

Central Oregon Coast Fire & Rescue Balance Sheet Prev Year Comparison As of October 31, 2022

	Oct 31, 22	Oct 31, 21	\$ Change	% Change
ASSETS				
Current Assets				
Checking/Savings	69,794.14	204,809.68	-135,015.54	-65.9%
LGIP	82,171.82	81,393.53	778.29	1.0%
Building/Property Reserve Account	161,830.50	140,019.18	21,811.32	15.6%
Equipment Reserve Account	-134,854.49	-101,594.30	-33,260.19	-32.7%
Public Funds				
Equipment Levy Fund				
Public Funds - Other	26,976.01	38,424.88	-11,448.87	-29.8%
Total Public Funds	178,941.97	324,628.09	-145,686.12	-44.9%
Total LGIP	126,060.43	68,863.61	57,196.82	83.1%
Oregon Coast Bank Public Funds	50,160.19	32,898.75	17,261.44	52.5%
Oregon Coast Operating Account	400.00	400.00	0.00	0.0%
Petty Cash	355,562.59	426,790.45	-71,227.86	-16.7%
Total Checking/Savings	47,666.33	47,666.33	0.00	0.0%
Accounts Receivable	47,666.33	47,666.33	0.00	0.0%
Property Taxes	170,554.97	203,714.85	-33,159.88	-16.3%
Total Accounts Receivable	104.97	0.00	104.97	100.0%
Other Current Assets	350.00	726.24	-376.24	-51.8%
Interfund Receivable	1,921.67	5,403.44	-3,481.77	-64.4%
1400 - Prepaid Expenses	215.42	0.00	215.42	100.0%
Computer Support	469.06	579.51	-110.45	-19.1%
Equipment Maintenance Agreement	10,109.50	1,427.15	8,682.35	608.4%
Insurance	75.01	144.99	-69.98	-48.3%
Internet Service	416.68	416.72	-0.04	0.0%
Licenses & Permits	372.78	2,242.20	-1,869.42	-83.4%
Memberships	9,112.82	6,964.10	2,148.72	30.9%
P. O. Box Rental	23,126.44	16,223.45	6,902.99	42.6%
Storage Lease				
Subscriptions				
Workers' Compensation				
1400 - Prepaid Expenses - Other	48,274.35	34,127.80	12,146.55	35.6%
Total 1400 - Prepaid Expenses	480,333.00	480,333.00	0.00	0.0%
1710 - Deferred OF - Contrib. After M.D	697,162.32	718,175.65	-21,013.33	-2.9%
Total Other Current Assets	1,100,391.24	1,192,632.43	-92,241.19	-7.7%
Total Current Assets	1,503,537.65	1,503,537.65	0.00	0.0%
Fixed Assets	-719,535.75	-719,535.75	0.00	0.0%
1600 - Capital Assets	784,001.90	784,001.90	0.00	0.0%
1650 - Allowance For Depreciation	1,884,393.14	1,976,634.33	-92,241.19	-4.7%
Total Fixed Assets	1,884,393.14	1,976,634.33	-92,241.19	-4.7%
TOTAL ASSETS	3,387,930.79	3,480,171.98	-92,241.19	-2.7%

