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04/15/24

Accrual Basis

Central Oregon Coast Fire & Rescue

Balance Sheet

As of March 31, 2024

	Mar 31, 24
ASSETS	
Current Assets	
Checking/Savings	
LGIP	
Building/Property Reserve Accou	49,943.55
Equipment Reserve Account	36,824.61
Public Funds	401,369.26
Total LGIP	488,137.42
Oregon Coast Bank Public Funds	42,007.21
Oregon Coast Operating Account	36,622.76
Petty Cash	400.00
Total Checking/Savings	567,167.39
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	-109.48
Equipment Maintenance Agreement	514.18
Insurance	17,653.32
Internet Service	220.71
Licenses & Permits	346.60
Memberships	285.09
P.O. Box Rental	38.00
Storage Lease	1,666.70
Subscriptions	-3.23
Training	440.00
Workers' Compensation	3,286.53
Total 1400 · Prepaid Expenses	24,338.42
1710 · Deferred OF - Contib. After M.D	480,333.00
2107 · Due Back From VISA Bankcard	27.00
Total Other Current Assets	540,458.28
Total Current Assets	1,148,300.00
Fixed Assets	
1600 · Capital Assets	
1602 · Floating Dock	39,771.61
1610 · 125/145 NW Aalsea 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	-719,535.75
Total Fixed Assets	1,886,354.21
TOTAL ASSETS	3,034,654.21
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	19,697.83
2210 · Interfund Payable	35,759.86
Total Accounts Payable	55,457.69

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

	Mar 31, 24
Credit Cards	
2103 · Amazon Credit Line	286.00
Total Credit Cards	286.00
Other Current Liabilities	
1700 · Net Pension Asset	618,847.00
2112 · Interest Payable	
145 · Aisea Hwy and 125 Aisea 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
2206 · Workers' Benefit Fund	-12.35
2207 · 457 Deferred Compensation Payab	229.00
2211 · Garnishments Payable	650.60
2215 · OSGP 457(b) Payable	4.08
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	980,689.55
Total Current Liabilities	1,036,433.24
Long Term Liabilities	
2240 · Note Payable -125/145 NW Aisea	1,020,000.00
2500 · Capital Lease Obligation - LT	12,396.18
Total Long Term Liabilities	1,032,396.18
Total Liabilities	2,068,829.42
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	
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	605,276.53
Total Equity	965,824.79
TOTAL LIABILITIES & EQUITY	3,034,654.21

Central Oregon Coast Fire & Rescue
Profit & Loss Budget vs. Actual (General Fund)
July 2023 through March 2024

