Vandehey, seconded by Mrs. Swander. There being no other nominations, Mr. Vandehey took over the meeting.

**5. Presentation of Budget.** Budget Officer Chief Mason began with the introduction of the anticipated resources for the General Fund, which included the taxes levied, PWA lease income, sale of surplus, and EF recovery. FEMA Grants were not listed here; Grants Other showed \$2 as a place holder for other grants which might become available, such as the one just opening up from the Oregon Health Authority for a LUCAS Device which provides mechanical chest compressions in a cardiac arrest. Chief Mason also included \$5,000 income from Conflagration as we now have personnel and equipment with which to respond. Total resources would be \$1,596,770 for the General Fund. This will be the last year for the serial levy, which is not included in the General Fund, bringing the final total to \$1,702,362. Forecast for the next four years is based on a 3% increase and does not anticipate any new developments. He reviewed the resource page, which showed projected income less anticipated expenditures and reserves for building, equipment, and contingencies and funding for operations from July to November, leaving a total unappropriated fund balance of \$107,370.89. He pointed out that if the serial levy was to be renewed next year as an operations levy it would add \$109,000 to the General Fund.

Chief Mason then reviewed the proposed expenditures, beginning with Personnel Services. The cost for occupational medical evaluations is new and will be done with Samaritan. Payroll is higher because of the two new firefighters recently added; if the SAFER grant comes in that additional cost will be covered by the grant and the funds currently allocated will go over to Capital. If the grant doesn't come in staffing is not at risk. Medical insurance is down as there are two fewer employees being covered; they are included in a spouse's policy. Overtime is higher because of more employees, but workers comp insurance is lower because of the safe operations record.

Operational Costs are down because the deferred maintenance has been caught up and all the equipment is operational. Fuel is up based on current costs, boat repairs down, PPE down, medical supplies is for supplies PacWest doesn't replace, Zoll maintenance is good because the equipment is in good shape. Uniforms are good because of the switch last year. Mrs. Swander asked about bullet-proof vests. They are carried on the equipment, mainly in case of a response to a school incident. Training is down as there is still not much going on because of Covid, and the EMT scholarship is now for one, rather than two.

Materials and Services have an increase in communications costs because two buildings have been added, including internet at Tidewater. Audit expense has been decreased to \$6,000 as an RFP was done and there will be new auditors for the next three years. Lt. Knudson cleaned up the AT&T account. Mrs. Swander questioned the legal account; that includes costs of miscellaneous filings and reviews of contracts, etc. Station maintenance is set at \$40,000 in accordance with the lease with the city, and \$4,500 is for grounds maintenance at all three stations. The WHA insurance is the premium for 3-year policies. The change in audit expense brought the total down from \$164,880.00 to \$162,380.00.

Capital Outlay includes the cost of the boat lift at \$38,000, although Chief Mason had just received a local bid for \$18,000. The boat will then be kept at the Port, which is still working on providing power and water, and should be ready by November. Tidewater upgrades are just in case the drywall doesn't get done, and the water system is still to be completed. Five Rivers water supply is also being worked on; there will be a storage tank installed there. Equipment is the annual engine payment. With the reduction in cost for the boat lift, there should be a carryover balance of about \$157,721 which will go into reserves. If the serial levy is renewed as an operations levy there should then be more money available to add to the reserves for future equipment purchases.

The serial levy does not roll over, and this will be its last year. The list of projects includes a one-time purchase of vehicle diagnostic software, an inflatable deployment craft for low tide, the continuity project to ensure all engines have similar equipment, technical rescue equipment for the Rope Rescue program, matching grants for fire hose, compressor for the station air system, streaming equipment for the meeting broadcasts instead of relying on donations, new station security for personnel ID and lock entry, an emergency fuel depot in conjunction with PacWest and the city, and a late addition of \$7,500 for tools and equipment. This will leave a balance of \$2.28.

Chief Mason then discussed the two FEMA grants he has applied for. The SAFER grant of \$467,053.20 is for two firefighters for three years, and the AFG grant of \$401,690.00 is for a new tender. Since he has not yet heard anything on either one he did not include these in the resources, but wanted the Budget Committee direction on whether to include them in the budget (if they're not received, they're not spent) or do a budget resolution when they are received. Mr. Quick advised that it would be cleaner to do it by resolution. Moved by Mrs. Eckerman, seconded by Mrs. Swander, to recommend consideration of the budget without the grants; motion carried.

**6. Discussion of Budget.** Discussion took place during presentation. Mr. Battles asked if we get the SAFER grant will that go into reserves as there is already funding for the firefighters; Mr. Quick said it goes into the General Fund and can then be transferred into reserves. If the serial levy turns into an operational levy it can then help to build up the equipment reserve so that for new purchases, such as a new fire engine, we don't have ask the public for funding. Discussion of tax rates. Mr. Quick advised that the net working capital on the LB20 should be \$483,631.57 and would like to split out water and sewer at \$3600 on 8237, and electric/propane at \$14,400 on 8238 as line items on the LB31 rather than combined. Discussion followed concerning the potential for building a new station out of the tsunami zone, which has been a matter of consideration for a number of years. Mr. Battles pointed out that figures on a new station were \$12,000,000, and all the property that had been looked at needed major excavation in addition to

utilities and accessibility. Although grants are currently not being given out we are working with a grant firm to pursue all possibilities.

