

# Central Oregon Coast Fire & Rescue Balance Sheet As of May 31, 2023

	May 31, 23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
LGIP	
Building/Property Reserve Account	71,207.97
Equipment Reserve Account	83,836.41
Public Funds	
Equipment Levy Fund	153,986.27
Public Funds - Other	135,525.87
Total Public Funds	289,512.14
Total LGIP	444,556.52
Oregon Coast Bank Public Funds	42,473.01
Oregon Coast Operating Account	73,527.96
Petty Cash	400.00
Total Checking/Savings	560,957.49
Accounts Receivable	47,666.33
Property Taxes	
Total Accounts Receivable	47,666.33
Other Current Assets	
Interfund Receivable	209,916.52
1400 - Prepaid Expenses	
Computer Support	729.87
Equipment Maintenance Agreement	941.69
Insurance	9,683.14
Internet Service	236.63
Licenses & Permits	439.06
Memberships	1,746.25
P.O. Box Rental	16.70
Storage Lease	1,458.35
Subscriptions	1,206.97
Workers' Compensation	1,139.05
1400 - Prepaid Expenses - Other	16,223.45
Total 1400 - Prepaid Expenses	33,821.16
1510 - Employee Advances	105.33
1710 - Deferred OF - Contib. After M.D	480,333.00
Total Other Current Assets	724,176.01
Total Current Assets	1,332,799.83

**Central Oregon Coast Fire & Rescue**  
**Balance Sheet**  
As of May 31, 2023

4:39 PM  
06/12/23  
Accrual Basis

	May 31, 23
<b>Fixed Assets</b>	
1600 · Capital Assets	1,503,537.65
1650 · Allowance For Depreciation	-719,535.75
<b>Total Fixed Assets</b>	784,001.90
<b>TOTAL ASSETS</b>	2,116,801.73
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	14,200.38
2000 · Accounts Payable	209,916.54
2210 · Interfund Payable	
<b>Total Accounts Payable</b>	224,116.92
<b>Credit Cards</b>	
2103 · Amazon Credit Line	77.14
2104 · Oregon Coast Bank Visa	-4,865.28
<b>Total Credit Cards</b>	-4,788.14
<b>Other Current Liabilities</b>	
1700 · Net Pension Asset	618,847.00
2110 · Direct Deposit Liabilities	15,652.10
2150 · Union Dues, IAFF Local 4619	464.54
2201 · Deferred Revenue	37,399.70
2202 · Compensated Absences	14,332.92
2203 · 941 Tax Payable	-273.71
2204 · SIT Payable	284.90
2205 · SUTA Payable	-448.34
2206 · Workers' Benefit Fund	13.62
2207 · 457 Deferred Compensation Payab	240.00
2211 · Garnishments Payable	578.90
2215 · OSGP 457(b) Payable	1,707.46
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>	1,001,993.98
<b>Total Current Liabilities</b>	1,221,322.76

## Central Oregon Coast Fire & Rescue Balance Sheet As of May 31, 2023

	May 31, 23
Long Term Liabilities	
2500 · Capital Lease Obligation - LT	45,699.56
<b>Total Long Term Liabilities</b>	<b>45,699.56</b>
<b>Total Liabilities</b>	<b>1,267,022.32</b>
Equity	
1110 · Retained Earnings	-65,778.58
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	-45,699.56
4511 · FB Debt Payments	13,575.11
4621 · Fund Balance - Other	253,256.59
<b>Total 4621 · Fund Balance</b>	<b>77,715.62</b>
<b>Net Income</b>	<b>651,756.67</b>
<b>Total Equity</b>	<b>849,779.41</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,116,801.73</b>

