

Central Oregon Coast Fire & Rescue Balance Sheet (NOT FINAL)

As of June 30, 2023

Jun 30, 23

ASSETS	Jun 30, 23
Current Assets	
Checking/Savings	
LGIP	
Building/Property Reserve Accou	71,445.00
Equipment Reserve Account	84,115.48
Public Funds	
Equipment Levy Fund	153,986.27
Public Funds - Other	81,422.31
Total Public Funds	235,408.58
Total LGIP	390,969.06
Oregon Coast Bank Public Funds	70,601.89
Oregon Coast Operating Account	67,632.63
Petty Cash	400.00
Total Checking/Savings	529,603.58
Accounts Receivable	40,674.33
Property Taxes	40,674.33
Total Accounts Receivable	40,674.33
Other Current Assets	
Interfund Receivable	210,197.24
1400 - Prepaid Expenses	
Computer Support	648.64
Equipment Maintenance Agreement	788.36
Insurance	7,928.05
Internet Service	222.47
Licenses & Permits	439.06
Memberships	1,437.68
P.O. Box Rental	8.37
Storage Lease	1,250.02
Subscriptions	871.72
1400 - Prepaid Expenses - Other	56,160.95
Total 1400 - Prepaid Expenses	69,755.32
1510 - Employee Advances	105.33
1710 - Deferred OF - Contib. After M.D	480,333.00
Total Other Current Assets	760,390.89
Total Current Assets	1,330,668.80

**Central Oregon Coast Fire & Rescue
Balance Sheet (NOT FINAL)**

As of June 30, 2023

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07/17/23
Accrual Basis

	Jun 30, 23
Fixed Assets	
1600 · Capital Assets	1,503,537.65
1650 · Allowance For Depreciation	-719,535.75
Total Fixed Assets	784,001.90
TOTAL ASSETS	2,114,670.70
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	27,606.40
2000 · Accounts Payable	210,197.26
2210 · Interfund Payable	
Total Accounts Payable	237,803.66
Credit Cards	
2104 · Oregon Coast Bank Visa	-5,731.47
Total Credit Cards	-5,731.47
Other Current Liabilities	
1700 · Net Pension Asset	618,847.00
2110 · Direct Deposit Liabilities	56,959.99
2150 · Union Dues, IAFF Local 4619	451.50
2201 · Deferred Revenue	33,734.70
2202 · Compensated Absences	14,332.92
2203 · 941 Tax Payable	1,757.03
2204 · SIT Payable	683.10
2205 · SUTA Payable	-294.02
2206 · Workers' Benefit Fund	13.62
2207 · 457 Deferred Compensation Payab	130.00
2211 · Garnishments Payable	43.41
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	1,039,854.14
Total Current Liabilities	1,271,926.33
Long Term Liabilities	
2500 · Capital Lease Obligation - LT	59,274.67
Total Long Term Liabilities	59,274.67
Total Liabilities	1,331,201.00

Central Oregon Coast Fire & Rescue Balance Sheet (NOT FINAL)

As of June 30, 2023

Jun 30, 23

Equity		
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 2022/2023	-671,170.57	
Total Unreserved	-671,170.57	
4000 · FB Fire	476,722.36	
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	13,108.82	
Net Income	584,275.18	
Total Equity	783,469.70	
TOTAL LIABILITIES & EQUITY	2,114,670.70	

Central Oregon Coast Fire & Rescue Profit & Loss Budget vs. Actual (All Funds) - (NOT FINAL)

