

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

	Jul 31, 24
ASSETS	
Current Assets	
Checking/Savings	50,818.00
LGIP	17,220.67
Building/Property Reserve Accou Public Funds	68,038.67
Total LGIP	31,199.43
Oregon Coast Bank Public Funds	
Oregon Coast Operating Account	35,000.00
OSFM Wildfire Grant - (Restrict	42,610.81
Oregon Coast Operating Account - Other	
Total Oregon Coast Operating Account	77,610.81
Petty Cash	400.00
Total Checking/Savings	177,248.91
Accounts Receivable	
Property Taxes	40,674.33
Total Accounts Receivable	40,674.33
Other Current Assets	35,759.86
Interfund Receivable	
1400 - Prepaid Expenses	1,252.79
Computer Support	1,197.60
Dues, Memberships & Subscription	1,567.18
Equipment Maintenance Agreement	12,432.00
Insurance	83.46
Internet Service	127.45
Licenses & Permits	120.00
P.O. Box Rental	833.38
Storage Lease	20,911.90
Workers' Compensation	
Total 1400 - Prepaid Expenses	38,525.76
1710 - Deferred OF - Contib. After M.D	480,333.00
Total Other Current Assets	554,618.62
Total Current Assets	772,541.86
Fixed Assets	
1600 - Capital Assets	39,771.61
1602 - Floating Dock	
1610 - 125/145 NW Aisea Hwy Property	1,020,000.00

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Jul 31, 24

1,546,118.35

1600 · Capital Assets - Other 2,605,889.96

Total 1600 · Capital Assets -719,535.75

1650 · Allowance For Depreciation 1,886,354.21

Total Fixed Assets 2,658,896.07

TOTAL ASSETS

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable 24,469.91

2000 · Accounts Payable 35,759.86

2210 · Interfund Payable 60,229.77

Total Accounts Payable 618,847.00

Other Current Liabilities 824.52

1700 · Net Pension Asset 33,734.70

2150 · Union Dues, IAFF Local 4619 54,778.73

2201 · Deferred Revenue 207.00

2202 · Compensated Absences 650.60

2207 · 457 Deferred Compensation Payab -41,147.00

2211 · Garnishments Payable 82,144.89

2215 · OSGP 457(b) Payable 272,197.00

2222 · Deferred Revenue Contra 1,022,591.52

2301 · Capital Lease Obligation 1,082,821.29

2310 · Deferred IF - Investment Return 1,020,000.00

Total Other Current Liabilities 12,396.18

Total Current Liabilities 1,032,396.18

Long Term Liabilities 2,115,217.47

2240 · Note Payable -125/145 NW Aisea

2500 · Capital Lease Obligation - LT

Total Long Term Liabilities

Total Liabilities

Equity

1110 · Retained Earnings 327,870.02

4100 · Investment In Fixed Assets 239,195.03

4120 · F/B - Depreciation -75,184.04

4400 · F/B - Capital Asset Additions 245,497.56

4401 · F/B Capital Asset Disposals -16,625.00

4500 · Fund Balance-Comp Abs -6,504.47

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	Jul 31, 24
4660 · 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	369,510.31
4510 · FB Debt Proceeds	-12,396.18
4511 · FB Debt Payments	13,575.11
4621 · Fund Balance - Other	253,256.59
Total 4621 · Fund Balance	105,614.03
Net Income	-158,243.46
Total Equity	543,678.60
TOTAL LIABILITIES & EQUITY	2,658,896.07

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

	Jul 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 · Current Levied Taxes	0.00	590,214.72	-590,214.72	0.0%
Operating Levy	0.00	381,501.78	-381,501.78	0.0%
Permanent Levy	0.00	162,657.60	-162,657.60	0.0%
Serial Levy				
Total 4010 · Current Levied Taxes	0.00	1,134,374.10	-1,134,374.10	0.0%
4020 · Previous Levied Taxes	0.00	18,872.00	-18,872.00	0.0%
6025 · AFG Grant	0.00	1.00	-1.00	0.0%
6030 · Interest	520.73	9,800.00	-9,279.27	5.3%
6051 · Pac. West Agreement	1,200.00	14,400.00	-13,200.00	8.3%
6062 · Corridor Billing	0.00	5,000.00	-5,000.00	0.0%
6090 · Sale of Surplus Property	0.00	1.00	-1.00	0.0%
6120 · Conflagration	0.00	5,000.00	-5,000.00	0.0%
6124 · Beginning Fund - FY 2024/2025	0.00	242,000.00	-242,000.00	0.0%
6125 · Tax Anticipation Loan	0.00	300,000.00	-300,000.00	0.0%
Total Income	1,720.73	1,729,448.10	-1,727,727.37	0.1%
Gross Profit	1,720.73	1,729,448.10	-1,727,727.37	0.1%
Expense				
8000 · Personnel Services	0.00	2,000.00	-2,000.00	0.0%
8009 · Occupation Medical Evaluations				
8010 · Gross Payroll				
Base Wages	33,952.12			
Year End Accrual	58,154.75			
Base Wages - Other		585,084.22	-526,929.47	9.9%
Total Base Wages	92,106.87	585,084.22	-492,977.35	15.7%
Conflagration	15,424.02			
FLSA	763.57	10,441.00	-9,677.43	7.3%
OSFM Overtime Wages	1,228.50	0.00	1,228.50	100.0%
OSFM Wages	3,551.04	0.00	3,551.04	100.0%
Overtime Wages	7,559.16	27,825.00	-20,265.84	27.2%
Total 8010 · Gross Payroll	120,633.16	623,350.22	-502,717.06	19.4%