	Jul 23 - Mar 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 - Current Levied Taxes	413,278.91	573,024.00	-159,745.09	72.1%
Operating Levy	529,182.23	370,390.08	158,792.15	142.9%
Permanent Levy	153,423.74	157,920.00	-4,496.26	97.2%
Serial Levy	-31,276.61			
4010 - Current Levied Taxes - Other				
Total 4010 - Current Levied Taxes	1,064,608.27	1,101,334.08	-36,725.81	96.7%
4020 - Previews Levied Taxes	18,872.55	3,500.00	15,372.55	539.2%
6030 - Interest	10,927.27	6,500.00	4,427.27	168.1%
6040 - Donations & Memorials	872.99			
6050 - Miscellaneous	4,186.88			
6051 - Pac. West Agreement	10,800.00			
6062 - Corridor Billing	0.00	14,400.00	-3,600.00	0.0%
6099 - Sale of Surplus Property	0.00	12,000.00	-12,000.00	0.0%
6120 - Conflagration	0.00	16,800.00	-16,800.00	0.0%
6124 - Beginning Fund - FY 2023/2024	0.00	5,000.00	-5,000.00	0.0%
	423,684.97	349,088.69	74,596.28	121.4%
Total Income	1,533,952.93	1,508,622.77	25,330.16	101.7%
Expense				
8000 - Personnel Services				
8009 - Occupation Medical Evaluations	2,718.25	1,500.00	1,218.25	181.2%
8010 - Gross Payroll				
Base Wages	-26,545.58	560,321.89	-165,099.16	70.5%
Year End Accrual	421,798.31			
Base Wages - Other				
Total Base Wages	395,222.73	560,321.89	-165,099.16	70.5%
Conflagration	10,624.96	9,850.00	774.96	107.7%
FLSA	7,161.36			
OSFM Overtime Wages	5,040.00			
OSFM Wages	26,184.60			
Overtime Wages	58,030.89	26,500.00	31,530.89	219.0%
Total 8010 - Gross Payroll	502,264.54	596,671.89	-94,407.35	84.2%
8011 - Employer FICA	38,696.95	45,645.40	-6,948.45	84.8%
8012 - SUTA	6,707.31	11,371.79	-4,664.48	59.0%
8014 - PERS	106,922.04	84,784.56	22,137.48	126.1%
8015 - Medical Insurance	87,904.91	118,486.80	-30,581.89	74.2%
8016 - Workmans Comp	9,364.98	15,600.00	-6,235.02	60.0%
8025 - Recruitment & Retention	4,259.65	2,000.00	2,259.65	213.0%
8027 - 457 Deferred	1,652.82	823.00	827.82	200.3%
8028 - Payroll Expenses - Other	415.25	105.00	310.25	395.5%
Total 8000 - Personnel Services	760,906.70	876,990.44	-116,083.74	86.8%
8019 - Materials				
8023 - Bank Fees	107.55	700.00	-592.45	15.4%
8031 - Office Supply/Postage	7,591.84	8,000.00	-408.16	94.9%
8032 - Legal Services (Attorney Fees)	6,130.28	6,000.00	130.28	102.2%
8033 - Lab Fees	62.80			
8034 - Medical Supplies	4,366.35	5,000.00	-633.65	87.4%
8035 - Minor Equipment	3,114.03	1,000.00	2,114.03	311.4%
8036 - Communications Equipment	1,350.16			
8037 - Protective Equipment/Uniforms	6,664.14	6,000.00	664.14	111.1%

**Central Oregon Coast Fire & Rescue
Profit & Loss Budget vs. Actual (General Fund)**
July 2023 through March 2024

Actual Basis

	Jul '23 - Mar '24	Budget	\$ Over Budget	% of Budget
8038 - Consulting				
Medical Director Services	1,983.00			
Total 8038 - Consulting	1,983.00			
8039 - Legal Notices, Licenses & Permits	823.45			
8040 - Equipment Maintenance	5,870.86	2,050.00	3,820.86	286.4%
8045 - Building Maintenance	5,815.69			
129/145 NW Aalsea Hwy	1,436.97			
Tidewater	553.77			
5 - Rivers	166.14			
8045 - Building Maintenance - Other		40,000.00	-39,833.86	0.4%
Total 8045 - Building Maintenance	7,972.57	40,000.00	-32,027.43	19.9%
8050 - Vehicle Fuel	10,374.81	18,500.00	-8,125.19	56.1%
8055 - Vehicle Repair	24,063.50	20,000.00	4,063.50	120.3%
8056 - Annual Equipment Testing	8,453.29	10,000.00	-1,546.71	84.5%
8172 - Public Education	188.00	500.00	-312.00	37.6%
8178 - Department Software/Hardware	6,150.75	2,000.00	4,150.75	307.5%
8179 - Subscriptions	73.00	5,200.00	-5,127.00	1.4%
8180 - Training/Mileage	4,104.86	4,400.00	-295.14	93.3%
8185 - Travel	206.55			
8186 - Volunteer Appreciation	3,505.64	5,900.00	-2,394.36	59.4%
8187 - Membership/Dues	6,900.85	4,000.00	2,900.85	172.5%
8190 - Insurance	16,655.18	21,240.00	-4,584.82	78.4%
8200 - Bookkeeping	12,293.19	16,480.00	-4,186.81	74.6%
8210 - Audit	6,395.00	6,000.00	395.00	106.6%
8235 - Dispatch Service	14,888.28	22,830.00	-7,941.72	65.1%
8236 - Telephone	5,481.12	4,900.00	581.12	111.9%
8237 - Water/Sewer	3,060.49	3,600.00	-539.51	85.0%
8238 - Electricity/Propane	9,287.21	14,400.00	-5,112.79	64.5%
8239 - Rent	2,083.30	3,700.00	-1,616.70	56.3%
8240 - Internet Service	970.02	1,400.00	-429.98	69.3%
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	4,107.15	1,600.00	2,507.15	273.8%
9095 - Rescue Boat	4,544.55	1,000.00	3,544.55	454.5%
9096 - Engine/Ambulance Equipment	13,339.91			
9300 - Simulcast Network - Maint. Agre	0.00	4,620.00	-4,620.00	0.0%
Total 8019 - Materials	203,166.04	247,120.00	-43,953.96	82.2%
8400 - Operating Contingency	0.00	20,000.00	-20,000.00	0.0%
9020 - Capital Outlay				
9089 - 2008 Ford F350 Utility Vehicle,	25,142.50			
Total 9020 - Capital Outlay	25,142.50			
Total Expense	989,215.24	1,144,110.44	-154,895.20	86.5%
Net Ordinary Income	544,737.69	364,512.33	180,225.36	149.4%
Other Income/Expense				
Other Income				
6033 - Grants				
1st Security Bank	2,500.00			
Banquet				
Total 1st Security Bank	2,500.00			

