

# Central Oregon Coast Fire & Rescue Balance Sheet As of April 30, 2023

Apr 30, 23

**ASSETS**

Current Assets

Checking/Savings

LGIP

Building/Property Reserve Accou  
Equipment Reserve Account

Public Funds

Equipment Levy Fund

Public Funds - Other

Total Public Funds

Total LGIP

Oregon Coast Bank Public Funds

Oregon Coast Operating Account

Petty Cash

Total Checking/Savings

Accounts Receivable

Property Taxes

Total Accounts Receivable

Other Current Assets

Interfund Receivable

1400 - Prepaid Expenses

Computer Support

Equipment Maintenance Agreement

Insurance

Internet Service

Licenses & Permits

Memberships

P.O. Box Rental

Storage Lease

Subscriptions

Workers' Compensation

1400 - Prepaid Expenses - Other

Total 1400 - Prepaid Expenses

1510 - Employee Advances

1710 - Deferred OF - Contib. After M.D

Total Other Current Assets

Total Current Assets

	70,974.34
	83,561.34
	153,986.27
	239,435.84
	393,422.11

	547,957.79
	42,445.57
	71,819.63
	400.00
	662,622.99

	47,666.33
	47,666.33

	192,493.85
	702.77
	272.50
	9,608.91
	150.79
	439.06
	2,119.74
	25.03
	1,666.68
	1,546.22
	2,278.16
	16,223.45

	35,033.31
	105.33
	480,333.00
	707,955.49

	1,418,254.81
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**Central Oregon Coast Fire & Rescue**  
**Balance Sheet**  
 As of April 30, 2023

	Apr 30, 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>	<u>2,202,256.71</u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
2000 · Accounts Payable	12,611.30
2210 · Interfund Payable	192,493.87
<b>Total Accounts Payable</b>	205,105.17
<b>Credit Cards</b>	
2103 · Amazon Credit Line	77.65
2104 · Oregon Coast Bank Visa	-4,865.28
<b>Total Credit Cards</b>	-4,787.63
<b>Other Current Liabilities</b>	
1700 · Net Pension Asset	618,847.00
2110 · Direct Deposit Liabilities	30,414.41
2150 · Union Dues, IAFF Local 4619	73.00
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	-356.02
2206 · Workers' Benefit Fund	13.62
2207 · 457 Deferred Compensation Payab	130.00
2211 · Garnishments Payable	650.60
2215 · OSGP 457(b) Payable	372.64
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>	<u>1,015,083.95</u>
<b>Total Current Liabilities</b>	<u>1,215,401.49</u>

**Central Oregon Coast Fire & Rescue  
 Balance Sheet  
 As of April 30, 2023**

	Apr 30, 23
Long Term Liabilities	--
2500 - Capital Lease Obligation - LT	59,274.67
<b>Total Long Term Liabilities</b>	<b>59,274.67</b>
<b>Total Liabilities</b>	<b>1,274,676.16</b>
<b>Equity</b>	
1110 - Retained Earnings	-65,848.58
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	-671,170.57
Beginning Fund - FY 2022/2023	-671,170.57
<b>Total Unreserved</b>	<b>-671,170.57</b>
4000 - FB Fire	527,754.05
4510 - FB Debt Proceeds	-59,274.67
4511 - FB Debt Payments	13,575.11
4621 - Fund Balance - Other	253,256.59
<b>Total 4621 - Fund Balance</b>	<b>64,140.51</b>
<b>Net Income</b>	<b>743,202.92</b>
<b>Total Equity</b>	<b>927,580.55</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,202,256.71</b>

