

Central Oregon Coast Fire & Rescue
Balance Sheet
As of December 31, 2022

	Dec 31, 22
ASSETS	
Current Assets	
Checking/Savings	
LGIP	
Building/Property Reserve Accou	70,128.40
Equipment Reserve Account	82,565.37
Public Funds	
Equipment Levy Fund	160,229.32
Public Funds - Other	-133,124.22
Total Public Funds	27,105.10
Total LGIP	179,798.87
Oregon Coast Bank Public Funds	777,976.67
Oregon Coast Operating Account	3,499.81
Petty Cash	400.00
Total Checking/Savings	961,675.35
Accounts Receivable	47,666.33
Property Taxes	
1200 - Accounts Receivable	13.43
Total Accounts Receivable	47,679.76
Other Current Assets	
Interfund Receivable	189,875.10
1400 - Prepaid Expenses	
Computer Support	145.87
Dispatch Service	6,345.27
Equipment Maintenance Agreement	337.50
Insurance	-1,979.08
Internet Service	207.43
Licenses & Permits	439.06
Memberships	1,925.10
P.O. Box Rental	58.35
Subscriptions	2,840.29
Workers' Compensation	6,834.60
1400 - Prepaid Expenses - Other	22,146.72
Total 1400 - Prepaid Expenses	39,301.11

Central Oregon Coast Fire & Rescue
Balance Sheet
 As of December 31, 2022

	Dec 31, 22
1510 · Employee Advances	19,36
1710 · Deferred OF - Contlb. After M.D	480,333.00
Total Other Current Assets	709,528.57
Total Current Assets	1,718,883.68
Fixed Assets	1,503,537.65
1600 · Capital Assets	
1650 · Allowance For Depreciation	-719,535.75
Total Fixed Assets	784,001.90
TOTAL ASSETS	2,502,885.58
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
2000 · Accounts Payable	4,285.38
2210 · Interfund Payable	189,875.12
Total Accounts Payable	194,160.50
Credit Cards	
2103 · Amazon Credit Line	1,596.26
2104 · Oregon Coast Bank Visa	-5,592.07
Total Credit Cards	-3,995.81
Other Current Liabilities	
1700 · Net Pension Asset	618,847.00
2110 · Direct Deposit Liabilities	17,165.55
2150 · Union Dues, IAFF Local 4619	451.50
2201 · Deferred Revenue	37,399.70
2202 · Compensated Absences	14,332.92
2203 · 941 Tax Payable	298.86
2204 · SIT Payable	284.90
2205 · SUTA Payable	106.03
2206 · Workers' Benefit Fund	13.62
2207 · 457 Deferred Compensation Payab	240.00
2211 · Garrishments Payable	650.60
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	1,002,985.57
Total Current Liabilities	1,193,150.26

Central Oregon Coast Fire & Rescue Balance Sheet

As of December 31, 2022

	Dec 31, 22
Long Term Liabilities	
2500 · Capital Lease Obligation - LT	59,274.67
Total Long Term Liabilities	59,274.67
Total Liabilities	1,252,424.93
Equity	
1110 · Retained Earnings	-65,273.27
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	-671,170.57
Beginning Fund - FY 2022/2023	-671,170.57
Total Unreserved	-671,170.57
4000 · FB Fire	527,754.05
4510 · FB Debt Proceeds	-59,274.67
4511 · FB Debt Payments	13,575.11
4621 · Fund Balance - Other	253,256.59
Total 4621 · Fund Balance	64,140.51
Net Income	1,065,507.71
Total Equity	1,250,460.65
TOTAL LIABILITIES & EQUITY	2,502,885.58

