

# Central Oregon Coast Fire & Rescue

## Balance Sheet

As of April 30, 2024

	Apr 30, 24
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
LGIP	
Building/Property Reserve Accou	50,156.42
Equipment Reserve Account	36,981.57
Public Funds	292,878.17
Total LGIP	380,016.16
Oregon Coast Bank Public Funds	46,933.17
Oregon Coast Operating Account	19,403.82
Petty Cash	400.00
Total Checking/Savings	446,753.15
Accounts Receivable	40,674.33
Property Taxes	40,674.33
Total Accounts Receivable	40,674.33
Other Current Assets	35,759.86
Interfund Receivable	-177.38
1400 - Prepaid Expenses	446.68
Computer Support	18,777.99
Equipment Maintenance Agreement	192.39
Insurance	276.05
Internet Service	-638.16
Licenses & Permits	28.50
Memberships	1,458.37
P.O. Box Rental	-77.55
Storage Lease	440.00
Subscriptions	2,191.00
Training	22,917.89
Workers' Compensation	480,333.00
Total 1400 - Prepaid Expenses	480,333.00
1710 - Deferred OF - Contlb. After M.D	539,010.75
Total Other Current Assets	1,026,438.23
Total Current Assets	1,026,438.23

**Central Oregon Coast Fire & Rescue**  
**Balance Sheet**  
As of April 30, 2024

	Apr 30, 24
<b>Fixed Assets</b>	
1600 · Capital Assets	39,771.61
1602 · Floating Dock	1,020,000.00
1610 · 125/145 NW Aisea Hwy Property	1,546,118.35
1600 · Capital Assets - Other	2,605,889.96
<b>Total 1600 · Capital Assets</b>	<b>5,511,779.92</b>
1650 · Allowance For Depreciation	-719,535.75
<b>Total Fixed Assets</b>	<b>4,792,244.17</b>
<b>TOTAL ASSETS</b>	<b>2,912,792.44</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	-13,633.93
2000 · Accounts Payable	35,759.86
2210 · Interfund Payable	22,125.93
<b>Total Accounts Payable</b>	<b>44,232.86</b>
<b>Other Current Liabilities</b>	
1700 · Net Pension Asset	618,847.00
2112 · Interest Payable	-40,290.00
145 · Aisea Hwy and 125 Aisea Hwy	-40,290.00
<b>Total 2112 · Interest Payable</b>	<b>-40,290.00</b>
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	207.00
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
<b>Total Other Current Liabilities</b>	<b>980,667.55</b>
<b>Total Current Liabilities</b>	<b>1,002,793.48</b>

**Central Oregon Coast Fire & Rescue  
Balance Sheet  
As of April 30, 2024**

	Apr 30, 24
<b>Long Term Liabilities</b>	
2240 · Note Payable -125/145 NW Alsea	1,020,000.00
2500 · Capital Lease Obligation - LT	12,396.18
<b>Total Long Term Liabilities</b>	<u>1,032,396.18</u>
<b>Total Liabilities</b>	<u>2,035,189.66</u>
<b>Equity</b>	
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	-518,331.80
Beginning Fund - FY 2023/2024	<u>-518,331.80</u>
<b>Total Unreserved</b>	<u>-518,331.80</u>
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
<b>Total 4621 · Fund Balance</b>	<u>105,614.03</u>
<b>Net Income</b>	<u>517,054.52</u>
<b>Total Equity</b>	<u>877,602.78</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><u>2,912,792.44</u></u>

Central Oregon Coast Fire & Rescue  
Profit & Loss Budget vs. Actual (All Funds)  
July 2023 through April 2024