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

	Jul 22 - Apr 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
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				
Total 4010 - Current Levied Taxes	886,870.34	878,197.41	8,672.93	101.0%
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	8,408.29			
6032 - Insurance Recovery/Refund	167.00			
6050 - Miscellaneous	1,065.47			
6051 - Pac. West Agreement	12,000.00	14,400.00	-2,400.00	83.3%
6082 - 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%
Total Income	1,728,086.38	1,702,360.26	25,726.12	101.5%
Gross Profit	1,728,086.38	1,702,360.26	25,726.12	101.5%
Expense				
8000 - Personnel Services				
8009 - Occupation Medical Evaluations	634.02	4,000.00	-3,365.98	15.9%
8010 - Gross Payroll				
Base Wages				
Year End Accrual	-22,182.24			
Base Wages - Other	460,990.32	512,356.45	-51,366.13	90.0%
Total Base Wages	438,808.08	512,356.45	-73,548.37	85.6%
Call Stipend	160.00			
Conflagration	5,399.19			
FLSA	7,866.47	6,300.00	1,566.47	124.9%
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	43,310.25	26,439.94	16,870.31	163.8%
Total 8010 - Gross Payroll	516,770.50	569,477.55	-52,707.05	90.7%
8011 - Employer FICA	39,567.12	43,733.43	-4,166.31	90.5%
8012 - SUTA	6,481.62	9,981.59	-3,499.97	64.9%
8014 - PERS	92,417.39	80,182.92	12,224.47	115.2%
8015 - Medical Insurance	89,472.57	95,040.00	-5,567.43	94.1%
8016 - Workmans Comp	11,985.89	16,769.69	-4,883.80	70.9%
8025 - Recruitment & Retention	1,043.73	1,500.00	-456.27	69.6%
8027 - 457 Deferred	405.00	750.00	-345.00	54.0%
8029 - Payroll Expenses - Other	337.75	105.00	232.75	321.7%
Total 8000 - Personnel Services	759,015.59	821,550.18	-62,534.59	92.4%

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

July 2022 through April 2023

	Jul '22 - Apr '23	Budget	\$ Over Budget	% of Budget
<b>8019 - Materials</b>				
8023 - Bank Fees	201.56	700.00	-498.44	28.8%
8031 - Office Supply/Postage	8,100.61	8,000.00	100.61	101.3%
8032 - Legal Services	-263.00	8,000.00	-8,263.00	-3.3%
8033 - Lab Fees	90.00	250.00	-160.00	36.0%
8034 - Medical Supplies	3,601.26	5,000.00	-1,398.74	72.0%
8035 - Minor Equipment	1,793.03	2,000.00	-204.97	88.8%
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	7,089.48	2,750.00	4,339.48	257.8%
125/145 NW Aalsea Hwy	5,208.40			
Tidewater	3,520.81			
5 - Rivers	1,044.34			
8045 - Building Maintenance - Other	0.00			
<b>Total 8045 - Building Maintenance</b>	<b>9,773.55</b>	<b>44,500.00</b>	<b>-34,726.45</b>	<b>22.0%</b>
8050 - Vehicle Fuel	14,991.18	17,000.00	-2,008.82	88.2%
8055 - Vehicle Repair	28,796.78	15,000.00	13,796.78	192.0%
8056 - Annual Equipment Testing	6,199.53	10,000.00	-3,800.47	62.0%
8172 - Public Education	1,940.62	1,300.00	640.62	148.3%
8178 - Department Software/Hardware	11,226.72	2,000.00	9,226.72	561.3%
8179 - Subscriptions	270.00	5,900.00	-5,630.00	4.8%
8180 - Training/Mileage	3,243.07	3,740.00	-496.93	86.7%
8185 - Travel	346.68			
8186 - Volunteer Appreciation	3,734.15	7,900.00	-4,165.85	47.3%
8187 - Membership/Dues	7,177.26	3,200.00	3,977.26	224.3%
8190 - Insurance	19,855.76	18,040.00	1,815.76	110.1%
8200 - Bookkeeping	13,618.80	16,000.00	-2,381.20	85.1%
8210 - Audit	5,935.00	8,500.00	-2,565.00	69.8%
8235 - Dispatch Service	17,169.21	22,330.00	-5,160.79	76.9%
8236 - Telephone	5,140.77	5,900.00	-759.23	87.1%
8237 - Water/Sewer	3,125.05	3,600.00	-474.95	88.8%
8238 - Electricity/Propane	13,644.76	14,400.00	-755.24	94.8%
8239 - Rent	2,083.32	3,700.00	-1,616.68	56.3%
8240 - Internet Service	15.68	1,900.00	-1,884.32	0.8%
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	1,832.03	283.2%
9095 - Rescue Boat	2,632.03	1,000.00	49,077.69	9.1%
9096 - Engine/Ambulance Equipment	4,922.31	54,000.00	-4,400.00	0.0%
9300 - Simulcast Network - Maint. Agre	0.00	4,400.00		
<b>Total 8019 - Materials</b>	<b>202,460.00</b>	<b>316,760.00</b>	<b>-114,300.00</b>	<b>63.9%</b>
<b>8400 - Operating Contingency</b>		<b>20,000.00</b>	<b>-20,000.00</b>	<b>0.0%</b>
9020 - Capital Outlay	0.00			
8047 - Self Contained Breathing Appara	5,904.09	3,200.00	3,847.56	287.1%
8195 - Interest Expense	2,391.52	4,990.00	-2,598.48	47.9%
8250 - Water Rescue	33,296.70	19,721.59	13,575.11	168.8%
8925 - D/S - Principal				