# Central Oregon Coast Fire & Rescue

## Profit & Loss Budget vs. Actual (All Funds)

July 2022 through May 2023

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
Income				
4010 · Current Levied Taxes	538,679.67	536,408.77	2,270.90	100.4%
Operating Levy	348,190.67	341,788.64	6,402.03	101.9%
Permanent Levy				
<b>Total 4010 · Current Levied Taxes</b>	<b>886,870.34</b>	<b>878,197.41</b>	<b>8,672.93</b>	<b>101.0%</b>
4015 · Equipment Replacement Levy	106,039.29	105,592.28	447.01	100.4%
4020 · Previous Levied Taxes	17,556.53	13,000.00	4,556.53	135.1%
6030 · Interest	9,527.86			
6032 · Insurance Recovery/Refund	167.00			
6050 · Miscellaneous	1,065.47			
6051 · Pac. West Agreement	13,200.00	14,400.00	-1,200.00	91.7%
6062 · Corridor Billing	1,691.32	10,000.00	-8,308.68	16.9%
6090 · Sale of Surplus Property	16,400.00	5,000.00	11,400.00	328.0%
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>1,730,405.95</b>	<b>1,702,360.26</b>	<b>28,045.69</b>	<b>101.6%</b>
<b>Gross Profit</b>	<b>1,730,405.95</b>	<b>1,702,360.26</b>	<b>28,045.69</b>	<b>101.6%</b>
<b>Expense</b>				
8000 · Personnel Services				
8009 · Occupation Medical Evaluations	679.02	4,000.00	-3,320.98	17.0%
8010 · Gross Payroll				
Base Wages				
Year End Accrual	-22,182.24			
Base Wages - Other	504,097.86	512,356.45	-8,258.59	98.4%
<b>Total Base Wages</b>	<b>481,915.62</b>	<b>512,356.45</b>	<b>-30,440.83</b>	<b>94.1%</b>
Call Stipend	160.00			
Conflagration	5,399.19			
FLSA	8,598.31	6,300.00	2,298.31	136.5%
OSFM Overtime Wages	2,026.93	3,798.76	-1,771.83	53.4%
OSFM Wages	19,199.58	20,582.40	-1,382.82	93.3%
Overtime Wages	50,424.65	26,439.94	23,984.71	190.7%
<b>Total 8010 · Gross Payroll</b>	<b>567,724.28</b>	<b>569,477.55</b>	<b>-1,753.27</b>	<b>99.7%</b>
8011 · Employer FICA	43,465.09	43,733.43	-268.34	99.4%
8012 · SUTA	7,267.29	9,981.59	-2,714.30	72.8%
8014 · PERS	100,447.43	80,192.92	20,254.51	125.3%
8015 · Medical Insurance	109,156.24	95,040.00	14,116.24	114.9%
8016 · Workmans Comp	13,025.00	16,769.69	-3,744.69	77.7%
8025 · Recruitment & Retention	1,043.73	1,500.00	-456.27	69.6%
8027 · 457 Deferred	475.00	750.00	-275.00	63.3%
8029 · Payroll Expenses - Other	381.50	105.00	276.50	363.3%
<b>Total 8000 · Personnel Services</b>	<b>843,664.58</b>	<b>821,550.18</b>	<b>22,114.40</b>	<b>102.7%</b>