July 2022 through June 2023

Accrual Basis

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 - Current Levied Taxes	551,323.31	536,408.77	14,914.54	102.8%
Operating Levy	356,363.24	341,788.64	14,574.60	104.3%
Permanent Levy				
Total 4010 - Current Levied Taxes	907,686.55	878,197.41	29,489.14	103.4%
4015 - Equipment Replacement Levy	108,528.20	105,592.28	2,935.92	102.8%
4020 - Previous Levied Taxes	22,283.69	13,000.00	9,283.69	171.4%
6030 - Interest	10,523.05			
6032 - Insurance Recovery/Refund	167.00			
6050 - Miscellaneous	1,065.47			
6051 - Pac. West Agreement	14,400.00	14,400.00	0.00	100.0%
6062 - Corridor Billing	1,691.32	10,000.00	-8,308.68	16.9%
6090 - Sale of Surplus Property	16,400.00	5,000.00	11,400.00	328.0%
6120 - Conflagration	6,717.57	5,000.00	1,717.57	134.4%
6122 - Beginning Fund - 2022/2023	671,170.57	671,170.57	0.00	100.0%
Total Income	1,760,633.42	1,702,360.26	58,273.16	103.4%
Gross Profit	1,760,633.42	1,702,360.26	58,273.16	103.4%
Expense				
8000 - Personnel Services	1,045.02	4,000.00	-2,954.98	26.1%
8009 - Occupation Medical Evaluations				
8010 - Gross Payroll				
Base Wages	4,363.34	512,356.45	33,871.49	106.6%
Year End Accrual	546,227.94			
Base Wages - Other				
Total Base Wages	550,591.28	512,356.45	38,234.83	107.5%
Call Stipend	160.00			
Conflagration	5,399.19			
FLSA	9,270.85	6,300.00	2,970.85	147.2%
OSFM Overtime Wages	2,026.93	3,798.76	-1,771.83	53.4%
OSFM Wages	19,199.58	20,582.40	-1,382.82	93.3%
Overtime Wages	51,337.93	26,439.94	24,897.99	194.2%
Total 8010 - Gross Payroll	637,985.76	569,477.55	68,508.21	112.0%
8011 - Employer FICA	48,840.09	43,733.43	5,106.66	111.7%
8012 - SUTA	8,196.09	9,981.59	-1,785.50	82.1%
8014 - PERS	116,825.14	80,192.92	36,632.22	145.7%
8015 - Medical Insurance	118,889.29	95,040.00	23,849.29	125.1%
8016 - Workmans Comp	14,164.05	16,769.69	-2,605.64	84.5%
8025 - Recruitment & Retention	1,043.73	1,500.00	-456.27	69.6%
8027 - 457 Deferred	713.41	750.00	-36.59	95.1%
8029 - Payroll Expenses - Other	395.50	105.00	290.50	376.7%
Total 8000 - Personnel Services	948,098.08	821,550.18	126,547.90	115.4%

Central Oregon Coast Fire & Rescue Profit & Loss Budget vs. Actual (All Funds) - (NOT FINAL)