**Central Oregon Coast Fire & Rescue
Profit & Loss Budget vs. Actual (General Fund)
July 2023 through March 2024**

	Jul '23 - Mar '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			
Siletz Tribe	3,558.20			
Total 6033 - Grants	49,358.20			
Total Other Income	49,358.20			
Other Expense				
8300 - Grant	1,114.26			
Community Foundation Grant	100.10			
Firefighters Foundation	38,771.61			
Floating Dock	6,303.20			
ODF	528.84			
OHSU	2,951.45			
OSFM Wildfire Staffing	243.55			
SCBA Firefighters Charitable Gr	17,438.20			
Siletz Tribe				
Total 8300 - Grant	68,451.21			
9025 - Gain/Loss Sale of Assets	-40,000.00			
Total Other Expense	28,451.21			
Net Other Income	20,906.99			
Net Income	565,644.68	364,512.33	201,132.35	155.2%

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

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense				
Income				
4010 - Current Levied Taxes	0.00	0.00	16,368.86	16,368.86
Operating Levy	0.00	0.00	10,434.76	10,434.76
Permanent Levy	0.00	0.00	4,516.01	4,516.01
Serial Levy	0.00	0.00		
Total 4010 - Current Levied Taxes	0.00	0.00	31,319.63	31,319.63
Expense				
4020 - Previous Levied Taxes	0.00	0.00	2,034.21	2,034.21
6030 - Interest	0.00	0.00	2,131.18	2,131.18
6040 - Donations & Memorials	0.00	0.00	872.99	872.99
6050 - Miscellaneous	0.00	0.00	5.44	5.44
6051 - Pac. West Agreement	0.00	0.00	1,200.00	1,200.00
Total Income	0.00	0.00	37,563.45	37,563.45
Gross Profit	0.00	0.00	37,563.45	37,563.45
Expense				
8000 - Personnel Services	0.00	0.00	46,517.55	46,517.55
8010 - Gross Payroll	0.00	0.00	910.79	910.79
Base Wages	0.00	0.00	3,224.64	3,224.64
FLSA	0.00	0.00		
Overtime Wages	0.00	0.00		
Total 8010 - Gross Payroll	0.00	0.00	50,652.98	50,652.98
8011 - Employer FICA	0.00	0.00	3,874.96	3,874.96
8012 - SUTA	0.00	0.00	2,175.36	2,175.36
8014 - PERS	0.00	0.00	10,874.89	10,874.89
8015 - Medical Insurance	0.00	0.00	7,722.62	7,722.62
8016 - Workmans Comp	0.00	0.00	1,095.53	1,095.53
8025 - Recruitment & Retention	0.00	0.00	122.05	122.05
8027 - 457 Deferred	0.00	0.00	101.61	101.61
8029 - Payroll Expenses - Other	0.00	0.00	72.00	72.00
Total 8000 - Personnel Services	0.00	0.00	76,692.00	76,692.00
8019 - Materials				
8023 - Bank Fees	0.00	0.00	4.10	4.10
8031 - Office Supply/Postage	0.00	0.00	562.78	562.78
8033 - Lab Fees	0.00	0.00	7.50	7.50
8034 - Medical Supplies	0.00	0.00	45.00	45.00
8035 - Minor Equipment	0.00	0.00	1,081.26	1,081.26

