

**Central Oregon Coast Fire & Rescue
Balance Sheet
As of September 30, 2024**

	Sep 30, 24
ASSETS	
Current Assets	
Checking/Savings	51,267.82
LGIP	178,564.14
Building/Property Reserve Accou	_____
Public Funds	_____
Total LGIP	229,831.96
Oregon Coast Bank Public Funds	17,200.56
Oregon Coast Operating Account	_____
OSFM Wildfire Grant - (Restrict	12,131.93
Oregon Coast Operating Account - Other	25,306.85
Total Oregon Coast Operating Account	37,438.78
Petty Cash	400.00
Total Checking/Savings	284,871.30
Accounts Receivable	_____
Property Taxes	40,674.33
Total Accounts Receivable	40,674.33
Other Current Assets	173.16
Due From Seal Rock Fire Departm	_____
Interfund Receivable	35,759.86
1400 - Prepaid Expenses	924.13
Computer Support	297.00
Conferences and Seminars	2,364.29
Dispatch Service	404.14
Dues, Memberships & Subscription	1,432.18
Equipment Maintenance Agreement	8,201.34
Insurance	170.74
Internet Service	679.85
Licenses & Permits	100.00
P.O. Box Rental	416.72
Storage Lease	17,109.74
Workers' Compensation	_____
Total 1400 - Prepaid Expenses	31,291.85
1710 - Deferred OF - Contib. After M.D	480,333.00
Total Other Current Assets	547,557.87
Total Current Assets	873,103.50

Central Oregon Coast Fire & Rescue
Balance Sheet
 As of September 30, 2024

	Sep 30, 24
Fixed Assets	
1600 · Capital Assets	39,771.61
1602 · Floating Dock	1,020,000.00
1610 · 125/145 NW Alsea Hwy Property	1,546,118.35
1600 · Capital Assets - Other	2,605,889.96
Total 1600 · Capital Assets	5,511,779.92
1650 · Allowance For Depreciation	-719,535.75
Total Fixed Assets	4,792,244.17
TOTAL ASSETS	4,792,244.17
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	340,023.85
2000 · Accounts Payable	35,759.86
2210 · Interfund Payable	375,783.71
Total Accounts Payable	751,567.42
Other Current Liabilities	
1700 · Net Pension Asset	618,847.00
2150 · Union Dues, IAF - Local 4619	451.50
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	272,197.00
Total Other Current Liabilities	1,021,217.90
Total Current Liabilities	1,772,785.32
Long Term Liabilities	
2240 · Note Payable - 125/145 NW Alsea	1,020,000.00
2500 · Capital Lease Obligation - LT	12,396.18
Total Long Term Liabilities	1,032,396.18
Total Liabilities	2,805,181.50

Central Oregon Coast Fire & Rescue
Balance Sheet
 As of September 30, 2024

	Sep 30, 24
Equity	
1110 - Retained Earnings	321,991.04
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
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	-518,331.80
Beginning Fund - FY 2023/2024	-518,331.80
Total Unreserved	369,510.31
4000 - FB Fire	-12,396.18
4510 - FB Debt Proceeds	13,575.11
4511 - FB Debt Payments	253,256.59
4621 - Fund Balance - Other	105,614.03
Total 4621 - Fund Balance	-365,983.16
Net Income	330,059.92
Total Equity	<u>2,759,457.71</u>
TOTAL LIABILITIES & EQUITY	<u>2,759,457.71</u>