July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
8019 - Materials				
8023 - Bank Fees	209.81	700.00	-490.19	30.0%
8031 - Office Supply/Postage	8,804.05	8,000.00	804.05	110.1%
8032 - Legal Services	2,848.00	8,000.00	-5,152.00	35.6%
8033 - Lab Fees	90.00	250.00	-160.00	36.0%
8034 - Medical Supplies	4,061.24	5,000.00	-938.76	81.2%
8035 - Minor Equipment	2,591.35	2,000.00	591.35	129.6%
8036 - Communications Equipment	1,316.63	14,000.00	-12,683.37	8.4%
8037 - Protective Equipment/Uniforms	550.31	5,500.00	-4,949.69	10.0%
8040 - Equipment Maintenance	8,491.84	2,750.00	5,741.84	308.8%
8045 - Building Maintenance				
125/145 NW Aalsea Hwy	5,294.75			
Tidewater	3,622.01			
5 - Rivers	1,145.54			
8045 - Building Maintenance - Other	144.89	44,500.00	-44,355.11	0.3%
Total 8045 - Building Maintenance	10,207.19	44,500.00	-34,292.81	22.9%
8050 - Vehicle Fuel	17,391.04	17,000.00	391.04	102.3%
8055 - Vehicle Repair	31,058.79	15,000.00	16,058.79	207.1%
8056 - Annual Equipment Tosting	6,199.53	10,000.00	-3,800.47	62.0%
8172 - Public Education	1,952.62	1,300.00	652.62	150.2%
8178 - Department Software/Hardware	11,435.84	2,000.00	9,435.84	571.8%
8179 - Subscriptions	335.00	5,900.00	-5,565.00	5.7%
8180 - Training/Mileage	4,743.51	3,740.00	1,003.51	126.8%
8186 - Volunteer Appreciation	4,234.15	7,900.00	-3,665.85	53.6%
8187 - Membership/Dues	8,372.19	3,200.00	5,172.19	261.6%
8190 - Insurance	24,280.62	18,040.00	6,240.62	134.6%
8200 - Bookkeeping	16,271.06	16,000.00	271.06	101.7%
8210 - Audit	5,935.00	8,500.00	-2,565.00	69.8%
8235 - Dispatch Service	21,570.06	22,330.00	-759.94	96.6%
8236 - Telephone	5,522.97	5,900.00	-377.03	93.6%
8237 - Water/Sewer	3,732.26	3,600.00	132.26	103.7%
8238 - Electricity/Propane	14,771.38	14,400.00	371.38	102.6%
8239 - Rent	2,499.98	3,700.00	-1,200.02	67.6%
8240 - Internet Service	19.02	1,900.00	-1,880.98	1.0%
8270 - Miscellaneous Expense	-120.30	500.00	-500.00	0.0%
8271 - Oregon Ethics Commission	0.00	2,250.00	-977.33	56.6%
8272 - Copier Agreement	1,272.67	1,500.00	-1,439.81	4.0%
9056 - CERT Team	60.19	2,000.00	489.03	124.5%
9092 - Uniforms	2,489.03	1,000.00	2,225.52	322.6%
9095 - Rescue Boat	3,225.52	1,000.00	48,812.28	9.6%