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

July 2022 through May 2023

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
8019 - Materials				
8023 - Bank Fees	205.66	700.00	-494.34	29.4%
8031 - Office Supply/Postage	8,642.83	8,000.00	642.83	108.0%
8032 - Legal Services	375.00	8,000.00	-7,625.00	4.7%
8033 - Lab Fees	90.00	250.00	-160.00	36.0%
8034 - Medical Supplies	3,855.07	5,000.00	-1,144.93	77.1%
8035 - Minor Equipment	2,133.18	2,000.00	133.18	106.7%
8036 - Communications Equipment	1,316.63	14,000.00	-12,683.37	9.4%
8037 - Protective Equipment/Uniforms	654.31	5,500.00	-4,845.69	11.9%
8040 - Equipment Maintenance	8,338.51	2,750.00	5,588.51	303.2%
8045 - Building Maintenance				
125/145 NW Alsea Hwy	5,208.40			
Tidewater	3,520.81			
5 - Rivers	1,044.34			
8045 - Building Maintenance - Other	28.50	44,500.00	-44,471.50	0.1%
<b>Total 8045 - Building Maintenance</b>	<b>9,802.05</b>	<b>44,500.00</b>	<b>-34,697.95</b>	<b>22.0%</b>
8050 - Vehicle Fuel	16,399.51	17,000.00	-600.49	96.5%
8055 - Vehicle Repair	29,701.93	15,000.00	14,701.93	198.0%
8056 - Annual Equipment Testing	6,199.53	10,000.00	-3,800.47	62.0%
8172 - Public Education	1,948.62	1,300.00	648.62	149.9%
8178 - Department Software/Hardware	11,432.11	2,000.00	9,432.11	571.6%
8179 - Subscriptions	302.50	5,900.00	-5,597.50	5.1%
8180 - Training/Mileage	4,544.84	3,740.00	804.84	121.5%
8186 - Volunteer Appreciation	3,984.15	7,900.00	-3,915.85	50.4%
8187 - Membership/Dues	7,826.35	3,200.00	4,626.35	244.6%
8190 - Insurance	22,525.53	18,040.00	4,485.53	124.9%
8200 - Bookkeeping	14,944.93	16,000.00	-1,055.07	93.4%
8210 - Audit	5,935.00	8,500.00	-2,565.00	69.8%
8235 - Dispatch Service	21,570.06	22,330.00	-759.94	96.6%
8236 - Telephone	5,502.75	5,900.00	-397.25	93.3%
8237 - Water/Sewer	3,439.40	3,600.00	-160.60	95.5%
8238 - Electricity/Propane	14,224.58	14,400.00	-175.42	98.8%
8239 - Rent	2,291.65	3,700.00	-1,408.35	61.9%
8240 - Internet Service	17.35	1,900.00	-1,882.65	0.9%
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	1,500.00	-1,439.81	4.0%
9056 - CERT Team	60.19	2,000.00	-489.03	124.5%
9092 - Uniforms	2,489.03	1,000.00	2,172.40	317.2%
9095 - Rescue Boat	3,172.40	54,000.00	-48,812.28	9.6%
9096 - Engine/Ambulance Equipment	5,187.72	4,400.00	-4,400.00	0.0%
9300 - Simulcast Network - Maint. Agre	0.00	4,400.00	-4,400.00	0.0%
<b>Total 8019 - Materials</b>	<b>220,396.04</b>	<b>316,760.00</b>	<b>-96,363.96</b>	<b>69.6%</b>
8400 - Operating Contingency	0.00	20,000.00	-20,000.00	0.0%
9020 - Capital Outlay				
8047 - Self Contained Breathing Appara	0.00	3,200.00	-3,200.00	0.0%
8195 - Interest Expense	9,751.65	2,056.53	7,695.12	474.2%
8250 - Water Rescue	2,806.84	4,990.00	-2,183.16	56.2%
8925 - D/S - Principal	46,871.81	19,721.59	27,150.22	237.7%
8927 - D/S Fees	2,951.50			

