

Central Oregon Coast Fire & Rescue Balance Sheet

As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	49,311.69
LGIP	36,358.73
Building/Property Reserve Accou	1,000.00
Equipment Reserve Account	3,927.85
Public Funds	4,927.85
Oregon Community Fndn - (Restri	
Public Funds - Other	90,598.27
Total Public Funds	90,598.27
Total LGIP	775,876.20
Oregon Coast Bank Public Funds	85,565.12
Oregon Coast Operating Account	400.00
Petty Cash	952,439.59
Total Checking/Savings	40,674.33
Accounts Receivable	40,674.33
Property Taxes	35,759.86
Total Accounts Receivable	35,759.86
Other Current Assets	
Interfund Receivable	271.38
1400 - Prepaid Expenses	3,114.06
Equipment Maintenance Agreement	289.66
Insurance	378.25
Internet Service	1,702.50
Licenses & Permits	66.50
Memberships	0.02
P.O. Box Rental	6,573.12
Storage Lease	16,223.45
Workers' Compensation	
1400 - Prepaid Expenses - Other	28,618.94
Total 1400 - Prepaid Expenses	480,333.00
1710 - Deferred OF - Contib. After M.D	27.00
2107 - Due Back From VISA Bankcard	544,738.80
Total Other Current Assets	1,537,852.72
Total Current Assets	1,537,852.72

Central Oregon Coast Fire & Rescue Balance Sheet

As of December 31, 2023

	Dec 31, 23
Fixed Assets	
1600 · Capital Assets	
1610 · 125/145 NW Alsea Hwy Property	1,020,000.00
1600 · Capital Assets - Other	1,520,975.85
Total 1600 · Capital Assets	<u>2,540,975.85</u>
1650 · Allowance For Depreciation	-719,535.75
Total Fixed Assets	<u>1,821,440.10</u>
TOTAL ASSETS	<u><u>3,359,292.82</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	-2,816.66
2000 · Accounts Payable	35,759.86
2210 · Interfund Payable	<u>32,943.20</u>
Total Accounts Payable	<u>-6,343.12</u>
Credit Cards	
2104 · Oregon Coast Bank Visa	-6,343.12
Total Credit Cards	<u>-6,343.12</u>
Other Current Liabilities	
1700 · Net Pension Asset	618,847.00
2110 · Direct Deposit Liabilities	0.44
2112 · Interest Payable	<u>-6,715.00</u>
145 · Alsea Hwy and 125 Alsea Hwy	<u>-6,715.00</u>
Total 2112 · Interest Payable	<u>-6,715.00</u>
2150 · Union Dues, IAFP 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	240.00
2211 · Garnishments Payable	650.60
2215 · OSGP 457(b) Payable	-1,448.40
2222 · Deferred Revenue Contra	<u>-41,147.00</u>

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

	Dec 31, 23
2301 · Capital Lease Obligation	82,144.89
2310 · Deferred IF - Investment Return	272,197.00
Total Other Current Liabilities	1,012,835.86
Total Current Liabilities	1,039,435.94
Long Term Liabilities	
2240 · Note Payable -125/145 NW Alsea	1,020,000.00
2500 · Capital Lease Obligation - LT	32,124.45
Total Long Term Liabilities	1,052,124.45
Total Liabilities	2,091,560.39
Equity	
1110 · Retained Earnings	-89,132.48
4100 · Investment In Fixed Assets	239,195.03
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 2023/2024	-518,331.80
Total Unreserved	-518,331.80
4000 · FB Fire	476,722.36
4510 · FB Debt Proceeds	-32,124.45
4511 · FB Debt Payments	13,575.11
4621 · Fund Balance - Other	253,256.59
Total 4621 · Fund Balance	193,097.81
Net Income	960,243.20
Total Equity	1,267,732.43
TOTAL LIABILITIES & EQUITY	3,359,292.82

