

## Central Oregon Coast Fire & Rescue Balance Sheet

As of September 30, 2023

	Sep 30, 23
<b>ASSETS</b>	
Current Assets	
Checking/Savings	50,850.65
LGIP	53,293.37
Building/Property Reserve Account	1,000.00
Equipment Reserve Account	32,973.85
Public Funds	3,558.20
Oregon Community Fndn - (Restrict	37,223.11
OSFM Wildlife Grant - (Restrict	
Siletz Tribe Grant - (Restrict	
Public Funds - Other	
Total Public Funds	74,755.16
Total LGIP	178,999.18
Oregon Coast Bank Public Funds	25,948.98
Oregon Coast Operating Account	31,671.04
Petty Cash	400.00
Total Checking/Savings	236,919.20
Accounts Receivable	1,200.00
A/R - Ambulance Revenue	40,674.33
Property Taxes	
Total Accounts Receivable	41,874.33
Other Current Assets	55,338.28
Interfund Receivable	63.01
1400 - Prepaid Expenses	166.37
Computer Support	8,386.32
Equipment Maintenance Agreement	406.07
Insurance	1,736.39
Internet Service	96.17
Memberships	625.01
P.O. Box Rental	275.30
Storage Lease	9,859.71
Subscriptions	46,049.76
Workers' Compensation	
1400 - Prepaid Expenses - Other	
Total 1400 - Prepaid Expenses	67,664.11

## Central Oregon Coast Fire & Rescue Balance Sheet

As of September 30, 2023

	Sep 30, 23
1510 · Employee Advances	9.99
1710 · Deferred OF - Contib. After M.D	480,333.00
2107 · Due Back From VISA Bankcard	27.00
<b>Total Other Current Assets</b>	<b>603,372.38</b>
<b>Total Current Assets</b>	<b>882,165.91</b>
<b>Fixed Assets</b>	
1600 · Capital Assets	
1610 · 125/145 NW Alsea Hwy Property	1,020,000.00
1600 · Capital Assets - Other	1,503,537.65
<b>Total 1600 · Capital Assets</b>	<b>2,523,537.65</b>
1650 · Allowance For Depreciation	-719,535.75
<b>Total Fixed Assets</b>	<b>1,804,001.90</b>
<b>TOTAL ASSETS</b>	<b>2,686,167.81</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
Accounts Payable	38,989.64
2000 · Accounts Payable	55,338.28
2210 · Interfund Payable	
<b>Total Accounts Payable</b>	<b>94,327.92</b>
Credit Cards	
2103 · Amazon Credit Line	154.80
<b>Total Credit Cards</b>	<b>154.80</b>
<b>Other Current Liabilities</b>	
1700 · Net Pension Asset	618,847.00
2110 · Direct Deposit Liabilities	-2,493.46
2150 · Union Dues, IAFF Local 4619	900.22
2201 · Deferred Revenue	33,734.70
2202 · Compensated Absences	56,558.11
2203 · 941 Tax Payable	-1,159.50
2204 · SIT Payable	-481.83
2205 · SUTA Payable	-55.45
2206 · Workers' Benefit Fund	1.02
2207 · 457 Deferred Compensation Payab	240.00
2211 · Garnishments Payable	722.30
2215 · OSGP 457(b) Payable	264.74
2222 · Deferred Revenue Contra	-41,147.00

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

	Sep 30, 23
2301 · Capital Lease Obligation	82,144.89
2310 · Deferred IF - Investment Return	272,197.00
Total Other Current Liabilities	1,020,272.74
Total Current Liabilities	1,114,755.46
Long Term Liabilities	
2240 · Note Payable -125/145 NW Aalsea	1,020,000.00
2500 · Capital Lease Obligation - LT	45,699.56
Total Long Term Liabilities	1,065,699.56
Total Liabilities	2,180,455.02
Equity	
1110 · Retained Earnings	-89,132.48
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 Ahs	-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	-45,699.56
4511 · FB Debt Payments	13,575.11
4621 · Fund Balance - Other	253,256.59
Total 4621 · Fund Balance	179,522.70
Net Income	229,236.87
Total Equity	505,712.79
TOTAL LIABILITIES & EQUITY	2,686,167.81