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

July 2022 through April 2023

	Jul '22 - Apr '23	Budget	\$ Over Budget	% of Budget
9000 - Work-In-Progress	0.00	7,500.00	-7,500.00	0.0%
9103 - Five Rivers Property & Improvem	18,323.41	20,000.00	-1,576.59	91.6%
9400 - Tidewater Station Improvements	5,500.00			
9405 - Waldport Station Upgrade				
<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>
9045 - Structure Gear (Protective Gear	5,508.58	6,800.00	-1,291.42	81.0%
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%
<b>Total 9020 - Capital Outlay</b>	<b>70,924.30</b>	<b>124,868.12</b>	<b>-53,943.82</b>	<b>56.8%</b>
<b>Total Expense</b>	<b>1,032,399.89</b>	<b>1,283,178.30</b>	<b>-250,778.41</b>	<b>80.5%</b>
<b>Net Ordinary Income</b>	<b>695,686.49</b>	<b>419,181.96</b>	<b>276,504.53</b>	<b>166.0%</b>
<b>Other Income/Expense</b>				
5820 - Equipment Reserve Fund Transfer	1,856.10	45,461.00	-45,461.00	0.0%
Interest	0.00			
<b>Total 5820 - Equipment Reserve Fund Transfer - Other</b>	<b>1,856.10</b>	<b>45,461.00</b>	<b>-43,604.90</b>	<b>4.1%</b>
5825 - Building/Property RsrV Transfer	1,802.11	33,000.00	-33,000.00	0.0%
Interest	0.00			
<b>Total 5825 - Building/Property RsrV Transfer - Other</b>	<b>1,802.11</b>	<b>33,000.00</b>	<b>-31,197.89</b>	<b>5.5%</b>
6033 - Grants	35,000.00	35,000.00	0.00	100.0%
OSFM Wildfire Staffing Grant	9,952.56			
Siletz Tribe	44,952.56	35,000.00	9,952.56	128.4%
<b>Total 6033 - Grants</b>	<b>48,610.77</b>	<b>113,461.00</b>	<b>-64,850.23</b>	<b>42.8%</b>
<b>Total Other Income</b>	<b>1,094.34</b>	<b>2,000.00</b>	<b>-905.66</b>	<b>54.7%</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>
9200 - Equipment Reserve Fund	0.00	45,461.00	-45,461.00	0.0%
9205 - Building/Property RsrV Fund	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>47,516.43</b>	<b>33,000.00</b>	<b>14,516.43</b>	<b>144.0%</b>
<b>Net Income</b>	<b>743,202.92</b>	<b>452,181.96</b>	<b>291,020.96</b>	<b>164.4%</b>