	Jul '23 - Apr 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 - Current Levied Taxes	414,802.37	573,024.00	-158,221.63	72.4%
Operating Levy	530,158.75	370,390.08	159,768.67	143.1%
Permanent Levy	153,846.38	157,920.00	-4,073.62	97.4%
Serial Levy	-31,276.61			
4010 - Current Levied Taxes - Other				
Total 4010 - Current Levied Taxes	1,067,530.89	1,101,334.08	-33,803.19	96.9%
4020 - Previous Levied Taxes	20,764.35	3,500.00	17,264.35	593.3%
6030 - Interest	12,549.82	6,500.00	6,049.82	193.1%
6040 - Donations & Memorials	872.99			
6050 - Miscellaneous	4,186.88			
6051 - Pac. West Agreement	12,000.00	14,400.00	-2,400.00	83.3%
6062 - Corridor Billing	345.33	12,000.00	-11,654.67	2.9%
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	1,636,582.06	1,572,491.77	64,090.29	104.1%
Gross Profit	1,636,582.06	1,572,491.77	64,090.29	104.1%
Expense				
8000 - Personnel Services	2,747.25	1,500.00	1,247.25	183.2%
8009 - Occupation Medical Evaluations				
8010 - Gross Payroll				
Base Wages				
Year End Accrual	-26,545.58			
Base Wages - Other	467,241.42	560,321.89	-93,080.47	83.4%
Total Base Wages	440,695.84	560,321.89	-119,626.05	78.7%
Conflagration				
FLSA	10,624.96			
OSFM Overtime Wages	7,960.35	9,850.00	-1,889.65	80.8%
OSFM Wages	5,040.00			
Overtime Wages	26,184.60	26,500.00	-34,734.41	231.1%
	61,234.41			
Total 8010 - Gross Payroll	551,740.16	596,671.89	-44,931.73	92.5%

## Central Oregon Coast Fire & Rescue Profit & Loss Budget vs. Actual (All Funds) July 2023 through April 2024

	Jul '23 - Apr 24	Budget	\$ Over Budget	% of Budget
8011 · Employer FICA	42,481.85	45,645.40	-3,163.55	93.1%
8012 · SUTA	7,867.39	11,371.79	-3,504.40	69.2%
8014 · PERS	124,864.78	84,784.56	40,080.22	147.3%
8015 · Medical Insurance	99,357.43	118,486.80	-19,129.37	83.9%
8016 · Workmans Comp	10,460.51	15,600.00	-5,139.49	67.1%
8025 · Recruitment & Retention	4,259.65	2,000.00	2,259.65	213.0%
8027 · 457 Deferred	1,912.96	825.00	1,087.96	231.9%
8029 · Payroll Expenses - Other	487.25	105.00	382.25	464.0%
<b>Total 8000 · Personnel Services</b>	<b>846,179.23</b>	<b>876,990.44</b>	<b>-30,811.21</b>	<b>96.5%</b>
8019 · Materials				
8023 · Bank Fees	155.65	700.00	-544.35	22.2%
8031 · Office Supply/Postage	7,684.59	8,000.00	-315.41	96.1%
8032 · Legal Services (Attorney Fees)	6,130.28	6,000.00	130.28	102.2%
8033 · Lab Fees	70.30			
8034 · Medical Supplies	4,764.95	5,000.00	-235.05	95.3%
8035 · Minor Equipment	2,828.03	1,000.00	1,828.03	282.8%
8036 · Communications Equipment	1,350.16			
8037 · Protective Equipment/Uniforms	6,664.14	6,000.00	664.14	111.1%
8038 · Consulting Medical Director Services	2,644.00			
<b>Total 8038 · Consulting</b>	<b>2,644.00</b>			
8039 · Legal Notices, Licenses & Permi	1,056.50			
8040 · Equipment Maintenance	6,733.09	2,050.00	4,683.09	328.4%
8045 · Building Maintenance 125/145 NW Aalsea Hwy Tidewater 5 · Rivers	5,889.82 1,558.94 648.77 194.64			
8045 · Building Maintenance - Other	194.64	40,000.00	-39,805.36	0.5%
<b>Total 8045 · Building Maintenance</b>	<b>8,292.17</b>	<b>40,000.00</b>	<b>-31,707.83</b>	<b>20.7%</b>
8050 · Vehicle Fuel	11,577.11	18,500.00	-6,922.89	62.6%
8055 · Vehicle Repair	26,472.99	20,000.00	5,472.99	127.4%
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	6,276.54	2,000.00	4,276.54	313.8%
8179 · Subscriptions	81.00	5,200.00	-5,119.00	1.6%
8180 · Training/Mileage	4,078.86	4,400.00	-321.14	92.7%
8185 · Travel	206.55			
8186 · Volunteer Appreciation	3,505.64	5,900.00	-2,394.36	59.4%
8187 · Membership/Dues	7,533.10	4,000.00	3,533.10	188.3%
8190 · Insurance	18,770.51	21,240.00	-2,469.49	88.4%
8200 · Bookkeeping	13,659.10	16,480.00	-2,820.90	82.9%
8210 · Audit	6,395.00	6,000.00	395.00	106.6%
8235 · Dispatch Service	14,868.28	22,830.00	-7,961.72	65.1%