Central Oregon Coast Fire & Rescue Profit & Loss by Class March 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	113.05	113.05
8040 · Equipment Maintenance	0.00	0.00	2,560.66	2,560.66
8045 · Building Maintenance	0.00	0.00	154.71	154.71
125/145 NW Aalsea Hwy	0.00	0.00	299.75	299.75
Tidewater	0.00	0.00	137.64	137.64
8045 · Building Maintenance - Other	0.00	0.00	592.10	592.10
Total 8045 · Building Maintenance	0.00	0.00	592.10	592.10
8050 · Vehicle Fuel	0.00	0.00	1,049.21	1,049.21
8055 · Vehicle Repair	0.00	0.00	6,622.59	6,622.59
8056 · Annual Equipment Testing	0.00	0.00	6,008.25	6,008.25
8178 · Department Software/Hardware	0.00	0.00	1,005.66	1,005.66
8179 · Subscriptions	0.00	0.00	8.00	8.00
8180 · Training/Mileage	0.00	0.00	337.00	337.00
8186 · Volunteer Appreciation	0.00	0.00	122.06	122.06
8187 · Membership/Dues	0.00	0.00	382.25	382.25
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	1,736.83	1,736.83
8236 · Telephone	0.00	0.00	575.78	575.78
8237 · Water/Sewer	0.00	0.00	363.57	363.57
8238 · Electricity/Propane	0.00	0.00	1,478.47	1,478.47
8239 · Rent	0.00	0.00	208.33	208.33
8240 · Internet Service	0.00	0.00	240.00	240.00
9056 · CERT Team	0.00	0.00	20.36	20.36
9092 · Uniforms	0.00	0.00	352.51	352.51
9095 · Rescue Boat	0.00	0.00	358.83	358.83
Total 8019 · Materials	0.00	0.00	29,978.39	29,978.39
Total Expense	0.00	0.00	106,670.39	106,670.39
Net Ordinary Income	0.00	0.00	-69,106.94	-69,106.94
Other Income/Expense	0.00	0.00	0.00	0.00
Other Income	0.00	0.00	0.00	0.00
5820 · Equipment Reserve Fund Transfer	0.00	161.48	0.00	161.48
Interest	0.00	0.00	0.00	0.00
Total 5820 · Equipment Reserve Fund Transfer	0.00	161.48	0.00	161.48

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

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
5825 - Building/Property Rsv Transfer				
Interest	219.01	0.00	0.00	219.01
Total 5825 - Building/Property Rsv Transfer	219.01	0.00	0.00	219.01
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
Total 6033 - Grants	0.00	0.00	2,500.00	2,500.00
Total Other Income	219.01	161.48	2,500.00	2,880.49
Other Expense				
8300 - Grant	0.00	0.00	941.31	941.31
Community Foundation Grant	0.00	0.00	458.00	458.00
ODF				
Total 8300 - Grant	0.00	0.00	1,399.31	1,399.31
Total Other Expense	0.00	0.00	1,399.31	1,399.31
Net Other Income	219.01	161.48	1,100.69	1,481.18
Net Income	219.01	161.48	-68,006.25	-67,625.76

