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Accrual Basis

Central Oregon Coast Fire & Rescue
Balance Sheet
 As of October 31, 2024

	Oct 31, 24
ASSETS	
Current Assets	
Checking/Savings	
LGIP	
Building/Property Reserve Accou	51,489.77
Public Funds	34,085.20
Total LGIP	85,574.97
Oregon Coast Bank Public Funds	17,234.38
Oregon Coast Operating Account	-
OSFM Wildfire Grant - (Restrict	12,131.93
Oregon Coast Operating Account - Other	51,024.02
Total Oregon Coast Operating Account	63,155.95
Petty Cash	400.00
Total Checking/Savings	166,365.30
Accounts Receivable	
Property Taxes	40,674.33
Total Accounts Receivable	40,674.33
Other Current Assets	
Due From Seal Rock Fire Departm	173.16
Interfund Receivable	35,759.86
1400 · Prepaid Expenses	
Computer Support	771.38
Dispatch Service	2,101.59
Dues, Memberships & Subscription	-2,134.77
Equipment Maintenance Agreement	1,364.68
Insurance	6,086.01
Internet Service	134.43
Licenses & Permits	609.30
P.O. Box Rental	90.00
Storage Lease	208.39
Workers' Compensation	15,208.66
Total 1400 · Prepaid Expenses	24,439.67
1710 · Deferred OF - Contib. After M.D	480,333.00
Total Other Current Assets	540,705.69
Total Current Assets	747,745.32

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Central Oregon Coast Fire & Rescue
Balance Sheet
As of October 31, 2024

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	<u>Oct 31, 24</u>
Fixed Assets	
1600 · Capital Assets	
1602 · Floating Dock	39,771.61
1610 · 125/145 NW Alsea Hwy Property	1,020,000.00
1600 · Capital Assets - Other	<u>1,556,618.35</u>
Total 1600 · Capital Assets	2,616,389.96
1650 · Allowance For Depreciation	<u>-719,535.75</u>
Total Fixed Assets	<u>1,896,854.21</u>
TOTAL ASSETS	<u><u>2,644,599.53</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	335,332.23
2210 · Interfund Payable	<u>35,759.86</u>
Total Accounts Payable	371,092.09
Other Current Liabilities	
1700 · Net Pension Asset	618,847.00
2150 · Union Dues, IAFF Local 4619	372.34
2201 · Deferred Revenue	33,734.70
2202 · Compensated Absences	54,778.73
2207 · 457 Deferred Compensation Payab	207.00
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	<u>272,197.00</u>
Total Other Current Liabilities	<u>1,021,138.74</u>
Total Current Liabilities	1,392,230.83
Long Term Liabilities	
2240 · Note Payable -125/145 NW Alsea	1,020,000.00
2500 · Capital Lease Obligation - LT	<u>12,396.18</u>
Total Long Term Liabilities	<u>1,032,396.18</u>
Total Liabilities	2,424,627.01

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Central Oregon Coast Fire & Rescue
Balance Sheet
As of October 31, 2024

	<u>Oct 31, 24</u>
Equity	
1110 · Retained Earnings	321,887.46
4100 · Investment in Fixed Assets	239,195.03
4120 · F/B - Depreciation	-75,184.04
4400 · F/B - Capital Asset Additions	255,997.56
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	
Beginning Fund - FY 2023/2024	<u>-518,331.80</u>
Total Unreserved	-518,331.80
4000 · FB Fire	369,510.31
4510 · FB Debt Proceeds	-12,396.18
4511 · FB Debt Payments	13,575.11
4621 · Fund Balance - Other	<u>253,256.59</u>
Total 4621 · Fund Balance	105,614.03
Net Income	<u>-486,466.98</u>
Total Equity	<u>219,972.52</u>
TOTAL LIABILITIES & EQUITY	<u><u>2,644,599.53</u></u>

