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Accrual Basis

# Central Oregon Coast Fire & Rescue

## Balance Sheet

As of February 28, 2023

	<u>Feb 28, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
<b>LGIP</b>	
Building/Property Reserve Accou	70,531.66
Equipment Reserve Account	83,040.15
<b>Public Funds</b>	
Equipment Levy Fund	160,140.22
Public Funds - Other	390,428.60
<b>Total Public Funds</b>	<u>550,568.82</u>
<b>Total LGIP</b>	704,140.63
<b>Oregon Coast Bank Public Funds</b>	66,881.22
<b>Oregon Coast Operating Account</b>	18,821.92
<b>Petty Cash</b>	400.00
<b>Total Checking/Savings</b>	<u>790,243.77</u>
<b>Accounts Receivable</b>	
Property Taxes	47,666.33
<b>Total Accounts Receivable</b>	<u>47,666.33</u>
<b>Other Current Assets</b>	
Interfund Receivable	192,493.85
<b>1400 · Prepaid Expenses</b>	
Computer Support	815.25
Dispatch Service	7,183.35
Equipment Maintenance Agreement	305.00
Insurance	10,073.08
Internet Service	179.11
Licenses & Permits	439.06
Memberships	2,642.96
P.O. Box Rental	41.69
Storage Lease	2,083.34
Subscriptions	2,124.38
Workers' Compensation	4,556.38
1400 · Prepaid Expenses - Other	28,250.29
<b>Total 1400 · Prepaid Expenses</b>	<u>58,693.89</u>
1510 · Employee Advances	95.34
1710 · Deferred OF - Contib. After M.D	480,333.00
<b>Total Other Current Assets</b>	<u>731,616.08</u>
<b>Total Current Assets</b>	<u>1,569,526.18</u>
<b>Fixed Assets</b>	
1600 · Capital Assets	1,503,537.65
1650 · Allowance For Depreciation	-719,535.75
<b>Total Fixed Assets</b>	<u>784,001.90</u>
<b>TOTAL ASSETS</b>	<u><u>2,353,528.08</u></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	8,099.46
2210 · Interfund Payable	192,493.87
<b>Total Accounts Payable</b>	<u>200,593.33</u>

**Central Oregon Coast Fire & Rescue**  
**Balance Sheet**  
 As of February 28, 2023

	Feb 28, 23
<b>Credit Cards</b>	
2104 · Oregon Coast Bank Visa	-4,865.28
<b>Total Credit Cards</b>	-4,865.28
<b>Other Current Liabilities</b>	
1700 · Net Pension Asset	618,847.00
2110 · Direct Deposit Liabilities	151.01
2150 · Union Dues, IAFF Local 4619	451.50
2201 · Deferred Revenue	37,399.70
2202 · Compensated Absences	14,332.92
2203 · 941 Tax Payable	-307.88
2204 · SIT Payable	284.90
2205 · SUTA Payable	106.03
2206 · Workers' Benefit Fund	13.62
2207 · 457 Deferred Compensation Payab	350.00
2211 · Garnishments Payable	1,561.39
2222 · Deferred Revenue Contra	-41,147.00
2301 · Capital Lease Obligation	82,144.89
2310 · Deferred IF - Investment Return	272,197.00
<b>Total Other Current Liabilities</b>	986,385.08
<b>Total Current Liabilities</b>	1,182,113.13
<b>Long Term Liabilities</b>	
2500 · Capital Lease Obligation - LT	59,274.67
<b>Total Long Term Liabilities</b>	59,274.67
<b>Total Liabilities</b>	1,241,387.80
<b>Equity</b>	
1110 · Retained Earnings	-65,523.27
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 2022/2023	-671,170.57
<b>Total Unreserved</b>	-671,170.57
4000 · FB Fire	527,754.05
4510 · FB Debt Proceeds	-59,274.67
4511 · FB Debt Payments	13,575.11
4621 · Fund Balance - Other	253,256.59
<b>Total 4621 · Fund Balance</b>	64,140.51
<b>Net Income</b>	927,437.34
<b>Total Equity</b>	1,112,140.28
<b>TOTAL LIABILITIES &amp; EQUITY</b>	2,353,528.08

