

Central Oregon Coast Fire & Rescue
Balance Sheet
 As of February 29, 2024

Feb 29, 24

ASSETS	
Current Assets	
Checking/Savings	49,724.54
LGIP	36,663.13
Building/Property Reserve Accou	827.05
Equipment Reserve Account	473,642.24
Public Funds	
Oregon Community Fndn - (Restri	
Public Funds - Other	474,469.29
Total Public Funds	474,469.29
Total LGIP	560,856.96
Oregon Coast Bank Public Funds	8,424.26
Oregon Coast Operating Account	64,658.45
Petty Cash	400.00
Total Checking/Savings	634,339.67
Accounts Receivable	40,674.33
Property Taxes	
Total Accounts Receivable	40,674.33
Other Current Assets	35,759.86
Interfund Receivable	-25.12
1400 - Prepaid Expenses	1,736.83
Computer Support	219.72
Dispatch Service	19,768.65
Equipment Maintenance Agreement	257.02
Insurance	417.15
Internet Service	417.15
Licenses & Permits	567.16
Memberships	47.50
P.O. Box Rental	1,875.03
Storage Lease	167.40
Subscriptions	4,382.06
Workers' Compensation	16,223.45
1400 - Prepaid Expenses - Other	
Total 1400 - Prepaid Expenses	45,636.85

**Central Oregon Coast Fire & Rescue
Balance Sheet
As of February 29, 2024**

	Feb 29, 24
1710 - Deferred OF - Contib. After M.D	480,333.00
2107 - Due Back From VISA Bankcard	27.00
Total Other Current Assets	561,756.71
Total Current Assets	1,236,770.71
Fixed Assets	
1600 - Capital Assets	39,771.61
1602 - Floating Dock	1,020,000.00
1610 - 125/145 NW Alsea Hwy Property	1,546,118.35
1600 - Capital Assets - Other	
Total 1600 - Capital Assets	2,605,889.96
1650 - Allowance For Depreciation	-719,535.75
Total Fixed Assets	1,886,354.21
TOTAL ASSETS	3,123,124.92
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	16,837.25
2000 - Accounts Payable	35,759.86
2210 - Interfund Payable	
Total Accounts Payable	52,597.11
Credit Cards	
2104 - Oregon Coast Bank Visa	-4,432.55
Total Credit Cards	-4,432.55
Other Current Liabilities	
1700 - Net Pension Asset	618,847.00
2110 - Direct Deposit Liabilities	0.44
2112 - Interest Payable	
145 - Alsea Hwy and 125 Alsea Hwy	-40,290.00
Total 2112 - Interest Payable	-40,290.00

**Central Oregon Coast Fire & Rescue
Balance Sheet
As of February 29, 2024**

	Feb 29, 24
2150 · Union Dues, IAFF Local 4619	451.50
2201 · Deferred Revenue	33,734.70
2202 · Compensated Absences	56,558.11
2203 · 941 Tax Payable	-1,845.09
2204 · SIT Payable	-731.83
2205 · SUTA Payable	-101.06
2207 · 457 Deferred Compensation Payab	229.00
2211 · Garnishments Payable	650.60
2215 · OSGP 457(b) Payable	4.08
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	980,702.34
Total Current Liabilities	1,028,866.90
Long Term Liabilities	
2240 · Note Payable -125/145 NW Alsea	1,020,000.00
2500 · Capital Lease Obligation - LT	12,396.18
Total Long Term Liabilities	1,032,396.18
Total Liabilities	2,061,263.08
Equity	
4100 · Investment In Fixed Assets	239,195.03
4120 · F/B - Depreciation	-75,184.04
4400 · F/B - Capital Asset Additions	245,497.56
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	-518,331.80
Beginning Fund - FY 2023/2024	-518,331.80
Total Unreserved	-518,331.80
4000 · FB Fire	387,584.20
4510 · FB Debt Proceeds	-12,396.18
4511 · FB Debt Payments	13,575.11
4621 · Fund Balance - Other	253,256.59
Total 4621 · Fund Balance	123,687.92

**Central Oregon Coast Fire & Rescue
Balance Sheet**

As of February 29, 2024

	Feb 29, 24
Net Income	669,735.91
Total Equity	1,061,861.84
TOTAL LIABILITIES & EQUITY	3,123,124.92