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

	Jul 24	Budget	\$ Over Budget	% of Budget
8011 - Employer FICA	9,228.46	47,686.29	-38,457.83	19.4%
8012 - SUTA	1,841.99	14,648.73	-12,806.74	12.6%
8014 - PERS	6,870.36	130,903.55	-124,033.19	5.2%
8015 - Medical Insurance	10,465.69	124,393.14	-113,927.45	8.4%
8016 - Workmans Comp	1,901.08	20,000.00	-18,098.92	9.5%
8025 - Recruitment & Retention	405.00	2,000.00	-1,595.00	20.3%
8027 - 457 Deferred	264.13	866.25	-602.12	30.5%
8029 - Payroll Expenses - Other	100.00	105.00	-5.00	95.2%
Total 8000 - Personnel Services	151,709.87	965,953.18	-814,243.31	15.7%
8019 - Materials				
8023 - Bank Fees	18.05	3,200.00	-3,181.95	0.6%
8031 - Office Supply/Postage	329.99	8,000.00	-7,670.01	4.1%
8032 - Legal Services (Attorney Fees)	0.00	8,000.00	-8,000.00	0.0%
8033 - Lab Fees	7.50	250.00	-242.50	3.0%
8034 - Medical Supplies	0.00	4,000.00	-4,000.00	0.0%
8035 - Minor Equipment	247.69	1,000.00	-752.31	24.8%
8037 - Protective Equipment/Uniforms	359.60	500.00	-140.40	71.9%
8038 - Consulting				
Medical Director Services	661.00			
Total 8038 - Consulting	661.00			
8039 - Legal Notices, Licenses & Permi	0.00	1,500.00	-1,500.00	0.0%
8040 - Equipment Maintenance	25.83	2,400.00	-2,374.17	1.1%
8045 - Building Maintenance	56.17	5,000.00	-4,943.83	1.1%
8050 - Vehicle Fuel	1,039.47	16,000.00	-14,960.53	6.5%
8055 - Vehicle Repair	251.58	15,000.00	-14,748.42	1.7%
8056 - Annual Equipment Testing	0.00	8,000.00	-8,000.00	0.0%
8172 - Public Education	19.50	500.00	-480.50	3.9%
8178 - Department Software/Hardware	348.30	800.00	-451.70	43.5%
8179 - Subscriptions	8.00	3,000.00	-2,992.00	0.3%
8180 - Training/Mileage	0.00	100.00	-100.00	0.0%
8187 - Membership/Dues	665.30	3,000.00	-2,334.70	22.2%
8190 - Insurance	1,963.33	33,600.00	-31,636.67	5.8%
8200 - Bookkeeping	1,406.89	17,000.00	-15,593.11	8.3%
8210 - Audit	0.00	7,000.00	-7,000.00	0.0%
8235 - Dispatch Service	0.00	22,957.00	-22,957.00	0.0%
8236 - Telephone	528.94	6,250.00	-5,721.06	8.5%
8237 - Water/Sewer	340.16	3,300.00	-2,959.84	10.3%
8238 - Electricity/Propane	0.00	14,700.00	-14,700.00	0.0%
8239 - Rent	208.33	2,500.00	-2,291.67	8.3%
8240 - Internet Service	0.00	1,400.00	-1,400.00	0.0%
8271 - Oregon Ethics Commission	0.00	500.00	-500.00	0.0%
8923 - Tax Anticipation Loan	0.00	300,000.00	-300,000.00	0.0%
9092 - Uniforms	0.00	500.00	-500.00	0.0%