## Central Oregon Coast Fire & Rescue Profit & Loss Budget vs. Actual (All Funds)

July 2022 through February 2023

	Jul '22 - Feb 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
4010 · Current Levied Taxes	536,451.16	536,408.77	42.39	100.0%
Operating Levy	346,750.21	341,788.64	4,961.57	101.5%
Permanent Levy				
<b>Total 4010 · Current Levied Taxes</b>	<b>883,201.37</b>	<b>878,197.41</b>	<b>5,003.96</b>	<b>100.6%</b>
4015 · Equipment Replacement Levy	105,600.61	105,592.28	8.33	100.0%
4020 · Previous Levied Taxes	16,206.68	13,000.00	3,206.68	124.7%
6030 · Interest	5,443.90			
6032 · Insurance Recovery/Refund	167.00			
6050 · Miscellaneous	1,055.47			
6051 · Pac. West Agreement	9,600.00	14,400.00	-4,800.00	66.7%
6062 · Corridor Billing	1,369.62	10,000.00	-8,630.38	13.7%
6090 · Sale of Surplus Property	0.00	5,000.00	-5,000.00	0.0%
6120 · Conflagration	6,717.57	5,000.00	1,717.57	134.4%
6122 · Beginning Fund - 2022/2023	671,170.57	671,170.57	0.00	100.0%
<b>Total Income</b>	<b>1,700,542.79</b>	<b>1,702,360.26</b>	<b>-1,817.47</b>	<b>99.9%</b>
Gross Profit	1,700,542.79	1,702,360.26	-1,817.47	99.9%
<b>Expense</b>				
8000 · Personnel Services				
8009 · Occupation Medical Evaluations	279.25	4,000.00	-3,720.75	7.0%
8010 · Gross Payroll				
Base Wages	-22,182.24	431,201.96	-60,480.10	96.0%
Year End Accrual	370,721.86	431,201.96	-82,662.34	80.8%
Base Wages - Other				
Total Base Wages	348,539.62	431,201.96	-82,662.34	80.8%
Call Sdpnd	160.00			
Conflagration	5,389.19			
FLSA	6,284.19	6,000.00	284.19	104.7%
OSFM Overtime Wages	2,026.93			
OSFM Wages	19,199.58			
Overtime Wages	37,518.08	25,000.00	12,518.08	150.1%
<b>Total 8010 · Gross Payroll</b>	<b>419,127.59</b>	<b>462,201.96</b>	<b>-43,074.37</b>	<b>90.7%</b>
8011 · Employer FICA	32,097.42	35,358.45	-3,261.03	90.8%
8012 · SUTA	4,371.20	8,361.75	-3,990.55	52.3%
8014 · PERS	86,938.46	65,011.93	21,926.53	133.7%
8015 · Medical Insurance	65,942.04	95,040.00	-29,097.96	69.4%
8016 · Workmans Comp	9,112.88	12,500.00	-3,387.12	72.9%
8025 · Recruitment & Retention	1,043.73	2,000.00	-956.27	52.2%
8027 · 457 Deferred	405.00	750.00	-345.00	54.0%
8029 · Payroll Expenses - Other	287.00	105.00	182.00	273.3%
<b>Total 8000 · Personnel Services</b>	<b>619,604.57</b>	<b>685,329.09</b>	<b>-65,724.52</b>	<b>90.4%</b>