Central Oregon Coast Fire & Rescue
Profit & Loss Budget vs. Actual (All Funds)
July 2023 through February 2024

	Jul '23 - Feb 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 - Current Levied Taxes	396,910.05	573,024.00	-176,113.95	69.3%
Operating Levy	518,747.47	370,390.08	148,357.39	140.1%
Permanent Levy	148,907.73	157,920.00	-9,012.27	94.3%
Serial Levy	-31,276.61			
4010 - Current Levied Taxes - Other				
Total 4010 - Current Levied Taxes	1,033,288.64	1,101,334.08	-68,045.44	93.8%
4020 - Previous Levied Taxes	16,838.34	3,500.00	13,338.34	481.1%
6030 - Interest	8,796.09	6,500.00	2,296.09	135.3%
6050 - Miscellaneous	12.76			
6051 - Pac. West Agreement	9,600.00	14,400.00	-4,800.00	66.7%
6062 - Corridor Billing	0.00	12,000.00	-12,000.00	0.0%
6090 - Sale of Surplus Property	0.00	16,800.00	-16,800.00	0.0%
6120 - Confliagraton	0.00	5,000.00	-5,000.00	0.0%
6124 - Beginning Fund - FY 2023/2024	518,331.80	412,957.69	105,374.11	125.5%
Total Income	1,586,867.63	1,572,491.77	14,375.86	100.9%
Gross Profit	1,586,867.63	1,572,491.77	14,375.86	100.9%
Expense				
8000 - Personnel Services				
8009 - Occupation Medical Evaluations	2,718.25	1,500.00	1,218.25	181.2%
8010 - Gross Payroll				
Base Wages	-26,545.58			
Year End Accrual	375,250.76	560,321.89	-185,071.13	67.0%
Base Wages - Other				
Total Base Wages	348,705.18	560,321.89	-211,616.71	62.2%
Confliagraton	10,624.96			
FLSA	6,250.57	9,850.00	-3,599.43	63.5%
OSFM Overtime Wages	5,040.00			
OSFM Wages	26,184.60	26,500.00	-28,306.25	206.8%
Overtime Wages	54,806.25			
Total 8010 - Gross Payroll	451,611.56	596,671.89	-145,060.33	75.7%

Central Oregon Coast Fire & Rescue Profit & Loss Budget vs. Actual (All Funds) July 2023 through February 2024

	Jul '23 - Feb 24	Budget	\$ Over Budget	% of Budget
8011 - Employer FICA	34,821.99	45,645.40	-10,823.41	76.3%
8012 - SUTA	4,531.95	11,371.79	-6,839.84	39.9%
8014 - PERS	96,047.15	84,784.56	11,262.59	113.3%
8015 - Medical Insurance	80,182.29	118,486.80	-38,304.51	67.7%
8016 - Workmans Comp	8,269.45	15,600.00	-7,330.55	53.0%
8025 - Recruitment & Retention	4,137.60	2,000.00	2,137.60	206.9%
8027 - 457 Deferred	1,551.21	825.00	726.21	188.0%
8029 - Payroll Expenses - Other	343.25	105.00	238.25	326.9%
Total 8000 - Personnel Services	684,214.70	876,990.44	-192,775.74	78.0%
8019 - Materials				
8023 - Bank Fees	103.45	700.00	-596.55	14.8%
8031 - Office Supply/Postage	7,059.56	8,000.00	-940.44	88.2%
8032 - Legal Services (Attorney Fees)	6,130.28	6,000.00	130.28	102.2%
8033 - Lab Fees	55.30			
8034 - Medical Supplies	4,323.35	5,000.00	-676.65	86.5%
8035 - Minor Equipment	2,032.77	1,000.00	1,032.77	203.3%
8036 - Communications Equipment	1,350.16			
8037 - Protective Equipment/Uniforms	6,664.14	6,000.00	664.14	111.1%
8038 - Consulting Medical Director Services	1,322.00			
Total 8038 - Consulting	1,322.00			
8039 - Legal Notices, Licenses & Permi	710.40			
8040 - Equipment Maintenance	3,310.20	2,050.00	1,260.20	161.5%
8045 - Building Maintenance 125/145 NW Alsea Hwy Tidewater 5 - Rivers	5,660.98 1,137.22 553.77 28.50			
8045 - Building Maintenance - Other	28.50			
Total 8045 - Building Maintenance	7,380.47	40,000.00	-32,619.53	18.5%
8050 - Vehicle Fuel	9,325.60	18,500.00	-9,174.40	50.4%
8055 - Vehicle Repair	17,440.91	20,000.00	-2,559.09	87.2%
8056 - Annual Equipment Testing	2,445.04	10,000.00	-7,554.96	24.5%
8172 - Public Education	188.00	500.00	-312.00	37.6%
8178 - Department Software/Hardware	5,025.09	2,000.00	3,025.09	251.3%
8179 - Subscriptions	65.00	5,200.00	-5,135.00	1.3%
8180 - Training/Mileage	3,767.86	4,400.00	-632.14	85.6%
8185 - Travel	206.55			
8186 - Volunteer Appreciation	3,383.58	5,900.00	-2,516.42	57.3%
8187 - Membership/Dues	6,435.27	4,000.00	2,435.27	160.9%
8190 - Insurance	14,539.85	21,240.00	-6,700.15	68.5%
8200 - Bookkeeping	10,927.28	16,480.00	-5,552.72	66.3%
8210 - Audit	6,395.00	6,000.00	395.00	106.6%
8235 - Dispatch Service	13,131.45	22,830.00	-9,698.55	57.5%