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

	Jul - Sep 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	0.00			
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	2,098.47	9,800.00	-7,701.53	21.4%
6051 · Pac. West Agreement	3,600.00	14,400.00	-10,800.00	25.0%
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	714.76	5,000.00	-4,285.24	14.3%
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	331,627.12	1,729,448.10	-1,397,820.98	19.2%
Gross Profit	331,627.12	1,729,448.10	-1,397,820.98	19.2%
Expense				
8000 · Personnel Services	0.00	2,000.00	-2,000.00	0.0%
8009 · Occupation Medical Evaluations				
8010 · Gross Payroll	33,952.12	585,084.22	-426,738.88	27.1%
Base Wages	158,345.34			
Year End Accrual				
Base Wages - Other	192,297.46	585,084.22	-392,786.76	32.9%
Total Base Wages	333,642.58	585,084.22	-251,441.64	27.1%
Conflagration	26,213.31	10,441.00	-8,221.15	21.3%
FLSA	2,219.85	0.00	3,504.18	100.0%
OSFM Overtime Wages	3,504.18	0.00	16,966.08	100.0%
OSFM Wages	16,966.08	27,825.00	-15,139.99	45.6%
Overtime Wages	12,685.01			
Total 8010 · Gross Payroll	253,885.89	623,350.22	-369,464.33	40.7%

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

	Jul - Sep 24	Budget	\$ Over Budget	% of Budget
8011 · Employer FICA	19,422.30	47,686.29	-28,263.99	40.7%
8012 · SUTA	3,392.26	14,648.73	-11,256.47	23.2%
8014 · PERS	24,314.01	130,903.55	-106,589.54	18.6%
8015 · Medical Insurance	31,641.31	124,393.14	-92,751.83	25.4%
8016 · Workmans Comp	5,703.24	20,000.00	-14,296.76	28.5%
8025 · Recruitment & Retention	1,935.00	2,000.00	-65.00	96.8%
8027 · 457 Deferred	649.97	866.25	-216.28	75.0%
8029 · Payroll Expenses - Other	300.00	105.00	195.00	285.7%
Total 8000 · Personnel Services	341,243.98	965,953.18	-624,709.20	35.3%
8019 · Materials				
8023 · Bank Fees	34.30	3,200.00	-3,165.70	1.1%
8031 · Office Supply/Postage	1,173.69	8,000.00	-6,826.31	14.7%
8032 · Legal Services (Attorney Fees)	327.85	8,000.00	-7,672.15	4.1%
8033 · Lab Fees	22.50	250.00	-227.50	9.0%
8034 · Medical Supplies	559.01	4,000.00	-3,440.99	14.0%
8035 · Minor Equipment	424.64	1,000.00	-575.36	42.5%
8037 · Protective Equipment/Uniforms	719.20	500.00	219.20	143.8%
8038 · Consulting	1,983.00			
Medical Director Services				
Total 8038 · Consulting	1,983.00			
8039 · Legal Notices, Licenses & Permi	394.15	1,500.00	-1,105.85	26.3%
8040 · Equipment Maintenance	180.74	2,400.00	-2,219.26	7.5%
8045 · Building Maintenance	341.73	5,000.00	-4,658.27	6.8%
8050 · Vehicle Fuel	4,253.95	16,000.00	-11,746.05	26.6%
8055 · Vehicle Repair	8,733.93	15,000.00	-6,266.07	58.2%
8056 · Annual Equipment Testing	430.30	8,000.00	-7,569.70	5.4%
8172 · Public Education	290.06	500.00	-209.94	58.0%
8178 · Department Software/Hardware	808.72	800.00	8.72	101.1%
8179 · Subscriptions	24.00	3,000.00	-2,976.00	0.8%
8180 · Training/Mileage	939.65	100.00	839.65	939.7%
8186 · Volunteer Appreciation	236.00			
8187 · Membership/Dues	1,755.24	3,000.00	-1,244.76	58.5%
8190 · Insurance	6,193.99	33,600.00	-27,406.01	18.4%
8200 · Bookkeeping	4,220.67	17,000.00	-12,779.33	24.8%
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	1,666.60	6,250.00	-4,583.40	26.5%
8237 · Water/Sewer	1,041.38	3,300.00	-2,258.62	31.6%
8238 · Electricity/Propane	1,775.51	14,700.00	-12,924.49	12.1%
8239 · Rent	624.99	2,500.00	-1,875.01	25.0%
8240 · Internet Service	119.95	1,400.00	-1,280.05	8.6%
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%