**Central Oregon Coast Fire & Rescue
Profit & Loss Budget vs. Actual (All Funds)
July through December 2022**

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 - Current Levied Taxes	519,589.04	536,408.77	-16,819.73	96.9%
Operating Levy	335,850.90	341,788.64	-5,937.74	98.3%
Permanent Levy				
Total 4010 - Current Levied Taxes	855,439.94	878,197.41	-22,757.47	97.4%
4015 - Equipment Replacement Levy	102,281.29	105,592.28	-3,310.99	96.9%
4020 - Previous Levied Taxes	13,536.40	13,000.00	536.40	104.1%
6030 - Interest	1,822.56			
6032 - Insurance Recovery/Refund	167.00			
6050 - Miscellaneous	1,065.27			
6051 - Pac. West Agreement	7,200.00	14,400.00	-7,200.00	50.0%
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 - Conflagration	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%
Total Income	1,654,052.65	1,702,360.26	-48,307.61	97.2%
Gross Profit	1,654,052.65	1,702,360.26	-48,307.61	97.2%
Expense				
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				
Base Wages - Other				
Total Base Wages	255,195.27	431,201.96	-176,006.69	59.2%
Call Stipend	160.00			
Conflagration	5,399.19			
FLSA	4,701.91	6,000.00	-1,298.09	78.4%
OSFM Overtime Wages	2,026.93			
OSFM Wages	19,199.58			
Overtime Wages	32,570.37	25,000.00	7,570.37	130.3%
Total 8010 - Gross Payroll	319,253.25	462,201.96	-142,948.71	69.1%
8011 - Employer FICA	24,457.05	35,358.45	-10,901.40	69.2%
8012 - SUTA	2,828.14	8,361.75	-5,533.61	33.8%
8014 - PERS	66,882.09	65,011.93	1,870.16	102.6%
8015 - Medical Insurance	49,549.84	95,040.00	-45,490.16	52.1%
8016 - Workmans Comp	6,834.66	12,500.00	-5,665.34	54.7%
8025 - Recruitment & Retention	56.10	2,000.00	-1,943.90	2.8%
8027 - 457 Deferred	405.00	750.00	-345.00	54.0%
8029 - Payroll Expenses - Other	224.00	105.00	119.00	213.3%
Total 8000 - Personnel Services	470,569.38	665,329.09	-214,759.71	68.7%

Central Oregon Coast Fire & Rescue Profit & Loss Budget vs. Actual (All Funds) July through December 2022

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
8019 - Materials				
8023 - Bank Fees	105.81	700.00	-594.19	15.1%
8031 - Office Supply/Postage	6,157.17	8,000.00	-1,842.83	77.0%
8032 - Legal Services	-506.00	8,000.00	-8,506.00	-6.3%
8033 - Lab Fees	90.00	250.00	-160.00	36.0%
8034 - Medical Supplies	2,188.85	5,000.00	-2,811.15	43.8%
8035 - Minor Equipment	1,524.64	2,000.00	-475.36	76.2%
8036 - Communications Equipment	954.01	14,000.00	-13,045.99	6.8%
8037 - Protective Equipment/Uniforms	170.02	5,500.00	-5,329.98	3.1%
8040 - Equipment Maintenance	2,094.86	2,750.00	-655.14	76.2%
8045 - Building Maintenance				
125/145 NW Aalsea Hwy	4,068.60			
Tidewater	3,409.15			
5 - Rivers	949.34			
8045 - Building Maintenance - Other	0.00			
Total 8045 - Building Maintenance	8,427.09	44,500.00	-44,500.00	0.0%
8050 - Vehicle Fuel	10,674.03	17,000.00	-6,325.97	62.8%
8055 - Vehicle Repair	14,957.03	15,000.00	-42.97	99.7%
8056 - Annual Equipment Testing	2,347.96	10,000.00	-7,652.04	23.5%
8172 - Public Education	1,420.62	1,300.00	120.62	109.3%
8178 - Department Software/Hardware	3,043.88	2,000.00	1,043.88	152.2%
8179 - Subscriptions	140.00	5,900.00	-5,760.00	2.4%
8180 - Training/Mileage	1,894.87	3,740.00	-1,845.13	50.7%
8186 - Volunteer Appreciation	1,750.83	7,900.00	-6,149.17	22.2%
8187 - Membership/Dues	4,311.75	3,200.00	1,111.75	134.7%
8190 - Insurance	13,915.08	18,040.00	-4,124.92	77.1%
8200 - Bookkeeping	8,314.28	16,000.00	-7,685.72	52.0%
8210 - Audit	5,000.00	8,500.00	-3,500.00	58.8%
8235 - Dispatch Service	6,411.16	22,330.00	-15,918.84	28.7%
8236 - Telephone	3,007.56	5,900.00	-2,892.44	51.0%
8237 - Water/Sewer	1,900.32	3,600.00	-1,699.68	52.8%
8238 - Electricity/Propane	5,808.67	14,400.00	-8,591.33	40.3%
8239 - Rent	1,250.00	3,700.00	-2,450.00	33.8%
8240 - Internet Service	9.00	1,900.00	-1,891.00	0.5%
8271 - Oregon Ethics Commission	0.00	500.00	-500.00	0.0%
8272 - Copier Agreement	913.57	2,250.00	-1,336.43	40.6%
9056 - CERT Team	60.19	1,500.00	-1,439.81	4.0%
9092 - Uniforms	618.64	2,000.00	-1,381.36	30.9%
9095 - Rescue Boat	2,356.98	1,000.00	1,356.98	235.7%
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%
Total 8019 - Materials	115,592.97	316,760.00	-201,167.03	36.5%
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	267.82	4,980.00	-4,722.18	5.4%
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 December 2022

