

Central Oregon Coast Fire & Rescue Balance Sheet As of May 31, 2024

May 31, 24

ASSETS

Current Assets

Checking/Savings

LGIP

Building/Property Reserve Accou
Equipment Reserve Account
Public Funds

50,377.33
37,144.45
188,827.03

Total LGIP

276,348.81

Oregon Coast Bank Public Funds

72,967.54

Oregon Coast Operating Account

OSFM Wildfire Grant - (Restrict

Oregon Coast Operating Account - Other

35,000.00
49,625.46

Total Oregon Coast Operating Account

84,625.46

Petty Cash

400.00

Total Checking/Savings

434,341.81

Accounts Receivable

Property Taxes

40,674.33

Total Accounts Receivable

40,674.33

Other Current Assets

Interfund Receivable

35,759.86

1400 - Prepaid Expenses

Computer Support

Dispatch Service

Equipment Maintenance Agreement

Insurance

Internet Service

Licenses & Permits

Memberships

P.O. Box Rental

Storage Lease

Subscriptions

Training

Workers' Compensation

-228.62
1,765.12
1,702.18
16,662.66
156.08
205.50
-1,467.17
19.00
1,250.04
-123.37
440.00
1,095.47

Total 1400 - Prepaid Expenses

21,476.89

1710 - Deferred OF - Contib. After M.I.D

480,333.00

Total Other Current Assets

537,569.75

Total Current Assets

1,012,585.89

Central Oregon Coast Fire & Rescue
Balance Sheet
As of May 31, 2024

	May 31, 24
Fixed Assets	
1600 · Capital Assets	
1602 · Floating Dock	39,771.61
1610 · 125/145 NW Alsea Hwy Property	1,020,000.00
1600 · Capital Assets - Other	1,546,118.35
Total 1600 · Capital Assets	2,605,889.96
1650 · Allowance For Depreciation	-719,536.75
Total Fixed Assets	1,886,354.21
TOTAL ASSETS	2,898,940.10
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-3,908.76
2000 · Accounts Payable	35,759.86
2210 · Interfund Payable	31,851.10
Total Accounts Payable	31,851.10
Credit Cards	-1,876.56
2103 · Amazon Credit Line	-1,876.56
Total Credit Cards	-1,876.56
Other Current Liabilities	
1700 · Net Pension Asset	618,847.00
2112 · Interest Payable	-40,290.00
145 · Alsea Hwy and 125 Alsea Hwy	-40,290.00
Total 2112 · Interest Payable	-40,290.00
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	207.00
2211 · Garnishments Payable	650.60
2215 · OSGP 457(b) Payable	942.26
2222 · Deferred Revenue Contra	-41,147.00

**Central Oregon Coast Fire & Rescue
Balance Sheet
As of May 31, 2024**

	May 31, 24
2301 · Capital Lease Obligation	82,144.89
2310 · Deferred I/F - Investment Return	272,197.00
Total Other Current Liabilities	981,618.08
Total Current Liabilities	1,011,592.62
Long Term Liabilities	
2240 · Note Payable -125/145 NW A/sea	1,020,000.00
2500 · Capital Lease Obligation - LT	12,396.18
Total Long Term Liabilities	1,032,396.18
Total Liabilities	2,043,988.80
Equity	
1110 · Retained Earnings	-13,503.78
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	369,510.31
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	105,614.03
Net Income	494,403.04
Total Equity	854,951.30
TOTAL LIABILITIES & EQUITY	2,898,940.10