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	Oct 31, 22	Oct 31, 21	\$ Change	% Change
LIABILITIES & EQUITY				
Liabilities				
Current Liabilities				
Accounts Payable	13,674.19	29,550.41	-15,876.22	-53.7%
2000 - Accounts Payable	170,554.99	203,714.87	-33,159.88	-16.3%
2210 - Interfund Payable				
Total Accounts Payable	184,229.18	233,265.28	-49,036.10	-21.0%
Credit Cards				
2104 - Oregon Coast Bank Visa	0.00	-3,550.17	3,550.17	100.0%
Total Credit Cards	0.00	-3,550.17	3,550.17	100.0%
Other Current Liabilities				
1700 - Net Pension Asset	618,847.00	618,847.00	0.00	0.0%
2110 - Direct Deposit Liabilities	28,519.18	-1,177.51	29,696.69	2,522.0%
2150 - Union Dues, IAFF Local 4619	440.00	464.50	-24.50	-5.3%
2201 - Deferred Revenue	37,399.70	37,399.70	0.00	0.0%
2202 - Compensated Absences	14,332.92	15,135.92	-803.00	-5.3%
2203 - 941 Tax Payable	298.86	304.19	-5.33	-1.8%
2204 - SITA Payable	284.90	693.00	-408.10	-58.9%
2205 - SUTA Payable	-312.64	106.55	-419.19	-393.4%
2206 - Workers' Benefit Fund	13.62	13.62	0.00	0.0%
2207 - 457 Deferred Compensation Payab	240.00	60.00	180.00	300.0%
2211 - Garnishments Payable	650.60	650.60	0.00	0.0%
2222 - Deferred Revenue Contra	-41,147.00	-41,147.00	0.00	0.0%
2301 - Capital Lease Obligation	82,144.89	82,144.89	0.00	0.0%
2310 - Deferred IF - Investment Return	272,197.00	272,197.00	0.00	0.0%
Total Other Current Liabilities	1,013,909.03	985,692.46	28,216.57	2.9%
Total Current Liabilities	1,198,138.21	1,215,407.57	-17,269.36	-1.4%
Long Term Liabilities				
2500 - Capital Lease Obligation - LT	72,849.78	100,000.00	-27,150.22	-27.2%
Total Long Term Liabilities	72,849.78	100,000.00	-27,150.22	-27.2%
Total Liabilities	1,270,987.99	1,315,407.57	-44,419.58	-3.4%
Equity				
1110 - Retained Earnings	-65,238.34	5,223.28	-70,461.62	-1,349.0%
4100 - Investment In Fixed Assets	221,756.83	221,756.83	0.00	0.0%
4120 - FIB - Depreciation	-75,184.04	-75,184.04	0.00	0.0%
4400 - FIB - Capital Asset Additions	180,583.45	180,583.45	0.00	0.0%
4401 - FIB Capital Asset Disposals	-16,625.00	-16,625.00	0.00	0.0%
4500 - Fund Balance-Comp Abs	-6,504.47	-6,504.47	0.00	0.0%
4560 - GASB 34 Fund Balance	-12,501.00	-12,501.00	0.00	0.0%
4600 - GAAP - Pension Income	-111,175.00	-111,175.00	0.00	0.0%
4620 - FIB - Deferred Revenue	5,734.93	5,734.93	0.00	0.0%

Central Oregon Coast Fire & Rescue
Balance Sheet Prev Year Comparison
As of October 31, 2022

	Oct 31, 22	Oct 31, 21	\$ Change	% Change
4621 - Fund Balance				
Unreserved				
Beginning Fund - FY 2022/2023	-671,170.57	0.00	-671,170.57	-100.0%
Total Unreserved	-671,170.57	0.00	-671,170.57	-100.0%
4000 - FB Fire	527,754.05	527,754.05	0.00	0.0%
4510 - FB Debt Proceeds	-72,849.78	-100,000.00	27,150.22	27.2%
4511 - FB Debt Payments	13,575.11	13,575.11	0.00	0.0%
4621 - Fund Balance - Other	253,296.59	253,296.59	0.00	0.0%
Total 4621 - Fund Balance	50,565.40	694,585.75	-644,020.35	-92.7%
Net Income	441,992.39	-224,667.97	666,660.36	296.7%
Total Equity	613,405.15	661,226.76	-47,821.61	-7.2%
TOTAL LIABILITIES & EQUITY	1,884,393.14	1,976,634.33	-92,241.19	-4.7%