Central Oregon Coast Fire & Rescue Profit & Loss Budget vs. Actual (All Funds) July 2023 through February 2024

	Jul '23 - Feb 24	Budget	\$ Over Budget	% of Budget
8236 · Telephone	4,795.87	4,900.00	-104.13	97.9%
8237 · Water/Sewer	2,696.92	3,600.00	-903.08	74.9%
8238 · Electricity/Propane	7,808.74	14,400.00	-6,591.26	54.2%
8239 · Rent	1,874.97	3,700.00	-1,825.03	50.7%
8240 · Internet Service	10.02	1,400.00	-1,389.98	0.7%
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	3,754.64	1,500.00	2,254.64	250.3%
9095 · Rescue Boat	4,185.72	1,000.00	3,185.72	418.6%
9096 · Engine/Ambulance Equipment	13,339.91	0.00	13,339.91	0.0%
9300 · Simulcast Network - Maint. Agre	0.00	4,620.00	-4,620.00	0.0%
Total 8019 · Materials	172,185.35	247,120.00	-74,934.65	69.7%
8400 · Operating Contingency	0.00	20,000.00	-20,000.00	0.0%
9020 · Capital Outlay	9,744.97	2,056.53	7,688.44	473.9%
8195 · Interest Expense	46,878.49	19,721.59	27,156.90	237.7%
8925 · D/S - Principal	0.00	221.88	-221.88	0.0%
8927 · D/S Fees	2,155.75	0.00	2,155.75	0.0%
9000 · Work-in-Progress	25,142.50	0.00	25,142.50	0.0%
9400 · Tidewater Station Improvements	83,921.71	22,000.00	61,921.71	381.5%
Total 9020 · Capital Outlay	940,321.76	1,166,110.44	-225,788.68	80.6%
Net Ordinary Income	646,545.87	406,381.33	240,164.54	159.1%
Other Income/Expense				
5820 · Equipment Reserve Fund Transfer	1,670.56	2,750.00	-1,079.44	60.7%
Interest	1,670.56	0.00	1,670.56	0.0%
Total 5820 · Equipment Reserve Fund Transfer	1,670.56	2,750.00	-1,079.44	60.7%
5825 · Building/Property Rsrv Transfer	1,713.18	2,750.00	-1,036.82	62.3%
Interest	1,713.18	0.00	1,713.18	0.0%
Total 5825 · Building/Property Rsrv Transfer	1,713.18	2,750.00	-1,036.82	62.3%

Central Oregon Coast Fire & Rescue
Profit & Loss Budget vs. Actual (All Funds)
July 2023 through February 2024