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

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4010 - Current Levied Taxes	0.00	573,024.00	-573,024.00	0.0%
Operating Levy	0.00	370,390.08	-370,390.08	0.0%
Permanent Levy	0.00	157,920.00	-157,920.00	0.0%
Serial Levy	0.00			
<b>Total 4010 - Current Levied Taxes</b>	<b>0.00</b>	<b>1,101,334.08</b>	<b>-1,101,334.08</b>	<b>0.0%</b>
4020 - Previous Levied Taxes	10,148.51	3,500.00	6,648.51	290.0%
6030 - Interest	1,573.28	6,500.00	-4,926.72	24.2%
6050 - Miscellaneous	0.02			
6051 - Pac. West Agreement	3,600.00	14,400.00	-10,800.00	25.0%
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%
<b>Total Income</b>	<b>533,653.61</b>	<b>1,572,491.77</b>	<b>-1,038,838.16</b>	<b>33.9%</b>
<b>Gross Profit</b>	<b>533,653.61</b>	<b>1,572,491.77</b>	<b>-1,038,838.16</b>	<b>33.9%</b>
<b>Expense</b>				
8000 - Personnel Services	1,982.25	1,500.00	482.25	130.8%
8009 - Occupation Medical Evaluations				
8010 - Gross Payroll				
Base Wages				
Year End Accrual	-26,545.58			
Base Wages - Other	140,581.46	560,321.89	-419,740.43	25.1%
<b>Total Base Wages</b>	<b>114,035.88</b>	<b>560,321.89</b>	<b>-446,286.01</b>	<b>20.4%</b>
Conflagration	10,624.98	9,850.00	774.98	24.1%
FLSA	2,369.49	3,600.00	-1,230.51	64.8%
OSFM Wages	3,600.00	26,500.00	-22,900.00	64.8%
Overtime Wages	17,182.08			
<b>Total 8010 - Gross Payroll</b>	<b>147,812.41</b>	<b>596,671.89</b>	<b>-448,859.48</b>	<b>24.8%</b>
8011 - Employer FICA	11,581.38	45,645.40	-34,064.02	25.4%
8012 - SUTA	1,849.02	11,371.79	-9,522.77	16.3%
8014 - PERS	44,411.75	84,784.56	-40,372.81	52.4%
8015 - Medical Insurance	18,627.92	119,486.80	-99,858.88	15.7%
8016 - Workmans Comp	2,791.80	15,600.00	-12,808.20	17.9%
8025 - Recruitment & Retention	975.00	2,000.00	-1,025.00	48.8%
8027 - 457 Deferred	528.83	825.00	-296.17	64.1%
8029 - Payroll Expenses - Other	106.75	105.00	1.75	101.7%
<b>Total 8000 - Personnel Services</b>	<b>230,647.11</b>	<b>876,990.44</b>	<b>-646,343.33</b>	<b>26.3%</b>

