

Central Oregon Coast Fire & Rescue

Balance Sheet

As of July 31, 2023

	Jul 31, 23
ASSETS	
Current Assets	
Checking/Savings	
LGIP	
Building/Property Reserve Accou	62,190.73
Equipment Reserve Account	84,408.79
Public Funds	145,478.30
Total LGIP	292,077.82
Oregon Coast Bank Public Funds	74,929.11
Oregon Coast Operating Account	62,803.32
Petty Cash	400.00
Total Checking/Savings	430,210.25
Accounts Receivable	
A/R - Ambulance Revenue	1,200.00
Property Taxes	40,674.33
Total Accounts Receivable	41,874.33
Other Current Assets	
Interfund Receivable	36,712.69
1400 - Prepaid Expenses	
Computer Support	575.74
Equipment Maintenance Agreement	635.03
Insurance	8,080.71
Internet Service	208.31
Licenses & Permits	439.06
Memberships	1,078.27
Storage Lease	1,041.69
Subscriptions	536.47
Workers' Compensation	12,050.77
1400 - Prepaid Expenses - Other	49,909.05
Total 1400 - Prepaid Expenses	74,555.10
1510 - Employee Advances	105.33
1710 - Deferred OF - Contib. After M.D	480,333.00
2107 - Due Back From VISA Bankcard	27.00
Total Other Current Assets	591,733.12
Total Current Assets	1,063,817.70
Fixed Assets	
1600 - Capital Assets	1,503,537.65
1650 - Allowance For Depreciation	-719,535.75
Total Fixed Assets	784,001.90
TOTAL ASSETS	1,847,819.60
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 - Accounts Payable	19,125.50
2210 - Interfund Payable	36,712.71
Total Accounts Payable	55,838.21

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Accrual Basis

Central Oregon Coast Fire & Rescue

Balance Sheet

As of July 31, 2023

	Jul 31, 23
Other Current Liabilities	
1700 · Net Pension Asset	618,847.00
2110 · Direct Deposit Liabilities	30,414.41
2150 · Union Dues, IAFF Local 4619	451.50
2201 · Deferred Revenue	33,734.70
2202 · Compensated Absences	56,558.11
2203 · 941 Tax Payable	-273.71
2204 · SIT Payable	284.90
2205 · SUTA Payable	-244.97
2206 · Workers' Benefit Fund	13.62
2207 · 457 Deferred Compensation Payab	240.00
2211 · Garnishments Payable	578.90
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	1,053,799.35
Total Current Liabilities	1,109,637.56
Long Term Liabilities	
2500 · Capital Lease Obligation - LT	45,699.56
Total Long Term Liabilities	45,699.56
Total Liabilities	1,155,337.12
Equity	
1110 · Retained Earnings	-125,957.43
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	
4000 · FB Fire	476,722.36
4510 · FB Debt Proceeds	-45,699.56
4511 · FB Debt Payments	13,575.11
4621 · Fund Balance - Other	253,256.59
Total 4621 · Fund Balance	697,854.50
Net Income	-65,500.29
Total Equity	692,482.48
TOTAL LIABILITIES & EQUITY	1,847,819.60

Central Oregon Coast Fire & Rescue Profit & Loss by Class

July 2023

Accrual Basis

	Bldg/Property Rev	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense				
Income				
4020 - Previous Levied Taxes	0.00	0.00	4,261.52	4,261.52
6030 - Interest	0.00	0.00	650.32	650.32
6051 - Pac. West Agreement	0.00	0.00	1,200.00	1,200.00
Total Income	0.00	0.00	6,111.84	6,111.84
Gross Profit				
6,111.84				
Expense				
8000 - Personnel Services				
8010 - Gross Payroll				
Base Wages	0.00	0.00	17,389.21	17,389.21
Year End Accrual	0.00	0.00	692.65	692.65
Base Wages - Other	0.00	0.00	9,072.12	9,072.12
Total Base Wages	0.00	0.00	27,153.98	27,153.98
FLSA	0.00	0.00	2,077.29	2,077.29
Overtime Wages	0.00	0.00	385.17	385.17
Total 8010 - Gross Payroll	0.00	0.00	30,608.04	30,608.04
8011 - Employer FICA				
8012 - SUTA	0.00	0.00	7,788.50	7,788.50
8014 - PERS	0.00	0.00	9,461.26	9,461.26
8015 - Medical Insurance	0.00	0.00	600.74	600.74
8016 - Workmans Comp	0.00	0.00	146.34	146.34
8027 - 457 Deferred	0.00	0.00	28.00	28.00
Total 8011 - Personnel Services	0.00	0.00	18,002.84	18,002.84
8019 - Materials				
8023 - Bank Fees	0.00	0.00	4.22	4.22
8031 - Office Supply/Postage	0.00	0.00	282.19	282.19
8034 - Medical Supplies	0.00	0.00	48.22	48.22
8035 - Minor Equipment	0.00	0.00	146.90	146.90
8040 - Equipment Maintenance	0.00	0.00	153.33	153.33
8045 - Building Maintenance	0.00	0.00	28.50	28.50
8050 - Vehicle Fuel	0.00	0.00	860.44	860.44
8055 - Vehicle Repair	0.00	0.00	153.64	153.64
8172 - Public Education	0.00	0.00	4.00	4.00
8178 - Department Software/Hardware	0.00	0.00	205.39	205.39
8179 - Subscriptions	0.00	0.00	32.50	32.50
8180 - Training/Mileage	0.00	0.00	600.00	600.00
8186 - Volunteer Appreciation	0.00	0.00	389.96	389.96
8187 - Membership/Dues	0.00	0.00	743.34	743.34
8190 - Insurance	0.00	0.00	263.34	263.34
8236 - Telephone	0.00	0.00	1,598.80	1,598.80
8239 - Rent	0.00	0.00	208.33	208.33
8240 - Internet Service	0.00	0.00	1.67	1.67
Total 8019 - Materials	0.00	0.00	5,724.77	5,724.77
Total 8000 - Personnel Services	0.00	0.00	47,641.28	47,641.28

