

Central Oregon Coast Fire & Rescue

Balance Sheet

As of October 31, 2023

11/13/23

Accrual Basis

	Oct 31, 23
ASSETS	
Current Assets	
Checking/Savings	
LGIP	
Building/Property Reserve Accou	48,902.20
Equipment Reserve Account	36,056.80
Public Funds	
Oregon Community Frndn - (Restri	1,000.00
OSFM Wildfire Grant - (Restrict	26,553.51
Siletz Tribe Grant - (Restrict	3,558.20
Public Funds - Other	-26,224.63
Total Public Funds	4,887.08
Total LGIP	89,846.08
Oregon Coast Bank Public Funds	109,784.94
Oregon Coast Operating Account	42,732.64
Petty Cash	400.00
Total Checking/Savings	242,763.66
Accounts Receivable	
Property Taxes	40,674.33
Total Accounts Receivable	40,674.33
Other Current Assets	
Interfund Receivable	35,759.86
1400 · Prepaid Expenses	
Computer Support	0.36
Equipment Maintenance Agreement	323.04
Insurance	6,628.90
Internet Service	358.94
Memberships	1,270.68
P.O. Box Rental	85.50
Storage Lease	416.68
Subscriptions	4.00
Workers' Compensation	8,764.18
1400 · Prepaid Expenses - Other	16,223.45
Total 1400 · Prepaid Expenses	34,075.73
1710 · Deferred OF - Contib. After M.D	480,333.00
2107 · Due Back From VISA Bankcard	27.00
Total Other Current Assets	550,195.59
Total Current Assets	833,633.58
Fixed Assets	
1600 · Capital Assets	
1610 · 125/145 NW Aisea Hwy Property	1,020,000.00
1600 · Capital Assets - Other	1,503,537.65
Total 1600 · Capital Assets	2,523,537.65
1650 · Allowance For Depreciation	-719,535.75
Total Fixed Assets	1,804,001.90
TOTAL ASSETS	2,637,635.48

Central Oregon Coast Fire & Rescue

Balance Sheet

11/13/23

As of October 31, 2023

Accrual Basis

	Oct 31, 23
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-2,310.29
2210 · Interfund Payable	35,759.86
Total Accounts Payable	33,449.57
Credit Cards	
2104 · Oregon Coast Bank Visa	38.00
Total Credit Cards	38.00
Other Current Liabilities	
1700 · Net Pension Asset	618,847.00
2110 · Direct Deposit Liabilities	0.44
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	-77.20
2207 · 457 Deferred Compensation Payab	240.00
2211 · Garnishments Payable	650.60
2215 · OSGP 457(b) Payable	264.74
2222 · Deferred Revenue Contra	-41,147.00
2301 · Capital Lease Obligation	82,144.89
2310 · Deferred IF - Investment Return	272,197.00
Total Other Current Liabilities	1,021,287.86
Total Current Liabilities	1,054,775.43
Long Term Liabilities	
2240 · Note Payable -125/145 NW Aisea	1,020,000.00
2500 · Capital Lease Obligation - LT	45,699.56
Total Long Term Liabilities	1,065,699.56
Total Liabilities	2,120,474.99
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 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	-45,699.56
4511 · FB Debt Payments	13,575.11
4621 · Fund Balance - Other	253,256.59
Total 4621 · Fund Balance	179,522.70

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

	<u>Oct 31, 23</u>
Net Income	<u>240,684.57</u>
Total Equity	<u>517,160.49</u>
TOTAL LIABILITIES & EQUITY	<u>2,837,835.48</u>

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

July through October 2023

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 - Current Levied Taxes	56,160.55	573,024.00	-516,863.45	9.8%
Operating Levy	35,762.00	370,390.08	-334,628.08	9.7%
Permanent Levy	15,477.37	157,920.00	-142,442.63	9.8%
Serial Levy				
Total 4010 - Current Levied Taxes	107,399.92	1,101,334.08	-993,934.16	9.8%
4020 - Previous Levied Taxes	11,499.31	3,500.00	7,999.31	328.6%
6030 - Interest	1,794.11	6,500.00	-4,705.89	27.6%
6050 - Miscellaneous	0.02			
6051 - Pac. West Agreement	4,800.00	14,400.00	-9,600.00	33.3%
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	643,825.16	1,572,491.77	-928,666.61	40.9%
Gross Profit	643,825.16	1,572,491.77	-928,666.61	40.9%
Expense				
8000 - Personnel Services	1,672.25	1,500.00	172.25	111.5%
8009 - Occupation Medical Evaluations				
8010 - Gross Payroll				
Base Wages	-26,545.58			
Year End Accrual	187,369.17			
Base Wages - Other				
Total Base Wages	160,823.59	560,321.89	-399,498.30	28.7%
Conflagration	10,624.96			
FLSA	3,207.91	9,850.00	-6,642.09	32.6%
OSFM Overtime Wages	1,440.00			
OSFM Wages	7,200.00			
Overtime Wages	25,916.64	26,500.00	-583.36	97.8%
Total 8010 - Gross Payroll	209,213.10	596,671.89	-387,458.79	35.1%