Central Oregon Coast Fire & Rescue  
Profit & Loss Budget vs. Actual (All Funds)  
July 2023 through April 2024

	Jul '23 - Apr 24	Budget	\$ Over Budget	% of Budget
8236 · Telephone	5,987.82	4,900.00	1,087.82	122.2%
8237 · Water/Sewer	3,060.49	3,600.00	-539.51	85.0%
8238 · Electricity/Propane	10,270.96	14,400.00	-4,129.04	71.3%
8239 · Rent	2,291.63	3,700.00	-1,408.37	61.9%
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	4,542.08	1,500.00	3,042.08	302.8%
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	214,467.65	247,120.00	-32,652.35	86.8%
8400 · Operating Contingency	0.00	20,000.00	-20,000.00	0.0%
9020 · Capital Outlay				
8195 · Interest Expense	9,744.97	2,056.53	7,688.44	473.9%
8925 · D/S - Principal	46,878.49	19,721.59	27,156.90	237.7%
8927 · D/S Fees	0.00	221.88	-221.88	0.0%
9000 · Work-in-Progress	2,155.75			
9400 · Tidewater Station Improvements				
Total 9000 · Work-in-Progress	2,155.75			
9089 · 2008 Ford F350 Utility Vehicle,	25,142.50			
Total 9020 · Capital Outlay	83,921.71	22,000.00	61,921.71	381.5%
Total Expense	1,144,568.59	1,166,110.44	-21,541.85	98.2%
Net Ordinary Income	492,013.47	406,381.33	85,632.14	121.1%
Other Income/Expense				
5820 · Equipment Reserve Fund Transfer	1,989.00	2,750.00	-761.00	72.3%
Interest				
Total 5820 · Equipment Reserve Fund Transfer	1,989.00	2,750.00	-761.00	72.3%
5825 · Building/Property Rsrv Transfer				
Interest	2,145.06	2,750.00	-604.94	78.0%
Total 5825 · Building/Property Rsrv Transfer	2,145.06	2,750.00	-604.94	78.0%
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 (All Funds)

July 2023 through April 2024

	Jul '23 - Apr 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			
<b>Total 6033 - Grants</b>	<b>49,358.20</b>			
<b>Total Other Income</b>	<b>53,492.26</b>	<b>5,500.00</b>	<b>47,992.26</b>	<b>972.6%</b>
<b>Other Expense</b>				
8300 - Grant				
Community Foundation Grant	1,114.26			
Firefighters Foundation	100.10			
Floating Dock	39,771.61			
ODF	6,303.20			
OHSU	528.84			
OSFM Wildfire Staffing	2,951.45			
SCBA Firefighters Charitable Gr	243.55			
Siletz Tribe	17,438.20			
<b>Total 8300 - Grant</b>	<b>68,451.21</b>			
<b>9025 - Gain/Loss Sale of Assets</b>	<b>-40,000.00</b>			
<b>Total Other Expense</b>	<b>28,451.21</b>			
<b>Net Other Income</b>	<b>25,041.05</b>	<b>5,500.00</b>	<b>19,541.05</b>	<b>455.3%</b>
<b>Net Income</b>	<b>517,054.52</b>	<b>411,881.33</b>	<b>105,173.19</b>	<b>125.5%</b>