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

July 2024

	Jul 24	Budget	\$ Over Budget	% of Budget
9095 · Rescue Boat	0.00	1,500.00	-1,500.00	0.0%
9300 · Simulcast Network - Maint. Agre	0.00	4,800.00	-4,800.00	0.0%
Total 8019 · Materials	8,485.63	496,257.00	-487,771.37	1.7%
8400 · Operating Contingency	0.00	10,000.00	-10,000.00	0.0%
9020 · Capital Outlay	0.00	42,339.85	-42,339.85	0.0%
8195 · Interest Expense	0.00	19,728.27	-19,728.27	0.0%
8925 · D/S - Principal	0.00	62,068.12	-62,068.12	0.0%
Total 9020 · Capital Outlay	0.00	124,136.24	-124,136.24	0.0%
Total Expense	160,195.50	1,534,278.30	-1,374,082.80	10.4%
Net Ordinary Income	-158,474.77	195,169.80	-353,644.57	-81.2%
Other Income/Expense				
Other Income				
5820 · Equipment Reserve Fund Transfer	5.30			
Interest	5.30			
Total 5820 · Equipment Reserve Fund Transfer	5.30			
5825 · Building/Property Rsrv Transfer				
Interest	226.01	2,200.00	-1,973.99	10.3%
Total 5825 · Building/Property Rsrv Transfer	226.01	2,200.00	-1,973.99	10.3%
6033 · Grants	0.00	1.00	-1.00	0.0%
Total Other Income	231.31	2,201.00	-1,969.69	10.5%
Net Other Income	231.31	2,201.00	-1,969.69	10.5%
Net Income	-158,243.46	197,370.80	-355,614.26	-80.2%

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

	Bldg/Property Rsv	General Fund	TOTAL
Ordinary Income/Expense			
Income			
6030 · Interest	0.00	520.73	520.73
6051 · Pac. West Agreement	0.00	1,200.00	1,200.00
Total Income	0.00	1,720.73	1,720.73
Gross Profit			
Expense			
Voided Checks			
8000 · Personnel Services	0.00	0.00	0.00
8010 · Gross Payroll			
Base Wages	0.00	33,952.12	33,952.12
Year End Accrual	0.00	58,154.75	58,154.75
Base Wages - Other	0.00	92,106.87	92,106.87
Total Base Wages	0.00	15,424.02	15,424.02
Conflagration	0.00	763.57	763.57
FLSA	0.00	1,228.50	1,228.50
OSFM Overtime Wages	0.00	3,551.04	3,551.04
OSFM Wages	0.00	7,559.16	7,559.16
Overtime Wages	0.00	120,633.16	120,633.16
Total 8010 · Gross Payroll	0.00	151,709.87	151,709.87
8011 · Employer FICA	0.00	9,228.46	9,228.46
8012 · SUTA	0.00	1,841.99	1,841.99
8014 · PERS	0.00	6,870.36	6,870.36
8015 · Medical Insurance	0.00	10,465.69	10,465.69
8016 · Workmans Comp	0.00	1,901.08	1,901.08
8025 · Recruitment & Retention	0.00	405.00	405.00
8027 · 457 Deferred	0.00	264.13	264.13
8029 · Payroll Expenses - Other	0.00	100.00	100.00
Total 8000 · Personnel Services	0.00	151,709.87	151,709.87
8019 · Materials			
8023 · Bank Fees	0.00	18.05	18.05
8031 · Office Supply/Postage	0.00	329.99	329.99
8033 · Lab Fees	0.00	7.50	7.50
8035 · Minor Equipment	0.00	247.69	247.69
8037 · Protective Equipment/Uniforms	0.00	359.60	359.60
8038 · Consulting	0.00	661.00	661.00
Medical Director Services	0.00	661.00	661.00
Total 8038 · Consulting	0.00	661.00	661.00

Central Oregon Coast Fire & Rescue Profit & Loss by Class

July 2024

	Bldg/Property Rsv	General Fund	TOTAL
8040 - Equipment Maintenance	0.00	25.83	25.83
8045 - Building Maintenance	0.00	56.17	56.17
8050 - Vehicle Fuel	0.00	1,039.47	1,039.47
8055 - Vehicle Repair	0.00	251.58	251.58
8172 - Public Education	0.00	19.50	19.50
8178 - Department Software/Hardware	0.00	348.30	348.30
8179 - Subscriptions	0.00	8.00	8.00
8187 - Membership/Dues	0.00	665.30	665.30
8190 - Insurance	0.00	1,963.33	1,963.33
8200 - Bookkeeping	0.00	1,406.89	1,406.89
8236 - Telephone	0.00	528.94	528.94
8237 - Water/Sewer	0.00	340.16	340.16
8239 - Rent	0.00	208.33	208.33
8270 - Miscellaneous Expense	0.00	0.00	0.00
Total 8019 - Materials	0.00	8,485.63	8,485.63
Total Expense	0.00	160,195.50	160,195.50
Net Ordinary Income	0.00	-158,474.77	-158,474.77
Other Income/Expense			
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 Rsv Transfer			
Interest	226.01	0.00	226.01
Total 5825 - Building/Property Rsv Transfer	226.01	0.00	226.01
Total Other Income	226.01	5.30	231.31
Net Other Income	226.01	5.30	231.31
Net Income	226.01	-158,469.47	-158,243.46