Central Oregon Coast Fire & Rescue Profit & Loss by Class

July 2023

Accrual Basis

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
9020 - Capital Outlay				
8195 - Interest Expense	0.00	3,847.56	0.00	3,847.56
8925 - D/S - Principal	0.00	13,575.11	0.00	13,575.11
9045 - Structure Gear (Protective Gear)	0.00	650.40	650.40	650.40
Total 9020 - Capital Outlay	0.00	17,422.67	650.40	18,083.07
Total Expense	0.00	17,422.67	54,026.45	71,449.12
Net Ordinary Income	0.00	-17,422.67	-47,914.51	-65,337.28
Other Income/Expense				
Other Income				
5820 - Equipment Reserve Fund Transfer	0.00	293.31	0.00	293.31
Interest	0.00	0.00	0.00	0.00
Total 5820 - Equipment Reserve Fund Transfer	0.00	293.31	0.00	293.31
5825 - Building/Property Rsv Transfer	232.88	0.00	0.00	232.88
Interest	0.00	0.00	0.00	0.00
Total 5825 - Building/Property Rsv Transfer	232.88	0.00	0.00	232.88
Total Other Income	232.88	293.31	0.00	526.19
Other Expense				
8300 - Grant	0.00	0.00	689.20	689.20
OSFM Wildfire Staffing	0.00	0.00	689.20	689.20
Total 8300 - Grant	0.00	0.00	689.20	689.20
Total Other Expense	0.00	0.00	689.20	689.20
Net Other Income	232.88	293.31	-689.20	-163.01
Net Income	232.88	-17,129.36	-48,603.81	-65,500.29

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

	Jul 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 - Current Levied Taxes	0.00	573,024.00	-573,024.00	0.0%
Operating Levy	0.00	370,390.08	-370,390.08	0.0%
Permanent Levy	0.00	157,920.00	-157,920.00	0.0%
Serial Levy	0.00			
Total 4010 - Current Levied Taxes	0.00	1,101,334.08	-1,101,334.08	0.0%
4020 - Previous Levied Taxes	4,261.52	3,500.00	761.52	121.8%
6030 - Interest	650.32	6,500.00	-5,849.68	10.0%
6051 - Pac. West Agreement	1,200.00	14,400.00	-13,200.00	8.3%
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 - Confiragration	0.00	5,000.00	-5,000.00	0.0%
6124 - Beginning Fund - FY 2023/2024	0.00	412,957.69	-412,957.69	0.0%
Total Income	6,111.84	1,572,491.77	-1,566,379.93	0.4%
Gross Profit	6,111.84	1,572,491.77	-1,566,379.93	0.4%
Expense				
8000 - Personnel Services	0.00	1,500.00	-1,500.00	0.0%
8009 - Occupation Medical Evaluations				
8010 - Gross Payroll				
Base Wages	-26,545.58	560,321.89	-516,367.10	7.8%
Year End Accrual	43,934.79			
Base Wages - Other				
Total Base Wages	17,389.21	560,321.89	-542,932.68	3.1%
FLSA	662.65	9,850.00	-9,157.35	7.0%
Overtime Wages	9,072.12	26,500.00	-17,427.88	34.2%
Total 8010 - Gross Payroll	27,153.98	596,671.89	-569,517.91	4.6%
8011 - Employer FICA	2,077.29	45,645.40	-43,568.11	4.6%
8012 - SUTA	385.17	11,371.79	-10,986.62	3.4%
8014 - PERS	7,788.50	84,784.56	-76,996.06	9.2%
8015 - Medical Insurance	9,461.26	118,486.80	-109,025.54	8.0%
8016 - Workmans Comp	600.74	15,600.00	-14,999.26	3.9%
8025 - Recruitment & Retention	0.00	2,000.00	-2,000.00	0.0%
8027 - 457 Deferred	146.34	825.00	-678.66	17.7%
8029 - Payroll Expenses - Other	28.00	105.00	-77.00	26.7%
Total 8000 - Personnel Services	47,641.28	876,990.44	-829,349.16	5.4%
8019 - Materials				
8023 - Bank Fees	4.22	700.00	-695.78	0.6%
8031 - Office Supply/Postage	282.19	8,000.00	-7,717.81	3.5%
8032 - Legal Services (Attorney Fees)	0.00	6,000.00	-6,000.00	0.0%
8034 - Medical Supplies	48.22	5,000.00	-4,951.78	1.0%
8035 - Minor Equipment	146.90	1,000.00	-853.10	14.7%
8037 - Protective Equipment/Uniforms	0.00	6,000.00	-6,000.00	0.0%
8040 - Equipment Maintenance	153.33	2,050.00	-1,896.67	7.5%
8045 - Building Maintenance	28.50	40,000.00	-39,971.50	0.1%