## Central Oregon Coast Fire & Rescue Profit & Loss by Class April 2024

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4010 · Current Levied Taxes	0.00	0.00	1,523.46	1,523.46
Operating Levy	0.00	0.00	976.52	976.52
Permanent Levy	0.00	0.00	422.64	422.64
Serial Levy	0.00	0.00		
<b>Total 4010 · Current Levied Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>2,922.62</b>	<b>2,922.62</b>
<b>Expense</b>				
4020 · Previous Levied Taxes	0.00	0.00	1,891.80	1,891.80
6030 · Interest	0.00	0.00	1,622.55	1,622.55
6051 · Pac. West Agreement	0.00	0.00	1,200.00	1,200.00
6052 · Corridor Billing	0.00	0.00	345.33	345.33
<b>Total Income</b>	<b>0.00</b>	<b>0.00</b>	<b>7,982.30</b>	<b>7,982.30</b>
<b>Gross Profit</b>	<b>0.00</b>	<b>0.00</b>	<b>7,982.30</b>	<b>7,982.30</b>
<b>Expense</b>				
8000 · Personnel Services	0.00	0.00	29.00	29.00
8009 · Occupation Medical Evaluations	0.00	0.00	45,473.11	45,473.11
8010 · Gross Payroll	0.00	0.00	798.99	798.99
Base Wages	0.00	0.00	3,203.52	3,203.52
FLSA	0.00	0.00		
Overtime Wages	0.00	0.00		
<b>Total 8010 · Gross Payroll</b>	<b>0.00</b>	<b>0.00</b>	<b>49,475.62</b>	<b>49,475.62</b>
8011 · Employer FICA	0.00	0.00	3,784.90	3,784.90
8012 · SUTA	0.00	0.00	1,160.08	1,160.08
8014 · PERS	0.00	0.00	17,942.74	17,942.74
8015 · Medical Insurance	0.00	0.00	11,452.52	11,452.52
8016 · Workmans Comp	0.00	0.00	1,095.53	1,095.53
8027 · 457 Deferred	0.00	0.00	260.14	260.14
8029 · Payroll Expenses - Other	0.00	0.00	72.00	72.00
<b>Total 8000 · Personnel Services</b>	<b>0.00</b>	<b>0.00</b>	<b>85,272.53</b>	<b>85,272.53</b>
<b>8019 · Materials</b>				
8023 · Bank Fees	0.00	0.00	48.10	48.10
8031 · Office Supply/Postage	0.00	0.00	92.75	92.75
8033 · Lab Fees	0.00	0.00	7.50	7.50
8034 · Medical Supplies	0.00	0.00	396.60	396.60
8035 · Minor Equipment	0.00	0.00	-286.00	-286.00
8038 · Consulting	0.00	0.00		
Medical Director Services	0.00	0.00	661.00	661.00
<b>Total 8038 · Consulting</b>	<b>0.00</b>	<b>0.00</b>	<b>661.00</b>	<b>661.00</b>