Accrual Basis

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

July through October 2022

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 - Current Levied Taxes	49,635.70	536,408.77	-486,773.07	9.3%
Operating Levy	32,083.42	341,788.64	-309,705.22	9.4%
Permanent Levy				
Total 4010 - Current Levied Taxes	81,719.12	878,197.41	-796,478.29	9.3%
4015 - Equipment Replacement Levy	9,770.81	105,592.28	-95,821.47	9.3%
4020 - Previous Levied Taxes	8,718.66	13,000.00	-4,281.34	67.1%
6030 - Interest	822.17			
6032 - Insurance Recovery/Refund	167.00			
6050 - Miscellaneous	1,051.84	14,400.00	-9,600.00	33.3%
6051 - Pac. West Agreement	4,800.00	10,000.00	-8,630.38	13.7%
6062 - Corridor Billing	1,369.62	5,000.00	-5,000.00	0.0%
6090 - Sale of Surplus Property	0.00	5,000.00	-5,000.00	0.0%
6120 - Confagration	0.00	5,000.00	-5,000.00	0.0%
6122 - Beginning Fund - 2022/2023	671,170.57	671,170.57	0.00	100.0%
Total Income	779,589.79	1,702,360.26	-922,770.47	45.8%
Gross Profit	779,589.79	1,702,360.26	-922,770.47	45.8%
Expense				
8000 - Personnel Services	250.25	4,000.00	-3,749.75	6.3%
8009 - Occupation Medical Evaluations				
8010 - Gross Payroll				
Base Wages				
Year End Accrual	-22,182.24			
Base Wages - Other	173,881.47	431,201.96	-257,320.49	40.3%
Total Base Wages	151,699.23	431,201.96	-279,502.73	35.2%
Call Stipend	160.00			
Confagration	4,930.14	6,000.00	-3,107.46	48.2%
FLSA	2,892.54			
OSFM Overtime Wages	1,592.25			
OSFM Wages	15,678.05			
Overtime Wages	21,058.67	25,000.00	-3,941.33	84.2%
8010 - Gross Payroll - Other	28.08			
Total 8010 - Gross Payroll	198,038.96	462,201.96	-264,163.00	42.8%
8011 - Employer FICA	15,149.98	35,358.45	-20,208.47	42.8%
8012 - SUTA	2,257.24	8,361.75	-6,104.51	27.0%
8014 - PERS	39,591.99	65,011.93	-25,419.94	60.9%
8015 - Medical Insurance	33,195.80	95,040.00	-61,844.20	34.9%
8016 - Workmans Comp	4,556.44	12,500.00	-7,943.56	36.5%
8025 - Recruitment & Retention	0.00	2,000.00	-2,000.00	0.0%
8027 - 457 Deferred	405.00	750.00	-345.00	54.0%
8029 - Payroll Expenses - Other	141.75	105.00	36.75	135.0%
Total 8000 - Personnel Services	293,587.41	685,329.09	-391,741.68	42.8%