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

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Current Levied Taxes	393,685.55	573,024.00	-179,338.45	68.7%
Operating Levy	516,691.88	370,390.08	146,301.80	139.5%
Permanent Levy	148,018.07	157,920.00	-9,901.93	93.7%
Serial Levy	-31,276.61			
4010 · Current Levied Taxes - Other				
Total 4010 · Current Levied Taxes	1,027,118.89	1,101,334.08	-74,215.19	93.3%
4020 · Previous Levied Taxes	15,759.47	3,500.00	12,259.47	450.3%
6030 · Interest	3,951.16	6,500.00	-2,548.84	60.8%
6050 · Miscellaneous	12.76			
6051 · Pac. West Agreement	7,200.00	14,400.00	-7,200.00	50.0%
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 · Conflagration	0.00	5,000.00	-5,000.00	0.0%
6124 · Beginning Fund - FY 2023/2024	518,331.80	412,957.69	105,374.11	125.5%
Total Income	1,572,374.08	1,572,491.77	-117.69	100.0%
Gross Profit	1,572,374.08	1,572,491.77	-117.69	100.0%
Expense				
8000 · Personnel Services	1,701.25	1,500.00	201.25	113.4%
8009 · Occupation Medical Evaluations				
8010 · Gross Payroll				
Base Wages	-26,545.58			
Year End Accrual	287,374.12	560,321.89	-272,947.77	51.3%
Base Wages - Other				
Total Base Wages	260,828.54	560,321.89	-299,493.35	46.5%
Conflagration	10,624.96			
FLSA	4,884.75	9,850.00	-4,965.25	49.6%
OSFM Overtime Wages	5,040.00			
OSFM Wages	11,955.00	26,500.00	-9,686.09	136.6%
Overtime Wages	36,186.09			
Total 8010 · Gross Payroll	329,519.34	596,671.89	-267,152.55	55.2%

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

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
8011 - Employer FICA	25,481.94	45,645.40	-20,163.46	55.8%
8012 - SUTA	2,655.39	11,371.79	-8,716.40	23.4%
8014 - PERS	66,550.68	84,784.56	-18,233.88	78.5%
8015 - Medical Insurance	60,172.13	118,466.80	-58,314.67	50.8%
8016 - Workmans Comp	6,078.39	15,600.00	-9,521.61	39.0%
8025 - Recruitment & Retention	1,380.00	2,000.00	-620.00	69.0%
8027 - 457 Deferred	1,149.33	825.00	324.33	139.3%
8029 - Payroll Expenses - Other	225.75	105.00	120.75	215.0%
Total 8000 - Personnel Services	494,914.20	876,990.44	-382,076.24	56.4%
8019 - Materials				
8023 - Bank Fees	38.67	700.00	-661.33	5.5%
8031 - Office Supply/Postage	2,525.55	8,000.00	-5,474.45	31.6%
8032 - Legal Services (Attorney Fees)	6,130.28	6,000.00	130.28	102.2%
8033 - Lab Fees	40.30			
8034 - Medical Supplies	2,076.40	5,000.00	-2,923.60	41.5%
8035 - Minor Equipment	1,055.06	1,000.00	55.06	105.5%
8036 - Communications Equipment	1,350.16			
8037 - Protective Equipment/Uniforms	5,817.39	6,000.00	-182.61	97.0%
8039 - Legal Notices, Licenses & Permits	381.30			
8040 - Equipment Maintenance	1,130.56	2,050.00	-919.44	55.1%
8045 - Building Maintenance				
125/145 NW Aalsea Hwy	4,402.45			
Tidewater	627.00			
5 - Rivers	285.00			
8045 - Building Maintenance - Other	0.00	40,000.00	-40,000.00	0.0%
Total 8045 - Building Maintenance	5,314.45	40,000.00	-34,685.55	13.3%
8050 - Vehicle Fuel	7,539.73	18,500.00	-10,960.27	40.8%
8055 - Vehicle Repair	13,770.63	20,000.00	-6,229.37	68.9%
8056 - Annual Equipment Testing	0.00	10,000.00	-10,000.00	0.0%
8172 - Public Education	20.00	500.00	-480.00	4.0%
8178 - Department Software/Hardware	3,966.36	2,000.00	1,966.36	198.3%
8179 - Subscriptions	65.00	5,200.00	-5,135.00	1.3%
8180 - Training/Mileage	3,236.17	4,400.00	-1,163.83	73.5%
8186 - Volunteer Appreciation	625.96	5,900.00	-5,274.04	10.6%
8187 - Membership/Dues	4,905.93	4,000.00	905.93	122.6%
8190 - Insurance	9,050.44	21,240.00	-12,189.56	42.6%
8200 - Bookkeeping	8,195.46	16,480.00	-8,284.54	49.7%
8210 - Audit	5,895.00	6,000.00	-105.00	98.3%
8235 - Dispatch Service	9,657.77	22,830.00	-13,172.23	42.3%
8236 - Telephone	4,000.69	4,900.00	-899.31	81.6%
8237 - Water/Sewer	2,107.67	3,600.00	-1,492.33	58.5%
8238 - Electricity/Propane	4,092.69	14,400.00	-10,307.31	28.4%
8239 - Rent	1,249.98	3,700.00	-2,450.02	33.8%
8240 - Internet Service	10.02	1,400.00	-1,389.98	0.7%