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

	Jul - Oct 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Current Levied Taxes				
Operating Levy	0.00	590,214.72	-590,214.72	0.0%
Permanent Levy	0.00	381,501.78	-381,501.78	0.0%
Serial Levy	0.00	162,657.60	-162,657.60	0.0%
Total 4010 · Current Levied Taxes	0.00	1,134,374.10	-1,134,374.10	0.0%
4020 · Previous Levied Taxes	10,771.11	18,872.00	-8,100.89	57.1%
6025 · AFG Grant	0.00	1.00	-1.00	0.0%
6030 · Interest	2,655.45	9,800.00	-7,144.55	27.1%
6040 · Donations & Memorials	175.00			
6051 · Pac. West Agreement	4,800.00	14,400.00	-9,600.00	33.3%
6062 · Corridor Billing	2,442.78	5,000.00	-2,557.22	48.9%
6090 · Sale of Surplus Property	12,000.00	1.00	11,999.00	1,200,000.0%
6120 · Conflagration	30,607.51	5,000.00	25,607.51	612.2%
6124 · Beginning Fund - FY 2024/2025	0.00	242,000.00	-242,000.00	0.0%
6125 · Tax Anticipation Loan	300,000.00	300,000.00	0.00	100.0%
Total Income	363,451.85	1,729,448.10	-1,365,996.25	21.0%
Gross Profit	363,451.85	1,729,448.10	-1,365,996.25	21.0%
Expense				
8000 · Personnel Services				
8009 · Occupation Medical Evaluations	0.00	2,000.00	-2,000.00	0.0%
8010 · Gross Payroll				
Base Wages				
Year End Accrual	33,952.12			
Base Wages - Other	203,895.54	585,084.22	-381,188.68	34.8%
Total Base Wages	237,847.66	585,084.22	-347,236.56	40.7%
Conflagration	26,213.31			
FLSA	3,003.89	10,441.00	-7,437.11	28.8%
OSFM Overtime Wages	3,504.18	0.00	3,504.18	100.0%
OSFM Wages	24,888.84	0.00	24,888.84	100.0%
Overtime Wages	14,630.32	27,825.00	-13,194.68	52.6%
Total 8010 · Gross Payroll	310,088.20	623,350.22	-313,262.02	49.7%