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

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
8011 - Employer FICA	16,278.51	45,645.40	-29,366.89	35.7%
8012 - SUTA	2,197.50	11,371.79	-9,174.29	19.3%
8014 - PERS	44,411.75	84,794.56	-40,372.81	52.4%
8015 - Medical Insurance	40,254.72	118,466.80	-78,232.08	34.0%
8016 - Workmans Comp	3,887.33	15,600.00	-11,712.67	24.9%
8025 - Recruitment & Retention	975.00	2,000.00	-1,025.00	48.8%
8027 - 457 Deferred	743.18	825.00	-81.82	90.1%
8029 - Payroll Expenses - Other	154.00	105.00	49.00	146.7%
Total 8000 - Personnel Services	319,787.34	876,990.44	-557,203.10	36.5%
8019 - Materials				
8023 - Bank Fees	30.52	700.00	-669.48	4.4%
8031 - Office Supply/Postage	1,829.34	8,000.00	-6,170.66	22.9%
8032 - Legal Services (Attorney Fees)	5,991.78	6,000.00	-8.22	99.9%
8034 - Medical Supplies	765.21	5,000.00	-4,234.79	15.3%
8035 - Minor Equipment	607.40	1,000.00	-392.60	60.7%
8036 - Communications Equipment	1,350.16	6,000.00	-4,649.84	22.5%
8037 - Protective Equipment/Uniforms	4,299.89	2,050.00	2,249.89	112.2%
8039 - Legal Notices, Licenses & Permi	3.00	2,065.94	-2,062.94	0.1%
8040 - Equipment Maintenance	1,065.94	2,050.00	-984.06	52.0%
8045 - Building Maintenance	274.41	285.00	-10.59	96.3%
125/145 NW Aalsea Hwy	285.00	190.00	95.00	152.6%
Tidewater	190.00	314.06	-124.06	60.5%
5 - Rivers	314.06	40,000.00	-39,685.94	0.8%
8045 - Building Maintenance - Other	1,063.47	40,000.00	-38,936.53	2.7%
Total 8045 - Building Maintenance	1,063.47	40,000.00	-38,936.53	2.7%
8050 - Vehicle Fuel	5,303.80	18,500.00	-13,196.20	28.7%
8055 - Vehicle Repair	9,011.98	20,000.00	-10,988.02	45.1%
8056 - Annual Equipment Testing	0.00	10,000.00	-10,000.00	0.0%
8172 - Public Education	16.00	500.00	-484.00	3.2%
8178 - Department Software/Hardware	1,147.57	2,000.00	-852.43	57.4%
8179 - Subscriptions	65.00	5,200.00	-5,135.00	1.3%
8180 - Training/Mileage	854.24	4,400.00	-3,545.76	19.4%
8186 - Volunteer Appreciation	625.96	5,900.00	-5,274.04	10.6%
8187 - Membership/Dues	3,357.75	4,000.00	-642.25	83.9%
8190 - Insurance	5,535.60	21,240.00	-15,704.40	26.1%
8200 - Bookkeeping	5,463.64	16,480.00	-11,016.36	33.2%
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	3,498.11	4,900.00	-1,401.89	71.4%
8237 - Water/Sewer	1,093.28	3,600.00	-2,506.72	30.4%
8238 - Electricity/Propane	1,924.28	14,400.00	-12,475.72	13.4%
8239 - Rent	833.32	3,700.00	-2,866.68	22.5%
8240 - Internet Service	6.68	1,400.00	-1,393.32	0.5%
8271 - Oregon Ethics Commission	0.00	500.00	-500.00	0.0%