9096 - Engine/Ambulance Equipment	5,187.72	54,000.00	-4,400.00	0.0%
9300 - Simulcast Network - Maint. Agre	0.00	4,400.00	-4,400.00	0.0%
Total 8019 - Materials	231,610.27	316,760.00	-85,149.73	73.1%
8400 - Operating Contingency	0.00	20,000.00	-20,000.00	0.0%
9020 - Capital Outlay	0.00	3,200.00	-3,200.00	0.0%
8047 - Self Contained Breathing Appara	5,904.09	2,056.53	3,847.56	287.1%
8195 - Interest Expense	2,808.84	4,990.00	-2,183.16	56.2%
8250 - Water Rescue	33,296.70	19,721.59	13,575.11	168.8%
8925 - D/S - Principal				
8927 - D/S Fees	2,951.50			

Central Oregon Coast Fire & Rescue
Profit & Loss Budget vs. Actual (All Funds) - (NOT FINAL)

July 2022 through June 2023

Accrual Basis

	Jul '22 - Jun 23	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 - Waldport Station Upgrade	5,500.00			
Total 9000 - Work-in-Progress	23,823.41	27,500.00	-3,676.59	86.6%
9045 - Structure Gear (Protective Gear	5,508.58	6,800.00	-1,291.42	81.0%
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	74,291.12	124,868.12	-50,577.00	59.5%
Total Expense	1,253,989.47	1,283,178.30	-29,178.83	97.7%
Net Ordinary Income	506,633.95	419,181.96	87,451.99	120.9%
Other Income/Expense				
Other Income				
5820 - Equipment Reserve Fund Transfer	2,410.24	45,461.00	-45,461.00	0.0%
Interest	0.00			
5820 - Equipment Reserve Fund Transfer - Other	2,410.24	45,461.00	-43,050.76	5.3%
Total 5820 - Equipment Reserve Fund Transfer	2,272.77	33,000.00	-33,000.00	0.0%
Interest	0.00			
5825 - Building/Property Rsrv Transfer - Other	2,272.77	33,000.00	-30,727.23	6.9%
Total 5825 - Building/Property Rsrv Transfer	2,272.77	33,000.00	-30,727.23	6.9%
6033 - Grants				
OSFM Wildfire Staffing Grant	64,100.00	35,000.00	29,100.00	183.1%
Siletz Tribe	9,952.56			
Total 6033 - Grants	74,052.56	35,000.00	39,052.56	211.6%
Total Other Income	78,735.57	113,461.00	-34,725.43	69.4%
Other Expense				
8300 - Grant	1,094.34	2,000.00	-905.66	54.7%
OSFM Wildfire Staffing				
Total 8300 - Grant	1,094.34	2,000.00	-905.66	54.7%
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%
Total Other Expense	1,094.34	80,461.00	-79,366.66	1.4%
Net Other Income	77,641.23	33,000.00	44,641.23	235.3%
Net Income	584,275.18	452,181.96	132,093.22	129.2%