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

	Jul - Oct 24	Budget	\$ Over Budget	% of Budget
8011 · Employer FICA	23,721.79	47,686.29	-23,964.50	49.7%
8012 · SUTA	3,814.12	14,648.73	-10,834.61	26.0%
8014 · PERS	68,106.98	130,903.55	-62,796.57	52.0%
8015 · Medical Insurance	42,133.07	124,393.14	-82,260.07	33.9%
8016 · Workmans Comp	7,604.32	20,000.00	-12,395.68	38.0%
8025 · Recruitment & Retention	1,935.00	2,000.00	-65.00	96.8%
8027 · 457 Deferred	810.41	866.25	-55.84	93.6%
8029 · Payroll Expenses - Other	380.00	105.00	275.00	361.9%
Total 8000 · Personnel Services	458,593.89	965,953.18	-507,359.29	47.5%
8019 · Materials				
8023 · Bank Fees	73.40	3,200.00	-3,126.60	2.3%
8031 · Office Supply/Postage	1,639.43	8,000.00	-6,360.57	20.5%
8032 · Legal Services (Attorney Fees)	327.85	8,000.00	-7,672.15	4.1%
8033 · Lab Fees	30.00	250.00	-220.00	12.0%
8034 · Medical Supplies	1,041.28	4,000.00	-2,958.72	26.0%
8035 · Minor Equipment	2,492.89	1,000.00	1,492.89	249.3%
8036 · Communications Equipment	1,923.76			
8037 · Protective Equipment/Uniforms	1,178.80	500.00	678.80	235.8%
8038 · Consulting				
Medical Director Services	2,644.00			
Total 8038 · Consulting	2,644.00			
8039 · Legal Notices, Licenses & Permi	457.20	1,500.00	-1,042.80	30.5%
8040 · Equipment Maintenance	781.46	2,400.00	-1,618.54	32.6%
8045 · Building Maintenance				
Tidewater	190.00			
8045 · Building Maintenance - Other	341.73	5,000.00	-4,658.27	6.8%
Total 8045 · Building Maintenance	531.73	5,000.00	-4,468.27	10.6%
8050 · Vehicle Fuel	5,337.33	16,000.00	-10,662.67	33.4%
8055 · Vehicle Repair	11,967.21	15,000.00	-3,032.79	79.8%
8056 · Annual Equipment Testing	430.30	8,000.00	-7,569.70	5.4%
8172 · Public Eduction	2,680.52	500.00	2,180.52	536.1%
8178 · Department Software/Hardware	1,114.82	800.00	314.82	139.4%
8179 · Subscriptions	32.00	3,000.00	-2,968.00	1.1%
8180 · Training/Mileage	1,349.82	100.00	1,249.82	1,349.8%
8186 · Volunteer Appreciation	236.00			
8187 · Membership/Dues	2,433.89	3,000.00	-566.11	81.1%
8190 · Insurance	8,309.32	33,600.00	-25,290.68	24.7%
8200 · Bookkeeping	5,627.56	17,000.00	-11,372.44	33.1%
8210 · Audit	0.00	7,000.00	-7,000.00	0.0%
8235 · Dispatch Service	6,010.72	22,957.00	-16,946.28	26.2%
8236 · Telephone	2,219.42	6,250.00	-4,030.58	35.5%
8237 · Water/Sewer	1,401.73	3,300.00	-1,898.27	42.5%
8238 · Electricity/Propane	2,397.32	14,700.00	-12,302.68	16.3%

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

	Jul - Oct 24	Budget	\$ Over Budget	% of Budget
8239 · Rent	833.32	2,500.00	-1,666.68	33.3%
8240 · Internet Service	239.90	1,400.00	-1,160.10	17.1%
8271 · Oregon Ethics Commission	0.00	500.00	-500.00	0.0%
8923 · Tax Anticipation Loan	300,000.00	300,000.00	0.00	100.0%
9092 · Uniforms	917.25	500.00	417.25	183.5%
9095 · Rescue Boat	2,863.41	1,500.00	1,363.41	190.9%
9300 · Simulcast Network - Maint. Agre	1,050.80	4,800.00	-3,749.20	21.9%
Total 8019 · Materials	370,574.44	496,257.00	-125,682.56	74.7%
8400 · Operating Contingency	0.00	10,000.00	-10,000.00	0.0%
9020 · Capital Outlay				
8195 · Interest Expense	7,967.40	42,339.85	-34,372.45	18.8%
8925 · D/S - Principal	0.00	19,728.27	-19,728.27	0.0%
8927 · D/S Fees	3,000.00			
9299 · Jet Ski, SEA Doo 2021	10,542.00			
Total 9020 · Capital Outlay	21,509.40	62,068.12	-40,558.72	34.7%
Total Expense	850,677.73	1,534,278.30	-683,600.57	55.4%
Net Ordinary Income	-487,225.88	195,169.80	-682,395.68	-249.6%
Other Income/Expense				
Other Income				
5820 · Equipment Reserve Fund Transfer				
Interest	5.30			
Total 5820 · Equipment Reserve Fund Transfer	5.30			
5825 · Building/Property Rsrv Transfer				
Interest	897.78	2,200.00	-1,302.22	40.8%
Total 5825 · Building/Property Rsrv Transfer	897.78	2,200.00	-1,302.22	40.8%
6033 · Grants	0.00	1.00	-1.00	0.0%
Total Other Income	903.08	2,201.00	-1,297.92	41.0%
Other Expense				
8300 · Grant				
OSFM Wildfire Staffing	144.18			
Total 8300 · Grant	144.18	0.00	144.18	100.0%
Total Other Expense	144.18	0.00	144.18	100.0%
Net Other Income	758.90	2,201.00	-1,442.10	34.5%
Net Income	-486,466.98	197,370.80	-683,837.78	-246.5%