## Central Oregon Coast Fire & Rescue Profit & Loss Budget vs. Actual (All Funds) July 2022 through February 2023

	Jul '22 - Feb '23	Budget	\$ Over Budget	% of Budget
<b>8019 - Materials</b>				
8023 - Bank Fees	127.91	700.00	-572.09	18.3%
8031 - Office Supply/Postage	7,177.81	8,000.00	-822.19	89.7%
8032 - Legal Services	-506.00	8,000.00	-8,506.00	-6.3%
8033 - Lab Fees	90.00	250.00	-160.00	36.0%
8034 - Medical Supplies	2,343.00	5,000.00	-2,657.00	46.9%
8035 - Minor Equipment	1,606.34	2,000.00	-393.66	80.3%
8036 - Communications Equipment	1,316.63	14,000.00	-12,683.37	9.4%
8037 - Protective Equipment/Uniforms	170.02	5,500.00	-5,329.98	3.1%
8040 - Equipment Maintenance	4,383.87	2,750.00	1,633.87	159.4%
8045 - Building Maintenance	4,545.31			
125/145 NW Aisea Hwy	3,409.15			
Tlewater	949.34			
5 - Rivers	0.00			
<b>8045 - Building Maintenance - Other</b>				
Total 8045 - Building Maintenance	8,903.80	44,500.00	-44,500.00	20.0%
<b>8050 - Vehicle Fuel</b>	12,626.27	17,000.00	-4,373.73	74.3%
8055 - Vehicle Repair	24,648.09	15,000.00	9,648.09	164.3%
8056 - Annual Equipment Testing	4,924.53	10,000.00	-5,075.47	49.2%
8172 - Public Education	1,936.62	1,300.00	636.62	149.0%
8178 - Department Software/Hardware	5,897.70	2,000.00	3,897.70	294.9%
8179 - Subscriptions	205.00	5,900.00	-5,695.00	3.5%
8180 - Training/Mileage	2,305.81	3,740.00	-1,434.19	61.7%
8186 - Volunteer Appreciation	2,888.15	7,900.00	-5,011.85	36.6%
8187 - Membership/Dues	5,923.84	3,200.00	2,723.84	185.1%
8190 - Insurance	16,802.92	18,040.00	-1,237.08	93.1%
8200 - Bookkeeping	10,966.54	16,000.00	-5,033.46	68.5%
8210 - Audit	5,935.00	8,500.00	-2,565.00	69.8%
8235 - Dispatch Service	9,985.86	22,330.00	-12,344.14	44.7%
8236 - Telephone	3,920.17	5,900.00	-1,979.83	66.4%
8237 - Water/Sewer	2,529.79	3,600.00	-1,070.21	70.3%
8238 - Electricity/Propane	10,008.68	14,400.00	-4,391.32	69.5%
8239 - Rent	1,966.66	3,700.00	-2,033.34	45.0%
8240 - Internet Service	12.34	1,900.00	-1,887.66	0.6%
8270 - Miscellaneous Expense	10.00	500.00	-500.00	0.0%
8271 - Oregon Ethics Commission	0.00	2,250.00	-977.33	56.6%
8272 - Copier Agreement	1,272.67	2,250.00	-977.33	56.6%
9056 - CERT Team	60.19	1,500.00	-1,439.81	4.0%
9092 - Uniforms	618.64	2,000.00	-1,381.36	30.9%
9095 - Rescure Boat	2,891.42	1,000.00	1,891.42	289.1%
9096 - Engine/Ambulance Equipment	4,552.39	54,000.00	-49,447.61	8.4%
9300 - Simulcast Network - Maint. Agre	0.00	4,400.00	-4,400.00	0.0%
<b>Total 8019 - Materials</b>	158,202.66	316,760.00	-158,557.34	49.9%
<b>8400 - Operating Contingency</b>				
9020 - Capital Outlay	0.00	20,000.00	-20,000.00	0.0%
8047 - Self Contained Breathing Appara	0.00	3,200.00	-3,200.00	0.0%
8195 - Interest Expense	3,847.56	2,056.53	1,791.03	187.1%
8250 - Water Rescue	307.80	4,990.00	-4,682.20	6.2%
8925 - D/S - Principal	13,575.11	19,721.59	-6,146.48	68.8%