Central Oregon Coast Fire & Rescue
Profit & Loss by Class (NOT FINAL)

June 2023

Accrual Basis

	Bldg/Property Rev	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense					
Income					
4010 - Current Levied Taxes	0.00	0.00	0.00	12,643.64	12,643.64
Operating Levy	0.00	0.00	0.00	6,172.57	6,172.57
Permanent Levy					
Total 4010 - Current Levied Taxes	0.00	0.00	0.00	20,816.21	20,816.21
4015 - Equipment Replacement Levy	0.00	2,488.91	0.00	0.00	2,488.91
4020 - Previous Levied Taxes	0.00	0.00	0.00	4,727.16	4,727.16
6030 - Interest	0.00	0.00	0.00	965.19	965.19
6051 - Pac. West Agreement	0.00	0.00	0.00	1,200.00	1,200.00
Total Income	0.00	2,488.91	0.00	27,738.56	30,227.47
Gross Profit	0.00	2,488.91	0.00	27,738.56	30,227.47
Expense					
8000 - Personnel Services					
8009 - Occulsion Medical Evaluations	0.00	0.00	0.00	366.00	366.00
8010 - Gross Payroll					
Base Wages	0.00	0.00	0.00	28,545.58	28,545.58
Base Wages - Other	0.00	0.00	0.00	42,130.08	42,130.08
Total Base Wages	0.00	0.00	0.00	68,675.66	68,675.66
FLSA	0.00	0.00	0.00	672.54	672.54
Overtime Wages	0.00	0.00	0.00	913.28	913.28
Total 8010 - Gross Payroll	0.00	0.00	0.00	70,261.48	70,261.48
8011 - Employer FICA	0.00	0.00	0.00	5,375.00	5,375.00
8012 - SUTA	0.00	0.00	0.00	928.90	928.90
8014 - PERS	0.00	0.00	0.00	16,377.71	16,377.71
8016 - Medical Insurance	0.00	0.00	0.00	9,733.05	9,733.05
8019 - Workers Comp	0.00	0.00	0.00	1,198.05	1,198.05
8021 - 407 Detenuad	0.00	0.00	0.00	366.41	366.41
8023 - Payroll Expenses - Other	0.00	0.00	0.00	14.00	14.00
Total 8000 - Personnel Services	0.00	0.00	0.00	104,503.50	104,503.50
8019 - Materials					
8023 - Bank Fees	0.00	0.00	0.00	4.15	4.15
8031 - Office Supply/Postage	0.00	0.00	0.00	251.09	251.09
8032 - Legal Services	0.00	0.00	0.00	2,473.00	2,473.00
8034 - Medical Supplies	0.00	0.00	0.00	206.17	206.17
8036 - Minor Equipment	0.00	0.00	0.00	407.68	407.68
8037 - Protective Equipment/Uniforms	0.00	0.00	0.00	-104.00	-104.00
8040 - Equipment Maintenance	0.00	0.00	0.00	153.33	153.33
8045 - Building Maintenance					
1257145 NW Alsea Hwy	0.00	0.00	0.00	86.35	86.35
Tidewater	0.00	0.00	0.00	101.20	101.20
6 - Rivers	0.00	0.00	0.00	101.20	101.20
8045 - Building Maintenance - Other	0.00	0.00	0.00	116.39	116.39
Total 8045 - Building Maintenance	0.00	0.00	0.00	405.14	405.14
8050 - Vehicle Fuel	0.00	0.00	0.00	991.53	991.53
8055 - Vehicle Repair	0.00	0.00	0.00	1,356.86	1,356.86
8172 - Public Education	0.00	0.00	0.00	4.00	4.00
8178 - Department Software/Hardware	0.00	0.00	0.00	3.73	3.73
8179 - Subscriptions	0.00	0.00	0.00	32.50	32.50
8180 - Training/Mileage	0.00	0.00	0.00	188.67	188.67
8185 - Volunteer Appreciation	0.00	0.00	0.00	250.00	250.00
8187 - Membership/Dues	0.00	0.00	0.00	545.84	545.84
8190 - Insurance	0.00	0.00	0.00	1,755.09	1,755.09
8200 - Bookkeeping	0.00	0.00	0.00	1,326.13	1,326.13
8238 - Telephone	0.00	0.00	0.00	20.22	20.22
8237 - Water/Sewer	0.00	0.00	0.00	292.86	292.86
8238 - Electricity/Propane	0.00	0.00	0.00	546.80	546.80
8239 - Rent	0.00	0.00	0.00	208.33	208.33
8240 - Internet Service	0.00	0.00	0.00	1.87	1.87
8270 - Miscellaneous Expense	0.00	0.00	0.00	-130.30	-130.30
9055 - Raucue Boat	0.00	0.00	0.00	53.12	53.12
Total 8019 - Materials	0.00	0.00	0.00	11,253.61	11,253.61
Total Expense	0.00	0.00	0.00	115,757.11	115,757.11
Net Ordinary Income	0.00	2,488.91	0.00	-88,018.55	-85,529.64