Central Oregon Coast Fire & Rescue
Profit & Loss by Class
 October 2024

	<u>Bldg/Property Rsv</u>	<u>General Fund</u>	<u>TOTAL</u>
Ordinary Income/Expense			
Income			
6030 · Interest	0.00	539.31	539.31
6040 · Donations & Memorials	0.00	175.00	175.00
6051 · Pac. West Agreement	0.00	1,200.00	1,200.00
6120 · Conflagration	0.00	29,892.75	29,892.75
Total Income	<u>0.00</u>	<u>31,807.06</u>	<u>31,807.06</u>
Gross Profit	0.00	31,807.06	31,807.06
Expense			
8000 · Personnel Services			
8010 · Gross Payroll			
Base Wages	0.00	47,665.04	47,665.04
FLSA	0.00	784.04	784.04
OSFM Wages	0.00	5,807.92	5,807.92
Overtime Wages	0.00	1,945.31	1,945.31
Total 8010 · Gross Payroll	<u>0.00</u>	<u>56,202.31</u>	<u>56,202.31</u>
8011 · Employer FICA	0.00	4,299.49	4,299.49
8012 · SUTA	0.00	421.86	421.86
8014 · PERS	0.00	43,792.97	43,792.97
8015 · Medical Insurance	0.00	10,491.76	10,491.76
8016 · Workmans Comp	0.00	1,901.08	1,901.08
8027 · 457 Deferred	0.00	160.44	160.44
8029 · Payroll Expenses - Other	0.00	80.00	80.00
Total 8000 · Personnel Services	<u>0.00</u>	<u>117,349.91</u>	<u>117,349.91</u>
8019 · Materials			
8023 · Bank Fees	0.00	39.10	39.10
8031 · Office Supply/Postage	0.00	465.74	465.74
8033 · Lab Fees	0.00	7.50	7.50
8034 · Medical Supplies	0.00	199.48	199.48
8035 · Minor Equipment	0.00	2,068.25	2,068.25
8036 · Communications Equipment	0.00	1,923.76	1,923.76
8037 · Protective Equipment/Uniforms	0.00	459.60	459.60
8038 · Consulting			
Medical Director Services	0.00	661.00	661.00
Total 8038 · Consulting	<u>0.00</u>	<u>661.00</u>	<u>661.00</u>
8039 · Legal Notices, Licenses & Permi	0.00	63.05	63.05
8040 · Equipment Maintenance	0.00	272.80	272.80

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Accrual Basis

Central Oregon Coast Fire & Rescue
Profit & Loss by Class
October 2024

	Bldg/Property Rsv	General Fund	TOTAL
8045 · Building Maintenance			
Tidewater	0.00	190.00	190.00
Total 8045 · Building Maintenance	0.00	190.00	190.00
8050 · Vehicle Fuel	0.00	1,083.38	1,083.38
8055 · Vehicle Repair	0.00	5,126.60	5,126.60
8172 · Public Eduction	0.00	2,390.46	2,390.46
8178 · Department Software/Hardware	0.00	306.10	306.10
8179 · Subscriptions	0.00	8.00	8.00
8180 · Training/Mileage	0.00	738.09	738.09
8187 · Membership/Dues	0.00	678.65	678.65
8190 · Insurance	0.00	2,115.33	2,115.33
8200 · Bookkeeping	0.00	1,406.89	1,406.89
8236 · Telephone	0.00	562.82	562.82
8237 · Water/Sewer	0.00	360.35	360.35
8238 · Electricity/Propane	0.00	621.81	621.81
8239 · Rent	0.00	208.33	208.33
8240 · Internet Service	0.00	119.95	119.95
9092 · Uniforms	0.00	917.25	917.25
9095 · Rescue Boat	0.00	2,847.95	2,847.95
9300 · Simulcast Network - Maint. Agre	0.00	262.70	262.70
Total 8019 · Materials	0.00	26,104.94	26,104.94
9020 · Capital Outlay			
9299 · Jet Ski, SEA Doo 2021	0.00	10,542.00	10,542.00
Total 9020 · Capital Outlay	0.00	10,542.00	10,542.00
Total Expense	0.00	153,996.85	153,996.85
Net Ordinary Income	0.00	-122,189.79	-122,189.79
Other Income/Expense			
Other Income			
5825 · Building/Property Rsrv Transfer			
Interest	221.95	0.00	221.95
Total 5825 · Building/Property Rsrv Transfer	221.95	0.00	221.95
Total Other Income	221.95	0.00	221.95