**7. Public Comment on Budget.** None.

**8. Recommendations or Changes.** As discussed, 8210 Audit changed from \$8,500 to \$6,000; 9049 Boat Lift decreased from \$38,000 to \$18,000; Serial Levy expense added \$7,500 for Tools and Equipment; 1 Net Working Capital adjusted to \$483,631.57; 8238 split into 8237 Water/Sewer at \$3,600 and 8238 Electricity/Propane at \$14,400; and FEMA Grants not to be included in Resources.

**9. Approval of Budget.** It was moved by Mrs. Swander, seconded by Mrs. Solliday, to approve the budget as presented and amended and recommend that the Board of Directors approve the 2022-2023 budget as determined tonight; motion carried.

**10. Adjournment.** There being no further business to come before the Budget Committee the meeting was adjourned at 6:52 p.m.

Respectfully submitted,

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Jan K. Hansen, Recording Secretary

Approved:

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Board Chair

**Central Oregon Coast Fire & Rescue**  
**Balance Sheet**  
As of May 31, 2022

	May 31, 22
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>LGIP</b>	
Building/Property Reserve Accou	150,663.93
Equipment Reserve Account	81,560.87
<b>Public Funds</b>	
Equipment Levy Fund	18,926.09
Public Funds - Other	405,054.64
<b>Total Public Funds</b>	423,980.73
<b>Total LGIP</b>	656,205.53
<b>Oregon Coast Bank Public Funds</b>	53,460.63
<b>Oregon Coast Operating Account</b>	23,216.57
<b>Petty Cash</b>	400.00
<b>Total Checking/Savings</b>	733,282.73
<b>Accounts Receivable</b>	
Accounts Receivable	1,928.82
Property Taxes	56,804.78
<b>Total Accounts Receivable</b>	58,733.60
<b>Other Current Assets</b>	
Interfund Receivable	188,506.05
<b>Prepaid Expenses</b>	
Computer Support	221.10
Dispatch Service	2,080.55
Equipment Maintenance Agreement	724.55
Insurance	5,546.57
Internet Service	11.99
Licenses & Permits	579.51
Memberships	339.68
P.O. Box Rental	91.30
Storage Lease	1,458.35
Subscriptions	2,421.87
Workers' Compensation	870.46
Prepaid Expenses - Other	3,869.87
<b>Total Prepaid Expenses</b>	18,215.80
1710 - Deferred OF - Contib. After M.D	112,634.00
<b>Total Other Current Assets</b>	319,355.85

**Central Oregon Coast Fire & Rescue**  
**Balance Sheet**  
As of May 31, 2022

	May 31, 22
<b>Total Current Assets</b>	1,111,372.18
<b>Fixed Assets</b>	
<b>1600 · Capital Assets</b>	
1605 · Tidewater Station	71,073.00
1600 · Capital Assets - Other	1,252,326.86
	1,323,399.86
<b>Total 1600 · Capital Assets</b>	1,323,399.86
1650 · Allowance For Depreciation	-678,856.71
	644,543.15
<b>Total Fixed Assets</b>	644,543.15
<b>TOTAL ASSETS</b>	<b>1,755,915.33</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	919.56
2210 · Interfund Payable	188,506.21
	189,425.77
<b>Credit Cards</b>	
2103 · Amazon Credit Line	764.48
2104 · Oregon Coast Bank Visa	1,108.84
	1,873.32
<b>Other Current Liabilities</b>	
1700 · Net Pension Asset	77,886.00
2110 · Direct Deposit Liabilities	14,516.33
2200 · Deferred Revenue-Ambulance Reve	95.66
2201 · Deferred Revenue	43,676.04
2202 · Compensated Absences	15,135.92
2203 · 941 Tax Payable	298.86
2204 · SIT Payable	684.00
2205 · SUTA Payable	106.03
2206 · Workers' Benefit Fund	13.62
2207 · 457 Deferred Compensation Payab	240.00
2211 · Garnishments Payable	650.60
2222 · Deferred Revenue Contra	-41,147.00
2301 · Capital Lease Obligation	95,720.00
2310 · Deferred IF - Investment Return	334,284.00
	542,160.06
<b>Total Other Current Liabilities</b>	542,160.06
<b>Total Current Liabilities</b>	733,459.15