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

	Jul - Sep 24	Budget	\$ Over Budget	% of Budget
9092 · Uniforms	0.00	500.00	-500.00	0.0%
9095 · Rescue Boat	15.46	1,500.00	-1,484.54	1.0%
9300 · Simulcast Network - Maint. Agre	788.10	4,800.00	-4,011.90	16.4%
Total 8019 · Materials	346,080.03	496,257.00	-150,176.97	69.7%
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			
Total 9020 · Capital Outlay	10,967.40	62,068.12	-51,100.72	17.7%
Total Expense	698,291.41	1,534,278.30	-835,986.89	45.5%
Net Ordinary Income	-366,664.29	195,169.80	-561,834.09	-187.9%
Other Income/Expense				
5820 · Equipment Reserve Fund Transfer				
Interest	5.30			
Total 5820 · Equipment Reserve Fund Transfer	5.30			
5825 · Building/Property Rsrv Transfer				
Interest	675.83	2,200.00	-1,524.17	30.7%
Total 5825 · Building/Property Rsrv Transfer	675.83	2,200.00	-1,524.17	30.7%
6033 · Grants	0.00	1.00	-1.00	0.0%
Total Other Income	681.13	2,201.00	-1,519.87	30.9%
Net Other Income	681.13	2,201.00	-1,519.87	30.9%
Net Income	-365,983.16	197,370.80	-563,353.96	-185.4%

Central Oregon Coast Fire & Rescue
Profit & Loss by Class

September 2024

	Bldg/Property Rsv	Tidewater (General Fund)	General Fund - Other (General Fund)	Total General Fund	TOTAL
Ordinary Income/Expense					
Income					
4020 - Previous Levied Taxes	0.00	0.00	1,878.05	1,878.05	1,878.05
6030 - Interest	0.00	0.00	1,084.20	1,084.20	1,084.20
6051 - Pac. West Agreement	0.00	0.00	1,200.00	1,200.00	1,200.00
6062 - Corridor Billing	0.00	0.00	2,442.78	2,442.78	2,442.78
6120 - Conflagration	0.00	0.00	714.76	714.76	714.76
Total Income	0.00	0.00	7,319.79	7,319.79	7,319.79
Gross Profit	0.00	0.00	7,319.79	7,319.79	7,319.79
Expense					
8000 - Personnel Services					
8010 - Gross Payroll					
Base Wages	0.00	0.00	49,596.68	49,596.68	49,596.68
Conflagration	0.00	0.00	788.52	788.52	788.52
FLSA	0.00	0.00	728.14	728.14	728.14
OSFM Overtime Wages	0.00	0.00	1,183.68	1,183.68	1,183.68
OSFM Wages	0.00	0.00	4,734.72	4,734.72	4,734.72
Overtime Wages	0.00	0.00	944.70	944.70	944.70
Total 8010 - Gross Payroll	0.00	0.00	57,976.44	57,976.44	57,976.44
8011 - Employer FICA	0.00	0.00	4,435.21	4,435.21	4,435.21
8012 - SUTA	0.00	0.00	625.01	625.01	625.01
8014 - PERS	0.00	0.00	12,106.30	12,106.30	12,106.30
8015 - Medical Insurance	0.00	0.00	10,027.96	10,027.96	10,027.96
8016 - Workmans Comp	0.00	0.00	1,901.08	1,901.08	1,901.08
8025 - Recruitment & Retention	0.00	0.00	405.00	405.00	405.00
8027 - 457 Deferred	0.00	0.00	159.20	159.20	159.20
8029 - Payroll Expenses - Other	0.00	0.00	92.00	92.00	92.00
Total 8000 - Personnel Services	0.00	0.00	87,728.20	87,728.20	87,728.20
8019 - Materials					
8023 - Bank Fees	0.00	0.00	2.10	2.10	2.10
8031 - Office Supply/Postage	0.00	0.00	340.49	340.49	340.49
8032 - Legal Services (Attorney Fees)	0.00	0.00	327.85	327.85	327.85
8033 - Lab Fees	0.00	0.00	7.50	7.50	7.50
8034 - Medical Supplies	0.00	0.00	45.00	45.00	45.00
8038 - Consulting					
Medical Director Services	0.00	0.00	661.00	661.00	661.00
Total 8038 - Consulting	0.00	0.00	661.00	661.00	661.00