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Accrual Basis

Central Oregon Coast Fire & Rescue
Profit & Loss by Class
October 2024

	<u>Bldg/Property Rsv</u>	<u>General Fund</u>	<u>TOTAL</u>
Other Expense			
8300 · Grant			
OSFM Wildfire Staffing	<u>0.00</u>	<u>144.18</u>	<u>144.18</u>
Total 8300 · Grant	<u>0.00</u>	<u>144.18</u>	<u>144.18</u>
Total Other Expense	<u>0.00</u>	<u>144.18</u>	<u>144.18</u>
Net Other Income	<u>221.95</u>	<u>-144.18</u>	<u>77.77</u>
Net Income	<u>221.95</u>	<u>-122,333.97</u>	<u>-122,112.02</u>

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

	Bldg/Property Rsv	General Fund	TOTAL
Ordinary Income/Expense			
Income			
4020 · Previous Levied Taxes	0.00	10,771.11	10,771.11
6030 · Interest	0.00	2,655.45	2,655.45
6040 · Donations & Memorials	0.00	175.00	175.00
6051 · Pac. West Agreement	0.00	4,800.00	4,800.00
6062 · Corridor Billing	0.00	2,442.78	2,442.78
6090 · Sale of Surplus Property	0.00	12,000.00	12,000.00
6120 · Conflagration	0.00	30,607.51	30,607.51
6125 · Tax Anticipation Loan	0.00	300,000.00	300,000.00
Total Income	0.00	363,451.85	363,451.85
Gross Profit	0.00	363,451.85	363,451.85
Expense			
8000 · Personnel Services			
8010 · Gross Payroll			
Base Wages			
Year End Accrual	0.00	33,952.12	33,952.12
Base Wages - Other	0.00	203,895.54	203,895.54
Total Base Wages	0.00	237,847.66	237,847.66
Conflagration	0.00	26,213.31	26,213.31
FLSA	0.00	3,003.89	3,003.89
OSFM Overtime Wages	0.00	3,504.18	3,504.18
OSFM Wages	0.00	24,888.84	24,888.84
Overtime Wages	0.00	14,630.32	14,630.32
Total 8010 · Gross Payroll	0.00	310,088.20	310,088.20
8011 · Employer FICA	0.00	23,721.79	23,721.79
8012 · SUTA	0.00	3,814.12	3,814.12
8014 · PERS	0.00	68,106.98	68,106.98
8015 · Medical Insurance	0.00	42,133.07	42,133.07
8016 · Workmans Comp	0.00	7,604.32	7,604.32
8025 · Recruitment & Retention	0.00	1,935.00	1,935.00
8027 · 457 Deferred	0.00	810.41	810.41
8029 · Payroll Expenses - Other	0.00	380.00	380.00
Total 8000 · Personnel Services	0.00	458,593.89	458,593.89
8019 · Materials			
8023 · Bank Fees	0.00	73.40	73.40
8031 · Office Supply/Postage	0.00	1,639.43	1,639.43
8032 · Legal Services (Attorney Fees)	0.00	327.85	327.85
8033 · Lab Fees	0.00	30.00	30.00
8034 · Medical Supplies	0.00	1,041.28	1,041.28
8035 · Minor Equipment	0.00	2,492.89	2,492.89
8036 · Communications Equipment	0.00	1,923.76	1,923.76
8037 · Protective Equipment/Uniforms	0.00	1,178.80	1,178.80
8038 · Consulting			
Medical Director Services	0.00	2,644.00	2,644.00
Total 8038 · Consulting	0.00	2,644.00	2,644.00