Central Oregon Coast Fire & Rescue  
Profit & Loss by Class

April 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	1,334.93	1,334.93
Operating Levy	0.00	0.00	0.00	862.87	862.87
Permanent Levy					
Total 4010 - Current Levied Taxes	0.00	0.00	0.00	2,197.80	2,197.80
4015 - Equipment Replacement Levy	0.00	262.78	0.00	0.00	262.78
4020 - Previous Levied Taxes	0.00	0.00	0.00	32.26	32.26
6030 - Interest	0.00	0.00	0.00	2,901.60	2,901.60
6051 - Pac. West Agreement	0.00	0.00	0.00	1,200.00	1,200.00
6090 - Sale of Surplus Property	0.00	0.00	0.00	16,400.00	16,400.00
Total Income	0.00	262.78	0.00	22,731.66	22,994.44
Gross Profit	0.00	262.78	0.00	22,731.66	22,994.44
Expense					
8000 - Personnel Services					
8009 - Occupation Medical Evaluations	0.00	0.00	0.00	354.77	354.77
8010 - Gross Payroll					
Base Wages	0.00	0.00	0.00	45,154.91	45,154.91
FLSA	0.00	0.00	0.00	791.14	791.14
Overtime Wages	0.00	0.00	0.00	871.70	871.70
Total 8010 - Gross Payroll	0.00	0.00	0.00	46,817.75	46,817.75
8011 - Employer FICA	0.00	0.00	0.00	3,581.57	3,581.57
8012 - SUTA	0.00	0.00	0.00	723.74	723.74
8014 - PERS	0.00	0.00	0.00	4,872.32	4,872.32
8015 - Medical Insurance	0.00	0.00	0.00	15,615.11	15,615.11
8016 - Workmans Comp	0.00	0.00	0.00	1,139.11	1,139.11
8029 - Payroll Expenses - Other	0.00	0.00	0.00	15.75	15.75
Total 8000 - Personnel Services	0.00	0.00	0.00	73,120.12	73,120.12
8019 - Materials					
8023 - Bank Fees	0.00	0.00	0.00	69.65	69.65
8031 - Office Supply/Postage	0.00	0.00	0.00	563.11	563.11
8032 - Legal Services	0.00	0.00	0.00	43.00	43.00
8034 - Medical Supplies	0.00	0.00	0.00	1,108.29	1,108.29
8035 - Minor Equipment	0.00	0.00	0.00	32.23	32.23
8037 - Protective Equipment/Uniforms	0.00	0.00	0.00	99.34	99.34
8040 - Equipment Maintenance	0.00	0.00	0.00	967.19	967.19
8045 - Building Maintenance					
125/145 NW Aisea Hwy	0.00	0.00	0.00	633.59	633.59
Tidewater	0.00	0.00	0.00	103.33	103.33
5 - Rivers	0.00	0.00	0.00	95.00	95.00
Total 8045 - Building Maintenance	0.00	0.00	0.00	831.92	831.92

Central Oregon Coast Fire & Rescue  
Profit & Loss by Class  
April 2023

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8050 - Vehicle Fuel	0.00	0.00	0.00	734.43	734.43
8055 - Vehicle Repair	0.00	0.00	0.00	635.09	635.09
8056 - Annual Equipment Testing	0.00	0.00	0.00	1,275.00	1,275.00
8172 - Public Education	0.00	0.00	0.00	4.00	4.00
8178 - Department Software/Hardware	0.00	0.00	0.00	288.73	288.73
8179 - Subscriptions	0.00	0.00	0.00	32.50	32.50
8180 - Training/Mileage	0.00	0.00	0.00	543.27	543.27
8185 - Travel	0.00	0.00	0.00	346.68	346.68
8186 - Volunteer Appreciation	0.00	0.00	0.00	846.00	846.00
8187 - Membership/Dues	0.00	0.00	0.00	634.17	634.17
8190 - Insurance	0.00	0.00	0.00	1,526.42	1,526.42
8200 - Bookkeeping	0.00	0.00	0.00	1,326.13	1,326.13
8236 - Telephone	0.00	0.00	0.00	661.05	661.05
8237 - Water/Sewer	0.00	0.00	0.00	595.26	595.26
8238 - Electricity/Propane	0.00	0.00	0.00	1,353.91	1,353.91
8239 - Rent	0.00	0.00	0.00	208.33	208.33
9092 - Internet Service	0.00	0.00	0.00	1.67	1.67
9095 - Uniforms	0.00	0.00	0.00	1,870.39	1,870.39
9096 - Engine/Ambulance Equipment	0.00	-59.39	0.00	0.00	-59.39
Total 8019 - Materials	0.00	-59.39	0.00	17,048.38	16,988.99
9020 - Capital Outlay					
9045 - Structure Gear (Protective Gear	0.00	0.00	0.00	5,211.68	5,211.68
Total 9020 - Capital Outlay	0.00	0.00	0.00	5,211.68	5,211.68
Total Expense	0.00	-59.39	0.00	95,320.18	95,320.79
Net Ordinary Income	0.00	322.17	0.00	-72,648.52	-72,326.35
Other Income/Expense					
Other Income					
5820 - Equipment Reserve Fund Transfer	0.00	0.00	521.19	0.00	521.19
Interest	0.00	0.00	0.00	0.00	0.00
Total 5820 - Equipment Reserve Fund Transfer	0.00	0.00	521.19	0.00	521.19
5825 - Building/Property Rsv Transfer	442.68	0.00	0.00	0.00	442.68
Interest	442.68	0.00	0.00	0.00	442.68
Total 5825 - Building/Property Rsv Transfer	442.68	0.00	0.00	0.00	442.68
Total Other Income	442.68	0.00	521.19	0.00	963.87
Net Other Income	442.68	0.00	521.19	0.00	963.87
Net Income	442.68	322.17	521.19	-72,648.52	-71,362.48