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

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
<b>8019 - Materials</b>				
8023 - Bank Fees	12,42	700.00	-687.58	1.8%
8031 - Office Supply/Postage	1,532.96	8,000.00	-6,467.04	19.2%
8032 - Legal Services (Attorney Fees)	5,991.78	6,000.00	-8.22	99.9%
8034 - Medical Supplies	304.09	5,000.00	-4,695.91	6.1%
8035 - Minor Equipment	585.92	1,000.00	-414.08	58.6%
8036 - Communications Equipment	1,350.16			
8037 - Protective Equipment/Uniforms	3,909.89	6,000.00	-2,090.11	65.2%
8039 - Legal Notices, Licenses & Permi	3.00			
8040 - Equipment Maintenance	642.61	2,050.00	-1,407.39	31.3%
125/145 NW Alsea Hwy				
8045 - Building Maintenance	220.48			
Tidewater	190.00			
5 - Rivers	95.00			
8045 - Building Maintenance - Other	285.56	40,000.00	-39,714.44	0.7%
<b>Total 8045 - Building Maintenance</b>	<b>791.04</b>	<b>40,000.00</b>	<b>-39,208.96</b>	<b>2.0%</b>
8050 - Vehicle Fuel	3,660.19	18,500.00	-14,839.81	19.8%
8053 - Vehicle Repair	7,504.41	20,000.00	-12,495.59	37.5%
8056 - Annual Equipment Testing	0.00	10,000.00	-10,000.00	0.0%
8172 - Public Education	12.00	500.00	-488.00	2.4%
8178 - Department Software/Hardware	738.41	2,000.00	-1,261.59	36.9%
8179 - Subscriptions	68.17	5,200.00	-5,131.83	1.3%
8180 - Training/Mileage	698.88	4,400.00	-3,701.12	15.9%
8186 - Volunteer Appreciation	625.96	5,900.00	-5,274.04	10.6%
8187 - Membership/Dues	2,754.69	4,000.00	-1,245.31	68.9%
8190 - Insurance	3,778.18	21,240.00	-17,461.82	17.8%
8200 - Bookkeeping	4,097.73	16,480.00	-12,382.27	24.9%
8210 - Audit	2,500.00	6,000.00	-3,500.00	41.7%
8235 - Dispatch Service	4,882.10	22,830.00	-17,947.90	21.4%
8236 - Telephone	4,021.84	4,800.00	-778.16	82.1%
8237 - Water/Sewer	1,069.35	3,800.00	-2,530.65	29.7%
8238 - Electricity/Propane	1,854.38	14,400.00	-12,545.62	12.9%
8239 - Rent	824.99	3,700.00	-3,075.01	16.9%
8240 - Internet Service	17.50	1,400.00	-1,382.50	1.3%
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	0.00	1,200.00	-1,200.00	0.0%
9092 - Uniforms	0.00	1,500.00	-1,500.00	0.0%
9095 - Rescue Boat	4,102.83	1,000.00	3,102.83	410.3%
9300 - Simulcast Network - Maint. Agre	0.00	4,620.00	-4,620.00	0.0%
<b>Total 8019 - Materials</b>	<b>58,135.48</b>	<b>247,120.00</b>	<b>-188,984.52</b>	<b>23.5%</b>
8400 - Operating Contingency	0.00	20,000.00	-20,000.00	0.0%
8195 - Interest Expense	3,847.56	2,056.53	1,791.03	187.1%
8825 - D/S - Principal	13,575.11	19,721.59	-6,146.48	68.8%
8927 - D/S Fees	0.00	221.88	-221.88	0.0%

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

	Jul - Sep 23	Budget	\$ Over Budget	% of Budget
9000 - Work-in-Progress				
9400 - Tidewater Station Improvements	2,155.75			
Total 9000 - Work-in-Progress	2,155.75			
Total 9020 - Capital Outlay	19,576.42	22,000.00	-2,423.58	89.0%
Total Expense	308,361.01	1,186,110.44	-857,749.43	26.4%
Net Ordinary Income	225,292.50	406,391.33	-181,098.73	55.4%
Other Income/Expense				
Other Income				
5820 - Equipment Reserve Fund Transfer	878.13	2,750.00	-1,871.87	31.9%
Interest				
Total 5820 - Equipment Reserve Fund Transfer	878.13	2,750.00	-1,871.87	31.9%
5825 - Building/Property Rsrv Transfer				
Interest	683.54	2,750.00	-2,066.46	24.9%
Total 5825 - Building/Property Rsrv Transfer	683.54	2,750.00	-2,066.46	24.9%
6033 - Grants				
Siletz Tribe	3,558.20			
Water Rescue PPE	1,000.00			
Total 6033 - Grants	4,558.20			
Total Other Income	6,119.87	5,500.00	619.87	111.3%
Other Expense				
8300 - Grant				
OSFM Wildfire Staffing	2,175.60			
Total 8300 - Grant	2,175.60			
Total Other Expense	2,175.60			
Net Other Income	3,944.27	5,500.00	-1,555.73	71.7%
Net Income	229,236.87	411,881.33	-182,644.46	55.7%