	Jul - Dec 22	Budget	\$ Over Budget	% of Budget
9000 - Work-in-Progress	0.00	7,500.00	-7,500.00	0.0%
9103 - Five Rivers Property & Improvem	18,323.41	20,000.00	-1,676.59	91.6%
9400 - Tidewater Station Improvements	1,793.75			
9405 - Waldport Station Upgrade				
Total 9000 - Work-in-Progress	20,117.16	27,500.00	-7,382.84	73.2%
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%
Total 9020 - Capital Outlay	38,104.55	124,868.12	-86,763.57	30.5%
Total Expense	624,266.90	1,146,957.21	-522,690.31	54.4%
Net Ordinary Income	1,029,785.75	555,403.05	474,382.70	185.4%
Other Income/Expense				
5820 - Equipment Reserve Fund Transfer	860.13	45,461.00	-45,461.00	0.0%
Interest	0.00			
Total 5820 - Equipment Reserve Fund Transfer - Other	860.13	45,461.00	-44,800.87	1.9%
5825 - Building/Property RsrV Transfer	956.17	33,000.00	-33,000.00	0.0%
Interest	0.00			
Total 5825 - Building/Property RsrV Transfer - Other	956.17	33,000.00	-32,043.83	2.9%
6033 - Grants	35,000.00			
OSFM Wildlife Staffing Grant	35,000.00			
Total 6033 - Grants	35,000.00	78,461.00	-41,644.70	46.9%
Total Other Income	36,816.30	78,461.00	-41,644.70	46.9%
Other Expense				
8300 - Grant	1,094.34			
OSFM Wildlife Staffing	1,094.34			
Total 8300 - Grant	1,094.34	45,461.00	-45,461.00	0.0%
9200 - Equipment Reserve Fund	0.00	33,000.00	-33,000.00	0.0%
9205 - Building/Property RsrV Fund	1,094.34	78,461.00	-77,366.66	1.4%
Total Other Expense	35,721.96	0.00	35,721.96	100.0%
Net Other Income	1,065,507.71	555,403.05	510,104.66	191.8%
Net Income	1,065,507.71	555,403.05	510,104.66	191.8%