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

	Jul '22 - May 23	Budget	\$ Over Budget	% of Budget
<b>9000 · Work-in-Progress</b>				
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 · Waldport 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>
<b>9045 · Structure Gear (Protective Gear</b>				
9049 · Boat Facility & Related	5,508.58	6,800.00	-1,291.42	81.0%
9093 · Technical Rescue Equipment	0.00	38,000.00	-38,000.00	0.0%
9098 · Fuel Depot	0.00	4,500.00	-4,500.00	0.0%
9099 · Workout/Training Equipment	0.00	15,000.00	-15,000.00	0.0%
	0.00	3,100.00	-3,100.00	0.0%
<b>Total 9020 · Capital Outlay</b>	<b>91,713.79</b>	<b>124,868.12</b>	<b>-33,154.33</b>	<b>73.4%</b>
<b>Total Expense</b>	<b>1,155,774.41</b>	<b>1,283,178.30</b>	<b>-127,403.89</b>	<b>90.1%</b>
<b>Net Ordinary Income</b>	<b>574,631.54</b>	<b>419,181.96</b>	<b>155,449.58</b>	<b>137.1%</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
5820 · Equipment Reserve Fund Transfer	2,131.17	45,461.00	-45,461.00	0.0%
Interest	0.00			
5820 · Equipment Reserve Fund Transfer - Other	2,131.17	45,461.00	-43,329.83	4.7%
<b>Total 5820 · Equipment Reserve Fund Transfer</b>	<b>4,262.34</b>	<b>90,922.00</b>	<b>-86,659.66</b>	<b>0.0%</b>
<b>5825 · Building/Property Rsrv Transfer</b>				
Interest	2,035.74	33,000.00	-33,000.00	0.0%
5825 · Building/Property Rsrv Transfer - Other	0.00			
<b>Total 5825 · Building/Property Rsrv Transfer</b>	<b>2,035.74</b>	<b>33,000.00</b>	<b>-30,964.26</b>	<b>6.2%</b>
<b>6033 · Grants</b>				
OSFM Wildfire Staffing Grant	64,100.00	35,000.00	29,100.00	183.1%
Siletz Tribe	9,952.56			
<b>Total 6033 · Grants</b>	<b>74,052.56</b>	<b>35,000.00</b>	<b>39,052.56</b>	<b>211.6%</b>
<b>Total Other Income</b>	<b>78,219.47</b>	<b>113,461.00</b>	<b>-35,241.53</b>	<b>68.9%</b>
<b>Other Expense</b>				
8300 · Grant	1,094.34	2,000.00	-905.66	54.7%
OSFM Wildfire Staffing				
<b>Total 8300 · Grant</b>	<b>1,094.34</b>	<b>2,000.00</b>	<b>-905.66</b>	<b>54.7%</b>
<b>9200 · Equipment Reserve Fund</b>				
9205 · Building/Property Rsrv Fund	0.00	45,461.00	-45,461.00	0.0%
	0.00	33,000.00	-33,000.00	0.0%
<b>Total Other Expense</b>	<b>1,094.34</b>	<b>80,461.00</b>	<b>-79,366.66</b>	<b>1.4%</b>
<b>Net Other Income</b>	<b>77,125.13</b>	<b>33,000.00</b>	<b>44,125.13</b>	<b>233.7%</b>
<b>Net Income</b>	<b>651,756.67</b>	<b>452,181.96</b>	<b>199,574.71</b>	<b>144.1%</b>

## Central Oregon Coast Fire & Rescue Profit & Loss by Class

May 2023

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense					
Income					
6030 · Interest	0.00	0.00	0.00	1,119.57	1,119.57
6051 · Pac. West Agreement	0.00	0.00	0.00	1,200.00	1,200.00
<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,319.57</b>	<b>2,319.57</b>
Gross Profit	0.00	0.00	0.00	2,319.57	2,319.57
Expense					
8000 · Personnel Services					
8009 · Occupation Medical Evaluations	0.00	0.00	0.00	90.00	90.00
8010 · Gross Payroll					
Base Wages	0.00	0.00	0.00	43,107.54	43,107.54
FLSA	0.00	0.00	0.00	731.84	731.84
Overtime Wages	0.00	0.00	0.00	7,114.40	7,114.40
<b>Total 8010 - Gross Payroll</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,953.78</b>	<b>50,953.78</b>
8011 · Employer FICA	0.00	0.00	0.00	3,897.97	3,897.97
8012 · SUTA	0.00	0.00	0.00	785.67	785.67
8014 · PERS	0.00	0.00	0.00	8,030.04	8,030.04
8015 · Medical Insurance	0.00	0.00	0.00	19,683.67	19,683.67
8016 · Workmans Comp	0.00	0.00	0.00	1,139.11	1,139.11
8027 · 457 Deferred	0.00	0.00	0.00	70.00	70.00
8029 · Payroll Expenses - Other	0.00	0.00	0.00	43.75	43.75
<b>Total 8000 · Personnel Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>84,693.99</b>	<b>84,693.99</b>
8019 · Materials					
8023 · Bank Fees	0.00	0.00	0.00	4.10	4.10
8031 · Office Supply/Postage	0.00	0.00	0.00	542.22	542.22
8032 · Legal Services	0.00	0.00	0.00	593.00	593.00
8034 · Medical Supplies	0.00	0.00	0.00	253.81	253.81
8035 · Minor Equipment	0.00	0.00	0.00	338.15	338.15
8040 · Equipment Maintenance	0.00	0.00	0.00	1,249.03	1,249.03
8045 · Building Maintenance	0.00	0.00	0.00	28.50	28.50
8050 · Vehicle Fuel	0.00	0.00	0.00	1,408.33	1,408.33
8055 · Vehicle Repair	0.00	0.00	0.00	905.15	905.15
8172 · Public Education	0.00	0.00	0.00	4.00	4.00
8178 · Department Software/Hardware	0.00	0.00	0.00	205.39	205.39
8179 · Subscriptions	0.00	0.00	0.00	32.50	32.50
8180 · Training/Mileage	0.00	0.00	0.00	955.09	955.09
8186 · Volunteer Appreciation	0.00	0.00	0.00	250.00	250.00
8187 · Membership/Dues	0.00	0.00	0.00	634.17	634.17
8190 · Insurance	0.00	0.00	0.00	2,669.77	2,669.77
8200 · Bookkeeping	0.00	0.00	0.00	1,326.13	1,326.13
8235 · Dispatch Service	0.00	0.00	0.00	4,400.85	4,400.85
8236 · Telephone	0.00	0.00	0.00	361.98	361.98
8237 · Water/Sewer	0.00	0.00	0.00	314.33	314.33
8238 · Electricity/Propane	0.00	0.00	0.00	579.82	579.82
8239 · Rent	0.00	0.00	0.00	208.33	208.33
8240 · Internet Service	0.00	0.00	0.00	1.67	1.67