**Central Oregon Coast Fire & Rescue**  
**Balance Sheet**  
As of May 31, 2022

	May 31, 22
Long Term Liabilities	
2500 · Capital Lease Obligation - LT	72,849.78
<b>Total Long Term Liabilities</b>	<b>72,849.78</b>
<b>Total Liabilities</b>	<b>806,308.93</b>
<b>Equity</b>	
<b>Fund Balance</b>	
<b>Unreserved</b>	
Beginning Fund FY 2021/2022	-703,741.33
<b>Total Unreserved</b>	-703,741.33
4000 · FB Fire	440,672.73
4300 · FB Prior Period Adjustment	-20,714.00
4510 · FB Debt Proceeds	-68,569.78
Fund Balance - Other	399,880.80
<b>Total Fund Balance</b>	<b>47,528.42</b>
1110 · Retained Earnings	-170,543.36
4100 · Investment In Fixed Assets	71,073.00
4120 · F/B - Depreciation	-58,553.35
4400 · F/B - Capital Asset Additions	225,091.76
4500 · Fund Balance-Comp Abs	553.55
4560 · GASB 34 Fund Balance	8,213.00
4600 · GAAP - Pension Income	51,859.00
4620 · F/B -Deferred Revenue	-95.66
Net Income	774,480.04
<b>Total Equity</b>	<b>949,606.40</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>1,755,915.33</b>

**Central Oregon Coast Fire & Rescue**  
**Profit & Loss by Class**  
 May 2022

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4010 · Current Levied Taxes					
Operating Levy	0.00	0.00	0.00	10,231.62	10,231.62
Permanent Levy	0.00	0.00	0.00	6,613.49	6,613.49
<b>Total 4010 · Current Levied Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,845.11</b>	<b>16,845.11</b>
4015 · Equipment Replacement Levy	0.00	2,014.10	0.00	0.00	2,014.10
4020 · Previous Levied Taxes	0.00	0.00	0.00	1,107.54	1,107.54
6030 · Interest	0.00	0.00	0.00	27.40	27.40
6050 · Miscellaneous	0.00	0.00	0.00	194.00	194.00
6051 · Pac. West Agreement	0.00	0.00	0.00	1,200.00	1,200.00
6121 · Beginning Fund - FY 2021/2022	204,433.37	0.00	81,244.01	418,063.95	703,741.33
<b>Total Income</b>	<b>204,433.37</b>	<b>2,014.10</b>	<b>81,244.01</b>	<b>437,438.00</b>	<b>725,129.48</b>
<b>Gross Profit</b>	<b>204,433.37</b>	<b>2,014.10</b>	<b>81,244.01</b>	<b>437,438.00</b>	<b>725,129.48</b>
<b>Expense</b>					
<b>8000 · Personnel Services</b>					
<b>8010 · Gross Payroll</b>					
Base Wages	0.00	0.00	0.00	40,625.27	40,625.27
Call Stipend	0.00	0.00	0.00	405.00	405.00
FLSA	0.00	0.00	0.00	700.96	700.96
Overtime Wages	0.00	0.00	0.00	1,855.53	1,855.53
8010 · Gross Payroll - Other	0.00	0.00	0.00	115.29	115.29
<b>Total 8010 · Gross Payroll</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>43,702.05</b>	<b>43,702.05</b>
8011 · Employer FICA	0.00	0.00	0.00	3,343.20	3,343.20
8012 · SUTA	0.00	0.00	0.00	994.68	994.68
8014 · PERS	0.00	0.00	0.00	7,793.04	7,793.04
8015 · Medical Insurance	0.00	0.00	0.00	6,745.76	6,745.76
8016 · Workmans Comp	0.00	0.00	0.00	870.52	870.52
8027 · 457 Deferred	0.00	0.00	0.00	75.00	75.00
8029 · Payroll Expenses - Other	0.00	0.00	0.00	33.25	33.25
<b>Total 8000 · Personnel Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>63,557.50</b>	<b>63,557.50</b>
<b>8019 · Materials</b>					
8023 · Bank Fees	0.00	0.00	0.00	34.00	34.00
8031 · Office Supply/Postage	0.00	0.00	0.00	132.12	132.12
8032 · Legal Services	0.00	0.00	0.00	35.00	35.00
8034 · Medical Supplies	0.00	0.00	0.00	671.75	671.75
8035 · Minor Equipment	0.00	0.00	0.00	555.94	555.94
8040 · Equipment Maintenance	0.00	0.00	0.00	240.99	240.99
8045 · Building Maintenance	0.00	0.00	0.00	-9,564.50	-9,564.50
8050 · Vehicle Fuel	0.00	0.00	0.00	1,052.81	1,052.81
8055 · Vehicle Repair	0.00	0.00	0.00	5,911.00	5,911.00
8178 · Department Software/Hardware	0.00	0.00	0.00	89.46	89.46
8180 · Training/Mileage	0.00	0.00	0.00	96.75	96.75
8187 · Membership/Dues	0.00	0.00	0.00	1,224.41	1,224.41
8190 · Insurance	0.00	0.00	0.00	2,289.67	2,289.67
8200 · Bookkeeping	0.00	0.00	0.00	1,287.50	1,287.50
8235 · Dispatch Service	0.00	0.00	0.00	3,213.42	3,213.42
8236 · Telephone	0.00	0.00	0.00	549.96	549.96