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

Accrual Basis

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense				
Income				
4010 - Current Levied Taxes	0.00	0.00	413,278.91	413,278.91
Operating Levy	0.00	0.00	529,182.23	529,182.23
Permanent Levy	0.00	0.00	153,423.74	153,423.74
Serial Levy	0.00	0.00	-31,276.61	-31,276.61
4010 - Current Levied Taxes - Other				
Total 4010 - Current Levied Taxes	0.00	0.00	1,064,608.27	1,064,608.27
4020 - Previous Levied Taxes	0.00	0.00	18,872.55	18,872.55
6030 - Interest	0.00	0.00	10,927.27	10,927.27
6040 - Donations & Memorials	0.00	0.00	872.99	872.99
6050 - Miscellaneous	0.00	0.00	4,186.88	4,186.88
6051 - Pac. West Agreement	0.00	0.00	10,800.00	10,800.00
6124 - Beginning Fund - FY 2023/2024	59,654.26	34,992.57	423,684.97	518,331.80
Total Income	59,654.26	34,992.57	1,533,952.93	1,628,599.76
Gross Profit	59,654.26	34,992.57	1,533,952.93	1,628,599.76
Expense				
8000 - Personnel Services				
8009 - Occupation Medical Evaluations	0.00	0.00	2,718.25	2,718.25
8010 - Gross Payroll				
Base Wages	0.00	0.00	-26,545.58	-26,545.58
Year End Accrual	0.00	0.00	421,768.31	421,768.31
Base Wages - Other				
Total Base Wages	0.00	0.00	395,222.73	395,222.73
Contingration	0.00	0.00	10,624.96	10,624.96
FLSA	0.00	0.00	7,161.36	7,161.36
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	58,030.89	58,030.89
Total 8010 - Gross Payroll	0.00	0.00	502,264.54	502,264.54
8011 - Employer FICA	0.00	0.00	38,696.95	38,696.95
8012 - SUTA	0.00	0.00	6,707.31	6,707.31
8014 - PERS	0.00	0.00	106,922.04	106,922.04
8015 - Medical Insurance	0.00	0.00	87,904.91	87,904.91
8016 - Workmans Comp	0.00	0.00	9,364.98	9,364.98
8025 - Recruitment & Retention	0.00	0.00	4,259.65	4,259.65
8027 - 457 Deferred	0.00	0.00	1,652.82	1,652.82
8029 - Payroll Expenses - Other	0.00	0.00	415.25	415.25
Total 8000 - Personnel Services	0.00	0.00	760,905.70	760,905.70
8019 - Materials				
8023 - Bank Fees	0.00	0.00	107.55	107.55
8031 - Office Supply/Postage	0.00	0.00	7,591.84	7,591.84
8032 - Legal Services (Attorney Fees)	0.00	0.00	6,130.28	6,130.28
8033 - Lab Fees	0.00	0.00	62.80	62.80
8034 - Medical Supplies	0.00	0.00	4,368.35	4,368.35
8035 - Minor Equipment	0.00	0.00	3,114.03	3,114.03
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	1,983.00	1,983.00
Medical Director Services				
Total 8038 - Consulting	0.00	0.00	1,983.00	1,983.00
8039 - Legal Notices, Licenses & Permit	0.00	0.00	823.45	823.45
8040 - Equipment Maintenance	0.00	0.00	5,870.86	5,870.86