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

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
8019 - Materials				
8023 - Bank Fees	97.71	700.00	-602.29	14.0%
8031 - Office Supply/Postage	2,774.71	8,000.00	-5,225.29	34.7%
8032 - Legal Services	128.00	8,000.00	-7,872.00	1.6%
8033 - Lab Fees	60.00	250.00	-190.00	24.0%
8034 - Medical Supplies	1,639.04	5,000.00	-3,360.96	32.8%
8035 - Minor Equipment	892.46	2,000.00	-1,107.54	44.6%
8036 - Communications Equipment	0.00	14,000.00	-14,000.00	0.0%
8037 - Protective Equipment/Uniforms	89.96	5,500.00	-5,410.04	1.6%
8040 - Equipment Maintenance	1,786.20	2,750.00	-963.80	65.0%
125/145 NW Aalsea Hwy Tidewater	1,327.53			
5 - Rivers	1,045.49			
8045 - Building Maintenance - Other	659.31			
	1,354.81			
Total 8045 - Building Maintenance	4,387.14	44,500.00	-43,145.19	3.0%
8050 - Vehicle Fuel	7,103.84	17,000.00	-9,896.16	41.8%
8055 - Vehicle Repair	7,813.68	15,000.00	-7,186.32	52.1%
8056 - Annual Equipment Testing	473.50	10,000.00	-9,526.50	4.7%
8170 - Prevention/Publi	107.50			
8172 - Public Education	755.97	1,300.00	-544.03	58.2%
8178 - Department Software/Hardware	913.89	2,000.00	-1,086.11	45.7%
8179 - Subscriptions	0.00	5,900.00	-5,900.00	0.0%
8180 - Training/Mileage	1,095.60	3,740.00	-2,644.40	29.3%
8186 - Volunteer Appreciation	1,250.83	7,900.00	-6,649.17	15.8%
8187 - Membership/Dues	2,877.28	3,200.00	-322.72	89.9%
8190 - Insurance	10,014.33	18,040.00	-8,025.67	55.5%
8200 - Bookkeeping	5,662.02	16,000.00	-10,337.98	35.4%
8210 - Audit	0.00	8,500.00	-8,500.00	0.0%
8235 - Dispatch Service	0.00	22,330.00	-22,330.00	0.0%
8236 - Telephone	2,130.44	5,900.00	-3,769.56	36.1%
8237 - Water/Sewer	1,283.57	3,600.00	-2,316.43	35.7%
8238 - Electricity/Propane	2,735.36	14,400.00	-11,664.64	19.0%
8239 - Rent	833.32	3,700.00	-2,866.68	22.5%
8240 - Internet Service	6.00	1,900.00	-1,894.00	0.3%
8271 - Oregon Ethics Commission	0.00	500.00	-500.00	0.0%
8272 - Copier Agreement	718.20	2,250.00	-1,531.80	31.9%
9056 - CERT Team	0.00	1,500.00	-1,500.00	0.0%
9092 - Uniforms	428.50	2,000.00	-1,571.50	21.4%
9095 - Rescue Boat	0.00	1,000.00	-1,000.00	0.0%
9096 - Engine/Ambulance Equipment	2,946.74	54,000.00	-51,053.26	5.5%
9300 - Simulcast Network - Maint. Agre	0.00	4,400.00	-4,400.00	0.0%
Total 8019 - Materials	61,005.79	316,760.00	-255,754.21	19.3%
8400 - Operating Contingency	0.00	20,000.00	-20,000.00	0.0%
9020 - Capital Outlay	0.00			
8047 - Self Contained Breathing Appara	0.00	3,200.00	-3,200.00	0.0%
8195 - Interest Expense	0.00	2,056.53	-2,056.53	0.0%
8250 - Water Rescue	0.00	4,990.00	-4,990.00	0.0%
8925 - D/S - Principal	0.00	19,721.59	-19,721.59	0.0%

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

	Jul - Oct 22	Budget	\$ Over Budget	% of Budget
9000 - Work-in-Progress	0.00	7,500.00	-7,500.00	0.0%
9103 - Five Rivers Property & Improvem	18,219.70	20,000.00	-1,780.30	91.1%
9400 - Tidewater Station Improvements				
Total 9000 - Work-in-Progress	18,219.70	27,500.00	-9,280.30	66.3%
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%
Total 9020 - Capital Outlay	18,516.60	124,868.12	-106,351.52	14.8%
Total Expense	373,109.80	1,146,957.21	-773,847.41	32.5%
Net Ordinary Income	406,479.99	555,403.05	-148,923.06	73.2%
Other Income/Expense				
Other Income				
5820 - Equipment Reserve Fund Transfer	466.58	45,461.00	-45,461.00	0.0%
Interest	0.00			
5820 - Equipment Reserve Fund Transfer - Other				
Total 5820 - Equipment Reserve Fund Transfer	466.58	45,461.00	-44,994.42	1.0%
5825 - Building/Property Rsriv Transfer				
Interest	621.91			
5825 - Building/Property Rsriv Transfer - Other	0.00	33,000.00	-33,000.00	0.0%
Total 5825 - Building/Property Rsriv Transfer	621.91	33,000.00	-32,378.09	1.9%
6033 - Grants				
OSFM Wildfire Staffing Grant	35,000.00			
Total 6033 - Grants	35,000.00	78,461.00	-42,372.51	46.0%
Total Other Income	36,088.49	78,461.00	-42,372.51	46.0%
Other Expense				
8300 - Grant				
OSFM Wildfire Staffing	576.09			
Total 8300 - Grant	576.09	45,461.00	-45,461.00	0.0%
9200 - Equipment Reserve Fund	0.00	33,000.00	-33,000.00	0.0%
9205 - Building/Property Rsriv Fund				
Total Other Expense	576.09	78,461.00	-77,884.91	0.7%
Net Other Income	35,512.40	0.00	35,512.40	100.0%
Net Income	441,992.39	555,403.05	-113,410.66	79.6%