	Jul '23 - Feb 24	Budget	\$ Over Budget	% of Budget
6033 - Grants				
Firefighters Charitable Foundat	300.00			
Ford Family Foundation	25,000.00			
OHSU	17,000.00			
Siletz Tribe	3,558.20			
Water Rescue PPE	1,000.00			
Total 6033 - Grants	<u>46,858.20</u>			
Total Other Income	50,241.94	5,500.00	44,741.94	913.5%
Other Expense				
8300 - Grant				
Community Foundation Grant	172.95			
Firefighters Foundation	100.10			
Floating Dock	39,771.61			
ODF	5,845.20			
OHSU	528.84			
OSFM Wildfire Staffing	2,951.45			
SCBA Firefighters Charitable Gr	243.55			
Siletz Tribe	17,438.20			
Total 8300 - Grant	<u>67,051.90</u>			
9025 - Gain/Loss Sale of Assets	-40,000.00			
Total Other Expense	<u>27,051.90</u>	5,500.00	17,690.04	421.6%
Net Other Income	23,190.04	411,881.33	257,854.58	162.6%
Net Income	<u>669,735.91</u>			

Central Oregon Coast Fire & Rescue Profit & Loss by Class February 2024

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense				
Income				
6030 - Interest	0.00	0.00	2,250.76	2,250.76
6051 - Pac. West Agreement	0.00	0.00	1,200.00	1,200.00
Total Income	0.00	0.00	3,450.76	3,450.76
Gross Profit	0.00	0.00	3,450.76	3,450.76
Expense				
8000 - Personnel Services				
8009 - Occupation Medical Evaluations	0.00	0.00	1,017.00	1,017.00
8010 - Gross Payroll				
Base Wages	0.00	0.00	43,927.63	43,927.63
FLSA	0.00	0.00	687.20	687.20
Overtime Wages	0.00	0.00	4,982.40	4,982.40
Total 8010 - Gross Payroll	0.00	0.00	49,597.23	49,597.23
8011 - Employer FICA	0.00	0.00	3,794.16	3,794.16
8012 - SUTA	0.00	0.00	766.26	766.26
8014 - PERS	0.00	0.00	7,750.16	7,750.16
8015 - Medical Insurance	0.00	0.00	10,005.08	10,005.08
8016 - Workmans Comp	0.00	0.00	1,095.53	1,095.53
8025 - Recruitment & Retention	0.00	0.00	1,508.49	1,508.49
8027 - 457 Deferred	0.00	0.00	170.22	170.22
8029 - Payroll Expenses - Other	0.00	0.00	36.00	36.00
Total 8000 - Personnel Services	0.00	0.00	75,740.13	75,740.13
8019 - Materials				
8023 - Bank Fees	0.00	0.00	18.05	18.05
8031 - Office Supply/Postage	0.00	0.00	2,150.20	2,150.20
8033 - Lab Fees	0.00	0.00	7.50	7.50
8034 - Medical Supplies	0.00	0.00	178.89	178.89
