

## Central Oregon Coast Fire & Rescue Balance Sheet Prev Year Comparison As of November 30, 2022

	Nov 30, 22	Nov 30, 21	\$ Change	% Change
<b>ASSETS</b>				
<b>Current Assets</b>				
Checking/Savings				
LGIP				
Building/Property Reserve Account	69,947.59	150,354.94	-80,407.35	-53.5%
Equipment Reserve Account	82,352.49	81,423.63	928.86	1.1%
Public Funds				
Equipment Levy Fund	160,303.18	122,596.51	37,706.67	30.8%
Public Funds - Other	-133,267.96	-54,635.29	-78,632.67	-143.9%
<b>Total Public Funds</b>	<u>27,035.22</u>	<u>67,961.22</u>	<u>-40,926.00</u>	<u>-60.2%</u>
<b>Total LGIP</b>	179,335.30	299,739.79	-120,404.49	-40.2%
Oregon Coast Bank Public Funds	882,263.62	865,514.57	76,749.05	9.5%
Oregon Coast Operating Account	18,285.30	50,131.33	-31,846.03	-63.5%
Petty Cash	400.00	400.00	0.00	0.0%
<b>Total Checking/Savings</b>	<u>1,080,284.22</u>	<u>1,155,785.69</u>	<u>-75,501.47</u>	<u>-6.5%</u>
Accounts Receivable	47,666.33	47,666.33	0.00	0.0%
Property Taxes	47,666.33	47,666.33	0.00	0.0%
<b>Total Accounts Receivable</b>	<u>47,666.33</u>	<u>47,666.33</u>	<u>0.00</u>	<u>0.0%</u>
<b>Other Current Assets</b>				
Interfund Receivable				
1400 - Prepaid Expenses	189,875.10	203,714.85	-13,839.75	-6.8%
Computer Support	188.77	0.00	188.77	100.0%
Dispatch Service	6,661.69	1,509.55	5,152.14	341.3%
Equipment Maintenance Agreement	246.25	857.07	-610.82	-71.3%
Insurance	-581.33	4,127.68	-4,709.01	-114.1%
Internet Service	221.42	0.00	221.42	100.0%
Licenses & Permits	454.06	579.51	-125.45	-21.7%
Memberships	5,510.57	1,321.57	4,189.00	317.0%
P.O. Box Rental	66.68	137.32	-70.64	-51.4%
Storage Lease	208.35	208.39	-0.04	0.0%
Subscriptions	5.45	4,140.79	-4,135.34	-99.9%
Workers' Compensation	7,973.71	6,093.58	1,880.13	30.9%
1400 - Prepaid Expenses - Other	16,223.45	16,223.45	0.00	0.0%
<b>Total 1400 - Prepaid Expenses</b>	<u>37,179.07</u>	<u>35,198.91</u>	<u>1,980.16</u>	<u>5.6%</u>
1510 - Employee Advances	19.36	0.00	19.36	100.0%
1710 - Deferred OF - Contib. After M.D	480,333.00	480,333.00	0.00	0.0%
<b>Total Other Current Assets</b>	<u>707,406.53</u>	<u>719,246.76</u>	<u>-11,840.23</u>	<u>-1.7%</u>
<b>Total Current Assets</b>	<u>1,835,357.08</u>	<u>1,922,698.78</u>	<u>-87,341.70</u>	<u>-4.5%</u>
<b>Fixed Assets</b>				
1600 - Capital Assets	1,503,537.65	1,503,537.65	0.00	0.0%