Central Oregon Coast Fire & Rescue  
Profit & Loss by Class

September 2023

Accrual Basis	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense					
Income					
4020 - Previous Levied Taxes	0.00	0.00	0.00	2,063.95	2,063.95
6030 - Interest	0.00	0.00	0.00	455.60	455.60
6051 - Pac. West Agreement	0.00	0.00	0.00	1,200.00	1,200.00
Total Income	0.00	0.00	0.00	3,719.55	3,719.55
Gross Profit	0.00	0.00	0.00	3,719.55	3,719.55
Expense					
8000 - Personnel Services					
8009 - Occupation Medical Evaluations	0.00	0.00	0.00	655.25	655.25
8010 - Gross Payroll					
Base Wages	0.00	0.00	0.00	49,031.49	49,031.49
Contingration	0.00	0.00	0.00	10,624.96	10,624.96
FLSA	0.00	0.00	0.00	838.42	838.42
OSCM Wages	0.00	0.00	0.00	3,360.00	3,360.00
Overtime Wages	0.00	0.00	0.00	5,310.12	5,310.12
Total 8010 - Gross Payroll	0.00	0.00	0.00	69,164.99	69,164.99
8011 - Employer FICA	0.00	0.00	0.00	5,291.14	5,291.14
8012 - SUTA	0.00	0.00	0.00	524.75	524.75
8014 - PERS	0.00	0.00	0.00	23,759.93	23,759.93
8015 - Medical Insurance	0.00	0.00	0.00	-436.19	-436.19
8016 - Workmans Comp	0.00	0.00	0.00	1,095.53	1,095.53
8027 - 457 Deferred	0.00	0.00	0.00	212.48	212.48
8029 - Payroll Expenses - Other	0.00	0.00	0.00	22.75	22.75
Total 8000 - Personnel Services	0.00	0.00	0.00	100,290.63	100,290.63
8019 - Materials					
8023 - Bank Fees	0.00	0.00	0.00	4.05	4.05
8031 - Office Supply/Postage	0.00	0.00	0.00	786.28	786.28
8032 - Legal Services (Attorney Fees)	0.00	0.00	0.00	5,613.78	5,613.78
8034 - Medical Supplies	0.00	0.00	0.00	45.00	45.00
8035 - Minor Equipment	0.00	0.00	0.00	188.54	188.54
8037 - Protective Equipment/Uniforms	0.00	0.00	0.00	13.99	13.99
8039 - Legal Notices, Licenses & Permi	0.00	0.00	0.00	3.00	3.00
8040 - Equipment Maintenance	0.00	0.00	0.00	153.33	153.33
8045 - Building Maintenance					
125/145 NW Aisea Hwy	0.00	0.00	0.00	181.88	181.88
Tidewater	0.00	0.00	0.00	95.00	95.00
8045 - Building Maintenance - Other	0.00	0.00	0.00	55.47	55.47
Total 8045 - Building Maintenance	0.00	0.00	0.00	332.35	332.35