Central Oregon Coast Fire & Rescue  
Profit & Loss by Class  
July 2022 through April 2023

Accrual Basis

	BigD 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	108,039.29	0.00	0.00	108,039.29
4020 - Previous Levied Taxes	0.00	0.00	0.00	17,558.53	17,558.53
6030 - Interest	0.00	0.00	0.00	6,408.29	6,408.29
6032 - Insurance Recovery/Refund	0.00	0.00	0.00	1,877.00	1,877.00
6039 - Miscellaneous	0.00	0.00	0.00	1,065.47	1,065.47
6051 - Pac. West Agreement	0.00	0.00	0.00	12,000.00	12,000.00
6052 - Condo/Billing	0.00	0.00	0.00	1,891.32	1,891.32
6099 - Sale of Surplus Property	0.00	0.00	0.00	16,400.00	16,400.00
6120 - Confingration	0.00	0.00	0.00	6,717.57	6,717.57
6122 - Beginning Fund - 2022/2023	0.00	42,000.00	0.00	482,631.57	671,170.57
Total Income	92,000.00	148,039.29	54,539.00	1,433,508.09	1,728,096.38
Gross Profit	92,000.00	148,039.29	54,539.00	1,433,508.09	1,728,096.38
Expense					
8000 - Personnel Services	0.00	0.00	0.00	634.02	634.02
8009 - Occupation Medical Evaluations					
8010 - Gross Payroll	0.00	0.00	0.00	-22,182.24	-22,182.24
Base Wages	0.00	0.00	0.00	460,990.32	460,990.32
Year End Accrual					
Base Wages - Other	0.00	0.00	0.00	438,808.08	438,808.08
Total Base Wages	0.00	0.00	0.00	160.00	160.00
Call Suspend	0.00	0.00	0.00	5,399.19	5,399.19
Confingration	0.00	0.00	0.00	7,866.47	7,866.47
FICA	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	43,310.25	43,310.25
Overtime Wages					
Total 8010 - Gross Payroll	0.00	0.00	0.00	516,770.50	516,770.50
8011 - Employer FICA	0.00	0.00	0.00	39,567.12	39,567.12
8012 - SUTA	0.00	0.00	0.00	6,481.62	6,481.62
8014 - PERS	0.00	0.00	0.00	92,417.39	92,417.39
8015 - Medical Insurance	0.00	0.00	0.00	89,472.57	89,472.57
8016 - Workmans Comp	0.00	0.00	0.00	11,885.89	11,885.89
8025 - Recruitment & Retention	0.00	0.00	0.00	1,043.73	1,043.73
8027 - 457 Deferred	0.00	0.00	0.00	405.00	405.00
8023 - Payroll Expenses - Other	0.00	0.00	0.00	337.75	337.75
Total 8000 - Personnel Services	0.00	0.00	0.00	759,015.59	759,015.59
8019 - Materials					
8021 - Bank Fees	0.00	0.00	0.00	201.56	201.56
8024 - Office Supply/Postage	0.00	0.00	0.00	6,100.61	6,100.61
8027 - Log Services	0.00	0.00	0.00	-263.00	-263.00
8032 - Lab Fees	0.00	0.00	0.00	90.00	90.00
8034 - Medical Supplies	0.00	0.00	0.00	3,601.26	3,601.26
8035 - Motor Equipment	0.00	0.00	0.00	1,795.03	1,795.03
8039 - Communications Equipment	0.00	1,316.83	0.00	1,316.83	1,316.83
8057 - Productive Equipment/Uniforms	0.00	0.00	0.00	654.31	654.31
8049 - Equipment Maintenance	0.00	0.00	0.00	7,089.48	7,089.48
8045 - Building Maintenance	0.00	0.00	0.00	3,520.81	3,520.81
1267149 Hwy Aissa Hwy	0.00	0.00	0.00	1,044.34	1,044.34
Tirewater	0.00	0.00	0.00		
6 - Rivers	0.00	0.00	0.00		
Total 8045 - Building Maintenance	0.00	0.00	0.00	9,773.55	9,773.55