## Central Oregon Coast Fire & Rescue Balance Sheet Prev Year Comparison As of November 30, 2022

Accrual Basis

	Nov 30, 22	Nov 30, 21	\$ Change	% Change
1650 · Allowance For Depreciation	-719,535.75	-719,535.75	0.00	0.0%
Total Fixed Assets	784,001.90	784,001.90	0.00	0.0%
<b>TOTAL ASSETS</b>	<b>2,619,358.98</b>	<b>2,706,700.68</b>	<b>-87,341.70</b>	<b>-3.2%</b>
<b>LIABILITIES &amp; EQUITY</b>				
Liabilities				
Current Liabilities				
Accounts Payable				
2000 · Accounts Payable	9,543.02	15,484.33	-5,941.31	-38.4%
2210 · Interfund Payable	189,875.12	203,714.87	-13,839.75	-6.8%
Total Accounts Payable	199,418.14	219,199.20	-19,781.06	-9.0%
Credit Cards				
2103 · Amazon Credit Line	2,276.00	36.75	2,239.25	6,093.2%
2104 · Oregon Coast Bank Visa	-4,770.16	-3,550.17	-1,219.99	-34.4%
Total Credit Cards	-2,494.16	-3,513.42	1,019.26	29.0%
Other Current Liabilities				
1700 · Net Pension Asset	618,847.00	618,847.00	0.00	0.0%
2110 · Direct Deposit Liabilities	28,519.18	-3,219.13	31,738.31	985.9%
2150 · Union Dues, IAFF Local 4619	818.50	583.00	235.50	40.4%
2201 · Deferred Revenue	37,399.70	0.00	37,399.70	0.0%
2202 · Compensated Absences	14,332.92	15,135.92	-803.00	-5.3%
2203 · 941 Tax Payable	298.86	298.86	0.00	0.0%
2204 · SIT Payable	284.90	684.00	-399.10	-58.4%
2205 · SUTA Payable	-47.93	106.03	-153.96	-145.2%
2206 · Workers' Benefit Fund	13.62	13.62	0.00	0.0%
2207 · 457 Deferred Compensation Payab	240.00	180.00	60.00	33.3%
2211 · Garnishments Payable	650.60	650.60	0.00	0.0%
2222 · Deferred Revenue Contra	-41,147.00	0.00	-41,147.00	0.0%
2301 · Capital Lease Obligation	82,144.89	82,144.89	0.00	0.0%
2310 · Deferred IF - Investment Return	272,197.00	272,197.00	0.00	0.0%
Total Other Current Liabilities	1,014,552.24	983,874.49	30,677.75	3.1%
Total Current Liabilities	1,211,476.22	1,199,560.27	11,915.95	1.0%
Long Term Liabilities				
2500 · Capital Lease Obligation - LT	59,274.67	86,424.89	-27,150.22	-31.4%
Total Long Term Liabilities	59,274.67	86,424.89	-27,150.22	-31.4%
Total Liabilities	1,270,750.89	1,285,985.16	-15,234.27	-1.2%
Equity				
1110 · Retained Earnings	-65,273.27	5,188.35	-70,461.62	-1,358.1%
4100 · Investment In Fixed Assets	221,756.83	221,756.83	0.00	0.0%
4120 · F/B - Depreciation	-75,184.04	0.00	-75,184.04	0.0%
4400 · F/B - Capital Asset Additions	180,583.45	180,583.45	0.00	0.0%
4401 · F/B Capital Asset Disposals	-16,625.00	-16,625.00	0.00	0.0%
4500 · Fund Balance-Comp Abs	-8,504.47	-8,504.47	0.00	0.0%
4560 · GASB 34 Fund Balance	-12,501.00	-12,501.00	0.00	0.0%
4600 · GAAP - Pension Income	-111,175.00	-111,175.00	0.00	0.0%
4620 · F/B -Deferred Revenue	5,734.93	5,734.93	0.00	0.0%

**Central Oregon Coast Fire & Rescue**  
**Balance Sheet Prev Year Comparison**  
**As of November 30, 2022**

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 Accrual Basis

	Nov 30, 22	Nov 30, 21	\$ Change	% Change
4621 - Fund Balance Unreserved				
Beginning Fund - FY 2022/2023	-671,170.57	0.00	-671,170.57	-100.0%
Total Unreserved	-671,170.57	0.00	-671,170.57	-100.0%
4000 - FB Fire	527,754.05	527,754.05	0.00	0.0%
4510 - FB Debt Proceeds	-59,274.67	-86,424.89	27,150.22	31.4%
4511 - FB Debt Payments	13,575.11	13,575.11	0.00	0.0%
4621 - Fund Balance - Other	253,256.59	253,256.59	0.00	0.0%
Total 4621 - Fund Balance	64,140.51	708,160.86	-644,020.35	-90.9%
Net Income	1,163,655.15	521,280.61	642,374.54	123.2%
Total Equity	1,348,608.09	1,420,715.52	-72,107.43	-5.1%
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>2,619,358.98</b>	<b>2,706,700.68</b>	<b>-87,341.70</b>	<b>-3.2%</b>