**Central Oregon Coast Fire & Rescue**  
**Profit & Loss by Class**  
 May 2022

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8237 · Water/Sewer	0.00	0.00	0.00	333.08	333.08
8238 · Electricity/Propane	0.00	0.00	0.00	572.22	572.22
8239 · Rent	0.00	0.00	0.00	208.33	208.33
8240 · Internet Service	0.00	0.00	0.00	1.50	1.50
8270 · Miscellaneous Expense	0.00	0.00	0.00	708.46	708.46
8271 · Oregon Ethics Commission	0.00	0.00	0.00	36.59	36.59
8272 · Copier Agreement	0.00	0.00	0.00	179.55	179.55
9095 · Rescue Boat	0.00	0.00	0.00	37.74	37.74
<b>Total 8019 · Materials</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,897.75</b>	<b>9,897.75</b>
<b>9020 · Capital Outlay</b>					
9000 · Work-in-Progress					
9400 · Tidewater Station Improvements	1,980.16	0.00	0.00	0.00	1,980.16
9000 · Work-in-Progress - Other	4,130.11	0.00	0.00	0.00	4,130.11
<b>Total 9000 · Work-in-Progress</b>	<b>6,110.27</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,110.27</b>
9093 · Technical Rescue Equipment	0.00	4,762.86	0.00	0.00	4,762.86
9096 · Engine/Ambulance Equipment	0.00	68.80	0.00	0.00	68.80
<b>Total 9020 · Capital Outlay</b>	<b>6,110.27</b>	<b>4,831.66</b>	<b>0.00</b>	<b>0.00</b>	<b>10,941.93</b>
<b>Total Expense</b>	<b>6,110.27</b>	<b>4,831.66</b>	<b>0.00</b>	<b>73,455.25</b>	<b>84,397.18</b>
<b>Net Ordinary Income</b>	<b>198,323.10</b>	<b>-2,817.56</b>	<b>81,244.01</b>	<b>363,982.75</b>	<b>640,732.30</b>
<b>Other Income/Expense</b>					
Other Expense					
8300 · Grant					
Confederated Tribe of Siletz In	0.00	0.00	0.00	4,818.50	4,818.50
<b>Total 8300 · Grant</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,818.50</b>	<b>4,818.50</b>
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,818.50</b>	<b>4,818.50</b>
<b>Net Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-4,818.50</b>	<b>-4,818.50</b>
<b>Net Income</b>	<b>198,323.10</b>	<b>-2,817.56</b>	<b>81,244.01</b>	<b>359,164.25</b>	<b>635,913.80</b>

**Central Oregon Coast Fire & Rescue**  
**Profit & Loss by Class**  
 July 2021 through May 2022

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4010 · Current Levied Taxes					
Operating Levy	0.00	0.00	0.00	531,363.36	531,363.36
Permanent Levy	0.00	0.00	0.00	343,461.56	343,461.56
<b>Total 4010 · Current Levied Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>874,824.92</b>	<b>874,824.92</b>
4015 · Equipment Replacement Levy	0.00	104,599.09	0.00	0.00	104,599.09
4020 · Previous Levied Taxes	0.00	0.00	0.00	25,369.15	25,369.15
6030 · Interest	0.00	0.00	0.00	1,755.08	1,755.08
6050 · Miscellaneous	0.00	0.00	0.00	307.20	307.20
6051 · Pac. West Agreement	0.00	0.00	0.00	13,200.00	13,200.00
6060 · Prior Run Fees	0.00	0.00	0.00	240.00	240.00
6090 · Sale of Surplus Property	0.00	0.00	0.00	33,947.77	33,947.77
6121 · Beginning Fund - FY 2021/2022	204,433.37	0.00	81,244.01	418,063.95	703,741.33
<b>Total Income</b>	<b>204,433.37</b>	<b>104,599.09</b>	<b>81,244.01</b>	<b>1,367,708.07</b>	<b>1,757,984.54</b>
<b>Gross Profit</b>	<b>204,433.37</b>	<b>104,599.09</b>	<b>81,244.01</b>	<b>1,367,708.07</b>	<b>1,757,984.54</b>
<b>Expense</b>					
<b>8000 · Personnel Services</b>					
<b>8010 · Gross Payroll</b>					
Base Wages	0.00	0.00	0.00	367,623.98	367,623.98
Call Stipend	0.00	0.00	0.00	4,085.00	4,085.00
FLSA	0.00	0.00	0.00	5,533.60	5,533.60
Overtime Wages	0.00	0.00	0.00	16,789.56	16,789.56
8010 · Gross Payroll - Other	0.00	0.00	0.00	324.47	324.47
<b>Total 8010 · Gross Payroll</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>394,356.61</b>	<b>394,356.61</b>
8011 · Employer FICA	0.00	0.00	0.00	32,451.17	32,451.17
8012 · SUTA	0.00	0.00	0.00	5,027.01	5,027.01
8014 · PERS	0.00	0.00	0.00	47,117.80	47,117.80
8015 · Medical Insurance	0.00	0.00	0.00	77,284.28	77,284.28
8016 · Workmans Comp	0.00	0.00	0.00	6,406.99	6,406.99
8027 · 457 Deferred	0.00	0.00	0.00	825.00	825.00
8029 · Payroll Expenses - Other	0.00	0.00	0.00	308.00	308.00
<b>Total 8000 · Personnel Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>563,776.86</b>	<b>563,776.86</b>
<b>8019 · Materials</b>					
8023 · Bank Fees	0.00	0.00	0.00	177.21	177.21
8031 · Office Supply/Postage	0.00	0.00	0.00	7,822.98	7,822.98
8032 · Legal Services	0.00	0.00	0.00	7,900.90	7,900.90
8033 · Lab Fees	0.00	0.00	0.00	36.00	36.00
8034 · Medical Supplies	0.00	0.00	0.00	6,437.62	6,437.62
8035 · Minor Equipment	0.00	0.00	0.00	6,540.26	6,540.26
8037 · Protective Equipment/Uniforms	0.00	0.00	0.00	954.54	954.54
8040 · Equipment Maintenance	0.00	0.00	0.00	3,934.28	3,934.28
8045 · Building Maintenance					
125 · NW Alsea Hwy	0.00	0.00	0.00	390.00	390.00
8045 · Building Maintenance - Other	0.00	0.00	0.00	8,534.65	8,534.65
<b>Total 8045 · Building Maintenance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,924.65</b>	<b>8,924.65</b>
8050 · Vehicle Fuel	0.00	0.00	0.00	15,210.79	15,210.79
8055 · Vehicle Repair	0.00	0.00	0.00	39,837.11	39,837.11
8056 · Annual Equipment Testing	0.00	0.00	0.00	6,506.07	6,506.07
8178 · Department Software/Hardware	0.00	0.00	0.00	5,952.18	5,952.18
8180 · Training/Mileage	0.00	0.00	0.00	6,716.61	6,716.61
8186 · Volunteer Appreciation	0.00	0.00	0.00	486.00	486.00
8187 · Membership/Dues	0.00	0.00	0.00	12,753.06	12,753.06
8190 · Insurance	0.00	0.00	0.00	17,558.66	17,558.66
8200 · Bookkeeping	0.00	0.00	0.00	14,162.50	14,162.50