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

Accrual Basis

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8050 · Vehicle Fuel	0.00	0.00	0.00	1,597.04	1,597.04
8056 · Vehicle Repair	0.00	0.00	0.00	6,539.87	6,539.87
8172 · Public Education	0.00	0.00	0.00	4.00	4.00
8178 · Department Software/Hardware	0.00	0.00	0.00	480.82	480.82
8179 · Subscriptions	0.00	0.00	0.00	3.17	3.17
8180 · Training/Mileage	0.00	0.00	0.00	65.30	65.30
8187 · Membership/Dues	0.00	0.00	0.00	1,171.34	1,171.34
8190 · Insurance	0.00	0.00	0.00	1,757.42	1,757.42
8200 · Bookkeeping	0.00	0.00	0.00	1,365.91	1,365.91
8210 · Audit	0.00	0.00	0.00	2,500.00	2,500.00
8235 · Dispatch Service	0.00	0.00	0.00	4,882.10	4,882.10
8236 · Telephone	0.00	0.00	0.00	510.24	510.24
8237 · Water/Sewer	0.00	0.00	0.00	593.94	593.94
8238 · Electricity/Propane	0.00	0.00	0.00	659.94	659.94
8239 · Rent	0.00	0.00	0.00	208.33	208.33
8240 · Internet Service	0.00	0.00	0.00	14.16	14.16
9095 · Rescue Boak	0.00	569.75	0.00	2,329.37	2,899.12
Total 8019 · Materials	0.00	569.75	0.00	31,803.27	32,373.02
Total Expense	0.00	569.75	0.00	132,093.90	132,663.65
Net Ordinary Income	0.00	-569.75	0.00	-128,374.35	-128,944.10
Other Income/Expense					
Other Income					
5820 · Equipment Reserve Fund Transfer	0.00	0.00	268.23	0.00	268.23
Interest	217.40	0.00	0.00	0.00	217.40
Total 5820 · Equipment Reserve Fund Transfer	0.00	0.00	268.23	0.00	268.23
5825 · Building/Property Rsv Transfer	217.40	0.00	0.00	0.00	217.40
Interest	217.40	0.00	0.00	0.00	485.63
Total 5825 · Building/Property Rsv Transfer	217.40	0.00	0.00	0.00	217.40
Total Other Income	0.00	0.00	0.00	734.00	734.00
Other Expense					
8300 · Grant	0.00	0.00	0.00	734.00	734.00
OSFM Wildfire Staffing	0.00	0.00	0.00	-734.00	-248.37
Total 8300 · Grant	0.00	0.00	0.00	734.00	734.00
Total Other Expense	0.00	0.00	0.00	-734.00	-248.37
Net Other Income	217.40	0.00	268.23	-129,108.35	-129,192.47
Net Income	217.40	-569.75	268.23		