**Central Oregon Coast Fire & Rescue  
Profit & Loss Budget vs. Actual (All Funds)  
July 2022 through February 2023**

	Jul '22 - Feb 23	Budget	\$ Over Budget	% of Budget
9000 - Work-in-Progress				
9103 - Five Rivers Property & Improvem	0.00	7,500.00	-7,500.00	0.0%
9400 - Tidewater Station Improvements	18,323.41	20,000.00	-1,676.59	91.6%
9405 - Walldport Station Upgrade	5,500.00			
<b>Total 9000 - Work-in-Progress</b>	<b>23,823.41</b>	<b>27,500.00</b>	<b>-3,676.59</b>	<b>86.6%</b>
9045 - Structure Gear (Protective Gear	296.90	6,800.00	-6,503.10	4.4%
9049 - Boat Facility & Related	0.00	38,000.00	-38,000.00	0.0%
9093 - Technical Rescue Equipment	0.00	4,500.00	-4,500.00	0.0%
9098 - Fuel Depot	0.00	15,000.00	-15,000.00	0.0%
9099 - Workout/Training Equipment	0.00	3,100.00	-3,100.00	0.0%
<b>Total 9020 - Capital Outlay</b>	<b>41,850.78</b>	<b>124,868.12</b>	<b>-83,017.34</b>	<b>33.5%</b>
<b>Total Expense</b>	<b>819,658.01</b>	<b>1,146,957.21</b>	<b>-327,299.20</b>	<b>71.5%</b>
<b>Net Ordinary Income</b>	<b>880,884.78</b>	<b>555,403.05</b>	<b>325,481.73</b>	<b>158.6%</b>
<b>Other Income/Expense</b>				
5820 - Equipment Reserve Fund Transfer	1,334.91	45,461.00	-44,126.09	2.9%
Interest	0.00			0.0%
5820 - Equipment Reserve Fund Transfer - Other				
<b>Total 5820 - Equipment Reserve Fund Transfer</b>	<b>1,334.91</b>	<b>45,461.00</b>	<b>-44,126.09</b>	<b>2.9%</b>
5825 - Building/Property Rsrv Transfer	1,359.43	33,000.00	-33,000.00	0.0%
Interest	0.00			
5825 - Building/Property Rsrv Transfer - Other				
<b>Total 5825 - Building/Property Rsrv Transfer</b>	<b>1,359.43</b>	<b>33,000.00</b>	<b>-31,640.57</b>	<b>4.1%</b>
6033 - Grants				
OSFM Wildlife Staffing Grant	35,000.00			
Siletz Tribe	9,952.56			
<b>Total 6033 - Grants</b>	<b>44,952.56</b>			
<b>Total Other Income</b>	<b>47,646.90</b>	<b>78,461.00</b>	<b>-30,814.10</b>	<b>60.7%</b>
<b>Other Expense</b>				
8300 - Grant	1,094.34			
OSFM Wildlife Staffing				
<b>Total 8300 - Grant</b>	<b>1,094.34</b>			
9200 - Equipment Reserve Fund	0.00	45,461.00	-45,461.00	0.0%
9205 - Building/Property Rsrv Fund	0.00	33,000.00	-33,000.00	0.0%
<b>Total Other Expense</b>	<b>1,094.34</b>	<b>78,461.00</b>	<b>-77,366.66</b>	<b>1.4%</b>
<b>Net Other Income</b>	<b>46,552.56</b>	<b>0.00</b>	<b>46,552.56</b>	<b>100.0%</b>
<b>Net Income</b>	<b>927,437.34</b>	<b>555,403.05</b>	<b>372,034.29</b>	<b>167.0%</b>