**Central Oregon Coast Fire & Rescue  
Profit & Loss by Class  
July 2021 through May 2022**

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8210 · Audit	0.00	0.00	0.00	3,000.00	3,000.00
8235 · Dispatch Service	0.00	0.00	0.00	24,553.96	24,553.96
8236 · Telephone	0.00	0.00	0.00	7,273.11	7,273.11
8237 · Water/Sewer	0.00	0.00	0.00	3,571.67	3,571.67
8238 · Electricity/Propane	0.00	0.00	0.00	9,695.91	9,695.91
8239 · Rent	0.00	0.00	0.00	2,291.69	2,291.69
8240 · Internet Service	0.00	0.00	0.00	105.00	105.00
8260 · OSHA	0.00	0.00	0.00	323.28	323.28
8270 · Miscellaneous Expense	0.00	0.00	0.00	910.03	910.03
8271 · Oregon Ethics Commission	0.00	0.00	0.00	402.49	402.49
8272 · Copier Agreement	0.00	0.00	0.00	1,975.05	1,975.05
9092 · Uniforms	0.00	0.00	0.00	-119.73	-119.73
9095 · Rescue Boat	0.00	0.00	0.00	1,639.67	1,639.67
<b>Total 8019 · Materials</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>217,533.55</b>	<b>217,533.55</b>
<b>9020 · Capital Outlay</b>					
8036 · Communications Equipment	0.00	0.00	0.00	1,318.17	1,318.17
8195 · Interest Expense	0.00	5,904.09	0.00	0.00	5,904.09
8925 · D/S - Principal	0.00	33,296.70	0.00	0.00	33,296.70
9000 · Work-in-Progress					
9400 · Tidewater Station Improvements	42,667.21	0.00	0.00	0.00	42,667.21
9403 · Waldport Station Crew Qtr Upgra	2,520.74	0.00	0.00	0.00	2,520.74
9405 · Waldport Station Upgrade	57,625.91	0.00	0.00	0.00	57,625.91
9000 · Work-in-Progress - Other	4,130.11	0.00	0.00	0.00	4,130.11
<b>Total 9000 · Work-in-Progress</b>	<b>106,943.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>106,943.97</b>
9045 · Structure Gear (Protective Gear)	0.00	16,313.31	0.00	0.00	16,313.31
9049 · Boat Facility & Related	3,469.00	0.00	0.00	0.00	3,469.00
9056 · CERT Team	0.00	2,613.61	0.00	0.00	2,613.61
9093 · Technical Rescue Equipment	0.00	10,705.90	0.00	0.00	10,705.90
9096 · Engine/Ambulance Equipment	0.00	20,353.77	0.00	0.00	20,353.77
<b>Total 9020 · Capital Outlay</b>	<b>110,412.97</b>	<b>89,187.38</b>	<b>0.00</b>	<b>1,318.17</b>	<b>200,918.52</b>
<b>Total Expense</b>	<b>110,412.97</b>	<b>89,187.38</b>	<b>0.00</b>	<b>782,628.58</b>	<b>982,228.93</b>
<b>Net Ordinary Income</b>	<b>94,020.40</b>	<b>15,411.71</b>	<b>81,244.01</b>	<b>585,079.49</b>	<b>775,755.61</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
5820 · Equipment Reserve Fund Transfer Interest	0.00	0.00	316.86	0.00	316.86
<b>Total 5820 · Equipment Reserve Fund Transfer</b>	<b>0.00</b>	<b>0.00</b>	<b>316.86</b>	<b>0.00</b>	<b>316.86</b>
5825 · Building/Property Rsvr Transfer Interest	752.99	0.00	0.00	0.00	752.99
<b>Total 5825 · Building/Property Rsvr Transfer</b>	<b>752.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>752.99</b>
<b>6033 · Grants</b>					
SDAO Safety Grant	0.00	0.00	0.00	651.44	651.44
Siletz Tribe	0.00	0.00	0.00	2,500.00	2,500.00
VFA	0.00	0.00	0.00	3,828.00	3,828.00
<b>Total 6033 · Grants</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,979.44</b>	<b>6,979.44</b>
<b>Total Other Income</b>	<b>752.99</b>	<b>0.00</b>	<b>316.86</b>	<b>6,979.44</b>	<b>8,049.29</b>
<b>Other Expense</b>					
8300 · Grant					
Confederated Tribe of Siletz In	0.00	0.00	0.00	4,818.50	4,818.50
<b>Total 8300 · Grant</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,818.50</b>	<b>4,818.50</b>