Central Oregon Coast Fire & Rescue
Profit & Loss by Class
October 2022

	Bidg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense					
Income					
4010 - Current Levied Taxes	0.00	0.00	0.00	49,635.70	49,635.70
Operating Levy	0.00	0.00	0.00	32,083.42	32,083.42
Permanent Levy					
Total 4010 - Current Levied Taxes	0.00	0.00	0.00	81,719.12	81,719.12
4015 - Equipment Replacement Levy	0.00	9,770.81	0.00	0.00	9,770.81
4020 - Previous Levied Taxes	0.00	0.00	0.00	2,957.05	2,957.05
6030 - Interest	0.00	0.00	0.00	164.19	164.19
6032 - Insurance Recovery/Refund	0.00	0.00	0.00	167.00	167.00
6050 - Miscellaneous	0.00	0.00	0.00	207.89	207.89
6051 - Pac. West Agreement	0.00	0.00	0.00	1,200.00	1,200.00
6052 - Corridor Billing	0.00	0.00	0.00	780.76	780.76
Total Income	0.00	9,770.81	0.00	87,196.01	96,966.82
Gross Profit	0.00	9,770.81	0.00	87,196.01	96,966.82
Expense					
8000 - Personnel Services					
8010 - Gross Payroll	0.00	0.00	0.00	44,016.07	44,016.07
Base Wages					
FLSA	0.00	0.00	0.00	725.70	725.70
OSFM Overtime Wages	0.00	0.00	0.00	49.66	49.66
OSFM Wages	0.00	0.00	0.00	6,271.22	6,271.22
Overtime Wages	0.00	0.00	0.00	5,119.51	5,119.51
Total 8010 - Gross Payroll	0.00	0.00	0.00	56,182.16	56,182.16
8011 - Employer FICA	0.00	0.00	0.00	4,297.94	4,297.94
8012 - SUTA	0.00	0.00	0.00	430.55	430.55
8014 - PERS	0.00	0.00	0.00	4,867.15	4,867.15
8015 - Medical Insurance	0.00	0.00	0.00	8,100.70	8,100.70
8016 - Workmans Comp	0.00	0.00	0.00	4,556.44	4,556.44
8027 - 457 Deferred	0.00	0.00	0.00	90.00	90.00
8029 - Payroll Expenses - Other	0.00	0.00	0.00	21.00	21.00
Total 8000 - Personnel Services	0.00	0.00	0.00	78,545.94	78,545.94
8019 - Materials	0.00	0.00	0.00	41.43	41.43
8023 - Bank Fees	0.00	0.00	0.00	676.79	676.79
8031 - Office Supply/Postage	0.00	0.00	0.00	63.00	63.00
8032 - Legal Services	0.00	0.00	0.00	15.00	15.00
8033 - Lab Fees	0.00	0.00	0.00	410.90	410.90
8034 - Medical Supplies	0.00	0.00	0.00	15.99	15.99
8035 - Minor Equipment	0.00	0.00	0.00	397.33	397.33
8040 - Equipment Maintenance	0.00	0.00	0.00	91.45	91.45
8045 - Building Maintenance	0.00	0.00	0.00	95.00	95.00
125/145 NW Aalsea Hwy	0.00	0.00	0.00	95.00	95.00
Tidewater	0.00	0.00	0.00	1,300.83	1,300.83
5 - Rivers	0.00	0.00	0.00		
8045 - Building Maintenance - Other	0.00	0.00	0.00	1,582.28	1,582.28
Total 8045 - Building Maintenance	0.00	0.00	0.00	1,582.28	1,582.28