8035 - Minor Equipment	0.00	0.00	771.88	771.88
8037 - Protective Equipment/Uniforms	0.00	0.00	885.11	885.11
8038 - Consulting	0.00	0.00	661.00	661.00
Medical Director Services				
Total 8038 - Consulting	0.00	0.00	661.00	661.00
8039 - Legal Notices, Licenses & Permi	0.00	0.00	266.05	266.05
8040 - Equipment Maintenance	0.00	0.00	46.82	46.82

Central Oregon Coast Fire & Rescue Profit & Loss by Class February 2024

	Bidg/Property Rsv	Equipment Reserve	General Fund	TOTAL
8045 - Building Maintenance				
126/145 NW Aisea Hwy	0.00	0.00	1,027.64	1,027.64
Tidewater	0.00	0.00	337.56	337.56
5 - Rivers	0.00	0.00	95.00	95.00
8045 - Building Maintenance - Other	0.00	0.00	28.50	28.50
Total 8045 - Building Maintenance	0.00	0.00	1,488.70	1,488.70
8050 - Vehicle Fuel	0.00	0.00	1,065.87	1,065.87
8055 - Vehicle Repair	0.00	0.00	3,343.42	3,343.42
8172 - Public Education	0.00	0.00	4.00	4.00
8178 - Department Software/Hardware	0.00	0.00	459.62	459.62
8180 - Training/Mileage	0.00	0.00	89.85	89.85
8185 - Travel	0.00	0.00	43.50	43.50
8186 - Volunteer Appreciation	0.00	0.00	1,508.50	1,508.50
8187 - Membership/Dues	0.00	0.00	859.67	859.67
8190 - Insurance	0.00	0.00	2,115.33	2,115.33
8200 - Bookkeeping	0.00	0.00	1,365.91	1,365.91
8210 - Audit	0.00	0.00	500.00	500.00
8235 - Dispatch Service	0.00	0.00	3,473.68	3,473.68
8236 - Telephone	0.00	0.00	376.32	376.32
8237 - Water/Sewer	0.00	0.00	268.17	268.17
8238 - Electricity/Propane	0.00	0.00	1,912.13	1,912.13
8239 - Rent	0.00	0.00	416.66	416.66
9092 - Uniforms	0.00	0.00	1,525.06	1,525.06
9095 - Rescue Boat	0.00	0.00	21.35	21.35
9096 - Engine/Ambulance Equipment	0.00	0.00	12,294.91	12,294.91
Total 8019 - Materials	0.00	0.00	38,118.15	38,118.15
9020 - Capital Outlay				
9089 - 2008 Ford F350 Utility Vehicle,	0.00	0.00	25,142.50	25,142.50
Total 9020 - Capital Outlay	0.00	0.00	25,142.50	25,142.50
Total Expense	0.00	0.00	139,000.78	139,000.78
Net Ordinary Income	0.00	0.00	-135,550.02	-135,550.02
Other Income/Expense				
Other Income				
5820 - Equipment Reserve Fund Transfer	0.00	150.44	0.00	150.44
Interest	0.00		0.00	0.00
Total 5820 - Equipment Reserve Fund Transfer	0.00	150.44	0.00	150.44