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

July through November 2022

Accrual Basis

	Jul - Nov 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4010 - Current Levied Taxes	514,662.05	536,408.77	-21,746.72	95.9%
Operating Levy	332,666.20	341,788.64	-8,122.44	97.3%
Permanent Levy				
<b>Total 4010 - Current Levied Taxes</b>	<b>847,328.25</b>	<b>878,197.41</b>	<b>-30,869.16</b>	<b>96.5%</b>
4015 - Equipment Replacement Levy	101,311.42	105,592.28	-4,280.86	95.9%
4020 - Previous Levied Taxes	12,294.17	13,000.00	-705.83	94.6%
6030 - Interest	1,361.42			
6032 - Insurance Recovery/Refund	167.00			
6050 - Miscellaneous	1,051.84			
6051 - Pac. West Agreement	6,000.00	14,400.00	-8,400.00	41.7%
6062 - Corridor Billing	1,369.62	10,000.00	-8,630.38	13.7%
6090 - Sale of Surplus Property	0.00	5,000.00	-5,000.00	0.0%
6120 - Confagration	0.00	5,000.00	-5,000.00	0.0%
6122 - Beginning Fund - 2022/2023	671,170.57	671,170.57	0.00	100.0%
<b>Total Income</b>	<b>1,642,054.29</b>	<b>1,702,360.26</b>	<b>-60,305.97</b>	<b>96.5%</b>
<b>Gross Profit</b>	<b>1,642,054.29</b>	<b>1,702,360.26</b>	<b>-60,305.97</b>	<b>96.5%</b>
<b>Expense</b>				
8000 - Personnel Services				
8009 - Occupation Medical Evaluations	279.25	4,000.00	-3,720.75	7.0%
8010 - Gross Payroll				
Base Wages				
Year End Accrual	-22,182.24			
Base Wages - Other	217,578.29	431,201.96	-213,623.67	50.5%
<b>Total Base Wages</b>	<b>195,396.05</b>	<b>431,201.96</b>	<b>-235,805.91</b>	<b>45.3%</b>
Call Stipend	160.00			
Confagration	4,930.14			
FLSA	3,618.24	6,000.00	-2,381.76	60.3%
OSFM Overtime Wages	2,026.93			
OSFM Wages	19,199.58			
Overtime Wages	27,101.70	25,000.00	2,101.70	108.4%
<b>Total 8010 - Gross Payroll</b>	<b>252,432.64</b>	<b>462,201.96</b>	<b>-209,769.32</b>	<b>54.6%</b>
8011 - Employer FICA	19,311.12	35,358.45	-16,047.33	54.6%
8012 - SUTA	2,547.31	8,361.75	-5,814.44	30.5%
8014 - PERS	57,779.85	65,011.93	-7,231.98	88.9%
8015 - Medical Insurance	41,553.74	95,040.00	-53,686.26	43.5%
8016 - Workmans Comp	5,995.55	12,500.00	-6,804.45	45.8%
8025 - Recruitment & Retention	56.10	2,000.00	-1,943.90	2.8%
8027 - 457 Deferred	475.00	750.00	-275.00	63.3%
8029 - Payroll Expenses - Other	176.75	105.00	71.75	168.3%
<b>Total 8000 - Personnel Services</b>	<b>380,107.41</b>	<b>685,329.09</b>	<b>-305,221.68</b>	<b>55.5%</b>