Central Oregon Coast Fire & Rescue
Profit & Loss by Class
 October 2022

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8050 - Vehicle Fuel	0.00	0.00	0.00	1,814.48	1,814.48
8055 - Vehicle Repair	0.00	0.00	0.00	1,539.53	1,539.53
8170 - Prevention/Publ	0.00	0.00	0.00	32.50	32.50
8172 - Public Education	0.00	0.00	0.00	755.97	755.97
8178 - Department Software/Hardware	0.00	0.00	0.00	212.29	212.29
8180 - Training/Mileage	0.00	0.00	0.00	727.72	727.72
8186 - Volunteer Appreciation	0.00	0.00	0.00	250.00	250.00
8187 - Membership/Dues	0.00	0.00	0.00	719.32	719.32
8190 - Insurance	0.00	0.00	0.00	2,503.00	2,503.00
8200 - Bookkeeping	0.00	0.00	0.00	1,683.63	1,683.63
8236 - Telephone	0.00	0.00	0.00	511.51	511.51
8237 - Water/Sewer	0.00	0.00	0.00	315.14	315.14
8238 - Electricity/Propane	0.00	0.00	0.00	584.48	584.48
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
8272 - Copier Agreement	0.00	0.00	0.00	179.55	179.55
Total 8019 - Materials	0.00	0.00	0.00	15,241.67	15,241.67
9020 - Capital Outlay					
9000 - Work-in-Progress	4,970.94	0.00	0.00	0.00	4,970.94
9400 - Tidewater Station Improvements	4,970.94	0.00	0.00	0.00	4,970.94
Total 9000 - Work-in-Progress	4,970.94	0.00	0.00	0.00	4,970.94
9045 - Structure Gear (Protective Gear	0.00	296.90	0.00	0.00	296.90
Total 9020 - Capital Outlay	4,970.94	296.90	0.00	0.00	5,267.84
Total Expense	4,970.94	296.90	0.00	93,787.61	99,055.45
Net Ordinary Income	-4,970.94	9,473.91	0.00	-6,591.60	-2,088.63
Other Income/Expense					
Other Income					
5820 - Equipment Reserve Fund Transfer	0.00	0.00	146.51	0.00	146.51
Interest	0.00	0.00	0.00	0.00	0.00
Total 5820 - Equipment Reserve Fund Transfer	0.00	0.00	146.51	0.00	146.51
5825 - Building/Property Rsvr Transfer	124.44	0.00	0.00	0.00	124.44
Interest	124.44	0.00	0.00	0.00	124.44
Total 5825 - Building/Property Rsvr Transfer	124.44	0.00	0.00	0.00	124.44
Total Other Income	124.44	0.00	146.51	0.00	270.95
Other Expense					
8300 - Grant	0.00	0.00	0.00	324.60	324.60
OSFM Wildfire Staffing	0.00	0.00	0.00	324.60	324.60
Total 8300 - Grant	0.00	0.00	0.00	324.60	324.60
Total Other Expense	0.00	0.00	0.00	-324.60	-324.60
Net Other Income	124.44	0.00	146.51	-324.60	-53.65
Net Income	-4,846.50	9,473.91	146.51	-6,916.20	-2,142.28