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

	Bldg/Property Rsv	Tidewater (General Fund)	General Fund - Other (General Fund)	Total General Fund	TOTAL
8039 - Legal Notices, Licenses & Permi	0.00	0.00	189.15	189.15	189.15
8040 - Equipment Maintenance	0.00	0.00	25.83	25.83	25.83
8050 - Vehicle Fuel	0.00	0.00	1,078.77	1,078.77	1,078.77
8055 - Vehicle Repair	0.00	0.00	3,788.62	3,788.62	3,788.62
8056 - Annual Equipment Testing	0.00	0.00	430.30	430.30	430.30
8172 - Public Education	0.00	0.00	19.50	19.50	19.50
8178 - Department Software/Hardware	0.00	0.00	226.88	226.88	226.88
8179 - Subscriptions	0.00	0.00	8.00	8.00	8.00
8180 - Training/Mileage	0.00	0.00	237.33	237.33	237.33
8187 - Memberships/Dues	0.00	0.00	424.64	424.64	424.64
8190 - Insurance	0.00	0.00	2,115.33	2,115.33	2,115.33
8200 - Bookkeeping	0.00	0.00	1,406.89	1,406.89	1,406.89
8235 - Dispatch Service	0.00	0.00	6,010.72	6,010.72	6,010.72
8236 - Telephone	0.00	0.00	562.31	562.31	562.31
8237 - Water/Sewer	0.00	0.00	345.15	345.15	345.15
8238 - Electricity/Propane	0.00	611.26	0.00	611.26	611.26
8239 - Rent	0.00	0.00	208.33	208.33	208.33
8240 - Internet Service	0.00	0.00	119.95	119.95	119.95
9095 - Rescue Boat	0.00	0.00	15.46	15.46	15.46
9300 - Simulcast Network - Maint. Agre	0.00	0.00	262.70	262.70	262.70
Total 8019 - Materials	0.00	611.26	18,859.80	19,471.06	19,471.06
Total Expense	0.00	611.26	106,588.00	107,199.26	107,199.26
Net Ordinary Income	0.00	-611.26	-99,268.21	-99,879.47	-99,879.47
Other Income/Expense					
5825 - Building/Property Rsv Transfer	221.69	0.00	0.00	221.69	221.69
Interest	221.69	0.00	0.00	221.69	221.69
Total 5825 - Building/Property Rsv Transfer	221.69	0.00	0.00	221.69	221.69
Total Other Income	221.69	0.00	0.00	221.69	221.69
Net Other Income	221.69	0.00	0.00	221.69	221.69
Net Income	221.69	-611.26	-99,268.21	-99,879.47	-99,879.47