**Central Oregon Coast Fire & Rescue
Profit & Loss by Class
February 2024**

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
5825 - Building/Property Rsv Transfer				
Interest	204.04	0.00	0.00	204.04
Total 5825 - Building/Property Rsv Transfer	204.04	0.00	0.00	204.04
Total Other Income	204.04	150.44	0.00	354.48
Other Expense				
8300 - Grant				
Firefighters Foundation	0.00	0.00	100.10	100.10
SCBA Firefighters Charitable Gr	0.00	0.00	243.55	243.55
Total 8300 - Grant	0.00	0.00	343.65	343.65
9025 - Gain/Loss Sale of Assets	0.00	0.00	-40,000.00	-40,000.00
Total Other Expense	0.00	0.00	-39,656.35	-39,656.35
Net Other Income	204.04	150.44	39,656.35	40,010.83
Net Income	204.04	150.44	-95,993.67	-95,539.19

Central Oregon Coast Fire & Rescue
Profit & Loss by Class

July 2023 through February 2024

Actual Basis

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense					
Income					
4010 - Current Levied Taxes	0.00	0.00	0.00	396,910.05	396,910.05
Operating Levy	0.00	0.00	0.00	518,747.47	518,747.47
Permanent Levy	0.00	0.00	0.00	148,907.73	148,907.73
Serial Levy	0.00	0.00	0.00	-31,278.61	-31,278.61
4010 - Current Levied Taxes - Other	0.00	0.00	0.00	1,033,288.84	1,033,288.84
Total 4010 - Current Levied Taxes	0.00	0.00	0.00	18,838.34	18,838.34
4020 - Previous Levied Taxes	0.00	0.00	0.00	8,798.09	8,798.09
6030 - Interest	0.00	0.00	0.00	12.78	12.78
6060 - Miscellaneous	0.00	0.00	0.00	9,890.00	9,890.00
6051 - Pac. West Agreement	0.00	0.00	0.00	423,994.87	423,994.87
6123 - Beginning Fund - FY 2023/2024	59,654.28	0.00	0.00	1,482,220.80	1,586,887.63
Total Income	59,654.28	0.00	0.00	34,992.57	1,586,887.63
Gross Profit	59,654.28	0.00	0.00	34,992.57	1,586,887.63
Expense					
8000 - Personnel Services					
8009 - Occupation Medical Evaluations	0.00	0.00	0.00	2,718.25	2,718.25
8010 - Gross Payroll	0.00	0.00	0.00	2,718.25	2,718.25
Base Wages	0.00	0.00	0.00	-28,545.58	-28,545.58
Year End Accrual	0.00	0.00	0.00	379,250.78	379,250.78
Base Wages - Other	0.00	0.00	0.00	348,705.18	348,705.18
Total Base Wages	0.00	0.00	0.00	348,705.18	348,705.18
Conflagration	0.00	0.00	0.00	10,624.98	10,624.98
FLSA	0.00	0.00	0.00	6,250.57	6,250.57
OS/FA Overtime Wages	0.00	0.00	0.00	5,040.00	5,040.00
OS/FA Wages	0.00	0.00	0.00	28,184.60	28,184.60
Overtime Wages	0.00	0.00	0.00	54,806.25	54,806.25
Total 8010 - Gross Payroll	0.00	0.00	0.00	451,811.58	451,811.58
8011 - Employer FICA	0.00	0.00	0.00	34,821.88	34,821.88
8012 - SUTA	0.00	0.00	0.00	4,521.85	4,521.85
8014 - PERB	0.00	0.00	0.00	98,047.15	98,047.15
8015 - Medical Insurance	0.00	0.00	0.00	80,182.18	80,182.18
8016 - Workmans Comp	0.00	0.00	0.00	4,289.45	4,289.45
8025 - Recruitment & Retention	0.00	0.00	0.00	4,157.50	4,157.50
8027 - 457 Dental	0.00	0.00	0.00	1,351.21	1,351.21
8029 - Payroll Expenses - Other	0.00	0.00	0.00	343.29	343.29
Total 8000 - Personnel Services	0.00	0.00	0.00	684,214.70	684,214.70
8019 - Materials					
8023 - Bank Fees	0.00	0.00	0.00	103.45	103.45
8031 - Office Supply/Postage	0.00	0.00	0.00	7,059.58	7,059.58
8032 - Legal Services (Attorney Fees)	0.00	0.00	0.00	6,130.28	6,130.28
8033 - Lab Fees	0.00	0.00	0.00	55.30	55.30
8034 - Medical Supplies	0.00	0.00	0.00	4,323.35	4,323.35
8035 - Minor Equipment	0.00	0.00	0.00	2,032.77	2,032.77
8036 - Communications Equipment	0.00	0.00	0.00	1,350.16	1,350.16
8037 - Protective Equipment/Uniforms	0.00	0.00	0.00	6,684.14	6,684.14
8038 - Consulting	0.00	0.00	0.00	1,322.00	1,322.00
Medical Director Services	0.00	0.00	0.00	1,322.00	1,322.00
Total 8038 - Consulting	0.00	0.00	0.00	1,322.00	1,322.00
8039 - Legal Notices, Licenses & Permit	0.00	0.00	0.00	710.40	710.40
8040 - Equipment Maintenance	0.00	0.00	0.00	3,310.20	3,310.20
8045 - Building Maintenance	0.00	0.00	0.00	5,880.88	5,880.88
125FH45 NW Alaska Hwy	0.00	0.00	0.00	1,197.22	1,197.22
Tide Water	0.00	0.00	0.00	553.77	553.77
5 - Rivers	0.00	0.00	0.00	28.50	28.50
8046 - Building Maintenance - Other	0.00	0.00	0.00	7,390.47	7,390.47
Total 8045 - Building Maintenance	0.00	0.00	0.00	7,390.47	7,390.47

Central Oregon Coast Fire & Rescue
Profit & Loss by Class
July 2023 through February 2024