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

	Jul 23 - May 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 - Current Levied Taxes				
Operating Levy	427,471.63	573,024.00	-145,552.37	74.6%
Permanent Levy	538,227.27	370,390.08	167,837.19	145.3%
Serial Levy	157,338.20	157,920.00	-581.80	99.6%
4010 - Current Levied Taxes - Other	-31,276.61			
Total 4010 - Current Levied Taxes	1,091,760.49	1,101,334.08	-9,573.59	99.1%
4020 - Previous Levied Taxes	22,407.23	3,500.00	18,907.23	640.2%
6030 - Interest	13,662.67	6,500.00	7,162.67	210.2%
6040 - Donations & Memorials	872.99			
6050 - Miscellaneous	4,186.88	14,400.00	-1,200.00	91.7%
6051 - Pac. West Agreement	13,200.00	12,000.00	1,155.14	7.0%
6062 - Corridor Billing	844.86	16,800.00	-23,200.00	238.1%
6090 - Sale of Surplus Property	40,000.00	5,000.00	35,000.00	0.0%
6120 - Conflagration	0.00	412,957.69	-412,957.69	125.5%
6124 - Beginning Fund - FY 2023/2024	518,331.80			
Total Income	1,705,266.92	1,572,491.77	132,775.15	108.4%
Gross Profit	1,705,266.92	1,572,491.77	132,775.15	108.4%
Expense				
8000 - Personnel Services				
8009 - Occupation Medical Evaluations	2,817.55	1,500.00	1,317.55	187.8%
8010 - Gross Payroll				
Base Wages	-26,545.58	560,321.89	-47,437.83	91.5%
Year End Accrual	512,884.06			
Base Wages - Other	486,338.48	560,321.89	-73,983.41	86.8%
Total Base Wages	486,338.48	560,321.89	-73,983.41	86.8%
Conflagration	10,624.96	9,850.00	1,090.65	88.9%
FLSA	8,759.35			
OSFM Overtime Wages	5,040.00	26,500.00	-41,623.07	257.1%
OSFM Wages	26,184.60			
Overtime Wages	68,123.07			
Total 8010 - Gross Payroll	605,070.46	596,671.89	8,398.57	101.4%

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

July 2023 through May 2024

	Jul '23 - May 24	Budget	\$ Over Budget	% of Budget
8011 - Employer FICA	46,561.59	45,645.40	916.19	102.0%
8012 - SUTA	7,951.18	11,371.79	-3,420.61	69.9%
8014 - PERS	143,509.53	84,784.56	58,724.97	169.3%
8015 - Medical Insurance	109,325.41	118,486.80	-9,161.39	92.3%
8016 - Workmans Comp	11,556.04	15,600.00	-4,043.96	74.1%
8025 - Recruitment & Retention	4,659.64	2,000.00	2,659.64	233.0%
8027 - 457 Deferred	2,108.39	825.00	1,283.39	255.6%
8029 - Payroll Expenses - Other	559.25	105.00	454.25	532.6%
Total 8000 - Personnel Services	934,119.04	876,990.44	57,128.60	106.5%
8019 - Materials				
8023 - Bank Fees	229.75	700.00	-470.25	32.8%
8031 - Office Supply/Postage	8,500.33	8,000.00	500.33	106.3%
8032 - Legal Services (Attorney Fees)	6,184.28	6,000.00	184.28	103.1%
8033 - Lab Fees	7.50			
8034 - Medical Supplies	5,413.85	5,000.00	413.85	108.3%
8035 - Minor Equipment	3,885.36	1,000.00	2,885.36	388.5%
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	3,305.00			
Total 8038 - Consulting	3,305.00			
8039 - Legal Notices, Licenses & Permi	1,119.55			
8040 - Equipment Maintenance	7,480.42	2,050.00	5,430.42	364.9%
8045 - Building Maintenance 125/145 NW Aisea Hwy Tidewater 5 - Rivers	5,889.82 1,748.94 648.77 364.64			
8045 - Building Maintenance - Other	364.64	40,000.00	-39,635.36	0.9%
Total 8045 - Building Maintenance	8,652.17	40,000.00	-31,347.83	21.6%
8050 - Vehicle Fuel	12,723.38	18,500.00	-5,776.62	68.8%
8055 - Vehicle Repair	37,253.32	20,000.00	17,253.32	186.3%
8056 - Annual Equipment Testing	8,453.29	10,000.00	-1,546.71	84.5%
8172 - Public Education	567.69	500.00	67.69	113.5%
8178 - Department Software/Hardware	6,539.54	2,000.00	4,539.54	327.0%
8179 - Subscriptions	89.00	5,200.00	-5,111.00	1.7%
8180 - Training/Mileage	4,260.86	4,400.00	-139.14	96.8%
8185 - Travel	332.55			
8186 - Volunteer Appreciation	3,505.64	5,900.00	-2,394.36	59.4%
8187 - Membership/Dues	8,210.11	4,000.00	4,210.11	205.3%
8190 - Insurance	20,985.84	21,240.00	-354.16	98.3%
8200 - Bookkeeping	15,025.01	16,480.00	-1,454.99	91.2%
8210 - Audit	6,395.00	6,000.00	395.00	106.6%
8235 - Dispatch Service	18,398.54	22,830.00	-4,431.46	80.6%