Accrual Basis

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

	Bldg/Property Rev	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense					
Income					
4010 - Current Levied Taxes	0.00	0.00	0.00	49,535.70	49,535.70
Operating Levy	0.00	0.00	0.00	32,083.42	32,083.42
Permitting Levy					
Total 4010 - Current Levied Taxes	0.00	0.00	0.00	81,719.12	81,719.12
4015 - Equipment Replacement Levy	0.00	9,770.81	0.00	0.00	9,770.81
4020 - Previous Levied Taxes	0.00	0.00	0.00	8,718.66	8,718.66
6030 - Interest	0.00	0.00	0.00	822.17	822.17
6032 - Insurance Recovery/Refund	0.00	0.00	0.00	167.00	167.00
6050 - Miscellaneous	0.00	0.00	0.00	1,051.84	1,051.84
6051 - Pac. West Agreement	0.00	0.00	0.00	4,800.00	4,800.00
6052 - Conductor Billing	0.00	0.00	0.00	1,369.02	1,369.02
6122 - Beginning Fund - 2022/2023	0.00	42,000.00	0.00	482,531.57	671,170.57
Total Income	92,000.00	51,770.81	54,539.00	581,278.98	779,588.79
Gross Profit	92,000.00	51,770.81	54,539.00	581,278.98	779,588.79
Expense					
8000 - Personnel Services					
8009 - Occupational Medical Evaluations	0.00	0.00	0.00	250.25	250.25
8010 - Gross Payroll					
Base Wages	0.00	0.00	0.00	151,698.23	151,698.23
Year End Accrual	0.00	0.00	0.00	180.00	180.00
Base Wages - Other	0.00	0.00	0.00	4,830.14	4,830.14
Total Base Wages	0.00	0.00	0.00	2,892.54	2,892.54
Call Stipend	0.00	0.00	0.00	1,582.25	1,582.25
Contingration	0.00	0.00	0.00	15,678.05	15,678.05
FLSA	0.00	0.00	0.00	21,058.67	21,058.67
OSFM Overtime Wages	0.00	0.00	0.00	28.08	28.08
OSFM Wages	0.00	0.00	0.00	198,038.98	198,038.98
Overtime Wages	0.00	0.00	0.00	15,149.98	15,149.98
8010 - Gross Payroll - Other	0.00	0.00	0.00	2,257.24	2,257.24
Total 8010 - Gross Payroll	0.00	0.00	0.00	39,581.99	39,581.99
8011 - Employer FICA	0.00	0.00	0.00	33,185.80	33,185.80
8012 - SUTA	0.00	0.00	0.00	4,558.44	4,558.44
8014 - PERS	0.00	0.00	0.00	405.00	405.00
8015 - Medical Insurance	0.00	0.00	0.00	141.75	141.75
8016 - Workmans Comp	0.00	0.00	0.00	151,698.23	151,698.23
8027 - 457 Deferred	0.00	0.00	0.00	15,149.98	15,149.98
8029 - Payroll Expenses - Other	0.00	0.00	0.00	2,257.24	2,257.24
Total 8000 - Personnel Services	0.00	0.00	0.00	283,587.41	283,587.41
8019 - Materials	0.00	0.00	0.00	97.71	97.71
8023 - Bank Fees	0.00	0.00	0.00	2,774.71	2,774.71
8031 - Office Supply/Postage	0.00	0.00	0.00	128.00	128.00
8032 - Legal Services	0.00	0.00	0.00	60.00	60.00
8033 - Lab Fees	0.00	0.00	0.00	1,639.04	1,639.04
8034 - Lab Fees	0.00	0.00	0.00	892.46	892.46
8035 - Medical Supplies	0.00	0.00	0.00	89.96	89.96
8035 - Minor Equipment	0.00	0.00	0.00	1,786.20	1,786.20
8037 - Protective Equipment/Uniforms	0.00	0.00	0.00	1,327.53	1,327.53
8040 - Equipment Maintenance	0.00	0.00	0.00	1,045.48	1,045.48
8045 - Building Maintenance	0.00	0.00	0.00	659.31	659.31
125/145 NW Alesia Hwy	0.00	0.00	0.00	1,354.81	1,354.81
Tidewater	0.00	0.00	0.00		
5 - Rivers	0.00	0.00	0.00		
8045 - Building Maintenance - Other	0.00	0.00	0.00	4,387.14	4,387.14
Total 8045 - Building Maintenance	0.00	0.00	0.00	4,387.14	4,387.14