## Central Oregon Coast Fire & Rescue Profit & Loss by Class April 2024

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
8039 · Legal Notices, Licenses & Permi	0.00	0.00	233.05	233.05
8040 · Equipment Maintenance	0.00	0.00	862.23	862.23
8045 · Building Maintenance				
125/145 NW Aisea Hwy	0.00	0.00	74.13	74.13
Tidewater	0.00	0.00	121.97	121.97
5 · Rivers	0.00	0.00	95.00	95.00
8045 · Building Maintenance - Other	0.00	0.00	28.50	28.50
<b>Total 8045 · Building Maintenance</b>	<b>0.00</b>	<b>0.00</b>	<b>319.60</b>	<b>319.60</b>
8050 · Vehicle Fuel	0.00	0.00	1,202.30	1,202.30
8055 · Vehicle Repair	0.00	0.00	1,409.49	1,409.49
8178 · Department Software/Hardware	0.00	0.00	125.79	125.79
8179 · Subscriptions	0.00	0.00	8.00	8.00
8187 · Membership/Dues	0.00	0.00	632.25	632.25
8190 · Insurance	0.00	0.00	2,115.33	2,115.33
8200 · Bookkeeping	0.00	0.00	1,365.91	1,365.91
8236 · Telephone	0.00	0.00	506.70	506.70
8238 · Electricity/Propane	0.00	0.00	983.75	983.75
8239 · Rent	0.00	0.00	208.33	208.33
9092 · Uniforms	0.00	0.00	434.93	434.93
<b>Total 8019 · Materials</b>	<b>0.00</b>	<b>0.00</b>	<b>11,327.61</b>	<b>11,327.61</b>
<b>Total Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>96,600.14</b>	<b>96,600.14</b>
<b>Net Ordinary Income</b>	<b>0.00</b>	<b>0.00</b>	<b>-88,617.84</b>	<b>-88,617.84</b>
<b>Other Income/Expense</b>				
Other Income				
5820 · Equipment Reserve Fund Transfer	0.00	156.96	0.00	156.96
Interest	212.87	0.00	0.00	212.87
<b>Total 5820 · Equipment Reserve Fund Transfer</b>	<b>0.00</b>	<b>156.96</b>	<b>0.00</b>	<b>156.96</b>
5825 · Building/Property Rsv Transfer				
Interest	212.87	0.00	0.00	212.87
<b>Total 5825 · Building/Property Rsv Transfer</b>	<b>212.87</b>	<b>0.00</b>	<b>0.00</b>	<b>212.87</b>
<b>Total Other Income</b>	<b>212.87</b>	<b>156.96</b>	<b>0.00</b>	<b>369.83</b>
<b>Net Other Income</b>	<b>212.87</b>	<b>156.96</b>	<b>0.00</b>	<b>369.83</b>
<b>Net Income</b>	<b>212.87</b>	<b>156.96</b>	<b>-88,617.84</b>	<b>-88,248.01</b>