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

July through November 2022

	Jul - Nov 22	Budget	\$ Over Budget	% of Budget
8019 - Materials				
8023 - Bank Fees	101.81	700.00	-598.19	14.5%
8031 - Office Supply/Postage	5,621.02	8,000.00	-2,378.98	70.3%
8032 - Legal Services	908.00	8,000.00	-7,092.00	11.4%
8033 - Lab Fees	75.00	250.00	-175.00	30.0%
8034 - Medical Supplies	1,893.04	5,000.00	-3,106.96	37.9%
8035 - Minor Equipment	1,556.52	2,000.00	-443.48	77.8%
8036 - Communications Equipment	413.49	14,000.00	-13,586.51	3.0%
8037 - Protective Equipment/Uniforms	170.02	5,500.00	-5,329.98	3.1%
8040 - Equipment Maintenance	1,889.95	2,750.00	-860.05	68.7%
8045 - Building Maintenance				
125/145 NW Alsea Hwy	2,297.83			
Tidewater	3,160.88			
5 - Rivers	854.34			
8045 - Building Maintenance - Other	1,354.81	44,500.00	-43,145.19	3.0%
<b>Total 8045 - Building Maintenance</b>	<b>7,667.86</b>	<b>44,500.00</b>	<b>-36,832.14</b>	<b>17.2%</b>
8050 - Vehicle Fuel	9,211.64	17,000.00	-7,788.36	54.2%
8055 - Vehicle Repair	12,874.68	15,000.00	-2,125.32	85.8%
8056 - Annual Equipment Testing	2,347.96	10,000.00	-7,652.04	23.5%
8170 - Prevention/Publi	107.50			
8172 - Public Education	755.97	1,300.00	-544.03	58.2%
8178 - Department Software/Hardware	2,988.49	2,000.00	988.49	149.4%
8179 - Subscriptions	0.00	5,900.00	-5,900.00	0.0%
8180 - Training/Mileage	1,869.87	3,740.00	-1,870.13	50.0%
8186 - Volunteer Appreciation	1,500.83	7,900.00	-6,399.17	19.0%
8187 - Membership/Dues	3,596.60	3,200.00	396.60	112.4%
8190 - Insurance	12,517.33	18,040.00	-5,522.67	69.4%
8200 - Bookkeeping	6,988.15	16,000.00	-9,011.85	43.7%
8210 - Audit	0.00	8,500.00	-8,500.00	0.0%
8235 - Dispatch Service	6,094.74	22,330.00	-16,235.26	27.3%
8236 - Telephone	2,654.07	5,900.00	-3,245.93	45.0%
8237 - Water/Sewer	1,802.68	3,600.00	-1,797.32	44.5%
8238 - Electricity/Propane	3,660.05	14,400.00	-10,739.95	25.4%
8239 - Rent	1,041.65	3,700.00	-2,658.35	28.2%
8240 - Internet Service	7.50	1,900.00	-1,892.50	0.4%
8271 - Oregon Ethics Commission	0.00	500.00	-500.00	0.0%
8272 - Copier Agreement	897.75	2,250.00	-1,352.25	39.9%
9056 - CERT Team	60.19	1,500.00	-1,439.81	4.0%
9092 - Uniforms	428.50	2,000.00	-1,571.50	21.4%
9095 - Rescue Boat	0.00	1,000.00	-1,000.00	0.0%
9096 - Engine/Ambulance Equipment	4,280.10	54,000.00	-49,719.90	7.9%
9300 - Simulcast Network - Maint. Agre	0.00	4,400.00	-4,400.00	0.0%
<b>Total 8019 - Materials</b>	<b>95,782.96</b>	<b>316,760.00</b>	<b>-220,977.04</b>	<b>30.2%</b>
8400 - Operating Contingency				
9020 - Capital Outlay	0.00	20,000.00	-20,000.00	0.0%
8047 - Self Contained Breathing Appara	0.00	3,200.00	-3,200.00	0.0%
8195 - Interest Expense	3,847.56	2,056.53	1,791.03	187.1%
8250 - Water Rescue	193.98	4,990.00	-4,796.04	3.9%
8925 - D/S - Principal	13,575.11	19,721.59	-6,146.48	68.8%

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

July through November 2022

	Jul - Nov 22	Budget	\$ Over Budget	% of Budget
9000 - Work-in-Progress				
9103 - Five Rivers Property & Improvem	0.00	7,500.00	-7,500.00	0.0%
9400 - Tidewater Station Improvements	18,323.41	20,000.00	-1,676.59	91.6%
9405 - Waidport Station Upgrade	1,793.75			
<b>Total 9000 - Work-in-Progress</b>	<b>20,117.16</b>	<b>27,500.00</b>	<b>-7,382.84</b>	<b>73.2%</b>
9045 - Structure Gear (Protective Gear	296.90	6,800.00	-6,503.10	4.4%
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>38,030.69</b>	<b>124,868.12</b>	<b>-86,837.43</b>	<b>30.5%</b>
<b>Total Expense</b>	<b>513,921.06</b>	<b>1,146,967.21</b>	<b>-633,036.15</b>	<b>44.8%</b>
<b>Net Ordinary Income</b>	<b>1,128,133.23</b>	<b>555,403.05</b>	<b>572,730.18</b>	<b>203.1%</b>
<b>Other Income/Expense</b>				
Other Income				
5820 - Equipment Reserve Fund Transfer	647.25	45,461.00	-45,461.00	0.0%
5820 - Equipment Reserve Fund Transfer - Other	0.00			
<b>Total 5820 - Equipment Reserve Fund Transfer</b>	<b>647.25</b>	<b>45,461.00</b>	<b>-45,461.00</b>	<b>1.4%</b>
Interest				
5825 - Building/Property Rsrv Transfer	775.36	33,000.00	-33,000.00	0.0%
5825 - Building/Property Rsrv Transfer - Other	0.00			
<b>Total 5825 - Building/Property Rsrv Transfer</b>	<b>775.36</b>	<b>33,000.00</b>	<b>-32,224.64</b>	<b>2.3%</b>
<b>6033 - Grants</b>				
OSFM Wildfire Staffing Grant	35,000.00			
<b>Total 6033 - Grants</b>	<b>35,000.00</b>			
<b>Total Other Income</b>	<b>36,422.61</b>	<b>78,461.00</b>	<b>-42,038.39</b>	<b>46.4%</b>
<b>Other Expense</b>				
8300 - Grant	900.69			
OSFM Wildfire Staffing	900.69			
<b>Total 8300 - Grant</b>	<b>900.69</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>900.69</b>	<b>78,461.00</b>	<b>-77,560.31</b>	<b>1.1%</b>
<b>Net Other Income</b>	<b>35,521.92</b>	<b>0.00</b>	<b>35,521.92</b>	<b>100.0%</b>
<b>Net Income</b>	<b>1,163,655.15</b>	<b>555,403.05</b>	<b>608,252.10</b>	<b>209.5%</b>