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

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
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	4,102.83	1,000.00	3,102.83	410.3%
9300 · Simulcast Network - Maint Agre	0.00	4,620.00	-4,620.00	0.0%
Total 8019 · Materials	67,336.65	247,120.00	-179,783.35	27.2%
8400 · Operating Contingency	0.00	20,000.00	-20,000.00	0.0%
9020 · Capital Outlay				
8195 · Interest Expense	3,847.56	2,056.53	1,791.03	187.1%
8925 · 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%
9000 · Work-in-Progress				
9400 · Tidewater Station Improvements	2,155.75			
Total 9000 · Work-in-Progress	2,155.75			
Total 9020 · Capital Outlay	19,578.42	22,000.00	-2,421.58	89.0%
Total Expense	406,702.41	1,166,110.44	-759,408.03	34.9%
Net Ordinary Income	237,122.75	406,381.33	-169,258.58	58.3%
Other Income/Expense				
Other Income				
5820 · Equipment Reserve Fund Transfer				
Interest	1,064.23	2,750.00	-1,685.77	38.7%
Total 5820 · Equipment Reserve Fund Transfer	1,064.23	2,750.00	-1,685.77	38.7%
5825 · Building/Property Rsrv Transfer				
Interest	890.84	2,750.00	-1,859.16	32.4%
Total 5825 · Building/Property Rsrv Transfer	890.84	2,750.00	-1,859.16	32.4%
6033 · Grants				
Siletz Tribe	3,558.20			
Water Rescue PPE	1,000.00			
Total 6033 · Grants	4,558.20			
Total Other Income	6,513.27	5,500.00	1,013.27	118.4%

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11/13/23

Accrual Basis

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

	Jul - Oct 23	Budget	\$ Over Budget	% of Budget
Other Expense				
8300 - Grant	2,951.45			
OSFM Wildfire Staffing	2,951.45			
Total 8300 - Grant	<u>2,951.45</u>			
Total Other Expense	<u>2,951.45</u>			
Net Other Income	<u>3,561.82</u>	5,500.00	-1,938.18	64.8%
Net Income	<u><u>240,684.57</u></u>	<u><u>411,881.33</u></u>	<u><u>-171,196.76</u></u>	<u><u>58.4%</u></u>

Central Oregon Coast Fire & Rescue
Profit & Loss by Class

October 2023

	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	56,160.55	56,160.55
Operating Levy	0.00	0.00	0.00	35,762.00	35,762.00
Permanent Levy	0.00	0.00	0.00	15,477.37	15,477.37
Serial Levy	0.00				
Total 4010 - Current Levied Taxes	0.00	0.00	0.00	107,399.92	107,399.92
4020 - Previous Levied Taxes	0.00	0.00	0.00	1,350.80	1,350.80
6030 - Interest	0.00	0.00	0.00	220.83	220.83
6051 - Pac. West Agreement	0.00	0.00	0.00	1,200.00	1,200.00
Total Income	0.00	0.00	0.00	110,171.55	110,171.55
Gross Profit	0.00	0.00	0.00	110,171.55	110,171.55
Expense					
8000 - Personal Services					
8009 - Occupation Medical Evaluations	0.00	0.00	0.00	-290.00	-290.00
8010 - Gross Payroll					
Base Wages	0.00	0.00	0.00	46,787.71	46,787.71
FLSA	0.00	0.00	0.00	838.42	838.42
OSFM Overtime Wages	0.00	0.00	0.00	1,440.00	1,440.00
OSFM Wages	0.00	0.00	0.00	3,600.00	3,600.00
Overtime Wages	0.00	0.00	0.00	8,734.56	8,734.56
Total 8010 - Gross Payroll	0.00	0.00	0.00	61,400.69	61,400.69
8011 - Employer FICA	0.00	0.00	0.00	4,697.13	4,697.13
8012 - SUTA	0.00	0.00	0.00	348.48	348.48
8015 - Medical Insurance	0.00	0.00	0.00	21,626.80	21,626.80
8016 - Workmans Comp	0.00	0.00	0.00	1,095.53	1,095.53
8027 - 457 Deferred	0.00	0.00	0.00	214.35	214.35
8029 - Payroll Expenses - Other	0.00	0.00	0.00	47.25	47.25
Total 8000 - Personal Services	0.00	0.00	0.00	89,140.23	89,140.23
8019 - Materials					
8023 - Bank Fees	0.00	0.00	0.00	18.10	18.10
8031 - Office Supply/Postage	0.00	0.00	0.00	323.59	323.59
8034 - Medical Supplies	0.00	0.00	0.00	461.12	461.12
8035 - Minor Equipment	0.00	0.00	0.00	21.48	21.48
8037 - Protective Equipment/Uniforms	0.00	0.00	0.00	390.00	390.00
8040 - Equipment Maintenance	0.00	0.00	0.00	423.33	423.33
8045 - Building Maintenance					
125/145 NW Alsea Hwy	0.00	0.00	0.00	53.93	53.93
Tidewater	0.00	0.00	0.00	95.00	95.00
5 - Rivers	0.00	0.00	0.00	95.00	95.00
8045 - Building Maintenance - Other	0.00	0.00	0.00	28.50	28.50
Total 8045 - Building Maintenance	0.00	0.00	0.00	272.43	272.43