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

Accrual Basis

	Bldg/Property Rev	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4010 - Current Levied Taxes	0.00	0.00	0.00	13,715.58	13,715.58
Operating Levy	0.00	0.00	0.00	8,865.45	8,865.45
Permanent Levy					
<b>Total 4010 - Current Levied Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>22,581.03</b>	<b>22,581.03</b>
<b>4015 - Equipment Replacement Levy</b>					
4020 - Previous Levied Taxes	0.00	2,699.92	0.00	0.00	2,699.92
5030 - Interest	0.00	0.00	0.00	781.23	781.23
6050 - Miscellaneous	0.00	0.00	0.00	1,724.26	1,724.26
6051 - Pac. West Agreement	0.00	0.00	0.00	0.20	0.20
<b>Total 4015 - Equipment Replacement Levy</b>	<b>0.00</b>	<b>2,699.92</b>	<b>0.00</b>	<b>2,505.69</b>	<b>2,505.69</b>
<b>Total Income</b>	<b>0.00</b>	<b>2,699.92</b>	<b>0.00</b>	<b>26,286.72</b>	<b>28,986.64</b>
<b>Gross Profit</b>					
<b>Gross Profit</b>	<b>0.00</b>	<b>2,699.92</b>	<b>0.00</b>	<b>26,286.72</b>	<b>28,986.64</b>
<b>Expense</b>					
<b>8000 - Personnel Services</b>					
8010 - Gross Payroll	0.00	0.00	0.00	46,299.00	46,299.00
Base Wages	0.00	0.00	0.00	791.14	791.14
FLSA	0.00	0.00	0.00	1,464.22	1,464.22
Overtime Wages					
<b>Total 8010 - Gross Payroll</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>48,554.36</b>	<b>48,554.36</b>
<b>8011 - Employer FICA</b>					
8012 - SUTA	0.00	0.00	0.00	3,714.42	3,714.42
8014 - PERS	0.00	0.00	0.00	752.65	752.65
8015 - Medical Insurance	0.00	0.00	0.00	17,371.51	17,371.51
8016 - Workmans Comp	0.00	0.00	0.00	8,196.10	8,196.10
8025 - Recruitment & Retention	0.00	0.00	0.00	1,139.11	1,139.11
8029 - Payroll Expenses - Other	0.00	0.00	0.00	162.63	162.63
<b>Total 8000 - Personnel Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>79,922.28</b>	<b>79,922.28</b>
<b>8019 - Materials</b>					
8023 - Bank Fees	0.00	0.00	0.00	4.10	4.10
8031 - Office Supply/Postage	0.00	0.00	0.00	640.26	640.26
8034 - Medical Supplies	0.00	0.00	0.00	112.10	112.10
8035 - Minor Equipment	0.00	0.00	0.00	81.70	81.70
8036 - Communications Equipment	0.00	49.12	0.00	0.00	49.12
8040 - Equipment Maintenance	0.00	0.00	0.00	472.76	472.76
8045 - Building Maintenance					
125/145 NW Aalsea Hwy	0.00	0.00	0.00	434.31	434.31
<b>Total 8045 - Building Maintenance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>434.31</b>	<b>434.31</b>
<b>8050 - Vehicle Fuel</b>					
8055 - Vehicle Repair	0.00	0.00	0.00	945.71	945.71
8178 - Department Software/Hardware	0.00	0.00	0.00	8,193.40	8,193.40
8179 - Subscriptions	0.00	0.00	0.00	511.08	511.08
8180 - Training/Mileage	0.00	0.00	0.00	32.50	32.50
8186 - Volunteer Appreciation	0.00	0.00	0.00	148.34	148.34
8187 - Insurance	0.00	0.00	0.00	282.59	282.59
8190 - Membership/Dues	0.00	0.00	0.00	884.17	884.17
8200 - Bookkeeping	0.00	0.00	0.00	2,620.17	2,620.17
8210 - Audit	0.00	0.00	0.00	1,326.13	1,326.13
8225 - Dispatch Service	0.00	0.00	0.00	935.00	935.00
8236 - Telephone	0.00	0.00	0.00	3,258.28	3,258.28
8237 - Water/Sewer	0.00	0.00	0.00	555.32	555.32
8239 - Rent	0.00	0.00	0.00	314.33	314.33
8240 - Internet Service	0.00	0.00	0.00	2,113.53	2,113.53
	0.00	0.00	0.00	208.33	208.33
	0.00	0.00	0.00	1.67	1.67