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

	Jul '23 - May 24	Budget	\$ Over Budget	% of Budget
8236 - Telephone	7,217.42	4,900.00	2,317.42	147.3%
8237 - Water/Sewer	3,385.90	3,600.00	-214.10	94.1%
8238 - Electricity/Propane	11,175.59	14,400.00	-3,224.41	77.6%
8239 - Rent	2,499.96	3,700.00	-1,200.04	67.6%
8240 - Internet Service	1,310.02	1,400.00	-89.98	93.6%
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	20.36	1,200.00	-1,179.64	1.7%
9092 - Uniforms	4,494.10	1,500.00	2,994.10	299.6%
9095 - Rescue Boat	4,544.55	1,000.00	3,544.55	454.5%
9096 - Engine/Ambulance Equipment	13,339.91	4,620.00	-4,620.00	0.0%
9300 - Simulcast Network - Maintl. Agre	0.00	4,620.00	-4,620.00	0.0%
Total 8019 - Materials	243,420.09	247,120.00	-3,699.91	98.5%
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	2,155.75	0.00	100.0%
9000 - Work-in-Progress	2,155.75	2,155.75	0.00	100.0%
9400 - Tidewater Station Improvements	2,155.75	2,155.75	0.00	100.0%
Total 9000 - Work-in-Progress	2,155.75	2,155.75	0.00	100.0%
9089 - 2008 Ford F350 Utility Vehicle,	25,142.50	25,142.50	0.00	100.0%
Total 9020 - Capital Outlay	83,921.71	22,000.00	61,921.71	381.5%
Total Expense	1,261,460.84	1,166,110.44	95,350.40	108.2%
Net Ordinary Income	443,806.08	406,381.33	37,424.75	109.2%
Other Income/Expense				
Other Income				
5820 - Equipment Reserve Fund Transfer	2,151.88	2,750.00	-598.12	78.3%
Interest	2,151.88	2,750.00	-598.12	78.3%
Total 5820 - Equipment Reserve Fund Transfer	2,151.88	2,750.00	-598.12	78.3%
5825 - Building/Property Rsriv Transfer	2,365.97	2,750.00	-384.03	86.0%
Interest	2,365.97	2,750.00	-384.03	86.0%
Total 5825 - Building/Property Rsriv Transfer	2,365.97	2,750.00	-384.03	86.0%
6033 - Grants	2,500.00	2,500.00	0.00	100.0%
1st Security Bank	2,500.00	2,500.00	0.00	100.0%
Banquet	2,500.00	2,500.00	0.00	100.0%
Total 1st Security Bank	2,500.00	2,500.00	0.00	100.0%