Central Oregon Coast Fire & Rescue
Profit & Loss by Class (NOT FINAL)

June 2023

Accrual Basis

	Bldg/Property Rev	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
Other Income/Expense					
Other Income					
5820 - Equipment Reserve Fund Transfer	0.00	0.00	276.07	0.00	276.07
Interest					
Total 5820 - Equipment Reserve Fund Transfer	0.00	0.00	276.07	0.00	276.07
5825 - Building/Property Rsv Transfer	237.03	0.00	0.00	0.00	237.03
Interest					
Total 5825 - Building/Property Rsv Transfer	237.03	0.00	0.00	0.00	237.03
Total Other Income	237.03	0.00	276.07	0.00	516.10
Net Other Income	237.03	0.00	276.07	0.00	516.10
Net Income	237.03	2,488.91	276.07	-88,018.56	-85,013.54

Central Oregon Coast Fire & Rescue
Profit & Loss by Class (NOT FINAL)

July 2022 through June 2023

Accrual Basis

	Blgd/Property Rav	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
Ordinary Income/Expense					
Income					
4010 - Current Levied Taxes	0.00	0.00	0.00	551,323.31	551,323.31
Operating Levy	0.00	0.00	0.00	356,363.24	356,363.24
Permanent Levy					
Total 4010 - Current Levied Taxes	0.00	0.00	0.00	907,686.55	907,686.55
4015 - Equipment Replacement Levy	0.00	108,528.20	0.00	0.00	108,528.20
4020 - Previous Levied Taxes	0.00	0.00	0.00	22,283.69	22,283.69
6030 - Interest	0.00	0.00	0.00	10,523.05	10,523.05
6032 - Insurance Recovery/Refund	0.00	0.00	0.00	167.00	167.00
6050 - Miscellaneous	0.00	0.00	0.00	1,065.47	1,065.47
6051 - Pac. West Agreement	0.00	0.00	0.00	14,400.00	14,400.00
6052 - Corridor Billing	0.00	0.00	0.00	1,691.32	1,691.32
6090 - Sale of Surplus Property	0.00	0.00	0.00	16,400.00	16,400.00
6120 - Conflagration	0.00	0.00	0.00	6,717.57	6,717.57
6122 - Beginning Fund - 2022/2023	92,000.00	42,000.00	54,539.00	462,631.57	671,170.57
Total Income	92,000.00	150,528.20	54,539.00	1,463,566.22	1,760,633.42
Gross Profit	92,000.00	150,528.20	54,539.00	1,463,566.22	1,760,633.42
Expense					
8000 - Personnel Services					
8009 - Occupation Medical Evaluations	0.00	0.00	0.00	1,045.02	1,045.02
8010 - Gross Payroll					
Base Wages - Other	0.00	0.00	0.00	4,393.34	4,393.34
Year End Accrual	0.00	0.00	0.00	546,227.84	546,227.84
Base Wages - Other					
Total Base Wages	0.00	0.00	0.00	550,591.28	550,591.28
Call Stipend	0.00	0.00	0.00	160.00	160.00
Conflagration	0.00	0.00	0.00	5,396.19	5,396.19
FLSA	0.00	0.00	0.00	9,270.85	9,270.85
OSFM Overtime Wages	0.00	0.00	0.00	2,026.93	2,026.93
OSFM Wages	0.00	0.00	0.00	19,196.58	19,196.58
Overtime Wages	0.00	0.00	0.00	51,337.93	51,337.93
Total 8010 - Gross Payroll	0.00	0.00	0.00	637,965.78	637,965.78
8011 - Employer FICA	0.00	0.00	0.00	48,840.09	48,840.09
8012 - SUTA	0.00	0.00	0.00	8,198.09	8,198.09
8014 - PERS	0.00	0.00	0.00	118,825.14	118,825.14
8016 - Medical Insurance	0.00	0.00	0.00	118,889.29	118,889.29
8018 - Workmans Comp	0.00	0.00	0.00	14,484.05	14,484.05
8025 - Recruitment & Retention	0.00	0.00	0.00	1,043.73	1,043.73
8027 - 421 Detained	0.00	0.00	0.00	713.41	713.41
8029 - Payroll Expenses - Other	0.00	0.00	0.00	395.50	395.50
Total 8000 - Personnel Services	0.00	0.00	0.00	848,098.08	848,098.08
8019 - Materials					
8023 - Bank Fees	0.00	0.00	0.00	209.81	209.81
8031 - Office Supply/Postage	0.00	0.00	0.00	6,804.05	6,804.05
8032 - Legal Services	0.00	0.00	0.00	2,848.00	2,848.00
8033 - Lab Fees	0.00	0.00	0.00	90.00	90.00
8034 - Medical Supplies	0.00	0.00	0.00	4,061.24	4,061.24
8035 - Minor Equipment	0.00	0.00	0.00	2,591.35	2,591.35
8036 - Communications Equipment	0.00	0.00	0.00	0.00	0.00
8037 - Protective Equipment/Uniforms	0.00	1,316.53	0.00	550.31	1,316.63
8040 - Equipment Maintenance	0.00	0.00	0.00	550.31	550.31
8045 - Building Maintenance	0.00	0.00	0.00	8,491.84	8,491.84
12574E NW Alesia Hwy					
Tidewater	0.00	0.00	0.00	5,264.75	5,264.75
5 - Rivers	0.00	0.00	0.00	3,622.01	3,622.01
8045 - Building Maintenance - Other	0.00	0.00	0.00	1,145.54	1,145.54
8045 - Building Maintenance	0.00	0.00	0.00	144.89	144.89
Total 8045 - Building Maintenance	0.00	0.00	0.00	10,207.19	10,207.19

Central Oregon Coast Fire & Rescue
Profit & Loss by Class (NOT FINAL)