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

Accrual Basis

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense				
Income				
4010 - Current Levied Taxes	0.00	0.00	414,802.37	414,802.37
Operating Levy	0.00	0.00	530,158.75	530,158.75
Permanent Levy	0.00	0.00	153,846.38	153,846.38
Serial Levy	0.00	0.00	-31,276.61	-31,276.61
4010 - Current Levied Taxes - Other	0.00	0.00	1,087,530.89	1,087,530.89
Total 4010 - Current Levied Taxes	0.00	0.00	20,764.35	20,764.35
4020 - Previous Levied Taxes	0.00	0.00	12,549.82	12,549.82
6030 - Interest	0.00	0.00	872.99	872.99
6040 - Donations & Memorials	0.00	0.00	4,186.88	4,186.88
6050 - Miscellaneous	0.00	0.00	12,000.00	12,000.00
6051 - Pac. West Agreement	0.00	0.00	345.33	345.33
6082 - Corridor Billing	0.00	0.00	423,694.97	518,331.80
6124 - Beginning Fund - FY 2023/2024	59,654.26	34,992.57	1,541,935.23	1,636,582.06
Total Income	59,654.26	34,992.57	1,541,935.23	1,636,582.06
Gross Profit	59,654.26	34,992.57	2,747.25	1,636,582.06
Expense				
8000 - Personnel Services				
8009 - Occupation Medical Evaluations	0.00	0.00	2,747.25	2,747.25
8010 - Gross Payroll	0.00	0.00	467,241.42	467,241.42
Base Wages	0.00	0.00	440,695.84	440,695.84
Year End Accrual	0.00	0.00	10,624.96	10,624.96
Base Wages - Other	0.00	0.00	7,960.35	7,960.35
Total Base Wages	0.00	0.00	5,040.00	5,040.00
Contingration	0.00	0.00	26,184.60	26,184.60
FLSA	0.00	0.00	61,234.41	61,234.41
OSFM Overtime Wages	0.00	0.00	551,740.16	551,740.16
OSFM Wages	0.00	0.00	42,481.85	42,481.85
Overtime Wages	0.00	0.00	7,867.39	7,867.39
Total 8010 - Gross Payroll	0.00	0.00	124,864.78	124,864.78
8011 - Employer FICA	0.00	0.00	99,357.43	99,357.43
8012 - SUTA	0.00	0.00	10,460.51	10,460.51
8014 - PERS	0.00	0.00	4,239.65	4,239.65
8015 - Medical Insurance	0.00	0.00	1,912.96	1,912.96
8016 - Workmans Comp	0.00	0.00	487.25	487.25
8025 - Recruitment & Retention	0.00	0.00	846,179.23	846,179.23
8027 - 457 Deferred	0.00	0.00		
8029 - Payroll Expenses - Other	0.00	0.00		
Total 8000 - Personnel Services	0.00	0.00	846,179.23	846,179.23
8019 - Materials	0.00	0.00	155.65	155.65
8023 - Bank Fees	0.00	0.00	7,684.59	7,684.59
8031 - Office Supply/Postage	0.00	0.00	6,130.28	6,130.28
8032 - Legal Services (Attorney Fees)	0.00	0.00	70.30	70.30
8033 - Lab Fees	0.00	0.00	4,764.95	4,764.95
8034 - Medical Supplies	0.00	0.00	2,828.03	2,828.03
8035 - Minor Equipment	0.00	0.00	1,350.16	1,350.16
8036 - Communications Equipment	0.00	0.00	6,664.14	6,664.14
8037 - Protective Equipments/Uniforms	0.00	0.00		
8038 - Consulting	0.00	0.00	2,644.00	2,644.00
Medical Director Services	0.00	0.00	2,644.00	2,644.00
Total 8038 - Consulting	0.00	0.00	2,644.00	2,644.00