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

	Bldg/Property Rav	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8050 - Vehicle Fuel	0.00	0.00	0.00	7,103.84	7,103.84
8055 - Vehicle Repair	0.00	0.00	0.00	7,813.66	7,813.66
8066 - Annual Equipment Testing	0.00	0.00	0.00	473.50	473.50
8170 - Prevention/Prebil	0.00	0.00	0.00	107.50	107.50
8172 - Public Education	0.00	0.00	0.00	755.97	755.97
8178 - Department Software/Hardware	0.00	0.00	0.00	913.89	913.89
8180 - Training/Maintenance	0.00	0.00	0.00	1,085.60	1,085.60
8186 - Volunteer Appreciation	0.00	0.00	0.00	1,250.83	1,250.83
8187 - Membership/Dues	0.00	0.00	0.00	2,877.28	2,877.28
8190 - Insurance	0.00	0.00	0.00	10,014.33	10,014.33
8200 - Bookkeeping	0.00	0.00	0.00	5,662.02	5,662.02
8205 - Telephones	0.00	0.00	0.00	2,130.44	2,130.44
8217 - Water/Sewer	0.00	0.00	0.00	1,283.57	1,283.57
8218 - Electricity/Propane	0.00	0.00	0.00	2,735.36	2,735.36
8219 - Rent	0.00	0.00	0.00	833.32	833.32
8240 - Internet Service	0.00	0.00	0.00	8.00	8.00
8272 - Copier Agreement	0.00	0.00	0.00	718.20	718.20
8062 - Uniforms	0.00	0.00	0.00	428.50	428.50
8089 - Engine/Ambulance Equipment	0.00	2,946.74	0.00	0.00	2,946.74
Total 8019 - Materials	0.00	2,946.74	0.00	\$8,059.05	81,005.79
9020 - Capital Outlay					
9000 - Work-In-Progress	18,219.70	0.00	0.00	0.00	18,219.70
9400 - Tidewater Station Improvements	18,219.70	0.00	0.00	0.00	18,219.70
Total 9000 - Work-In-Progress	0.00	296.90	0.00	0.00	296.90
9045 - Structure Gear/Protective Gear	18,219.70	296.90	0.00	0.00	18,516.60
Total 9020 - Capital Outlay	18,219.70	296.90	0.00	0.00	373,108.80
Total Expense	18,219.70	3,243.64	466.58	229,633.52	406,478.99
Net Ordinary Income	73,780.30	48,527.17	54,539.00		
Other Income/Expense					
5820 - Equipment Reserve Fund Transfer	0.00	0.00	466.58	0.00	466.58
Interest	0.00	0.00	0.00	0.00	0.00
Total 5820 - Equipment Reserve Fund Transfer	0.00	0.00	466.58	0.00	466.58
5825 - Building/Property Rsriv Transfer	621.91	0.00	0.00	0.00	621.91
Total 5825 - Building/Property Rsriv Transfer	621.91	0.00	0.00	0.00	621.91
6033 - Grants	0.00	0.00	0.00	35,000.00	35,000.00
OSFPA Wildlife Staffing Grant	0.00	0.00	0.00	35,000.00	35,000.00
Total 6033 - Grants	0.00	0.00	0.00	35,000.00	35,000.00
Total Other Income	621.91	0.00	466.58	35,000.00	36,088.49
Other Expense					
8300 - Grant	0.00	0.00	0.00	576.09	576.09
OSFPA Wildlife Staffing	0.00	0.00	0.00	576.09	576.09
Total 8300 - Grant	0.00	0.00	0.00	576.09	576.09
Total Other Expense	621.91	0.00	466.58	34,423.91	35,512.40
Net Other Income	74,402.21	48,527.17	55,005.66	284,057.49	441,992.53