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

	Bidg/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	2,098.47	2,098.47
6051 · Pac. West Agreement	0.00	3,600.00	3,600.00
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	714.76	714.76
6125 · Tax Anticipation Loan	0.00	300,000.00	300,000.00
Total Income	0.00	331,627.12	331,627.12
Gross Profit			
Expense			
8000 · Personnel Services		33,952.12	33,952.12
8010 · Gross Payroll	0.00	158,345.34	158,345.34
Base Wages	0.00	192,297.46	192,297.46
Year End Accrual	0.00	26,213.31	26,213.31
Base Wages - Other	0.00	2,219.85	2,219.85
Total Base Wages	0.00	3,504.18	3,504.18
Conflagration	0.00	16,966.08	16,966.08
FLSA	0.00	12,685.01	12,685.01
OSFM Overtime Wages	0.00	253,885.89	253,885.89
OSFM Wages	0.00	19,422.30	19,422.30
Overtime Wages	0.00	3,392.26	3,392.26
Total 8010 · Gross Payroll	0.00	341,243.98	341,243.98
8011 · Employer FICA	0.00	19,422.30	19,422.30
8012 · SUTA	0.00	3,392.26	3,392.26
8014 · PERS	0.00	24,314.01	24,314.01
8015 · Medical Insurance	0.00	31,641.31	31,641.31
8016 · Workmans Comp	0.00	5,703.24	5,703.24
8025 · Recruitment & Retention	0.00	1,935.00	1,935.00
8027 · 457 Deferred	0.00	649.97	649.97
8029 · Payroll Expenses - Other	0.00	300.00	300.00
Total 8000 · Personnel Services	0.00	341,243.98	341,243.98
8019 · Materials			
8023 · Bank Fees	0.00	34.30	34.30
8031 · Office Supply/Postage	0.00	1,173.69	1,173.69
8032 · Legal Services (Attorney Fees)	0.00	327.85	327.85
8033 · Lab Fees	0.00	22.50	22.50
8034 · Medical Supplies	0.00	559.01	559.01
8035 · Minor Equipment	0.00	424.64	424.64
8037 · Protective Equipment/Uniforms	0.00	719.20	719.20
8038 · Consulting	0.00	1,983.00	1,983.00
Medical Director Services	0.00	1,983.00	1,983.00
Total 8038 · Consulting	0.00	1,983.00	1,983.00

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

	Bldg/Property Rsv	General Fund	TOTAL
8039 - Legal Notices, Licenses & Permi	0.00	394.15	394.15
8040 - Equipment Maintenance	0.00	180.74	180.74
8045 - Building Maintenance	0.00	341.73	341.73
8050 - Vehicle Fuel	0.00	4,253.95	4,253.95
8055 - Vehicle Repair	0.00	8,733.93	8,733.93
8056 - Annual Equipment Testing	0.00	430.30	430.30
8172 - Public Education	0.00	290.06	290.06
8178 - Department Software/Hardware	0.00	808.72	808.72
8179 - Subscriptions	0.00	24.00	24.00
8180 - Training/Mileage	0.00	939.65	939.65
8186 - Volunteer Appreciation	0.00	236.00	236.00
8187 - Membership/Dues	0.00	1,755.24	1,755.24
8190 - Insurance	0.00	6,193.99	6,193.99
8200 - Bookkeeping	0.00	4,220.67	4,220.67
8235 - Dispatch Service	0.00	6,010.72	6,010.72
8236 - Telephone	0.00	1,656.60	1,656.60
8237 - Water/Sawer	0.00	1,041.38	1,041.38
8238 - Electricity/Propane	0.00	1,775.51	1,775.51
8239 - Rent	0.00	624.99	624.99
8240 - Internet Service	0.00	119.95	119.95
8923 - Tax Anticipation Loan	0.00	300,000.00	300,000.00
9095 - Rescue Boat	0.00	15.46	15.46
9300 - Simulcast Network - Maint Agre	0.00	788.10	788.10
Total 8019 - Materials	0.00	346,080.03	346,080.03
9020 - Capital Outlay	0.00	7,967.40	7,967.40
8195 - Interest Expense	0.00	3,000.00	3,000.00
8927 - D/S Fees	0.00	10,967.40	10,967.40
Total 9020 - Capital Outlay	0.00	698,291.41	698,291.41
Total Expense	0.00	-366,664.29	-366,664.29
Net Ordinary Income	0.00	5.30	5.30
Other Income/Expense	0.00	0.00	0.00
Other Income	0.00	5.30	5.30
5820 - Equipment Reserve Fund Transfer	0.00	5.30	5.30
Interest	0.00	0.00	0.00
Total 5820 - Equipment Reserve Fund Transfer	0.00	5.30	5.30
5825 - Building/Property Rsvr Transfer	675.83	0.00	675.83
Interest	675.83	0.00	675.83
Total 5825 - Building/Property Rsvr Transfer	675.83	0.00	675.83
Total Other Income	675.83	5.30	681.13
Net Other Income	675.83	5.30	681.13
Net Income	675.83	-366,658.99	-365,983.16