Accrual Basis

Central Oregon Coast Fire & Rescue  
Profit & Loss by Class  
July 2022 through April 2023

	Bldg/Property Rev	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8050 - Vehicle Fuel	0.00	0.00	0.00	14,991.18	14,991.18
8055 - Vehicle Repair	0.00	0.00	0.00	28,798.78	28,798.78
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	1,940.62	1,940.62
8179 - Department Software/Hardware	0.00	0.00	0.00	11,228.72	11,228.72
8179 - Subscriptions	0.00	0.00	0.00	270.00	270.00
8180 - Training/Mileage	0.00	0.00	0.00	3,243.07	3,243.07
8185 - Travel	0.00	0.00	0.00	346.68	346.68
8186 - Volunteer Appreciation	0.00	0.00	0.00	3,734.15	3,734.15
8187 - Membership Dues	0.00	0.00	0.00	7,177.25	7,177.25
8190 - Insurance	0.00	0.00	0.00	19,855.76	19,855.76
8200 - Bookkeeping	0.00	0.00	0.00	13,618.80	13,618.80
8210 - Audit	0.00	0.00	0.00	5,935.00	5,935.00
8235 - Dispatch Service	0.00	0.00	0.00	17,168.21	17,168.21
8235 - Telephone	0.00	0.00	0.00	5,140.77	5,140.77
8237 - Water/Sewer	0.00	0.00	0.00	3,125.05	3,125.05
8238 - Electricity/Propane	0.00	0.00	0.00	13,644.76	13,644.76
8239 - Rent	0.00	0.00	0.00	2,083.32	2,083.32
8240 - Internet Service	0.00	0.00	0.00	15.68	15.68
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	2,892.03	2,892.03
9096 - Engine/Ambulance Equipment	0.00	0.00	0.00	4,922.31	4,922.31
Total 8019 - Materials	0.00	5,728.93	0.00	186,731.07	202,460.00
9020 - Capital Outlay	0.00	0.00	0.00	0.00	0.00
8195 - Interest Expense	0.00	0.00	5,904.09	0.00	5,904.09
8250 - Water Rescue	0.00	2,381.52	0.00	0.00	2,381.52
8928 - OS - Principal	0.00	0.00	33,296.70	0.00	33,296.70
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 - Walldport Station Upgrade	23,823.41	0.00	0.00	0.00	23,823.41
Total 9000 - Work-in-Progress	0.00	286.90	0.00	5,211.68	5,508.58
9045 - Structure Gear Protective Gear	23,823.41	2,698.42	39,200.79	5,211.68	70,924.30
Total 9020 - Capital Outlay	23,823.41	8,417.35	39,200.79	960,956.34	1,032,399.89
Total Expense	68,176.59	139,821.94	15,338.21	472,548.75	695,886.49
Net Ordinary Income					
Other Income/Expense					
5320 - Equipment Reserve Fund Transfer	0.00	0.00	1,856.10	0.00	1,856.10
Interest	1,802.11	0.00	0.00	0.00	1,802.11
Total 5320 - Equipment Reserve Fund Transfer	0.00	0.00	1,856.10	0.00	1,856.10
5325 - Building/Property Rsvr Transfer	1,802.11	0.00	0.00	0.00	1,802.11
Interest	0.00	0.00	0.00	0.00	0.00
Total 5325 - Building/Property Rsvr Transfer	1,802.11	0.00	0.00	0.00	1,802.11
6033 - Grants	0.00	0.00	0.00	44,952.56	44,952.56
OSFM Wildlife Swifing Grant	0.00	0.00	0.00	35,000.00	35,000.00
Silvex Tribe	0.00	0.00	0.00	9,952.56	9,952.56
Total 6033 - Grants	0.00	0.00	0.00	44,952.56	44,952.56
Total Other Income	1,802.11	0.00	1,856.10	44,952.56	48,610.77
Other Expense					
8300 - Grant	0.00	0.00	0.00	1,094.34	1,094.34
OSFM Wildlife 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 Expenses	1,802.11	0.00	0.00	43,858.22	47,516.43
Net Other Income	69,978.70	138,678.94	17,194.31	616,407.87	742,262.82
Net Income					