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

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
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	0.00	1,200.00	-1,200.00	0.0%
9092 · Uniforms	107.80	1,500.00	-1,392.20	7.2%
9095 · Rescue Boat	4,164.37	1,000.00	3,164.37	416.4%
9300 · Simulcast Network - Maint. Agre	0.00	4,620.00	-4,620.00	0.0%
Total 8019 · Materials	108,521.79	247,120.00	-138,598.21	43.9%
8400 · Operating Contingency	0.00	20,000.00	-20,000.00	0.0%
9020 · Capital Outlay				
8195 · Interest Expense	7,695.12	2,056.53	5,638.59	374.2%
8925 · D/S - Principal	27,150.22	19,721.59	7,428.63	137.7%
8927 · D/S Fees	0.00	221.88	-221.88	0.0%
9000 · Work-in-Progress				
9400 · Tidewater Station Improvements	2,155.75			
Total 9000 · Work-in-Progress	2,155.75			
Total 9020 · Capital Outlay	37,001.09	22,000.00	15,001.09	168.2%
Total Expense	640,437.08	1,166,110.44	-525,673.36	54.9%
Net Ordinary Income	931,937.00	406,381.33	525,555.67	229.3%
Other Income/Expense				
Other Income				
5820 · Equipment Reserve Fund Transfer				
Interest	1,366.16	2,750.00	-1,383.84	49.7%
Total 5820 · Equipment Reserve Fund Transfer	1,366.16	2,750.00	-1,383.84	49.7%
5825 · Building/Property Rsrv Transfer				
Interest	1,300.33	2,750.00	-1,449.67	47.3%
Total 5825 · Building/Property Rsrv Transfer	1,300.33	2,750.00	-1,449.67	47.3%
6033 · Grants				
Ford Family Foundation	25,000.00			
OHSU	17,000.00			
Siletz Tribe	3,558.20			
Water Rescue PPE	1,000.00			
Total 6033 · Grants	46,558.20			
Total Other Income	49,224.69	5,500.00	43,724.69	895.0%

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

July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget	% of Budget
Other Expense				
8300 - Grant				
OHSU	528.84			
OSFM Wildfire Staffing	2,951.45			
Siletz Tribe	17,438.20			
Total 8300 - Grant	20,918.49			
Total Other Expense	20,918.49			
Net Other Income	28,306.20	5,500.00	22,806.20	514.7%
Net Income	960,243.20	411,881.33	548,361.87	233.1%