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Accrual Basis

**Central Oregon Coast Fire & Rescue**  
**Profit & Loss by Class**  
July 2021 through May 2022

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	<u>Bldg/Property Rsv</u>	<u>Equipment Levy Fund</u>	<u>Equipment Reserve</u>	<u>General Fund</u>	<u>TOTAL</u>
Total Other Expense	0.00	0.00	0.00	4,818.50	4,818.50
Net Other Income	752.99	0.00	316.86	2,160.94	3,230.79
Net Income	<u>94,773.39</u>	<u>15,411.71</u>	<u>81,560.87</u>	<u>587,240.43</u>	<u>778,986.40</u>

## Central Oregon Coast Fire & Rescue Profit & Loss Budget vs. Actual (All Funds) July 2021 through May 2022

	Jul '21 - May 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4010 · Current Levied Taxes				
Operating Levy	531,363.36	504,830.00	26,533.36	105.3%
Permanent Levy	343,461.56	326,311.05	17,150.51	105.3%
<b>Total 4010 · Current Levied Taxes</b>	<b>874,824.92</b>	<b>831,141.05</b>	<b>43,683.87</b>	<b>105.3%</b>
4015 · Equipment Replacement Levy	104,599.09	99,376.01	5,223.08	105.3%
4020 · Previous Levied Taxes	25,369.15	15,890.00	9,479.15	159.7%
6025 · AFG Grant	0.00	131,250.00	-131,250.00	0.0%
6030 · Interest	1,755.08	2,500.00	-744.92	70.2%
6032 · Insurance Recovery/Refund	0.00	4,000.00	-4,000.00	0.0%
6040 · Donations & Memorials	0.00	200.00	-200.00	0.0%
6050 · Miscellaneous	307.20			
6051 · Pac. West Agreement	13,200.00	14,400.00	-1,200.00	91.7%
6060 · Prior Run Fees	240.00			
6090 · Sale of Surplus Property	33,947.77	5,000.00	28,947.77	679.0%
6120 · Conflagration	0.00	5,000.00	-5,000.00	0.0%
6121 · Beginning Fund - FY 2021/2022	703,741.33	674,566.55	29,174.78	104.3%
<b>Total Income</b>	<b>1,757,984.54</b>	<b>1,783,323.61</b>	<b>-25,339.07</b>	<b>98.6%</b>
<b>Gross Profit</b>	<b>1,757,984.54</b>	<b>1,783,323.61</b>	<b>-25,339.07</b>	<b>98.6%</b>
<b>Expense</b>				
<b>8000 · Personnel Services</b>				
<b>8010 · Gross Payroll</b>				
Base Wages	371,040.65	368,878.36	2,162.29	100.6%
Call Stipend	4,245.00	8,000.00	-3,755.00	53.1%
FLSA	5,582.36	1,500.00	4,082.36	372.2%
Overtime Wages	17,338.53	20,000.00	-2,661.47	86.7%
8010 · Gross Payroll - Other	324.47			
<b>Total 8010 · Gross Payroll</b>	<b>398,531.01</b>	<b>398,378.36</b>	<b>152.65</b>	<b>100.0%</b>
8011 · Employer FICA	32,770.51	30,475.94	2,294.57	107.5%
8012 · SUTA	5,039.63	9,361.89	-4,322.26	53.8%
8014 · PERS	47,117.80	59,218.94	-12,101.14	79.6%
8015 · Medical Insurance	77,284.28	102,000.00	-24,715.72	75.8%
8016 · Workmans Comp	6,406.99	12,825.06	-6,418.07	50.0%
8025 · Recruitment & Retention	0.00	2,200.00	-2,200.00	0.0%
8027 · 457 Deferred	825.00	750.00	75.00	110.0%
8029 · Payroll Expenses - Other	308.00	360.00	-52.00	85.6%
<b>Total 8000 · Personnel Services</b>	<b>568,283.22</b>	<b>615,570.19</b>	<b>-47,286.97</b>	<b>92.3%</b>
<b>8019 · Materials</b>				
8023 · Bank Fees	177.21	750.00	-572.79	23.6%
8031 · Office Supply/Postage	7,822.98	6,000.00	1,822.98	130.4%
8032 · Legal Services	7,900.90	8,000.00	-99.10	98.8%
8033 · Lab Fees	36.00	250.00	-214.00	14.4%
8034 · Medical Supplies	6,437.62	5,000.00	1,437.62	128.8%
8035 · Minor Equipment	6,540.26			
8037 · Protective Equipment/Uniforms	954.54	10,000.00	-9,045.46	9.5%
8040 · Equipment Maintenance	3,934.28	3,080.00	854.28	127.7%
8045 · Building Maintenance				