Central Oregon Coast Fire & Rescue  
Profit & Loss by Class

May 2023

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
9095 · Rescue Boat	0.00	0.00	0.00	280.98	280.98
9096 · Engine/Ambulance Equipment	0.00	0.00	0.00	265.41	265.41
Total 8019 · Materials	0.00	0.00	0.00	17,812.71	17,812.71
9020 · Capital Outlay					
8195 · Interest Expense	0.00	0.00	3,847.56	0.00	3,847.56
8250 · Water Rescue	0.00	280.72	0.00	193.99	474.71
8925 · D/S - Principal	0.00	0.00	13,575.11	0.00	13,575.11
8927 · D/S Fees	0.00	0.00	0.00	2,951.50	2,951.50
Total 9020 · Capital Outlay	0.00	280.72	17,422.67	3,145.49	20,848.88
Total Expense	0.00	280.72	17,422.67	105,652.19	123,355.58
Net Ordinary Income	0.00	-280.72	-17,422.67	-103,332.62	-121,036.01
Other Income/Expense					
Other Income					
5820 · Equipment Reserve Fund Transfer	0.00	0.00	275.07	0.00	275.07
Interest					
Total 5820 · Equipment Reserve Fund Transfer	0.00	0.00	275.07	0.00	275.07
5825 · Building/Property Rsrv Transfer	233.63	0.00	0.00	0.00	233.63
Interest					
Total 5825 · Building/Property Rsrv Transfer	233.63	0.00	0.00	0.00	233.63
6033 · Grants					
OSFM Wildfire Staffing Grant	0.00	0.00	0.00	29,100.00	29,100.00
Total 6033 · Grants	0.00	0.00	0.00	29,100.00	29,100.00
Total Other Income	233.63	0.00	275.07	29,100.00	29,608.70
Net Other Income	233.63	0.00	275.07	29,100.00	29,608.70
Net Income	233.63	-280.72	-17,147.60	-74,232.62	-91,427.31