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

July 2023 through May 2024

	Jul '23 - May 24	Budget	\$ Over Budget	% of Budget
Firefighters Charitable Foundat	300.00			
Ford Family Foundation	25,000.00			
OCF Water Rescue PPE	1,000.00			
OHSU	17,000.00			
OSFM Wildfire Staffing Grant	60,607.41			
Siletz Tribe	3,558.20			
Three Rivers	4,564.71			
Total 6033 - Grants	114,530.32			
Total Other Income	119,048.17	5,500.00	113,548.17	2,164.5%
Other Expense				
8300 - Grant				
Community Foundation Grant	1,114.26			
Firefighters Foundation	100.10			
Floating Dock	39,771.61			
ODF	6,303.20			
OHSU	528.84			
OSFM Wildfire Staffing	2,951.45			
SCBA Firefighters Charitable Gr	243.55			
Siletz Tribe	17,438.20			
Total 8300 - Grant	68,451.21			
Total Other Expense	68,451.21			
Net Other Income	50,596.96	5,500.00	45,096.96	919.9%
Net Income	494,403.04	411,881.33	82,521.71	120.0%

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

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense				
Income				
4010 - Current Levied Taxes				
Operating Levy	0.00	0.00	12,669.26	12,669.26
Permanent Levy	0.00	0.00	8,068.52	8,068.52
Serial Levy	0.00	0.00	3,491.82	3,491.82
Total 4010 - Current Levied Taxes	0.00	0.00	24,229.60	24,229.60
Expense				
4020 - Previous Levied Taxes				
6030 - Interest	0.00	0.00	1,642.88	1,642.88
6051 - Pac. West Agreement	0.00	0.00	1,112.85	1,112.85
6062 - Corridor Billing	0.00	0.00	1,200.00	1,200.00
Total Income	0.00	0.00	28,684.86	28,684.86
Gross Profit	0.00	0.00	28,684.86	28,684.86
Expense				
8000 - Personnel Services				
8010 - Gross Payroll				
Base Wages	0.00	0.00	45,642.64	45,642.64
FLSA	0.00	0.00	799.00	799.00
Overtime Wages	0.00	0.00	6,888.66	6,888.66
Total 8010 - Gross Payroll	0.00	0.00	53,330.30	53,330.30
8011 - Employer FICA	0.00	0.00	4,079.74	4,079.74
8012 - SUTA	0.00	0.00	83.79	83.79
8014 - PERS	0.00	0.00	18,644.75	18,644.75
8015 - Medical Insurance	0.00	0.00	9,967.98	9,967.98
8016 - Workmans Comp	0.00	0.00	1,095.53	1,095.53
8025 - Recruitment & Retention	0.00	0.00	399.99	399.99
8027 - 457 Deferred	0.00	0.00	195.43	195.43
8029 - Payroll Expenses - Other	0.00	0.00	72.00	72.00
Total 8000 - Personnel Services	0.00	0.00	87,869.51	87,869.51
8019 - Materials				
8023 - Bank Fees	0.00	0.00	74.10	74.10
8031 - Office Supply/Postage	0.00	0.00	815.74	815.74
8032 - Legal Services (Attorney Fees)	0.00	0.00	54.00	54.00
8033 - Lab Fees	0.00	0.00	7.50	7.50
8034 - Medical Supplies	0.00	0.00	648.90	648.90
8035 - Minor Equipment	0.00	0.00	965.38	965.38