## Central Oregon Coast Fire & Rescue Profit & Loss Budget vs. Actual (All Funds) July 2021 through May 2022

	Jul '21 - May 22	Budget	\$ Over Budget	% of Budget
125 · NW Alsea Hwy	390.00			
8045 · Building Maintenance - Other	8,534.65	2,600.00	5,934.65	328.3%
<b>Total 8045 · Building Maintenance</b>	<b>8,924.65</b>	<b>2,600.00</b>	<b>6,324.65</b>	<b>343.3%</b>
8050 · Vehicle Fuel	15,210.79	12,000.00	3,210.79	126.8%
8055 · Vehicle Repair	39,837.11	20,000.00	19,837.11	199.2%
8056 · Annual Equipment Testing	6,506.07	10,000.00	-3,493.93	65.1%
8135 · AFG Grant	0.00	175,000.00	-175,000.00	0.0%
8172 · Public Education	0.00	5,000.00	-5,000.00	0.0%
8178 · Department Software/Hardware	5,952.18	1,900.00	4,052.18	313.3%
8179 · Subscriptions	0.00	3,825.00	-3,825.00	0.0%
8180 · Training/Mileage	6,716.61	12,260.00	-5,543.39	54.8%
8186 · Volunteer Appreciation	486.00	14,000.00	-13,514.00	3.5%
8187 · Membership/Dues	12,753.06	4,500.00	8,253.06	283.4%
8190 · Insurance	17,558.66	15,600.00	1,958.66	112.6%
8200 · Bookkeeping	14,162.50	15,600.00	-1,437.50	90.8%
8210 · Audit	3,000.00	8,400.00	-5,400.00	35.7%
8235 · Dispatch Service	24,553.96	24,535.00	18.96	100.1%
8236 · Telephone	7,273.11	2,400.00	4,873.11	303.0%
8237 · Water/Sewer	3,571.67	2,100.00	1,471.67	170.1%
8238 · Electricity/Propane	9,695.91	12,900.00	-3,204.09	75.2%
8239 · Rent	2,291.69			
8240 · Internet Service	105.00	3,600.00	-3,495.00	2.9%
8260 · OSHA	323.28			
8270 · Miscellaneous Expense	910.03			
8271 · Oregon Ethics Commission	402.49	439.09	-36.60	91.7%
8272 · Copier Agreement	1,975.05	2,160.00	-184.95	91.4%
9092 · Uniforms	-119.73	3,500.00	-3,619.73	-3.4%
9095 · Rescue Boat	1,639.67	1,500.00	139.67	109.3%
9300 · Simulcast Network - Maint. Agre	0.00	4,165.44	-4,165.44	0.0%
<b>Total 8019 · Materials</b>	<b>217,533.55</b>	<b>391,064.53</b>	<b>-173,530.98</b>	<b>55.6%</b>
8400 · Operating Contingency	0.00	20,000.00	-20,000.00	0.0%
9020 · Capital Outlay				
8036 · Communications Equipment	1,318.17			
8195 · Interest Expense	5,904.09	3,965.46	1,938.63	148.9%
8925 · D/S - Principal	33,296.70	82,145.00	-48,848.30	40.5%
9000 · Work-in-Progress				
9400 · Tidewater Station Improvements	42,667.21			
9403 · Waldport Station Crew Qtr Upgra	2,520.74			
9405 · Waldport Station Upgrade	57,625.91			
9000 · Work-in-Progress - Other	4,130.11			
<b>Total 9000 · Work-in-Progress</b>	<b>106,943.97</b>			
9045 · Structure Gear (Protective Gear)	16,313.31			
9049 · Boat Facility & Related	3,469.00	20,000.00	-16,531.00	17.3%
9056 · CERT Team	2,613.61	3,000.00	-386.39	87.1%
9093 · Technical Rescue Equipment	10,705.90	4,500.00	6,205.90	237.9%
9096 · Engine/Ambulance Equipment	20,353.77	5,765.55	14,588.22	353.0%
9102 · New Station Property	0.00	200,000.00	-200,000.00	0.0%
<b>Total 9020 · Capital Outlay</b>	<b>200,918.52</b>	<b>319,376.01</b>	<b>-118,457.49</b>	<b>62.9%</b>