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

	Bldg/Property Rsv	Equipment Reserve	General Fund	TOTAL
8039 - Legal Notices, Licenses & Permit	0.00	0.00	1,056.50	1,056.50
8040 - Equipment Maintenance	0.00	0.00	6,733.09	6,733.09
8045 - Building Maintenance	0.00	0.00	5,889.82	5,889.82
125/145 NW Alsea Hwy	0.00	0.00	1,558.94	1,558.94
Tidewater	0.00	0.00	648.77	648.77
5 - Rivers	0.00	0.00	194.64	194.64
8045 - Building Maintenance - Other	0.00	0.00	8,292.17	8,292.17
<b>Total 8045 - Building Maintenance</b>	<b>0.00</b>	<b>0.00</b>	<b>21,467.65</b>	<b>21,467.65</b>
8050 - Vehicle Fuel	0.00	0.00	11,577.11	11,577.11
8055 - Vehicle Repair	0.00	0.00	25,472.99	25,472.99
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	6,276.54	6,276.54
8179 - Subscriptions	0.00	0.00	81.00	81.00
8180 - Training/Mileage	0.00	0.00	4,078.86	4,078.86
8185 - Travel	0.00	0.00	206.55	206.55
8186 - Volunteer Appreciation	0.00	0.00	3,505.64	3,505.64
8187 - Membership/Dues	0.00	0.00	7,533.10	7,533.10
8190 - Insurance	0.00	0.00	18,770.51	18,770.51
8200 - Bookkeeping	0.00	0.00	13,659.10	13,659.10
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	5,987.82	5,987.82
8237 - Water/Sewer	0.00	0.00	3,060.49	3,060.49
8238 - Electricity/Propane	0.00	0.00	10,270.96	10,270.96
8239 - Rent	0.00	0.00	2,291.63	2,291.63
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	4,542.08	4,542.08
9095 - Rescue Boat	0.00	0.00	4,544.55	4,544.55
9096 - Engine/Ambulance Equipment	0.00	0.00	13,399.91	13,399.91
<b>Total 8019 - Materials</b>	<b>0.00</b>	<b>0.00</b>	<b>214,467.65</b>	<b>214,467.65</b>
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
<b>Total 9000 - Work-in-Progress</b>	<b>2,155.75</b>	<b>0.00</b>	<b>25,142.50</b>	<b>25,142.50</b>
9089 - 2008 Ford F350 Utility Vehicle,	0.00	0.00	25,142.50	25,142.50
<b>Total 9020 - Capital Outlay</b>	<b>2,155.75</b>	<b>0.00</b>	<b>83,921.71</b>	<b>83,921.71</b>
<b>Total Expense</b>	<b>2,155.75</b>	<b>56,623.46</b>	<b>1,085,789.38</b>	<b>1,144,568.59</b>
<b>Net Ordinary Income</b>	<b>57,498.51</b>	<b>-21,630.89</b>	<b>456,145.85</b>	<b>492,013.47</b>
<b>Other Income/Expense</b>	<b>0.00</b>	<b>1,989.00</b>	<b>0.00</b>	<b>1,989.00</b>
<b>5820 - Equipment Reserve Fund Transfer</b>	<b>0.00</b>	<b>1,989.00</b>	<b>0.00</b>	<b>1,989.00</b>
<b>Interest</b>	<b>2,145.06</b>	<b>0.00</b>	<b>0.00</b>	<b>2,145.06</b>
<b>Total 5820 - Equipment Reserve Fund Transfer</b>	<b>2,145.06</b>	<b>0.00</b>	<b>0.00</b>	<b>2,145.06</b>
<b>5825 - Building/Property Rsv Transfer</b>	<b>2,145.06</b>	<b>0.00</b>	<b>0.00</b>	<b>2,145.06</b>
<b>Interest</b>	<b>2,145.06</b>	<b>0.00</b>	<b>0.00</b>	<b>2,145.06</b>
<b>Total 5825 - Building/Property Rsv Transfer</b>	<b>2,145.06</b>	<b>0.00</b>	<b>0.00</b>	<b>2,145.06</b>

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

	Bldg/Property Rev	Equipment Reserve	General Fund	TOTAL
<b>6033 - Grants</b>				
1st Security Bank	0.00	0.00	2,500.00	2,500.00
Barquet	0.00	0.00	2,500.00	2,500.00
<b>Total 1st Security Bank</b>	<b>0.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>2,500.00</b>
Firefighters Charitable Foundat	0.00	0.00	300.00	300.00
Ford Family Foundation	0.00	0.00	25,000.00	25,000.00
OCP 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
<b>Total 6033 - Grants</b>	<b>0.00</b>	<b>0.00</b>	<b>49,358.20</b>	<b>49,358.20</b>
<b>Total Other Income</b>	<b>2,145.06</b>	<b>1,989.00</b>	<b>49,358.20</b>	<b>53,492.26</b>
<b>Other Expense</b>				
8300 - Grant	0.00	0.00	1,114.26	1,114.26
Community Foundation Grant	0.00	0.00	100.10	100.10
Firefighters Foundation	0.00	0.00	39,771.61	39,771.61
Floating Dock	0.00	0.00	6,303.20	6,303.20
ODP	0.00	0.00	528.84	528.84
OFSM 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
<b>Total 8300 - Grant</b>	<b>0.00</b>	<b>0.00</b>	<b>68,451.21</b>	<b>68,451.21</b>
<b>9025 - Gain/Loss Sale of Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>-40,000.00</b>	<b>-40,000.00</b>
<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>28,451.21</b>	<b>28,451.21</b>
<b>Net Other Income</b>	<b>2,145.06</b>	<b>1,989.00</b>	<b>20,906.99</b>	<b>25,041.05</b>
<b>Net Income</b>	<b>59,643.57</b>	<b>-19,641.89</b>	<b>477,852.84</b>	<b>517,054.52</b>