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

	Bldg/Property Rev	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8270 - Miscellaneous Expense	0.00	0.00	0.00	5.00	5.00
8272 - Copier Agreement	0.00	0.00	0.00	359.10	359.10
9095 - Rescue Boat	0.00	0.00	0.00	\$34.44	\$34.44
9096 - Engine/Ambulance Equipment	0.00	0.00	0.00	272.29	272.29
Total 8019 - Materials	0.00	49.12	0.00	25,246.61	25,295.73
9020 - Capital Outlay					
8250 - Water Rescue	0.00	39.98	0.00	0.00	39.98
9000 - Work-in-Progress	2,618.75	0.00	0.00	0.00	2,618.75
9405 - Waldport Station Upgrade	2,618.75	0.00	0.00	0.00	2,618.75
Total 9000 - Work-in-Progress	2,618.75	0.00	0.00	0.00	2,618.75
Total 9020 - Capital Outlay	2,618.75	39.98	0.00	0.00	2,658.73
Total Expense	2,618.75	89.10	0.00	105,168.89	107,876.74
Net Ordinary Income	-2,618.75	2,610.82	0.00	-78,882.17	-78,890.10
Other Income/Expense					
Other Income					
5820 - Equipment Reserve Fund Transfer	0.00	0.00	238.20	0.00	238.20
Interest	0.00	0.00	0.00	0.00	0.00
Total 5820 - Equipment Reserve Fund Transfer	0.00	0.00	238.20	0.00	238.20
5825 - Building/Property Rsv Transfer					
Interest	202.32	0.00	0.00	0.00	202.32
Total 5825 - Building/Property Rsv Transfer	202.32	0.00	0.00	0.00	202.32
6033 - Grants					
Siletz Tribe	0.00	0.00	0.00	9,952.56	9,952.56
Total 6033 - Grants	0.00	0.00	0.00	9,952.56	9,952.56
Total Other Income	202.32	0.00	238.20	9,952.56	10,393.08
Net Other Income	202.32	0.00	238.20	9,952.56	10,393.08
Net Income	-2,416.43	2,610.82	238.20	-68,929.61	-68,497.02

Central Oregon Coast Fire & Rescue  
Profit & Loss by Class  
July 2022 through February 2023