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

November 2022

Accrual Basis

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4010 - Current Levied Taxes	0.00	0.00	0.00	465,026.35	465,026.35
Operating Levy	0.00	0.00	0.00	300,582.78	300,582.78
Permanent Levy					
<b>Total 4010 - Current Levied Taxes</b>	0.00	0.00	0.00	765,609.13	765,609.13
4015 - Equipment Replacement Levy	0.00	91,540.61	0.00	0.00	91,540.61
4020 - Previous Levied Taxes	0.00	0.00	0.00	3,575.51	3,575.51
6030 - Interest	0.00	0.00	0.00	539.25	539.25
6051 - Pac. West Agreement	0.00	0.00	0.00	1,200.00	1,200.00
<b>Total Income</b>	0.00	91,540.61	0.00	770,923.89	862,464.50
<b>Gross Profit</b>	0.00	91,540.61	0.00	770,923.89	862,464.50
<b>Expense</b>					
8000 - Personnel Services					
8009 - Occupation Medical Evaluations	0.00	0.00	0.00	29.00	29.00
8010 - Gross Payroll					
Base Wages	0.00	0.00	0.00	43,696.82	43,696.82
FLSA	0.00	0.00	0.00	725.70	725.70
OSFM Overtime Wages	0.00	0.00	0.00	434.68	434.68
OSFM Wages	0.00	0.00	0.00	3,521.53	3,521.53
Overtime Wages	0.00	0.00	0.00	6,014.95	6,014.95
<b>Total 8010 - Gross Payroll</b>	0.00	0.00	0.00	54,393.68	54,393.68
8011 - Employer FICA	0.00	0.00	0.00	4,161.14	4,161.14
8012 - SUTA	0.00	0.00	0.00	290.07	290.07
8014 - PERS	0.00	0.00	0.00	18,187.96	18,187.96
8015 - Medical Insurance	0.00	0.00	0.00	8,157.94	8,157.94
8016 - Workmans Comp	0.00	0.00	0.00	1,139.11	1,139.11
8025 - Recruitment & Retention	0.00	0.00	0.00	56.10	56.10
8027 - 457 Deferred	0.00	0.00	0.00	70.00	70.00
8029 - Payroll Expenses - Other	0.00	0.00	0.00	35.00	35.00
<b>Total 8000 - Personnel Services</b>	0.00	0.00	0.00	86,520.00	86,520.00
8019 - Materials					
8023 - Bank Fees	0.00	0.00	0.00	4.10	4.10
8031 - Office Supply/Postage	0.00	0.00	0.00	2,846.31	2,846.31
8032 - Legal Services	0.00	0.00	0.00	780.00	780.00
8033 - Lab Fees	0.00	0.00	0.00	15.00	15.00
8034 - Medical Supplies	0.00	0.00	0.00	254.00	254.00
8035 - Minor Equipment	0.00	0.00	0.00	664.06	664.06
8036 - Communications Equipment	0.00	0.00	0.00	413.49	413.49
8037 - Protective Equipment/Uniforms	0.00	0.00	0.00	80.06	80.06
8040 - Equipment Maintenance	0.00	0.00	0.00	103.75	103.75
8045 - Building Maintenance					
125/445 NW Aisea Hwy	0.00	0.00	0.00	970.30	970.30
Tidewater	0.00	0.00	0.00	2,115.39	2,115.39
5 - Rivers	0.00	0.00	0.00	195.03	195.03
<b>Total 8045 - Building Maintenance</b>	0.00	0.00	0.00	3,280.72	3,280.72