	Bldg/Property Rev	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8050 - Vehicle Fuel	0.00	0.00	0.00	9,325.60	9,325.60
8053 - Vehicle Repair	0.00	0.00	0.00	17,440.81	17,440.81
8056 - Annual Equipment Testing	0.00	0.00	0.00	2,445.04	2,445.04
8172 - Public Education	0.00	0.00	0.00	188.00	188.00
8178 - Department Software/Hardware	0.00	0.00	0.00	5,025.09	5,025.09
8179 - Subscriptions	0.00	0.00	0.00	65.00	65.00
8180 - Training/Mileage	0.00	0.00	0.00	3,787.86	3,787.86
8185 - Travel	0.00	0.00	0.00	208.55	208.55
8186 - Volunteer Appreciation	0.00	0.00	0.00	3,383.58	3,383.58
8187 - Membership/Dues	0.00	0.00	0.00	6,435.27	6,435.27
8190 - Insurance	0.00	0.00	0.00	14,539.85	14,539.85
8200 - Bookkeeping	0.00	0.00	0.00	10,827.28	10,827.28
8210 - Audit	0.00	0.00	0.00	6,395.00	6,395.00
8235 - Dispatch Service	0.00	0.00	0.00	13,131.45	13,131.45
8238 - Telephone	0.00	0.00	0.00	4,795.87	4,795.87
8237 - Water/Sewer	0.00	0.00	0.00	2,088.82	2,088.82
8238 - Electricity/Wire	0.00	0.00	0.00	7,808.74	7,808.74
8239 - Rent	0.00	0.00	0.00	1,874.87	1,874.87
8240 - Internet Service	0.00	0.00	0.00	10.02	10.02
9093 - Uniforms	0.00	107.80	0.00	3,848.84	3,754.84
9095 - Rescue Boat	0.00	589.75	0.00	3,815.87	4,185.72
9096 - Engine/Ambulance Equipment	0.00	0.00	0.00	13,339.81	13,339.81
Total 8019 - Materials	0.00	677.55	0.00	171,507.60	172,185.35
9020 - Capital Outlay	0.00	0.00	0.00	0.00	0.00
9195 - Depreciation Expense	0.00	0.00	8,744.87	0.00	8,744.87
9205 - Depreciation Principal	0.00	0.00	48,878.48	0.00	48,878.48
9000 - Work-in-Progress	2,155.75	0.00	0.00	0.00	2,155.75
9400 - Tidewater Station Improvements	2,155.75	0.00	0.00	0.00	2,155.75
Total 9000 - Work-in-Progress	2,155.75	0.00	0.00	0.00	2,155.75
9089 - 2008 Ford F350 Utility Vehicle,	0.00	0.00	0.00	25,142.50	25,142.50
Total 9020 - Capital Outlay	0.00	0.00	0.00	25,142.50	25,142.50
Total 9020 - Capital Outlay	0.00	0.00	0.00	25,142.50	25,142.50
Net Ordinary Income	57,498.51	-977.55	-21,030.89	81,135.80	84,655.87
Other Income/Expense	0.00	0.00	1,870.56	0.00	1,870.56
Other Income	0.00	0.00	0.00	0.00	0.00
8820 - Equipment Reserve Fund Transfer	0.00	0.00	1,870.56	0.00	1,870.56
Interest	0.00	0.00	0.00	0.00	0.00
Total 8820 - Equipment Reserve Fund Transfer	0.00	0.00	1,870.56	0.00	1,870.56
8825 - Building/Property Rmv Transfer	1,713.18	0.00	0.00	0.00	1,713.18
Interest	0.00	0.00	0.00	0.00	0.00
Total 8825 - Building/Property Rmv Transfer	1,713.18	0.00	0.00	0.00	1,713.18
6033 - Grants	0.00	0.00	0.00	300.00	300.00
Firefighters Charitable Foundat	0.00	0.00	0.00	25,000.00	25,000.00
Ford Family Foundation	0.00	0.00	0.00	17,000.00	17,000.00
OHSU	0.00	0.00	0.00	3,588.20	3,588.20
Shelz Tribe	0.00	0.00	0.00	1,000.00	1,000.00
Water/Rescue PPE	0.00	0.00	0.00	0.00	0.00
Total 6033 - Grants	0.00	0.00	0.00	48,588.20	48,588.20
Total Other Income	1,713.18	0.00	1,870.56	48,588.20	50,241.84
Other Expense	0.00	0.00	0.00	172.95	172.95
8300 - Grant	0.00	0.00	0.00	100.10	100.10
Community Foundation Grant	0.00	0.00	0.00	39,771.61	39,771.61
Firefighters Foundation	0.00	0.00	0.00	5,845.20	5,845.20
Floating Dock	0.00	0.00	0.00	528.84	528.84
ODF	0.00	0.00	0.00	2,951.45	2,951.45
OHSU	0.00	0.00	0.00	243.55	243.55
OSRFM Wildlife Staffing	0.00	0.00	0.00	17,438.20	17,438.20
SCBA Firefighters Charitable Gr	0.00	0.00	0.00	0.00	0.00
Shelz Tribe	0.00	0.00	0.00	0.00	0.00
Total 8300 - Grant	0.00	0.00	0.00	67,051.90	67,051.90

Central Oregon Coast Fire & Rescue
Profit & Loss by Class

July 2023 through February 2024

Accrual Basis

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
9025 - Gain/Loss Sale of Assets	0.00	0.00	0.00	-40,000.00	-40,000.00
Total Other Expenses	0.00	0.00	0.00	27,051.90	27,051.90
Net Other Income	1,713.18	0.00	1,870.59	19,809.30	23,180.04
Net Income	89,211.89	-677.55	-19,980.33	\$31,162.10	689,736.91