	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	536,451.16	536,451.16
Operating Levy	0.00	0.00	0.00	346,750.21	346,750.21
Permanent Levy					
Total 4010 - Current Levied Taxes	0.00	0.00	0.00	883,201.37	883,201.37
4015 - Equipment Replacement Levy	0.00	105,600.61	0.00	0.00	105,600.61
4020 - Previous Levied Taxes	0.00	0.00	0.00	16,206.68	16,206.68
6030 - Interest	0.00	0.00	0.00	5,443.90	5,443.90
6032 - Insurance Recovery/Refund	0.00	0.00	0.00	167.00	167.00
6050 - Miscellaneous	0.00	0.00	0.00	1,065.47	1,065.47
6051 - Misc. Pac. West Agreement	0.00	0.00	0.00	9,600.00	9,600.00
6062 - Corridor Billing	0.00	0.00	0.00	1,369.62	1,369.62
6120 - Confingration	0.00	0.00	0.00	6,717.57	6,717.57
6122 - Beginning Fund - 2022/2023	0.00	42,000.00	0.00	482,631.57	671,170.57
Total Income	92,000.00	147,600.61	54,539.00	1,406,403.18	1,700,542.79
Gross Profit	92,000.00	147,600.61	54,539.00	1,406,403.18	1,700,542.79
Expense					
8000 - Personnel Services					
8009 - Occupation Medical Evaluations	0.00	0.00	0.00	279.25	279.25
8010 - Gross Payroll					
Base Wages	0.00	0.00	0.00	-22,182.24	-22,182.24
Year End Accrual	0.00	0.00	0.00	370,721.86	370,721.86
Base Wages - Other	0.00	0.00	0.00	348,539.62	348,539.62
Total Base Wages	0.00	0.00	0.00	160.00	160.00
Call Stipend	0.00	0.00	0.00	5,399.19	5,399.19
Confingration	0.00	0.00	0.00	6,284.19	6,284.19
FLSA	0.00	0.00	0.00	2,026.93	2,026.93
OSFM Overtime Wages	0.00	0.00	0.00	19,199.58	19,199.58
OSFM Wages	0.00	0.00	0.00	37,518.08	37,518.08
Overtime Wages	0.00	0.00	0.00	419,127.59	419,127.59
Total 8010 - Gross Payroll	0.00	0.00	0.00	32,097.42	32,097.42
8011 - Employer FICA	0.00	0.00	0.00	4,371.20	4,371.20
8012 - SUTA	0.00	0.00	0.00	86,938.46	86,938.46
8014 - PERS	0.00	0.00	0.00	65,942.04	65,942.04
8015 - Medical Insurance	0.00	0.00	0.00	9,112.88	9,112.88
8016 - Workmans Comp	0.00	0.00	0.00	1,043.73	1,043.73
8025 - Recruitment & Retention	0.00	0.00	0.00	405.00	405.00
8027 - 457 Deferred	0.00	0.00	0.00	287.00	287.00
8029 - Payroll Expenses - Other	0.00	0.00	0.00	619,604.57	619,604.57
Total 8000 - Personnel Services	0.00	0.00	0.00	127.91	127.91
8019 - Materials	0.00	0.00	0.00	7,177.81	7,177.81
8023 - Bank Fees	0.00	0.00	0.00	-506.00	-506.00
8031 - Office Supply/Postage	0.00	0.00	0.00	90.00	90.00
8032 - Legal Services	0.00	0.00	0.00	2,343.00	2,343.00
8033 - Lab Fees	0.00	0.00	0.00	1,606.34	1,606.34
8034 - Medical Supplies	0.00	0.00	0.00	0.00	0.00
8035 - Minor Equipment	0.00	0.00	0.00	170.02	170.02
8036 - Communications Equipment	0.00	0.00	0.00	4,383.87	4,383.87
8037 - Protective Equipment/Uniforms	0.00	0.00	0.00		
8040 - Equipment Maintenance	0.00	0.00	0.00		



Central Oregon Coast Fire & Rescue  
Profit & Loss by Class  
July 2022 through February 2023