Accrual Basis

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

	Jul 23	Budget	\$ Over Budget	% of Budget
8050 - Vehicle Fuel	860,444	18,500.00	-17,639.56	4.7%
8055 - Vehicle Repair	153,64	20,000.00	-19,846.36	0.8%
8056 - Annual Equipment Testing	0.00	10,000.00	-10,000.00	0.0%
8172 - Public Education	4,00	500.00	-496.00	0.8%
8178 - Department Software/Hardware	205.39	2,000.00	-1,794.61	10.3%
8179 - Subscriptions	32.50	5,200.00	-5,167.50	0.6%
8180 - Training/Mileage	600.00	4,400.00	-3,800.00	13.6%
8186 - Volunteer Appreciation	389.98	5,900.00	-5,510.04	6.6%
8187 - Membership/Dues	743.34	4,000.00	-3,256.66	18.6%
8190 - Insurance	263.34	21,240.00	-20,976.66	1.2%
8200 - Bookkeeping	0.00	16,480.00	-16,480.00	0.0%
8210 - Audit	0.00	6,000.00	-6,000.00	0.0%
8235 - Dispatch Service	0.00	22,830.00	-22,830.00	0.0%
8236 - Telephone	1,598.80	4,900.00	-3,301.20	32.6%
8237 - Water/Sewer	0.00	3,600.00	-3,600.00	0.0%
8238 - Electricity/Propane	0.00	14,400.00	-14,400.00	0.0%
8239 - Rent	208.33	3,700.00	-3,491.67	5.6%
8240 - Internet Service	1.67	1,400.00	-1,398.33	0.1%
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%
9058 - CERT Team	0.00	1,200.00	-1,200.00	0.0%
9092 - Uniforms	0.00	1,500.00	-1,500.00	0.0%
9095 - Rescue Boat	0.00	1,000.00	-1,000.00	0.0%
9300 - Simulcast Network - Maint. Agre	0.00	4,620.00	-4,620.00	0.0%
Total 8019 - Materials	5,724.77	247,120.00	-241,395.23	2.3%
9020 - Operating Contingency	0.00	20,000.00	-20,000.00	0.0%
8195 - Interest Expense	3,847.56	2,056.53	1,791.03	187.1%
8925 - D/S - Principal	13,575.11	19,721.59	-6,146.48	68.8%
8927 - D/S Fees	0.00	221.88	-221.88	0.0%
9045 - Structure Gear (Protective Gear	680.40			
Total 9020 - Capital Outlay	18,083.07	22,000.00	-3,916.93	82.2%
Total Expense	71,449.12	1,166,110.44	-1,094,661.32	6.1%
Net Ordinary Income	-65,337.28	406,381.33	-471,718.61	-16.1%
Other Income/Expense				
Other Income				
5820 - Equipment Reserve Fund Transfer	293.31	2,750.00	-2,456.69	10.7%
Interest				
Total 5820 - Equipment Reserve Fund Transfer	293.31	2,750.00	-2,456.69	10.7%
5825 - Building/Property Rsrv Transfer				
Interest	232.88	2,750.00	-2,517.12	8.5%
Total 5825 - Building/Property Rsrv Transfer	232.88	2,750.00	-2,517.12	8.5%
Total Other Income	526.19	5,500.00	-4,973.81	9.6%

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

July 2023

	Jul 23	Budget	\$ Over Budget	% of Budget
Other Expense				
8300 - Grant	889.20			
OSFM Wildlife Staffing	689.20			
Total 8300 - Grant	689.20			
Total Other Expense	689.20			
Net Other Income	-163.01	5,500.00	-5,663.01	-3.0%
Net Income	-65,500.29	411,881.33	-477,381.62	-15.9%