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

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense				
Income				
4010 - Current Levied Taxes	0.00	0.00	5,645.22	5,645.22
Operating Levy	0.00	0.00	8,863.53	8,863.53
Permanent Levy	0.00	0.00	2,443.25	2,443.25
Serial Levy				
Total 4010 - Current Levied Taxes	0.00	0.00	16,952.00	16,952.00
Expense				
4020 - Previous Levied Taxes	0.00	0.00	1,336.80	1,336.80
6030 - Interest	0.00	0.00	856.94	856.94
6050 - Miscellaneous	0.00	0.00	12.74	12.74
6051 - Pac. West Agreement	0.00	0.00	1,200.00	1,200.00
Total Income	0.00	0.00	20,358.48	20,358.48
Gross Profit	0.00	0.00	20,358.48	20,358.48
Expense				
8000 - Personnel Services				
8010 - Gross Payroll	0.00	0.00	50,963.91	50,963.91
Base Wages	0.00	0.00	838.42	838.42
FLSA	0.00	0.00	5,255.52	5,255.52
Overtime Wages				
Total 8010 - Gross Payroll	0.00	0.00	57,057.85	57,057.85
8011 - Employer FICA	0.00	0.00	4,364.92	4,364.92
8012 - SUTA	0.00	0.00	152.68	152.68
8014 - PERS	0.00	0.00	22,138.93	22,138.93
8015 - Medical Insurance	0.00	0.00	9,949.43	9,949.43
8016 - Workmans Comp	0.00	0.00	1,095.53	1,095.53
8025 - Recruitment & Retention	0.00	0.00	405.00	405.00
8027 - 457 Deferred	0.00	0.00	178.10	178.10
8029 - Payroll Expenses - Other	0.00	0.00	33.25	33.25
Total 8000 - Personnel Services	0.00	0.00	95,375.69	95,375.69
8019 - Materials				
8023 - Bank Fees	0.00	0.00	4.00	4.00
8031 - Office Supply/Postage	0.00	0.00	85.91	85.91
8034 - Medical Supplies	0.00	0.00	45.00	45.00
8039 - Legal Notices, Licenses & Permi	0.00	0.00	63.05	63.05
8040 - Equipment Maintenance	0.00	0.00	25.83	25.83

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

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
8045 - Building Maintenance				
Tidewater	0.00	0.00	95.00	95.00
5 - Rivers	0.00	0.00	95.00	95.00
Total 8045 - Building Maintenance	0.00	0.00	190.00	190.00
8050 - Vehicle Fuel	0.00	0.00	875.35	875.35
8055 - Vehicle Repair	0.00	0.00	218.18	218.18
8178 - Department Software/Hardware	0.00	0.00	32.97	32.97
8180 - Training/Mileage	0.00	0.00	25.00	25.00
8187 - Membership/Dues	0.00	0.00	399.09	399.09
8190 - Insurance	0.00	0.00	1,757.42	1,757.42
8200 - Bookkeeping	0.00	0.00	1,365.91	1,365.91
8235 - Dispatch Service	0.00	0.00	1,591.89	1,591.89
8236 - Telephone	0.00	0.00	352.58	352.58
8237 - Water/Sewer	0.00	0.00	665.57	665.57
8238 - Electricity/Propane	0.00	0.00	513.36	513.36
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	8,421.11	8,421.11
Total Expense	0.00	0.00	103,796.80	103,796.80
Net Ordinary Income	0.00	0.00	-83,438.32	-83,438.32
Other Income/Expense				
5820 - Equipment Reserve Fund Transfer				
Interest	0.00	153.75	0.00	153.75
Total 5820 - Equipment Reserve Fund Transfer	0.00	153.75	0.00	153.75
5825 - Building/Property Rsv Transfer				
Interest	208.52	0.00	0.00	208.52
Total 5825 - Building/Property Rsv Transfer	208.52	0.00	0.00	208.52
Total Other Income	208.52	153.75	0.00	362.27
Other Expense				
8300 - Grant				
Siletz Tribe	0.00	0.00	17,438.20	17,438.20
Total 8300 - Grant	0.00	0.00	17,438.20	17,438.20
Total Other Expense	0.00	0.00	17,438.20	17,438.20
Net Other Income	208.52	153.75	-17,438.20	-17,075.93

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

Net Income

Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
208.52	153.75	-100,876.52	-100,514.25