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

	Bldg/Property Rev	Equipment Reserve	General Fund	TOTAL
8045 - Building Maintenance	0.00	0.00	5,815.69	5,815.69
125745 NW Alesca Hwy	0.00	0.00	1,436.97	1,436.97
Tidewater	0.00	0.00	553.77	553.77
5 - Rivers	0.00	0.00	166.14	166.14
8045 - Building Maintenance - Other	0.00	0.00	0.00	0.00
Total 8045 - Building Maintenance	0.00	0.00	7,972.57	7,972.57
8050 - Vehicle Fuel	0.00	0.00	10,374.81	10,374.81
8055 - Vehicle Repair	0.00	0.00	24,063.50	24,063.50
8056 - Annual Equipment Testing	0.00	0.00	8,453.29	8,453.29
8172 - Public Education	0.00	0.00	188.00	188.00
8178 - Department Software/Hardware	0.00	0.00	6,150.75	6,150.75
8179 - Subscriptions	0.00	0.00	73.00	73.00
8180 - Training/Mileage	0.00	0.00	4,104.86	4,104.86
8185 - Travel	0.00	0.00	206.55	206.55
8186 - Volunteer Appreciation	0.00	0.00	3,505.64	3,505.64
8187 - Memberships/Dues	0.00	0.00	6,900.85	6,900.85
8190 - Insurance	0.00	0.00	16,655.18	16,655.18
8200 - Bookkeeping	0.00	0.00	12,293.19	12,293.19
8210 - Audit	0.00	0.00	6,395.00	6,395.00
8235 - Dispatch Service	0.00	0.00	14,868.28	14,868.28
8236 - Telephone	0.00	0.00	5,481.12	5,481.12
8237 - Water/Sewer	0.00	0.00	3,060.49	3,060.49
8238 - Electricity/Propane	0.00	0.00	9,287.21	9,287.21
8239 - Rent	0.00	0.00	2,093.30	2,093.30
8240 - Internet Service	0.00	0.00	970.02	970.02
9056 - CERT Team	0.00	0.00	20.36	20.36
9092 - Uniforms	0.00	0.00	4,107.15	4,107.15
9095 - Rescue Boat	0.00	0.00	4,544.55	4,544.55
9098 - Engine/Ambulance Equipment	0.00	0.00	13,339.91	13,339.91
Total 8019 - Materials	0.00	0.00	203,166.04	203,166.04
9020 - Capital Outlay	0.00	9,744.97	0.00	9,744.97
8195 - Interest Expense	0.00	46,878.49	0.00	46,878.49
8925 - DS - Principal	0.00	0.00	0.00	0.00
9000 - Work-in-Progress	2,155.75	0.00	0.00	2,155.75
9400 - Tidewater Station Improvements	2,155.75	0.00	0.00	2,155.75
Total 9000 - Work-in-Progress	2,155.75	0.00	0.00	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	25,142.50	25,142.50
Total Expense	2,155.75	0.00	25,142.50	89,921.71
Net Ordinary Income	57,498.51	-21,630.89	989,215.24	1,047,994.45
Other Income/Expense	0.00	1,832.04	0.00	1,832.04
Other Income	0.00	0.00	0.00	0.00
5820 - Equipment Reserve Fund Transfer	1,932.19	0.00	0.00	1,932.19
5825 - Building/Property Rsrv Transfer	1,932.19	0.00	0.00	1,932.19
Interest	0.00	0.00	0.00	0.00
Total 5820 - Equipment Reserve Fund Transfer	0.00	0.00	0.00	0.00
Total 5825 - Building/Property Rsrv Transfer	1,932.19	0.00	0.00	1,932.19

Central Oregon Coast Fire & Rescue
Profit & Loss by Class

July 2023 through March 2024

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
6033 - Grants				
1st Security Bank	0.00	0.00	2,500.00	2,500.00
Banquet				
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
Siletz Tribe	0.00	0.00	3,558.20	3,558.20
Total 6033 - Grants	0.00	0.00	49,358.20	49,358.20
Total Other Income	1,932.19	1,832.04	49,358.20	53,122.43
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
ODE	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
9025 - Gain/Loss Sale of Assets	0.00	0.00	-40,000.00	-40,000.00
Total Other Expense	0.00	0.00	28,451.21	28,451.21
Net Other Income	1,932.19	1,832.04	20,906.99	24,671.22
Net Income	59,430.70	-19,798.85	565,644.68	605,276.53