Central Oregon Coast Fire & Rescue
Profit & Loss by Class
December 2022

Accrual Basis

	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	4,926.99	4,926.99
Operating Levy	0.00	0.00	0.00	3,184.70	3,184.70
Permanent Levy					
Total 4010 - Current Levied Taxes	0.00	0.00	0.00	8,111.69	8,111.69
4015 - Equipment Replacement Levy	0.00	969.87	0.00	0.00	969.87
4020 - Previous Levied Taxes	0.00	0.00	0.00	1,242.23	1,242.23
6030 - Interest	0.00	0.00	0.00	461.14	461.14
6050 - Miscellaneous	0.00	0.00	0.00	13.43	13.43
6051 - Pac. West Agreement	0.00	0.00	0.00	1,200.00	1,200.00
Total Income	0.00	969.87	0.00	11,028.49	11,998.36
Gross Profit	0.00	969.87	0.00	11,028.49	11,998.36
Expense					
8000 - Personnel Services					
8010 - Gross Payroll	0.00	0.00	0.00	59,799.22	59,799.22
Base Wages					
Conflagration	0.00	0.00	0.00	469.05	469.05
FLSA	0.00	0.00	0.00	1,083.67	1,083.67
Overtime Wages	0.00	0.00	0.00	5,468.67	5,468.67
Total 8010 - Gross Payroll	0.00	0.00	0.00	66,820.61	66,820.61
8011 - Employer FICA	0.00	0.00	0.00	5,145.93	5,145.93
8012 - SUTA	0.00	0.00	0.00	280.83	280.83
8014 - PERS	0.00	0.00	0.00	8,902.14	8,902.14
8015 - Medical Insurance	0.00	0.00	0.00	8,196.10	8,196.10
8016 - Workmans Comp	0.00	0.00	0.00	1,139.11	1,139.11
8027 - 457 Deferred	0.00	0.00	0.00	-70.00	-70.00
8029 - Payroll Expenses - Other	0.00	0.00	0.00	47.25	47.25
Total 8000 - Personnel Services	0.00	0.00	0.00	90,461.97	90,461.97
8019 - Materials					
8023 - Bank Fees	0.00	0.00	0.00	4.00	4.00
8031 - Office Supply/Postage	0.00	0.00	0.00	536.15	536.15
8032 - Legal Services	0.00	0.00	0.00	-1,414.00	-1,414.00
8033 - Lab Fees	0.00	0.00	0.00	16.00	16.00
8034 - Medical Supplies	0.00	0.00	0.00	295.81	295.81
8035 - Minor Equipment	0.00	0.00	0.00	-31.88	-31.88
8036 - Communications Equipment	0.00	0.00	0.00	540.52	540.52
8040 - Equipment Maintenance	0.00	0.00	0.00	204.91	204.91
8045 - Building Maintenance					
125/145 NW Aisea Hwy	0.00	0.00	0.00	424.29	424.29
Tidewater	0.00	0.00	0.00	239.94	239.94
5 - Rivers	0.00	0.00	0.00	95.00	95.00
Total 8045 - Building Maintenance	0.00	0.00	0.00	759.23	759.23

Central Oregon Coast Fire & Rescue
Profit & Loss by Class
December 2022

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8050 - Vehicle Fuel	0.00	0.00	0.00	1,462.39	1,462.39
8055 - Vehicle Repair	0.00	0.00	0.00	2,082.35	2,082.35
8172 - Public Education	0.00	0.00	0.00	664.65	664.65
8178 - Department Software/Hardware	0.00	0.00	0.00	55.39	55.39
8179 - Subscriptions	0.00	0.00	0.00	32.50	32.50
8180 - Training/Mileage	0.00	0.00	0.00	25.00	25.00
8186 - Volunteer Appreciation	0.00	0.00	0.00	250.00	250.00
8187 - Membership/Dues	0.00	0.00	0.00	715.15	715.15
8190 - Insurance	0.00	0.00	0.00	1,397.75	1,397.75
8200 - Bookkeeping	0.00	0.00	0.00	1,326.13	1,326.13
8210 - Audit	0.00	0.00	0.00	5,000.00	5,000.00
8235 - Dispatch Service	0.00	0.00	0.00	316.42	316.42
8236 - Telephone	0.00	0.00	0.00	353.49	353.49
8237 - Water/Sewer	0.00	0.00	0.00	297.64	297.64
8238 - Electricity/Propane	0.00	0.00	0.00	2,148.62	2,148.62
8239 - Rent	0.00	0.00	0.00	208.35	208.35
8240 - Internet Service	0.00	0.00	0.00	1.50	1.50
8272 - Copier Agreement	0.00	0.00	0.00	15.82	15.82
9092 - Uniforms	0.00	0.00	0.00	190.14	190.14
9095 - Rescue Boat	0.00	0.00	0.00	2,356.98	2,356.98
Total 8019 - Materials	0.00	0.00	0.00	19,810.01	19,810.01
9020 - Capital Outlay					
8250 - Water Rescue	0.00	73.86	0.00	0.00	73.86
Total 9020 - Capital Outlay	0.00	73.86	0.00	0.00	73.86
Total Expense	0.00	73.86	0.00	110,271.98	110,345.84
Net Ordinary Income	0.00	896.01	0.00	-99,243.49	-98,347.48
Other Income/Expense					
Other Income					
5820 - Equipment Reserve Fund Transfer	0.00	0.00	212.88	0.00	212.88
Interest	180.81	0.00	0.00	0.00	180.81
Total 5820 - Equipment Reserve Fund Transfer	180.81	0.00	212.88	0.00	393.69
5825 - Building/Property Rsv Transfer					
Interest	180.81	0.00	0.00	0.00	180.81
Total 5825 - Building/Property Rsv Transfer	180.81	0.00	0.00	0.00	180.81
Total Other Income	180.81	0.00	212.88	0.00	393.69
Other Expense					
8300 - Grant	0.00	0.00	0.00	193.65	193.65
OSFM Wildfire Staffing	0.00	0.00	0.00	193.65	193.65
Total 8300 - Grant	0.00	0.00	0.00	193.65	193.65
Total Other Expense	0.00	0.00	0.00	193.65	193.65
Net Other Income	180.81	0.00	212.88	-193.65	200.04
Net Income	180.81	896.01	212.88	-99,437.14	-98,147.44