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

Accrual Basis

	Bldg/Property Rev	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
<b>Ordinary Income/Expense</b>					
Income					
4020 - Previous Levied Taxes	0.00	0.00	0.00	10,148.51	10,148.51
6030 - Interest	0.00	0.00	0.00	1,573.28	1,573.28
6050 - Miscellaneous	0.00	0.00	0.02	0.02	0.02
6051 - Pac. West Agreement	0.00	0.00	3,600.00	3,600.00	3,600.00
6124 - Beginning Fund - FY 2023/2024	59,854.28	0.00	423,894.97	518,331.90	518,331.90
<b>Total Income</b>	<b>59,854.28</b>	<b>0.00</b>	<b>423,894.97</b>	<b>533,653.61</b>	<b>533,653.61</b>
<b>Gross Profit</b>	<b>59,854.28</b>	<b>0.00</b>	<b>423,894.97</b>	<b>533,653.61</b>	<b>533,653.61</b>
<b>Expense</b>					
8000 - Personnel Services	0.00	0.00	0.00	1,962.25	1,962.25
8009 - Occupation Medical Evaluations	0.00	0.00	0.00	0.00	0.00
8010 - Gross Payroll	0.00	0.00	0.00	0.00	0.00
Base Wages	0.00	0.00	0.00	0.00	0.00
Base Wages - Other	0.00	0.00	0.00	0.00	0.00
<b>Total Base Wages</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Contingration	0.00	0.00	0.00	10,024.86	10,024.86
FLSA	0.00	0.00	0.00	2,269.49	2,269.49
OSFM Wages	0.00	0.00	0.00	3,600.00	3,600.00
Overtime Wages	0.00	0.00	0.00	17,182.08	17,182.08
<b>Total 8010 - Gross Payroll</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>114,035.89</b>	<b>114,035.89</b>
8011 - Employer FICA	0.00	0.00	0.00	147,812.41	147,812.41
8012 - SUTA	0.00	0.00	0.00	11,581.38	11,581.38
8014 - PEBS	0.00	0.00	0.00	1,849.02	1,849.02
8015 - Medical Insurance	0.00	0.00	0.00	44,411.75	44,411.75
8016 - Workmans Comp	0.00	0.00	0.00	18,627.92	18,627.92
8023 - Recruitment & Retention	0.00	0.00	0.00	2,791.80	2,791.80
8027 - 487 Defrmd	0.00	0.00	0.00	975.00	975.00
8029 - Payroll Expenses - Other	0.00	0.00	0.00	528.83	528.83
<b>Total 8000 - Personnel Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>230,947.11</b>	<b>230,947.11</b>
<b>8019 - Materials</b>					
8023 - Bank Fees	0.00	0.00	0.00	12.42	12.42
8031 - Office Supply/Postage	0.00	0.00	0.00	1,532.96	1,532.96
8032 - Legal Services (Attorney Fees)	0.00	0.00	0.00	5,991.78	5,991.78
8034 - Medical Supplies	0.00	0.00	0.00	304.09	304.09
8035 - Minor Equipment	0.00	0.00	0.00	865.92	865.92
8036 - Communications Equipment	0.00	0.00	0.00	1,330.16	1,330.16
8037 - Protective Equipment/Uniforms	0.00	0.00	0.00	3,909.89	3,909.89
8039 - Legal Notices, Licenses & Permit	0.00	0.00	0.00	3.00	3.00
8040 - Equipment Maintenance	0.00	0.00	0.00	642.81	642.81
8045 - Building Maintenance	0.00	0.00	0.00	220.48	220.48
126/148 NW Alesha Hwy	0.00	0.00	0.00	190.00	190.00
Tidewater	0.00	0.00	0.00	95.00	95.00
5 - Rivers	0.00	0.00	0.00	285.56	285.56
<b>Total 8045 - Building Maintenance - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>791.04</b>	<b>791.04</b>
<b>Total 8045 - Building Maintenance</b>					
8050 - Vehicle Fuel	0.00	0.00	0.00	3,660.19	3,660.19
8056 - Vehicle Repair	0.00	0.00	0.00	7,504.41	7,504.41
8172 - Public Education	0.00	0.00	0.00	12.00	12.00
8178 - Department Software/Hardware	0.00	0.00	0.00	738.41	738.41
8179 - Subscriptions	0.00	0.00	0.00	68.17	68.17
8180 - Training/Airbase	0.00	0.00	0.00	698.88	698.88
8188 - Volunteer Appreciation	0.00	0.00	0.00	625.96	625.96
8189 - Memberships/Dues	0.00	0.00	0.00	2,754.69	2,754.69
8190 - Insurance	0.00	0.00	0.00	3,778.18	3,778.18
8200 - Bookkeeping	0.00	0.00	0.00	4,097.73	4,097.73
8210 - Audit	0.00	0.00	0.00	2,500.00	2,500.00
8216 - Dispatch Service	0.00	0.00	0.00	4,882.10	4,882.10
8239 - Telephone	0.00	0.00	0.00	4,021.84	4,021.84
8237 - Water/Steam	0.00	0.00	0.00	1,089.35	1,089.35
8238 - Electricity/Propane	0.00	0.00	0.00	1,854.38	1,854.38
8239 - Rent	0.00	0.00	0.00	624.89	624.89
8240 - Internet Service	0.00	0.00	0.00	17.50	17.50
8093 - Rescue Boat	0.00	0.00	0.00	3,533.08	3,533.08
<b>Total 8019 - Materials</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>57,595.73</b>	<b>57,595.73</b>
<b>Total 8019 - Materials</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>58,135.48</b>	<b>58,135.48</b>