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

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
8038 · Consulting				
Medical Director Services	0.00	0.00	661.00	661.00
Total 8038 · Consulting	0.00	0.00	661.00	661.00
8039 · Legal Notices, Licenses & Permi	0.00	0.00	63.05	63.05
8040 · Equipment Maintenance	0.00	0.00	25.83	25.83
8045 · Building Maintenance				
Tidewater	0.00	0.00	190.00	190.00
8045 · Building Maintenance - Other	0.00	0.00	170.00	170.00
Total 8045 · Building Maintenance	0.00	0.00	360.00	360.00
8050 · Vehicle Fuel	0.00	0.00	1,146.27	1,146.27
8055 · Vehicle Repair	0.00	0.00	10,718.53	10,718.53
8172 · Public Education	0.00	0.00	379.69	379.69
8178 · Department Software/Hardware	0.00	0.00	263.00	263.00
8179 · Subscriptions	0.00	0.00	8.00	8.00
8180 · Training/Mileage	0.00	0.00	182.00	182.00
8185 · Travel	0.00	0.00	126.00	126.00
8187 · Membership/Dues	0.00	0.00	677.01	677.01
8190 · Insurance	0.00	0.00	2,115.33	2,115.33
8200 · Bookkeeping	0.00	0.00	1,365.91	1,365.91
8235 · Dispatch Service	0.00	0.00	3,530.26	3,530.26
8236 · Telephone	0.00	0.00	1,229.60	1,229.60
8237 · Water/Sewer	0.00	0.00	325.41	325.41
8238 · Electricity/Propane	0.00	0.00	904.63	904.63
8239 · Rent	0.00	0.00	208.33	208.33
8240 · Internet Service	0.00	0.00	340.00	340.00
9092 · Uniforms	0.00	0.00	-47.98	-47.98
Total 8019 · Materials	0.00	0.00	27,147.49	27,147.49
Total Expense	0.00	0.00	115,017.00	115,017.00
Net Ordinary Income	0.00	0.00	-86,332.14	-86,332.14
Other Income/Expense				
5820 · Equipment Reserve Fund Transfer	0.00	162.88	0.00	162.88
Total 5820 · Equipment Reserve Fund Transfer	0.00	162.88	0.00	162.88
5825 · Building/Property Rsv Transfer	220.91	0.00	0.00	220.91
Total 5825 · Building/Property Rsv Transfer	220.91	0.00	0.00	220.91

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Accrual Basis

Central Oregon Coast Fire & Rescue Profit & Loss by Class

May 2024

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
6033 - Grants				
OSFM Wildfire Staffing Grant	0.00	0.00	60,607.41	60,607.41
Three Rivers	0.00	0.00	4,564.71	4,564.71
Total 6033 - Grants	0.00	0.00	65,172.12	65,172.12
Total Other Income	220.91	162.88	65,172.12	65,555.91
Net Other Income	220.91	162.88	65,172.12	65,555.91
Net Income	220.91	162.88	-21,160.02	-20,776.23