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

	Big/Property Rev	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense					
Income					
4010 - Current Levied Taxes	0.00	0.00	0.00	519,589.04	519,589.04
Operating Levy	0.00	0.00	0.00	335,850.90	335,850.90
Permanent Levy					
Total 4010 - Current Levied Taxes	0.00	0.00	0.00	855,439.94	855,439.94
4015 - Equipment Replacement Levy	0.00	102,281.29	0.00	0.00	102,281.29
4020 - Previous Levied Taxes	0.00	0.00	0.00	13,536.40	13,536.40
6030 - Interest	0.00	0.00	0.00	1,822.58	1,822.58
6032 - Insurance Recovery/Refund	0.00	0.00	0.00	1,677.00	1,677.00
6050 - Miscellaneous	0.00	0.00	0.00	1,095.27	1,095.27
6051 - Pac. West Agreement	0.00	0.00	0.00	7,290.00	7,290.00
6063 - Cont'dor Billing	0.00	0.00	0.00	1,389.82	1,389.82
6122 - Beginning Fund - 2022/2023	0.00	42,000.00	0.00	482,931.57	871,170.57
Total Income	92,000.00	144,281.29	54,539.00	1,363,232.36	1,654,052.65
Gross Profit	92,000.00	144,281.29	54,539.00	1,363,232.36	1,654,052.65
Expense					
8000 - Personnel Services	0.00	0.00	0.00	279.25	279.25
8009 - Occupation Medical Evaluations					
8010 - Gross Payroll					
Base Wages	0.00	0.00	0.00	255,195.27	255,195.27
Year End Accrual	0.00	0.00	0.00	160.00	160.00
Base Wages - Other	0.00	0.00	0.00	5,389.19	5,389.19
Total Base Wages	0.00	0.00	0.00	4,701.91	4,701.91
Call Stipend	0.00	0.00	0.00	2,026.93	2,026.93
Compensation	0.00	0.00	0.00	19,199.58	19,199.58
FICA	0.00	0.00	0.00	32,570.37	32,570.37
OSFM Overtime Wages	0.00	0.00	0.00		
OSFM Wages	0.00	0.00	0.00		
Overtime Wages	0.00	0.00	0.00		
Total 8010 - Gross Payroll	0.00	0.00	0.00	319,253.25	319,253.25
8011 - Employer FICA	0.00	0.00	0.00	24,457.05	24,457.05
8012 - SUTA	0.00	0.00	0.00	2,828.14	2,828.14
8014 - PERS	0.00	0.00	0.00	66,662.09	66,662.09
8015 - Medical Insurance	0.00	0.00	0.00	49,549.84	49,549.84
8016 - Workmans Comp	0.00	0.00	0.00	6,834.69	6,834.69
8025 - Recruitment & Retention	0.00	0.00	0.00	96.10	96.10
8027 - 457 Deferred	0.00	0.00	0.00	405.00	405.00
8029 - Payroll Expenses - Other	0.00	0.00	0.00	224.00	224.00
Total 8000 - Personnel Services	0.00	0.00	0.00	470,599.38	470,599.38
8019 - Materials	0.00	0.00	0.00	105.81	105.81
8021 - Bank Fees	0.00	0.00	0.00	6,157.17	6,157.17
8022 - Office Supply/Postage	0.00	0.00	0.00	-506.00	-506.00
8023 - Legal Services	0.00	0.00	0.00	90.00	90.00
8033 - Lab Fees	0.00	0.00	0.00	2,188.85	2,188.85
8034 - Medical Supplies	0.00	0.00	0.00	1,524.64	1,524.64
8035 - Minor Equipment	0.00	0.00	0.00	954.01	954.01
8036 - Communications Equipment	0.00	0.00	0.00	170.02	170.02
8037 - Protective Equipment/Uniforms	0.00	0.00	0.00	2,094.86	2,094.86
8042 - Equipment Maintenance	0.00	0.00	0.00	4,098.80	4,098.80
8043 - Building Maintenance	0.00	0.00	0.00	3,409.15	3,409.15
1297149 HW Alsea Hwy	0.00	0.00	0.00	949.34	949.34
Traveler	0.00	0.00	0.00		
5 - Rivers	0.00	0.00	0.00		
Total 8000 - Building Maintenance	0.00	0.00	0.00	8,427.09	8,427.09