Central Oregon Coast Fire & Rescue
Profit & Loss by Class

October 2023

Accrual Basis

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8050 - Vehicle Fuel	0.00	0.00	0.00	1,643.61	1,643.61
8055 - Vehicle Repair	0.00	0.00	0.00	1,507.57	1,507.57
8172 - Public Education	0.00	0.00	0.00	4.00	4.00
8178 - Department Software/Hardware	0.00	0.00	0.00	292.56	292.56
8180 - Training/Mileage	0.00	0.00	0.00	50.98	50.98
8187 - Membership/Dues	0.00	0.00	0.00	603.06	603.06
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
8236 - Telephone	0.00	0.00	0.00	-523.73	-523.73
8237 - Water/Sewer	0.00	0.00	0.00	40.03	40.03
8238 - Electricity/Propane	0.00	0.00	0.00	69.90	69.90
8239 - Rent	0.00	0.00	0.00	208.33	208.33
8240 - Internet Service	0.00	0.00	0.00	1.67	1.67
9092 - Uniforms	0.00	107.80	0.00	0.00	107.80
Total 8019 - Materials	0.00	107.80	0.00	8,931.36	9,039.16
Total Expense	0.00	107.80	0.00	98,071.59	98,179.39
Net Ordinary Income	0.00	-107.80	0.00	12,099.96	11,992.16
Other Income/Expense					
Other Income					
5820 - Equipment Reserve Fund Transfer					
Interest	0.00	0.00	186.10	0.00	186.10
Total 5820 - Equipment Reserve Fund Transfer	0.00	0.00	186.10	0.00	186.10
5825 - Building/Property Rsv Transfer					
Interest	207.30	0.00	0.00	0.00	207.30
Total 5825 - Building/Property Rsv Transfer	207.30	0.00	0.00	0.00	207.30
Total Other Income	207.30	0.00	186.10	0.00	393.40
Other Expense					
8300 - Grant					
OSFM Wildfire Staffing	0.00	0.00	0.00	775.85	775.85
Total 8300 - Grant	0.00	0.00	0.00	775.85	775.85
Total Other Expense	0.00	0.00	0.00	775.85	775.85
Net Other Income	207.30	0.00	186.10	-775.85	-382.45
Net Income	207.30	-107.80	186.10	11,324.11	11,609.71

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

	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	56,160.55	56,160.55
Operating Levy	0.00	0.00	0.00	35,762.00	35,762.00
Permanent Levy	0.00	0.00	0.00	15,477.37	15,477.37
Serial Levy	0.00	0.00	0.00		
Total 4010 - Current Levied Taxes	0.00	0.00	0.00	107,399.92	107,399.92
Expense					
4020 - Previous Levied Taxes	0.00	0.00	0.00	11,499.31	11,499.31
6030 - Interest	0.00	0.00	0.00	1,794.11	1,794.11
6050 - Miscellaneous	0.00	0.00	0.00	0.02	0.02
6051 - Pac. West Agreement	0.00	0.00	0.00	4,800.00	4,800.00
6124 - Beginning Fund - FY 2023/2024	59,654.26	0.00	34,992.57	423,684.97	518,331.80
Total Income	59,654.26	0.00	34,992.57	549,178.33	643,825.16
Gross Profit	59,654.26	0.00	34,992.57	549,178.33	643,825.16
Expense					
8000 - Personnel Services					
8009 - Occupation Medical Evaluations					
8010 - Gross Payroll					
Base Wages	0.00	0.00	0.00	1,672.25	1,672.25
Year End Accrual	0.00	0.00	0.00		
Base Wages - Other	0.00	0.00	0.00	-26,545.58	-26,545.58
Total Base Wages	0.00	0.00	0.00	160,823.59	160,823.59
Confingration	0.00	0.00	0.00	10,624.96	10,624.96
FLSA	0.00	0.00	0.00	3,207.91	3,207.91
OSFM Overtime Wages	0.00	0.00	0.00	1,440.00	1,440.00
OSFM Wages	0.00	0.00	0.00	7,200.00	7,200.00
Overtime Wages	0.00	0.00	0.00	25,916.64	25,916.64
Total 8010 - Gross Payroll	0.00	0.00	0.00	209,213.10	209,213.10
8011 - Employer FICA					
8012 - SUTA					
8014 - PERS	0.00	0.00	0.00	16,278.51	16,278.51
8015 - Medical Insurance	0.00	0.00	0.00	2,197.50	2,197.50
8016 - Workmans Comp	0.00	0.00	0.00	44,411.75	44,411.75
8025 - Recruitment & Retention	0.00	0.00	0.00	40,254.72	40,254.72
8027 - 457 Deferred	0.00	0.00	0.00	3,887.33	3,887.33
8029 - Payroll Expenses - Other	0.00	0.00	0.00	975.00	975.00
Total 8000 - Personnel Services	0.00	0.00	0.00	743.18	743.18
Total 8000 - Personnel Services	0.00	0.00	0.00	319,787.34	319,787.34
8019 - Materials					
8023 - Bank Fees	0.00	0.00	0.00	30.52	30.52
8031 - Office Supply/Postage	0.00	0.00	0.00	1,829.34	1,829.34
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	765.21	765.21
8035 - Minor Equipment	0.00	0.00	0.00	607.40	607.40
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	4,299.89	4,299.89
8039 - Legal Notices, Licenses & Permi	0.00	0.00	0.00	3.00	3.00
8040 - Equipment Maintenance	0.00	0.00	0.00	1,065.94	1,065.94