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

	Bldg/Property Rev	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense				
Income				
4010 - Current Levied Taxes	0.00	0.00	427,471.63	427,471.63
Operating Levy	0.00	0.00	538,227.27	538,227.27
Permanent Levy	0.00	0.00	157,338.20	157,338.20
Serial Levy	0.00	0.00	-31,276.61	-31,276.61
4010 - Current Levied Taxes - Other	0.00	0.00	1,091,760.49	1,091,760.49
Total 4010 - Current Levied Taxes	0.00	0.00	22,407.23	22,407.23
4020 - Previous Levied Taxes	0.00	0.00	13,662.67	13,662.67
6030 - Interest	0.00	0.00	872.99	872.99
6040 - Donations & Memorials	0.00	0.00	4,186.88	4,186.88
6050 - Miscellaneous	0.00	0.00	13,200.00	13,200.00
6051 - Misc. West Agreement	0.00	0.00	844.86	844.86
6062 - Corridor Billing	0.00	0.00	40,000.00	40,000.00
6090 - Sale of Surplus Property	0.00	0.00	423,684.97	423,684.97
6124 - Beginning Fund - FY 2023/2024	59,654.28		1,610,620.09	1,705,266.92
Total Income	59,654.28	34,992.57	1,610,620.09	1,705,266.92
Expense				
Gross Profit				
8000 - Personnel Services	0.00	0.00	2,817.55	2,817.55
8009 - Occupation Medical Evaluations	0.00	0.00		
8010 - Gross Payroll	0.00	0.00		
Base Wages	0.00	0.00		
Year End Accrual	0.00	0.00		
Base Wages - Other	0.00	0.00		
Total Base Wages	0.00	0.00	486,338.48	486,338.48
Contingration	0.00	0.00	10,624.96	10,624.96
FLSA	0.00	0.00	8,759.35	8,759.35
OSFM Overtime Wages	0.00	0.00	5,040.00	5,040.00
OSFM Wages	0.00	0.00	26,184.60	26,184.60
Overtime Wages	0.00	0.00	68,123.07	68,123.07
Total 8010 - Gross Payroll	0.00	0.00	605,070.46	605,070.46
8011 - Employer FICA	0.00	0.00	46,561.59	46,561.59
8012 - SUTA	0.00	0.00	7,951.18	7,951.18
8014 - PERS	0.00	0.00	143,509.53	143,509.53
8015 - Medical Insurance	0.00	0.00	109,325.41	109,325.41
8016 - Workmans Comp	0.00	0.00	11,536.04	11,536.04
8025 - Recruitment & Retention	0.00	0.00	4,659.64	4,659.64
8027 - 457 Deferred	0.00	0.00	2,108.39	2,108.39
8029 - Payroll Expenses - Other	0.00	0.00	559.25	559.25
Total 8000 - Personnel Services	0.00	0.00	934,119.04	934,119.04
8019 - Materials				
8023 - Bank Fees	0.00	0.00	229.75	229.75
8031 - Office Supply/Postage	0.00	0.00	8,500.33	8,500.33
8032 - Legal Services (Attorney Fees)	0.00	0.00	6,184.28	6,184.28
8033 - Lab Fees	0.00	0.00	7.50	7.50
8034 - Medical Supplies	0.00	0.00	5,413.85	5,413.85
8035 - Minor Equipment	0.00	0.00	3,885.36	3,885.36
8036 - Communications Equipment	0.00	0.00	1,350.16	1,350.16
8037 - Protective Equipment/Uniforms	0.00	0.00	6,664.14	6,664.14
8038 - Consulting	0.00	0.00	3,305.00	3,305.00
Total 8038 - Consulting	0.00	0.00	3,305.00	3,305.00