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

	Bldg/Property Tax	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense					
Income					
4010 - Current Levied Taxes	0.00	0.00	0.00	393,685.55	393,685.55
Operating Levy	0.00	0.00	0.00	516,691.88	516,691.88
Permanent Levy	0.00	0.00	0.00	148,018.07	148,018.07
Serial Levy	0.00	0.00	0.00	-31,276.81	-31,276.81
4010 - Current Levied Taxes - Other	0.00	0.00	0.00	1,027,118.89	1,027,118.89
Total 4010 - Current Levied Taxes	0.00	0.00	0.00	1,027,118.89	1,027,118.89
4020 - Previous Levied Taxes	0.00	0.00	0.00	15,759.47	15,759.47
6030 - Interest	0.00	0.00	0.00	3,951.16	3,951.16
6050 - Miscellaneous	0.00	0.00	0.00	12.76	12.76
6051 - Pac. West Agreement	0.00	0.00	0.00	7,200.00	7,200.00
6124 - Beginning Fund - FY 2023/2024	59,654.26	0.00	0.00	423,684.97	518,331.80
Total Income	59,654.26	0.00	0.00	1,477,127.25	1,572,374.08
Gross Profit	59,654.26	0.00	0.00	1,477,127.25	1,572,374.08
Expense					
8000 - Personnel Services					
8009 - Occupational Medical Evaluations	0.00	0.00	0.00	1,701.25	1,701.25
8010 - Gross Payroll	0.00	0.00	0.00	-26,545.58	-26,545.58
Base Wages	0.00	0.00	0.00	287,374.12	287,374.12
Year End Accrual	0.00	0.00	0.00	260,828.54	260,828.54
Base Wages - Other	0.00	0.00	0.00	10,624.96	10,624.96
Total Base Wages	0.00	0.00	0.00	4,884.75	4,884.75
Confagration	0.00	0.00	0.00	5,040.00	5,040.00
FLSA	0.00	0.00	0.00	11,955.00	11,955.00
OSFM Overtime Wages	0.00	0.00	0.00	36,186.09	36,186.09
OSFM Wages	0.00	0.00	0.00	329,519.34	329,519.34
Overtime Wages	0.00	0.00	0.00	25,481.94	25,481.94
Total 8010 - Gross Payroll	0.00	0.00	0.00	2,655.39	2,655.39
8011 - Employer FICA	0.00	0.00	0.00	66,550.68	66,550.68
8012 - SUTA	0.00	0.00	0.00	60,172.13	60,172.13
8014 - PERS	0.00	0.00	0.00	6,078.39	6,078.39
8015 - Medical Insurance	0.00	0.00	0.00	1,380.00	1,380.00
8016 - Workmans Comp	0.00	0.00	0.00	1,149.33	1,149.33
8025 - Recruitment & Retention	0.00	0.00	0.00	225.75	225.75
8027 - 457 Deferred	0.00	0.00	0.00	494,914.20	494,914.20
8029 - Payroll Expenses - Other	0.00	0.00	0.00	494,914.20	494,914.20
Total 8000 - Personnel Services	0.00	0.00	0.00	494,914.20	494,914.20