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

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8045 - Building Maintenance					
126/145 NW Alsea Hwy	0.00	0.00	0.00	274.41	274.41
Tidewater	0.00	0.00	0.00	285.00	285.00
5 - Rivers	0.00	0.00	0.00	190.00	190.00
8045 - Building Maintenance - Other	0.00	0.00	0.00	314.06	314.06
Total 8045 - Building Maintenance	0.00	0.00	0.00	1,063.47	1,063.47
8050 - Vehicle Fuel	0.00	0.00	0.00	5,303.80	5,303.80
8055 - Vehicle Repair	0.00	0.00	0.00	9,011.98	9,011.98
8172 - Public Education	0.00	0.00	0.00	16.00	16.00
8178 - Department Software/Hardware	0.00	0.00	0.00	1,147.57	1,147.57
8179 - Subscriptions	0.00	0.00	0.00	65.00	65.00
8180 - Training/Mileage	0.00	0.00	0.00	854.24	854.24
8186 - Volunteer Appreciation	0.00	0.00	0.00	625.96	625.96
8187 - Membership/Dues	0.00	0.00	0.00	3,357.75	3,357.75
8190 - Insurance	0.00	0.00	0.00	5,535.80	5,535.80
8200 - Bookkeeping	0.00	0.00	0.00	5,463.84	5,463.84
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	3,498.11	3,498.11
8237 - Water/Sewer	0.00	0.00	0.00	1,093.28	1,093.28
8238 - Electricity/Propane	0.00	0.00	0.00	1,924.28	1,924.28
8239 - Rent	0.00	0.00	0.00	833.32	833.32
8240 - Internet Service	0.00	0.00	0.00	6.88	6.88
9092 - Uniforms	0.00	107.80	0.00	107.80	107.80
9095 - Rescue Boat	0.00	569.75	0.00	3,533.08	4,102.83
Total 8019 - Materials	0.00	677.55	0.00	66,659.10	67,336.65
9020 - Capital Outlay					
8195 - Interest Expense	0.00	0.00	3,847.56	0.00	3,847.56
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
Total Expense	2,155.75	677.55	17,422.67	386,448.44	406,702.41
Net Ordinary Income	57,498.51	-677.55	17,569.90	162,731.89	237,122.75
Other Income/Expense					
Other Income					
5820 - Equipment Reserve Fund Transfer	0.00	0.00	1,064.23	0.00	1,064.23
Interest					
Total 5820 - Equipment Reserve Fund Transfer	0.00	0.00	1,064.23	0.00	1,064.23
5825 - Building/Property Rsv Transfer					
Interest	890.84	0.00	0.00	0.00	890.84
Total 5825 - Building/Property Rsv Transfer	890.84	0.00	0.00	0.00	890.84

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

	Bldg/Property Rev	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
6033 - Grants					
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	4,558.20	4,558.20
Total Other Income	890.84	0.00	1,064.23	4,558.20	6,513.27
Other Expense					
8300 - Grant					
OSFM Wildfire Staffing	0.00	0.00	0.00	2,951.45	2,951.45
Total 8300 - Grant	0.00	0.00	0.00	2,951.45	2,951.45
Total Other Expense	0.00	0.00	0.00	2,951.45	2,951.45
Net Other Income	890.84	0.00	1,064.23	1,606.75	3,561.82
Net Income	58,389.35	-677.55	18,634.13	164,338.64	240,684.57