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

	Bldg/Property Rev	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8050 - Vehicle Fuel	0.00	0.00	0.00	10,674.03	10,674.03
8055 - Vehicle Repair	0.00	0.00	0.00	14,957.03	14,957.03
8066 - Annual Equipment Testing	0.00	0.00	0.00	2,347.96	2,347.96
8172 - Public Education	0.00	0.00	0.00	1,420.62	1,420.62
8178 - Department Software/Hardware	0.00	0.00	0.00	3,043.88	3,043.88
8179 - Subscriptions	0.00	0.00	0.00	140.00	140.00
8180 - Training/Mileage	0.00	0.00	0.00	1,894.87	1,894.87
8186 - Volunteer Appreciation	0.00	0.00	0.00	1,750.83	1,750.83
8187 - Membership/Dues	0.00	0.00	0.00	4,311.75	4,311.75
8190 - Insurance	0.00	0.00	0.00	13,915.08	13,915.08
8200 - Bookkeeping	0.00	0.00	0.00	8,314.28	8,314.28
8210 - Audit	0.00	0.00	0.00	5,000.00	5,000.00
8225 - Dispatch Service	0.00	0.00	0.00	6,411.16	6,411.16
8236 - Telephone	0.00	0.00	0.00	3,007.56	3,007.56
8237 - Water/Sewer	0.00	0.00	0.00	1,900.32	1,900.32
8238 - Electricity/Propane	0.00	0.00	0.00	5,808.67	5,808.67
8239 - Rent	0.00	0.00	0.00	1,250.00	1,250.00
8240 - Internet Service	0.00	0.00	0.00	9.00	9.00
8272 - Conifer Agreement	0.00	0.00	0.00	913.57	913.57
9056 - CERT Team	0.00	0.00	0.00	60.19	60.19
9082 - Uniforms	0.00	0.00	0.00	618.64	618.64
9085 - Rescue Boat	0.00	0.00	0.00	2,356.98	2,356.98
9095 - Engine/Amulance Equipment	0.00	4,280.10	0.00	0.00	4,280.10
Total 8019 - Materials	0.00	4,280.10	0.00	111,312.87	115,592.97
9020 - Capital Outlay	0.00	0.00	3,847.56	0.00	3,847.56
8185 - Interest Expense	0.00	267.82	0.00	0.00	267.82
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	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 - Waldoport 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	298.50	0.00	0.00	298.50
Total 9020 - Capital Outlay	20,117.16	594.72	17,422.67	0.00	38,104.55
Total Expense	20,117.16	4,944.82	17,422.67	591,682.25	624,286.90
Net Ordinary Income	71,882.84	139,436.47	37,116.33	781,256.11	1,029,785.75
Other Income/Expense					
8820 - Equipment Reserve Fund Transfer	0.00	0.00	860.13	0.00	860.13
Total 8820 - Equipment Reserve Fund Transfer	0.00	0.00	860.13	0.00	860.13
8825 - Building/Property Rsvr Transfer	958.17	0.00	0.00	0.00	958.17
Interest	958.17	0.00	0.00	0.00	958.17
Total 8825 - Building/Property Rsvr Transfer	958.17	0.00	0.00	0.00	958.17
6033 - 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 6033 - Grants	0.00	0.00	0.00	35,000.00	35,000.00
Total Other Income	958.17	0.00	860.13	35,000.00	36,818.30
Other Expense					
8300 - Grant	0.00	0.00	0.00	1,094.34	1,094.34
OSFM Wildfire Staffing	0.00	0.00	0.00	1,094.34	1,094.34
Total 8300 - Grant	0.00	0.00	0.00	2,188.68	2,188.68
Total Other Expense	858.17	0.00	860.13	33,905.66	35,721.96
Net Other Income	72,839.01	139,436.47	37,976.46	815,255.77	1,065,507.71
Net Income					