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

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8019 - Materials					
8023 - Bank Fees	0.00	0.00	0.00	38.67	38.67
8031 - Office Supply/Postage	0.00	0.00	0.00	2,525.55	2,525.55
8032 - Legal Services (Attorney Fees)	0.00	0.00	0.00	6,130.28	6,130.28
8033 - Lab Fees	0.00	0.00	0.00	40.30	40.30
8034 - Medical Supplies	0.00	0.00	0.00	2,076.40	2,076.40
8035 - Minor Equipment	0.00	0.00	0.00	1,055.06	1,055.06
8036 - Communications Equipment	0.00	0.00	0.00	1,350.16	1,350.16
8037 - Protective Equipment/Uniforms	0.00	0.00	0.00	5,817.39	5,817.39
8039 - Legal Notices, Licenses & Permits	0.00	0.00	0.00	381.30	381.30
8040 - Equipment Maintenance	0.00	0.00	0.00	1,130.56	1,130.56
8045 - Building Maintenance					
125/145 NW Aalsea Hwy	0.00	0.00	0.00	4,402.45	4,402.45
Tidewater	0.00	0.00	0.00	627.00	627.00
5 - Rivers	0.00	0.00	0.00	285.00	285.00
Total 8045 - Building Maintenance	0.00	0.00	0.00	5,314.45	5,314.45
8050 - Vehicle Fuel	0.00	0.00	0.00	7,539.73	7,539.73
8055 - Vehicle Repair	0.00	0.00	0.00	13,770.63	13,770.63
8172 - Public Education	0.00	0.00	0.00	20.00	20.00
8178 - Department Software/Hardware	0.00	0.00	0.00	3,986.36	3,986.36
8179 - Subscriptions	0.00	0.00	0.00	85.00	85.00
8180 - Training/Mileage	0.00	0.00	0.00	3,236.17	3,236.17
8186 - Volunteer Appreciation	0.00	0.00	0.00	625.96	625.96
8187 - Membership/Dues	0.00	0.00	0.00	4,905.93	4,905.93
8190 - Insurance	0.00	0.00	0.00	9,050.44	9,050.44
8200 - Bookkeeping	0.00	0.00	0.00	8,195.46	8,195.46
8210 - Audit	0.00	0.00	0.00	5,895.00	5,895.00
8225 - Dispatch Service	0.00	0.00	0.00	9,657.77	9,657.77
8236 - Telephone	0.00	0.00	0.00	4,000.69	4,000.69
8237 - Water/Sewer	0.00	0.00	0.00	2,107.67	2,107.67
8238 - Electricity/Propane	0.00	0.00	0.00	4,092.69	4,092.69
8239 - Rent	0.00	0.00	0.00	1,249.98	1,249.98
8240 - Internet Service	0.00	0.00	0.00	10.02	10.02
9092 - Uniforms	0.00	107.80	0.00	0.00	107.80
9095 - Rescue Boat	0.00	569.75	0.00	3,594.62	4,164.37
Total 8019 - Materials	0.00	677.55	0.00	107,844.24	108,521.79
9020 - Capital Outlay					
8195 - Interest Expense	0.00	0.00	7,695.12	0.00	7,695.12
8925 - D/S - Principal	0.00	0.00	27,150.22	0.00	27,150.22
9000 - Work-in-Progress	2,155.75	0.00	0.00	0.00	2,155.75
9400 - Tidewater Station Improvements					
Total 9000 - Work-in-Progress	2,155.75	0.00	0.00	0.00	2,155.75
Total 9020 - Capital Outlay	2,155.75	0.00	7,695.12	34,845.34	37,001.09
Total Expense	2,155.75	677.55	34,845.34	602,758.44	640,437.08
Net Ordinary Income	57,498.51	-677.55	147.23	874,968.81	931,937.00

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

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
Other Income/Expense					
Other Income					
5820 - Equipment Reserve Fund Transfer	0.00	0.00	1,366.16	0.00	1,366.16
Interest					
Total 5820 - Equipment Reserve Fund Transfer	0.00	0.00	1,366.16	0.00	1,366.16
5825 - Building/Property Rsvr Transfer	1,300.33	0.00	0.00	0.00	1,300.33
Interest					
Total 5825 - Building/Property Rsvr Transfer	1,300.33	0.00	0.00	0.00	1,300.33
6033 - Grants					
Ford Family Foundation	0.00	0.00	0.00	25,000.00	25,000.00
OHSU	0.00	0.00	0.00	17,000.00	17,000.00
Siletz Tribe	0.00	0.00	0.00	3,558.20	3,558.20
Water Rescue PPE	0.00	0.00	0.00	1,000.00	1,000.00
Total 6033 - Grants	0.00	0.00	0.00	46,558.20	46,558.20
Total Other Income	1,300.33	0.00	1,366.16	46,558.20	49,224.69
Other Expense					
8300 - Grant					
OHSU	0.00	0.00	0.00	528.84	528.84
OSFM Wildfire Staffing	0.00	0.00	0.00	2,951.45	2,951.45
Siletz Tribe	0.00	0.00	0.00	17,438.20	17,438.20
Total 8300 - Grant	0.00	0.00	0.00	20,918.49	20,918.49
Total Other Expense	0.00	0.00	0.00	20,918.49	20,918.49
Net Other Income	1,300.33	0.00	1,366.16	25,639.71	28,306.20
Net Income	58,798.84	-577.55	1,513.39	900,808.52	960,243.20