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8045 - Building Maintenance	0.00	0.00	0.00	4,545.31	4,545.31
125/145 NW Alosea Hwy	0.00	0.00	0.00	3,409.15	3,409.15
Tidewater	0.00	0.00	0.00	949.34	949.34
5 - Rivers	0.00	0.00	0.00		
Total 8045 - Building Maintenance	0.00	0.00	0.00	8,903.80	8,903.80
8050 - Vehicle Fuel	0.00	0.00	0.00	12,626.27	12,626.27
8055 - Vehicle Repair	0.00	0.00	0.00	24,648.09	24,648.09
8056 - Annual Equipment Testing	0.00	0.00	0.00	4,924.53	4,924.53
8172 - Public Education	0.00	0.00	0.00	1,936.62	1,936.62
8176 - Department Software/Hardware	0.00	0.00	0.00	5,897.70	5,897.70
8179 - Subscriptions	0.00	0.00	0.00	205.00	205.00
8180 - Training/Mileage	0.00	0.00	0.00	2,305.81	2,305.81
8186 - Volunteer Appreciation	0.00	0.00	0.00	2,888.15	2,888.15
8187 - Membership/Dues	0.00	0.00	0.00	5,923.84	5,923.84
8190 - Insurance	0.00	0.00	0.00	16,802.92	16,802.92
8200 - Bookkeeping	0.00	0.00	0.00	10,966.54	10,966.54
8210 - Audit	0.00	0.00	0.00	5,935.00	5,935.00
8235 - Dispatch Service	0.00	0.00	0.00	9,985.86	9,985.86
8236 - Telephone	0.00	0.00	0.00	3,920.17	3,920.17
8237 - Water/Sewer	0.00	0.00	0.00	2,529.79	2,529.79
8238 - Electricity/Propane	0.00	0.00	0.00	10,008.68	10,008.68
8239 - Rent	0.00	0.00	0.00	1,666.66	1,666.66
8240 - Internet Service	0.00	0.00	0.00	12.34	12.34
8270 - Miscellaneous Expense	0.00	0.00	0.00	10.00	10.00
8272 - Copier Agreement	0.00	0.00	0.00	1,272.67	1,272.67
9056 - CERT Team	0.00	0.00	0.00	60.19	60.19
9092 - Uniforms	0.00	0.00	0.00	618.64	618.64
9095 - Rescue Boat	0.00	0.00	0.00	2,891.42	2,891.42
9096 - Engine/Ambulance Equipment	0.00	4,280.10	0.00	272.29	4,552.39
Total 8019 - Materials	0.00	5,596.73	0.00	152,605.93	158,202.66
9020 - Capital Outlay	0.00	0.00	3,947.56	0.00	3,947.56
8195 - Interest Expense	0.00	0.00	0.00	0.00	0.00
8250 - Water Rescue	0.00	307.80	0.00	0.00	307.80
8925 - D/S - Principal	0.00	0.00	13,575.11	0.00	13,575.11
9000 - Work-In-Progress	18,323.41	0.00	0.00	0.00	18,323.41
9400 - Tidewater Station Improvements	5,500.00	0.00	0.00	0.00	5,500.00
9405 - Waldoport Station Upgrade	23,823.41	0.00	0.00	0.00	23,823.41
Total 9000 - Work-In-Progress	0.00	296.90	0.00	0.00	296.90
9045 - Structure Gear (Protective Gear	23,823.41	604.70	17,422.67	0.00	41,850.78
Total 9020 - Capital Outlay	23,823.41	6,201.43	17,422.67	772,210.50	819,658.01
Total Expense	68,176.59	141,399.18	37,116.33	634,192.68	880,884.78
Net Ordinary Income					
Other Income/Expense					
Other Income					
5820 - Equipment Reserve Fund Transfer	0.00	0.00	1,334.91	0.00	1,334.91
Interest					
Total 5820 - Equipment Reserve Fund Transfer	0.00	0.00	1,334.91	0.00	1,334.91
5825 - Building/Property Rsvr Transfer	1,359.43	0.00	0.00	0.00	1,359.43
Interest					
Total 5825 - Building/Property Rsvr Transfer	1,359.43	0.00	0.00	0.00	1,359.43

**Central Oregon Coast Fire & Rescue**  
**Profit & Loss by Class**  
July 2022 through February 2023

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
6033 - Grants					
OSFM Wildfire Staffing Grant	0.00	0.00	0.00	35,000.00	35,000.00
Siletz Tribe	0.00	0.00	0.00	9,952.56	9,952.56
<b>Total 6033 - Grants</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>44,952.56</b>	<b>44,952.56</b>
Total Other Income	1,359.43	0.00	1,334.91	44,952.56	47,646.90
Other Expense					
8300 - Grant	0.00	0.00	0.00	1,094.34	1,094.34
OSFM Wildfire Staffing					
Total 8300 - Grant	0.00	0.00	0.00	1,094.34	1,094.34
Total Other Expense	0.00	0.00	0.00	43,858.22	46,552.56
Net Other Income	1,359.43	0.00	1,334.91	678,050.90	927,437.34
Net Income	69,536.02	141,399.18	38,451.24		