**Central Oregon Coast Fire & Rescue  
Profit & Loss by Class**

November 2022

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12/30/22

Accrual Basis

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8050 - Vehicle Fuel	0.00	0.00	0.00	2,107.80	2,107.80
8055 - Vehicle Repair	0.00	0.00	0.00	5,061.00	5,061.00
8056 - Annual Equipment Testing	0.00	0.00	0.00	1,874.46	1,874.46
8178 - Department Software/Hardware	0.00	0.00	0.00	2,074.60	2,074.60
8180 - Training/Mileage	0.00	0.00	0.00	774.27	774.27
8188 - Volunteer Appreciation	0.00	0.00	0.00	250.00	250.00
8187 - Membership/Dues	0.00	0.00	0.00	719.32	719.32
8190 - Insurance	0.00	0.00	0.00	2,503.00	2,503.00
8200 - Bookkeeping	0.00	0.00	0.00	1,326.13	1,326.13
8235 - Dispatch Service	0.00	0.00	0.00	6,094.74	6,094.74
8236 - Telephone	0.00	0.00	0.00	523.63	523.63
8237 - Water/Sewer	0.00	0.00	0.00	319.11	319.11
8238 - Electricity/Propane	0.00	0.00	0.00	870.90	870.90
8239 - Rent	0.00	0.00	0.00	208.33	208.33
8240 - Internet Service	0.00	0.00	0.00	1.50	1.50
8272 - Copier Agreement	0.00	0.00	0.00	179.55	179.55
9056 - CERT Team	0.00	0.00	0.00	60.19	60.19
9096 - Engine/Ambulance Equipment	0.00	1,333.36	0.00	0.00	1,333.36
<b>Total 8019 - Materials</b>	0.00	1,333.36	0.00	33,990.02	34,723.38
9020 - Capital Outlay	0.00	0.00	3,847.56	0.00	3,847.56
8195 - Interest Expense	0.00	193.96	0.00	0.00	193.96
8250 - Water Rescue	0.00	0.00	13,575.11	0.00	13,575.11
8925 - D/S - Principal	0.00	0.00	0.00	0.00	0.00
9000 - Work-in-Progress	103.71	0.00	0.00	0.00	103.71
8400 - Tidewater Station Improvements	1,793.75	0.00	0.00	0.00	1,793.75
9405 - Waldport Station Upgrade	1,897.46	0.00	0.00	0.00	1,897.46
<b>Total 9000 - Work-in-Progress</b>	1,897.46	0.00	0.00	0.00	1,897.46
<b>Total 9020 - Capital Outlay</b>	1,897.46	193.96	17,422.67	0.00	19,514.09
<b>Total Expense</b>	1,897.46	1,527.32	17,422.67	119,910.02	140,757.47
<b>Net Ordinary Income</b>	-1,897.46	90,013.29	-17,422.67	651,013.87	721,707.03
<b>Other Income</b>					
5820 - Equipment Reserve Fund Transfer	0.00	0.00	180.67	0.00	180.67
Interest					
<b>Total 5820 - Equipment Reserve Fund Transfer</b>	0.00	0.00	180.67	0.00	180.67
5825 - Building/Property Rsv Transfer	153.45	0.00	0.00	0.00	153.45
Interest					
<b>Total 5825 - Building/Property Rsv Transfer</b>	153.45	0.00	0.00	0.00	153.45
<b>Total Other Income</b>	153.45	0.00	180.67	0.00	334.12
<b>Other Expense</b>					
8300 - Grant	0.00	0.00	0.00	324.60	324.60
OSFM Wildfire Staffing					
<b>Total 8300 - Grant</b>	0.00	0.00	0.00	324.60	324.60
<b>Total Other Expense</b>	153.45	0.00	180.67	-324.60	9.52
<b>Net Other Income</b>	-1,744.01	90,013.29	-17,242.00	650,689.27	721,716.55
<b>Net Income</b>					