Central Oregon Coast Fire & Rescue  
Profit & Loss by Class

July 2022 through May 2023

Accrual 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	538,679.67	538,679.67
Operating Levy	0.00	0.00	0.00	348,190.67	348,190.67
Permanent Levy					
Total 4010 - Current Levied Taxes	0.00	0.00	0.00	886,870.34	886,870.34
4015 - Equipment Replacement Levy	0.00	106,039.29	0.00	0.00	106,039.29
4020 - Previous Levied Taxes	0.00	0.00	0.00	17,556.53	17,556.53
6030 - Interest	0.00	0.00	0.00	9,527.86	9,527.86
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 - Pac. West Agreement	0.00	0.00	0.00	13,200.00	13,200.00
6062 - Corridor Billing	0.00	0.00	0.00	1,691.32	1,691.32
6090 - Sale of Surplus Property	0.00	0.00	0.00	16,400.00	16,400.00
6120 - Confagration	0.00	0.00	0.00	6,717.57	6,717.57
6122 - Beginning Fund - 2022/2023	92,000.00	42,000.00	54,539.00	482,631.57	671,170.57
Total Income	92,000.00	148,039.29	54,539.00	1,435,827.66	1,730,405.95
Expense					
8000 - Personnel Services					
8009 - Occupation Medical Evaluations	0.00	0.00	0.00	679.02	679.02
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	504,097.86	504,097.86
Base Wages - Other	0.00	0.00	0.00	481,915.62	481,915.62
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
Confagration	0.00	0.00	0.00	8,598.31	8,598.31
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	50,424.65	50,424.65
Overtime Wages	0.00	0.00	0.00	567,724.28	567,724.28
Total 8010 - Gross Payroll	0.00	0.00	0.00	43,465.09	43,465.09
8011 - Employer FICA	0.00	0.00	0.00	7,267.29	7,267.29
8012 - SUTA	0.00	0.00	0.00	100,447.43	100,447.43
8014 - PERS	0.00	0.00	0.00	109,156.24	109,156.24
8015 - Medical Insurance	0.00	0.00	0.00	13,025.00	13,025.00
8016 - Workmans Comp	0.00	0.00	0.00	1,043.73	1,043.73
8025 - Recruitment & Retention	0.00	0.00	0.00	475.00	475.00
8027 - 457 Deferred	0.00	0.00	0.00	381.50	381.50
8029 - Payroll Expenses - Other	0.00	0.00	0.00	843,664.58	843,664.58
Total 8000 - Personnel Services	0.00	0.00	0.00	205.66	205.66
8019 - Materials					
8023 - Bank Fees	0.00	0.00	0.00	8,642.83	8,642.83
8031 - Office Supply/Postage	0.00	0.00	0.00	375.00	375.00
8032 - Legal Services	0.00	0.00	0.00	90.00	90.00
8033 - Lab Fees	0.00	0.00	0.00	3,855.07	3,855.07
8034 - Medical Supplies	0.00	0.00	0.00	2,133.18	2,133.18
8035 - Minor Equipment	0.00	0.00	0.00	0.00	0.00
8036 - Communications Equipment	0.00	1,316.63	0.00	654.31	1,970.94
8037 - Protective Equipment/Uniforms	0.00	0.00	0.00	8,338.51	8,338.51
8040 - Equipment Maintenance	0.00	0.00	0.00	5,208.40	5,208.40
8045 - Building Maintenance	0.00	0.00	0.00	3,520.81	3,520.81
125/145 NW Alesia Hwy	0.00	0.00	0.00	1,044.34	1,044.34
Tidewater	0.00	0.00	0.00	28.50	28.50
5 - Rivers	0.00	0.00	0.00	9,802.05	9,802.05
8045 - Building Maintenance - Other	0.00	0.00	0.00	28.50	28.50
Total 8045 - Building Maintenance	0.00	0.00	0.00	9,802.05	9,802.05