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

	Bldg/Property Rsv	General Fund	TOTAL
8039 - Legal Notices, Licenses & Permi	0.00	457.20	457.20
8040 - Equipment Maintenance	0.00	781.46	781.46
8045 - Building Maintenance			
Tidewater	0.00	190.00	190.00
8045 - Building Maintenance - Other	0.00	341.73	341.73
Total 8045 - Building Maintenance	0.00	531.73	531.73
8050 - Vehicle Fuel	0.00	5,337.33	5,337.33
8055 - Vehicle Repair	0.00	11,967.21	11,967.21
8056 - Annual Equipment Testing	0.00	430.30	430.30
8172 - Public Eduction	0.00	2,680.52	2,680.52
8178 - Department Software/Hardware	0.00	1,114.82	1,114.82
8179 - Subscriptions	0.00	32.00	32.00
8180 - Training/Mileage	0.00	1,349.82	1,349.82
8186 - Volunteer Appreciation	0.00	236.00	236.00
8187 - Membership/Dues	0.00	2,433.89	2,433.89
8190 - Insurance	0.00	8,309.32	8,309.32
8200 - Bookkeeping	0.00	5,627.56	5,627.56
8235 - Dispatch Service	0.00	6,010.72	6,010.72
8236 - Telephone	0.00	2,219.42	2,219.42
8237 - Water/Sewer	0.00	1,401.73	1,401.73
8238 - Electricity/Propane	0.00	2,397.32	2,397.32
8239 - Rent	0.00	833.32	833.32
8240 - Internet Service	0.00	239.90	239.90
8923 - Tax Anticipation Loan	0.00	300,000.00	300,000.00
9092 - Uniforms	0.00	917.25	917.25
9095 - Rescue Boat	0.00	2,863.41	2,863.41
9300 - Simulcast Network - Maint. Agre	0.00	1,050.80	1,050.80
Total 8019 - Materials	0.00	370,574.44	370,574.44
9020 - Capital Outlay			
8195 - Interest Expense	0.00	7,967.40	7,967.40
8927 - D/S Fees	0.00	3,000.00	3,000.00
9299 - Jet Ski, SEA Doo 2021	0.00	10,542.00	10,542.00
Total 9020 - Capital Outlay	0.00	21,509.40	21,509.40
Total Expense	0.00	850,677.73	850,677.73
Net Ordinary Income	0.00	-487,225.88	-487,225.88
Other Income/Expense			
Other Income			
5820 - Equipment Reserve Fund Transfer Interest	0.00	5.30	5.30
Total 5820 - Equipment Reserve Fund Transfer	0.00	5.30	5.30
5825 - Building/Property Rsrv.Transfer Interest	897.78	0.00	897.78
Total 5825 - Building/Property Rsrv Transfer	897.78	0.00	897.78
Total Other Income	897.78	5.30	903.08

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Accrual Basis

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

	Bldg/Property Rsv	General Fund	TOTAL
Other Expense			
8300 - Grant			
OSFM Wildfire Staffing	0.00	144.18	144.18
Total 8300 - Grant	0.00	144.18	144.18
Total Other Expense	0.00	144.18	144.18
Net Other Income	897.78	-138.88	758.90
Net Income	897.78	-487,364.76	-486,466.98