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

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Accrual Basis

	Bldg/Property Rev	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
4010 - Current Levied Taxes	0.00	0.00	0.00	514,662.05	514,662.05
Operating Levy	0.00	0.00	0.00	332,666.20	332,666.20
Permanent Levy					
<b>Total 4010 - Current Levied Taxes</b>	0.00	0.00	0.00	847,328.25	847,328.25
4015 - Equipment Replacement Levy	0.00	101,311.42	0.00	0.00	101,311.42
4020 - Previous Levied Taxes	0.00	0.00	0.00	12,294.17	12,294.17
6030 - Interest	0.00	0.00	0.00	1,361.42	1,361.42
6032 - Insurance Recovery/Refund	0.00	0.00	0.00	187.00	187.00
6050 - Miscellaneous	0.00	0.00	0.00	1,051.84	1,051.84
6051 - Pac. West Agreement	0.00	0.00	0.00	6,000.00	6,000.00
6052 - Corridor Billing	0.00	0.00	0.00	1,369.62	1,369.62
6122 - Beginning Fund - 2022/2023	92,000.00	42,000.00	54,539.00	482,631.57	671,170.57
<b>Total Income</b>	92,000.00	143,311.42	54,539.00	1,352,203.87	1,642,054.29
<b>Expense</b>					
8000 - Personnel Services					
8009 - Occupation Medical Evaluations					
8010 - Gross Payroll	0.00	0.00	0.00	279.25	279.25
Base Wages					
Year End Accrual	0.00	0.00	0.00	-22,162.24	-22,162.24
Base Wages - Other	0.00	0.00	0.00	217,576.29	217,576.29
<b>Total Base Wages</b>	0.00	0.00	0.00	195,396.05	195,396.05
Call Stipend	0.00	0.00	0.00	160.00	160.00
Configuration	0.00	0.00	0.00	4,930.14	4,930.14
FLSA	0.00	0.00	0.00	3,618.24	3,618.24
OSFM Overtime Wages	0.00	0.00	0.00	2,026.93	2,026.93
OSFM Wages	0.00	0.00	0.00	19,199.58	19,199.58
Overtime Wages	0.00	0.00	0.00	27,101.70	27,101.70
<b>Total 8010 - Gross Payroll</b>	0.00	0.00	0.00	252,432.64	252,432.64
8011 - Employer FICA	0.00	0.00	0.00	19,311.12	19,311.12
8012 - SUTA	0.00	0.00	0.00	2,547.31	2,547.31
8014 - PERS	0.00	0.00	0.00	57,778.95	57,778.95
8016 - Medical Insurance	0.00	0.00	0.00	41,353.74	41,353.74
8016 - Workmans Comp	0.00	0.00	0.00	5,095.55	5,095.55
8025 - Recruitment & Retention	0.00	0.00	0.00	56.10	56.10
8027 - 457 Deferred	0.00	0.00	0.00	475.00	475.00
8029 - Payroll Expenses - Other	0.00	0.00	0.00	176.75	176.75
<b>Total 8000 - Personnel Services</b>	0.00	0.00	0.00	380,107.41	380,107.41
8019 - Materials					
8023 - Bank Fees	0.00	0.00	0.00	101.81	101.81
8031 - Office Supply/Postage	0.00	0.00	0.00	5,621.02	5,621.02
8032 - Legal Services	0.00	0.00	0.00	908.00	908.00
8033 - Lab Fees	0.00	0.00	0.00	75.00	75.00
8034 - Medical Supplies	0.00	0.00	0.00	1,893.04	1,893.04
8035 - Minor Equipment	0.00	0.00	0.00	1,556.52	1,556.52
8036 - Communications Equipment	0.00	0.00	0.00	413.49	413.49
8037 - Protective Equipment/Uniforms	0.00	0.00	0.00	170.02	170.02
8040 - Equipment Maintenance	0.00	0.00	0.00	1,889.85	1,889.85
8045 - Building Maintenance					
126746 NW Alecia Hwy	0.00	0.00	0.00	2,287.63	2,287.63
Therwater	0.00	0.00	0.00	3,160.88	3,160.88
S - Rivers	0.00	0.00	0.00	854.34	854.34
8045 - Building Maintenance - Other	0.00	0.00	0.00	1,354.81	1,354.81
<b>Total 8045 - Building Maintenance</b>	0.00	0.00	0.00	7,687.86	7,687.86