Central Oregon Coast Fire & Rescue  
Profit & Loss by Class

July 2022 through May 2023

Accrual Basis

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8050 - Vehicle Fuel	0.00	0.00	0.00	16,389.51	16,389.51
8055 - Vehicle Repair	0.00	0.00	0.00	29,701.93	29,701.93
8056 - Annual Equipment Testing	0.00	0.00	0.00	6,199.53	6,199.53
8172 - Public Education	0.00	0.00	0.00	1,948.62	1,948.62
8178 - Department Software/Hardware	0.00	0.00	0.00	11,432.11	11,432.11
8179 - Subscriptions	0.00	0.00	0.00	302.50	302.50
8180 - Training/Mileage	0.00	0.00	0.00	4,544.84	4,544.84
8186 - Volunteer Appreciation	0.00	0.00	0.00	3,984.15	3,984.15
8187 - Membership/Dues	0.00	0.00	0.00	7,826.35	7,826.35
8190 - Insurance	0.00	0.00	0.00	22,525.53	22,525.53
8200 - Bookkeeping	0.00	0.00	0.00	14,944.93	14,944.93
8210 - Audit	0.00	0.00	0.00	5,935.00	5,935.00
8235 - Dispatch Service	0.00	0.00	0.00	21,570.06	21,570.06
8236 - Telephone	0.00	0.00	0.00	5,502.75	5,502.75
8237 - Water/Sewer	0.00	0.00	0.00	3,439.40	3,439.40
8238 - Electricity/Propane	0.00	0.00	0.00	14,224.58	14,224.58
8239 - Rent	0.00	0.00	0.00	2,291.65	2,291.65
8240 - Internet Service	0.00	0.00	0.00	17.35	17.35
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	2,489.03	2,489.03
9095 - Rescue Boat	0.00	0.00	0.00	3,172.40	3,172.40
9096 - Engine/Ambulance Equipment	0.00	4,471.69	0.00	7,16.03	5,187.72
Total 8019 - Materials	0.00	5,788.32	0.00	214,607.72	220,396.04
9020 - Capital Outlay	0.00	0.00	0.00	0.00	0.00
8195 - Interest Expense	0.00	0.00	9,751.65	0.00	9,751.65
8250 - Water Rescue	0.00	2,612.85	0.00	193.99	2,806.84
8925 - DIS - Principal	0.00	0.00	46,871.81	0.00	46,871.81
8927 - DIS Fees	0.00	0.00	0.00	2,951.50	2,951.50
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	5,211.68	5,508.58
9045 - Structure Gear (Protective Gear)	0.00	2,909.75	56,623.46	8,357.17	91,713.79
Total 9020 - Capital Outlay	23,823.41	8,688.07	56,623.46	1,066,629.47	1,155,774.41
Total Expense	68,176.59	139,341.22	-2,084.46	369,198.19	574,631.54
Net Ordinary Income	0.00	0.00	2,131.17	0.00	2,131.17
Other Income/Expense	0.00	0.00	2,131.17	0.00	2,131.17
5820 - Equipment Reserve Fund Transfer	0.00	0.00	2,131.17	0.00	2,131.17
Interest	2,035.74	0.00	0.00	0.00	2,035.74
Total 5820 - Equipment Reserve Fund Transfer	0.00	0.00	2,131.17	0.00	2,131.17
5825 - Building/Property Rsv Transfer	2,035.74	0.00	0.00	0.00	2,035.74
Interest	2,035.74	0.00	0.00	0.00	2,035.74
Total 5825 - Building/Property Rsv Transfer	0.00	0.00	0.00	0.00	0.00
6033 - Grants	0.00	0.00	0.00	64,100.00	64,100.00
OSFM Wildfire Staffing Grant	0.00	0.00	0.00	9,952.56	9,952.56
Siletz Tribe	0.00	0.00	0.00	0.00	0.00
Total 6033 - Grants	0.00	0.00	0.00	74,052.56	74,052.56
Total Other Income	2,035.74	0.00	2,131.17	74,052.56	78,219.47
Other Expense	0.00	0.00	0.00	0.00	0.00
8300 - Grant	0.00	0.00	0.00	1,094.34	1,094.34
OSFM Wildfire Staffing	0.00	0.00	0.00	1,094.34	1,094.34
Total 8300 - Grant	0.00	0.00	0.00	1,094.34	1,094.34
Total Other Expense	0.00	0.00	0.00	1,094.34	1,094.34
Net Other Income	2,035.74	0.00	2,131.17	72,958.22	77,125.13
Net Income	70,212.33	139,341.22	46.71	442,156.41	651,756.67