Central Oregon Coast Fire & Rescue  
Profit & Loss by Class

July through September 2023

Accrual Basis

	Bldg/Property Rev	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
9020 - Capital Outlay					
8195 - Interest Expense	0.00	0.00	3,947.59	0.00	3,947.59
8925 - DS - Principal	0.00	0.00	13,575.11	0.00	13,575.11
9000 - Work-in-Progress					
9400 - Tidewater Station Improvements	2,155.75	0.00	0.00	0.00	2,155.75
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	17,422.67	0.00	19,578.42
Net Ordinary Income	2,155.75	599.75	17,422.67	288,212.64	308,391.01
Other Income/Expense					
8820 - Equipment Reserve Fund Transfer	57,498.51	-599.75	17,599.90	150,793.94	225,292.60
Interest	0.00	0.00	878.13	0.00	878.13
Total 8820 - Equipment Reserve Fund Transfer	0.00	0.00	878.13	0.00	878.13
8825 - Building/Property Rsvr Transfer					
Interest	683.54	0.00	0.00	0.00	683.54
Total 8825 - Building/Property Rsvr Transfer	683.54	0.00	0.00	0.00	683.54
8033 - Grants					
SLI&Z Tribe	0.00	0.00	0.00	3,558.20	3,558.20
Welder Rescue PPE	0.00	0.00	0.00	1,000.00	1,000.00
Total 8033 - Grants	0.00	0.00	0.00	4,558.20	4,558.20
Total Other Income	683.54	0.00	878.13	4,558.20	6,119.87
Other Expense					
8300 - Grant	0.00	0.00	0.00	2,175.60	2,175.60
OSFM Wildlife Staffing	0.00	0.00	0.00	2,175.60	2,175.60
Total 8300 - Grant	0.00	0.00	0.00	2,175.60	2,175.60
Total Other Expense	683.54	0.00	878.13	2,382.90	3,944.57
Net Other Income	68,162.06	-683.75	18,448.03	168,176.64	229,298.97
Net Income					



Central Oregon Coast Fire & Rescue  
Profit & Loss by Class

July through September 2023

Accrual Basis

	Bldg/Property Rav	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
9020 - Capital Outlay					
8195 - Interest Expense	0.00	0.00	3,947.98	0.00	3,947.98
8825 - D/S - Principal	0.00	0.00	13,875.11	0.00	13,875.11
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	0.00	0.00	2,155.75
Net Ordinary Income	2,155.75	0.00	17,422.87	0.00	19,578.62
Other Income/Expense					
Other Income					
8820 - Equipment Reserve Fund Transfer	57,498.51	598.75	17,422.87	288,212.54	308,361.01
Interest	0.00	-598.75	17,599.80	150,793.94	228,292.80
Total 8820 - Equipment Reserve Fund Transfer	0.00	0.00	878.13	0.00	878.13
Total 8820 - Equipment Reserve Fund Transfer	0.00	0.00	878.13	0.00	878.13
8825 - Building/Property Rsvr Transfer					
Interest	883.54	0.00	0.00	0.00	883.54
Total 8825 - Building/Property Rsvr Transfer	883.54	0.00	0.00	0.00	883.54
6033 - Grants					
Siletz Tide	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	4,558.20	4,558.20
Total Other Income	0.00	0.00	878.13	4,558.20	6,119.87
Other Expense					
8300 - Grant					
OSFM Wildfire Staffing	0.00	0.00	0.00	2,175.80	2,175.80
Total 8300 - Grant	0.00	0.00	0.00	2,175.80	2,175.80
Total Other Expense	0.00	0.00	0.00	2,382.80	2,382.80
Net Other Income	0.00	0.00	878.13	168,178.54	229,236.87
Net Income	58,162.08	-489.75	18,448.03		229,236.87