Central Oregon Coast Fire & Rescue  
Profit & Loss by Class

July through November 2022

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Accrual Basis

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8050 - Vehicle Fuel	0.00	0.00	0.00	9,211.64	9,211.64
8055 - Vehicle Repair	0.00	0.00	0.00	12,874.68	12,874.68
8056 - Annual Equipment Testing	0.00	0.00	0.00	2,347.96	2,347.96
8170 - Prevention/Publi	0.00	0.00	0.00	107.50	107.50
8172 - Public Education	0.00	0.00	0.00	755.97	755.97
8178 - Department Software/Hardware	0.00	0.00	0.00	2,988.49	2,988.49
8180 - Training/Mileage	0.00	0.00	0.00	1,869.87	1,869.87
8186 - Volunteer Appreciation	0.00	0.00	0.00	1,500.83	1,500.83
8187 - Membership/Dues	0.00	0.00	0.00	3,596.60	3,596.60
8190 - Insurance	0.00	0.00	0.00	12,517.33	12,517.33
8200 - Bookkeeping	0.00	0.00	0.00	6,988.15	6,988.15
8235 - Dispatch Service	0.00	0.00	0.00	6,094.74	6,094.74
8236 - Telephone	0.00	0.00	0.00	2,654.07	2,654.07
8237 - Water/Sewer	0.00	0.00	0.00	1,602.68	1,602.68
8238 - Electricity/Propano	0.00	0.00	0.00	3,660.05	3,660.05
8239 - Rent	0.00	0.00	0.00	1,041.85	1,041.85
8240 - Internet Service	0.00	0.00	0.00	7.50	7.50
8272 - Copier Agreement	0.00	0.00	0.00	897.75	897.75
9055 - CERT Team	0.00	0.00	0.00	60.19	60.19
9092 - Uniforms	0.00	0.00	0.00	428.50	428.50
9096 - Engine/Ambulance Equipment	0.00	4,280.10	0.00	0.00	4,280.10
Total 8019 - Materials	0.00	4,280.10	0.00	91,502.86	95,782.96
9020 - Capital Outlay	0.00	0.00	0.00	0.00	0.00
8185 - Interest Expense	0.00	0.00	3,847.56	0.00	3,847.56
8250 - Water Rental	0.00	193.96	0.00	0.00	193.96
8925 - DNS Principal	0.00	0.00	13,575.11	0.00	13,575.11
9000 - Work-In-Progress	18,323.41	0.00	0.00	0.00	18,323.41
9400 - Tidewater Station Improvements	1,793.75	0.00	0.00	0.00	1,793.75
9405 - Waldport Station Upgrade	20,117.16	0.00	0.00	0.00	20,117.16
Total 9000 - Work-In-Progress	20,117.16	0.00	0.00	0.00	20,117.16
9045 - Structure Gear (Protective Gear	0.00	296.90	0.00	0.00	296.90
Total 9020 - Capital Outlay	20,117.16	490.86	17,422.67	0.00	38,030.69
Total Expense	20,117.16	4,770.96	17,422.67	471,610.27	515,921.06
Net Ordinary Income	71,882.64	138,540.46	37,116.33	860,593.60	1,128,133.23
Other Income/Expense					
5820 - Equipment Reserve Fund Transfer	0.00	0.00	647.25	0.00	647.25
Interest	775.36	0.00	0.00	0.00	775.36
Total 5820 - Equipment Reserve Fund Transfer	0.00	0.00	647.25	0.00	647.25
5825 - Building/Property Rsv Transfer	775.36	0.00	0.00	0.00	775.36
Total 5825 - Building/Property Rsv Transfer	775.36	0.00	0.00	0.00	775.36
6933 - Grants	0.00	0.00	0.00	35,000.00	35,000.00
OSFM Wildfire Staffing Grant	0.00	0.00	0.00	35,000.00	35,000.00
Total 6933 - Grants	0.00	0.00	0.00	35,000.00	35,000.00
Total Other Income	775.36	0.00	647.25	35,000.00	36,422.61
Other Expense					
8300 - Grant	0.00	0.00	0.00	900.69	900.69
OSFM Wildfire Staffing	0.00	0.00	0.00	900.69	900.69
Total 8300 - Grant	0.00	0.00	0.00	900.69	900.69
Total Other Expense	775.36	0.00	647.25	900.69	3,521.92
Net Other Income	72,658.20	138,540.46	37,763.58	914,692.91	1,163,655.15
Net Income					