July 2022 through June 2023

Accrual Basis

	Bldg/Property Rsv	Equipment Levy Fund	Equipment Reserve	General Fund	TOTAL
8050 - Vehicle Fuel	0.00	0.00	0.00	17,391.04	17,391.04
8055 - Vehicle Repair	0.00	0.00	0.00	31,058.79	31,058.79
8056 - Vehicle Equipment Testing	0.00	0.00	0.00	6,189.53	6,189.53
8172 - Public Education	0.00	0.00	0.00	1,952.62	1,952.62
8178 - Department Software/Hardware	0.00	0.00	0.00	11,435.84	11,435.84
8179 - Subscriptions	0.00	0.00	0.00	335.00	335.00
8186 - Training/Innige	0.00	0.00	0.00	4,743.51	4,743.51
8187 - Volunteer Appreciation	0.00	0.00	0.00	4,234.15	4,234.15
8188 - Memberships/Dues	0.00	0.00	0.00	8,372.19	8,372.19
8190 - Insurance	0.00	0.00	0.00	24,280.62	24,280.62
8200 - Bookkeeping	0.00	0.00	0.00	16,271.06	16,271.06
8210 - Audit	0.00	0.00	0.00	21,570.06	21,570.06
8225 - Dispatch Service	0.00	0.00	0.00	5,935.00	5,935.00
8226 - Telephones	0.00	0.00	0.00	5,522.97	5,522.97
8227 - Water/Sewer	0.00	0.00	0.00	3,732.26	3,732.26
8238 - Electricity/Propane	0.00	0.00	0.00	14,771.38	14,771.38
8239 - Rent	0.00	0.00	0.00	2,499.98	2,499.98
8240 - Internet Service	0.00	0.00	0.00	19.02	19.02
8270 - Miscellaneous Expense	0.00	0.00	0.00	-120.30	-120.30
8272 - Copier/Agreement	0.00	0.00	0.00	1,272.67	1,272.67
9086 - CERT Team	0.00	0.00	0.00	60.19	60.19
9092 - Uniforms	0.00	0.00	0.00	2,489.03	2,489.03
9095 - Rescue Boat	0.00	0.00	0.00	3,225.52	3,225.52
9096 - Engine/Ambulance Equipment	0.00	0.00	0.00	5,187.72	5,187.72
Total 8019 - Materials	0.00	8,504.35	0.00	225,105.92	231,610.27
9020 - Capital Outlay	0.00	0.00	0.00	0.00	0.00
8195 - Interest Expense	0.00	0.00	5,904.09	0.00	5,904.09
8250 - Water Rescue	0.00	2,806.84	0.00	0.00	2,806.84
8925 - D/S - Principal	0.00	0.00	33,298.70	0.00	33,298.70
8927 - D/S Fees	0.00	0.00	0.00	2,951.50	2,951.50
9000 - Work-in-Progress	18,323.41	0.00	0.00	0.00	18,323.41
8400 - Tidewater Station Improvements	5,500.00	0.00	0.00	0.00	5,500.00
8405 - Waldoport Station Upgrade	23,823.41	0.00	0.00	0.00	23,823.41
Total 9000 - Work-in-Progress	0.00	5,508.58	0.00	0.00	5,508.58
9045 - Structure Gear (Protective Gear)	0.00	8,315.42	0.00	0.00	8,315.42
Total 9020 - Capital Outlay	23,823.41	14,819.77	39,200.79	2,951.50	74,291.12
Total Expense	23,823.41	135,708.43	15,338.21	1,178,155.50	1,253,989.47
Net Ordinary Income	0.00	0.00	2,410.24	0.00	2,410.24
Other Income/Expense	2,272.77	0.00	0.00	0.00	2,272.77
8820 - Equipment Reserve Fund Transfer	0.00	0.00	0.00	0.00	0.00
Interest	2,272.77	0.00	0.00	0.00	2,272.77
Total 8820 - Equipment Reserve Fund Transfer	0.00	0.00	0.00	0.00	0.00
8425 - Building/Property Rsv Transfer	0.00	0.00	2,410.24	0.00	2,410.24
Interest	2,272.77	0.00	0.00	0.00	2,272.77
Total 8425 - Building/Property Rsv Transfer	2,272.77	0.00	0.00	0.00	2,272.77
8033 - Grants	0.00	0.00	0.00	64,100.00	64,100.00
OSFM/Wildfire Staffing Grant	0.00	0.00	0.00	9,952.56	9,952.56
Siletz Tribe	0.00	0.00	0.00	0.00	0.00
Total 8033 - Grants	0.00	0.00	0.00	74,052.56	74,052.56
Total Other Income	2,272.77	0.00	2,410.24	74,052.56	78,735.57
Other Expense	0.00	0.00	0.00	1,084.34	1,084.34
8300 - Grant	0.00	0.00	0.00	1,084.34	1,084.34
OSFM/Wildfire Staffing	0.00	0.00	0.00	1,084.34	1,084.34
Total 8300 - Grant	0.00	0.00	0.00	1,084.34	1,084.34
Total Other Expense	0.00	0.00	0.00	1,084.34	1,084.34
Net Other Income	2,272.77	0.00	2,410.24	72,968.22	77,841.23
Net Income	70,449.36	135,708.43	17,748.45	360,368.84	654,275.18