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Accrual Basis

**Central Oregon Coast Fire & Rescue**  
**Profit & Loss Budget vs. Actual (All Funds)**  
 July 2021 through May 2022

	Jul '21 - May 22	Budget	\$ Over Budget	% of Budget
<b>Total Expense</b>	986,735.29	1,346,010.73	-359,275.44	73.3%
<b>Net Ordinary Income</b>	771,249.25	437,312.88	333,936.37	176.4%
<b>Other Income/Expense</b>				
<b>Other Income</b>				
5820 - Equipment Reserve Fund Transfer Interest	316.86	600.00	-283.14	52.8%
<b>Total 5820 - Equipment Reserve Fund Transfer</b>	316.86	600.00	-283.14	52.8%
5825 - Building/Property Rsrv Transfer Interest	752.99	2,500.00	-1,747.01	30.1%
<b>Total 5825 - Building/Property Rsrv Transfer</b>	752.99	2,500.00	-1,747.01	30.1%
6033 - Grants				
SDAO Safety Grant	651.44			
Siletz Tribe	2,500.00			
VFA	3,828.00			
6033 - Grants - Other	0.00	10,000.00	-10,000.00	0.0%
<b>Total 6033 - Grants</b>	6,979.44	10,000.00	-3,020.56	69.8%
<b>Total Other Income</b>	8,049.29	13,100.00	-5,050.71	61.4%
<b>Other Expense</b>				
8300 - Grant				
Confederated Tribe of Siletz In	4,818.50			
<b>Total 8300 - Grant</b>	4,818.50			
<b>Total Other Expense</b>	4,818.50			
<b>Net Other Income</b>	3,230.79	13,100.00	-9,869.21	24.7%
<b>Net Income</b>	<b>774,480.04</b>	<b>450,412.88</b>	<b>324,067.16</b>	<b>171.9%</b>



Central Coast Fire & Rescue District  
145 NW Alsea Hwy  
Waldport, OR 97394  
(541)-563-3121

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**To: Board of Directors**  
**From: District Training Chief**  
**Date: 6/13/2022**  
**Subject: Monthly Training Report**

## **Monthly Training Report**

- 1. Total Annual Hours Training (2022): 1203.55 Hours**
- 2. Monthly Hours Combined (April 15<sup>th</sup> till May 16<sup>th</sup>): 153.5 Hours**



Central Coast Fire & Rescue District  
145 NW Alsea Hwy  
Waldport, OR 97394  
(541)-563-3121

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## Maintenance Report

June 16th, 2022

### Station 74

All Apparatus Fully Functional and Certified

### Station 73

All Apparatus Fully Functional and Certified  
Drywall Scheduled for June/July, 2022

### Station 72

All Apparatus Fully Functional and Certified

**To: Central Coast Fire & Rescue Board of Directors**  
**From: Chief Jamie Mason**  
**Date: 06/13/2022**  
**Subject: Board Report**

## **CHIEF'S REPORT**

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**Makenzie Group** – Placed the possibility of revised designs of the station on hold due to the new Lease option with the city.

**Civil Service Committee** – We have received letters of interest from 2 community members waiting for a third.

**Budget** – Awaiting Budget Approval.

**Grant Funding** – The following are grants that we are researching, applying for, or have applied for:

**RYAN LLC.** – Monthly status report coming.

- *National Rescue Relief Act*
- *Tax Market Credits*
- *FEMA Building Resilient Infrastructure and Communities (BRIC) Funds*

**Oregon Seismic Grant** – Makenzie on hold.

**Siletz Charitable Contribution Fund** – Hose Grant submitted, award notification in July.

**FEMA** – Waiting for results.

- *Staffing for Adequate Fire and Emergency Response (SAFER)*
- *Assistance to Firefighters Grant (AFG)*
- *Prevention and Preparedness Grant*

**County Wide Mutual Aid Plan** – The Fire Defense Board has finalized the Mutual Aid Plan and the document is ready for signing.

**Samaritan Health Medical Testing Agreement** – The District has worked through an agreement with Samaritan Health to begin conducting employee medical evaluations in accordance with the Union Contract. The agreement identifies the testing that is available to meet the requirements employees are expected to pass in order to establish operational readiness.

**Action Items** – The following items were identified with the following deadlines during the District goal-setting workshop.

1. *Five Rivers Water Supply – 22-23 Budget*
2. *Jet Dock Installation Plan – 22-23 Budget*
3. *Engine Equipment Continuity List – 22-23 Budget*