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

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
8039 - Legal Notices, Licenses & Permi	0.00	0.00	1,119.55	1,119.55
8040 - Equipment Maintenance	0.00	0.00	7,480.42	7,480.42
8045 - Building Maintenance				
125/145 NW Alesa Hwy	0.00	0.00	5,889.82	5,889.82
Tidewater	0.00	0.00	1,748.94	1,748.94
5 - Rivers	0.00	0.00	648.77	648.77
8045 - Building Maintenance - Other	0.00	0.00	364.64	364.64
Total 8045 - Building Maintenance	0.00	0.00	8,652.17	8,652.17
8050 - Vehicle Fuel	0.00	0.00	12,723.38	12,723.38
8055 - Vehicle Repair	0.00	0.00	37,253.32	37,253.32
8056 - Annual Equipment Testing	0.00	0.00	8,453.29	8,453.29
8172 - Public Education	0.00	0.00	567.69	567.69
8178 - Department Software/Hardware	0.00	0.00	6,539.54	6,539.54
8179 - Subscriptions	0.00	0.00	89.00	89.00
8180 - Training/Mileage	0.00	0.00	4,280.86	4,280.86
8185 - Travel	0.00	0.00	332.55	332.55
8186 - Volunteer Appreciation	0.00	0.00	3,505.64	3,505.64
8187 - Membership/Dues	0.00	0.00	8,210.11	8,210.11
8190 - Insurance	0.00	0.00	20,885.84	20,885.84
8200 - Bookkeeping	0.00	0.00	15,025.01	15,025.01
8210 - Audit	0.00	0.00	6,395.00	6,395.00
8235 - Dispatch Service	0.00	0.00	18,398.54	18,398.54
8236 - Telephone	0.00	0.00	7,217.42	7,217.42
8237 - Water/Sewer	0.00	0.00	3,385.90	3,385.90
8238 - Electricity/Propane	0.00	0.00	11,175.59	11,175.59
8239 - Rent	0.00	0.00	2,499.96	2,499.96
8240 - Internet Service	0.00	0.00	1,310.02	1,310.02
9056 - CERT Team	0.00	0.00	20.36	20.36
9092 - Uniforms	0.00	0.00	4,494.10	4,494.10
9093 - Rescue Boat	0.00	0.00	4,544.55	4,544.55
9096 - Engine/Ambulance Equipment	0.00	0.00	13,339.91	13,339.91
Total 8019 - Materials	0.00	0.00	243,420.09	243,420.09
9020 - Capital Outlay				
8195 - Interest Expense	0.00	9,744.97	0.00	9,744.97
8925 - DS - Principal	0.00	46,878.49	0.00	46,878.49
9000 - Work-in-Progress	0.00			
9400 - Tidewater Station Improvements	0.00	0.00	2,155.75	2,155.75
Total 9000 - Work-in-Progress	0.00	0.00	2,155.75	2,155.75
9089 - 2008 Ford F350 Utility Vehicle,	0.00	0.00	25,142.50	25,142.50
Total 9020 - Capital Outlay	0.00	0.00	27,298.25	83,921.71
Total Expense	0.00	56,623.46	1,204,837.38	1,261,460.84
Net Ordinary Income		59,654.26	-21,630.89	443,806.08
Other Income/Expense				
Other Income				
5820 - Equipment Reserve Fund Transfer	0.00	2,151.88	0.00	2,151.88
Interest				
Total 5820 - Equipment Reserve Fund Transfer	0.00	2,151.88	0.00	2,151.88
5825 - Building/Property Rsvr Transfer				
Interest	2,365.97	0.00	0.00	2,365.97
Total 5825 - Building/Property Rsvr Transfer	2,365.97	0.00	0.00	2,365.97

Central Oregon Coast Fire & Rescue
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	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
6033 - Grants				
1st Security Bank				
Banquet	0.00	0.00	2,500.00	2,500.00
Total 1st Security Bank	0.00	0.00	2,500.00	2,500.00
Firefighters Charitable Foundat	0.00	0.00	300.00	300.00
Ford Family Foundation	0.00	0.00	25,000.00	25,000.00
OCF Water Rescue PPE	0.00	0.00	1,000.00	1,000.00
OHSU	0.00	0.00	17,000.00	17,000.00
OSFM Wildfire Staffing Grant	0.00	0.00	60,607.41	60,607.41
Siletz Tribe	0.00	0.00	3,558.20	3,558.20
Three Rivers	0.00	0.00	4,584.71	4,584.71
Total 6033 - Grants	0.00	0.00	114,530.32	114,530.32
Total Other Income	2,365.97	2,151.88	114,530.32	119,048.17
Other Expense				
8300 - Grant				
Community Foundation Grant	0.00	0.00	1,114.26	1,114.26
Firefighters Foundation	0.00	0.00	100.10	100.10
Floating Dock	0.00	0.00	39,771.61	39,771.61
ODF	0.00	0.00	6,303.20	6,303.20
OHSU	0.00	0.00	528.84	528.84
OSFM Wildfire Staffing	0.00	0.00	2,951.45	2,951.45
SCBA Firefighters Charitable Gr	0.00	0.00	243.55	243.55
Siletz Tribe	0.00	0.00	17,438.20	17,438.20
Total 8300 - Grant	0.00	0.00	68,451.21	68,451.21
Total Other Expense	0.00	0.00	68,451.21	68,451.21
Net Other Income	2,365.97	2,151.88	46,079.11	50,596.96
Net Income	62,020.23	-19,479.01	451,861.82	494,403.04