

Central Oregon Coast Fire & Rescue

Balance Sheet

09/16/24

As of August 31, 2024

Accrual Basis

	Aug 31, 24
ASSETS	
Current Assets	
Checking/Savings	
LGIP	
Building/Property Reserve Accou	51,046.13
Public Funds	267,535.31
Total LGIP	318,581.44
Oregon Coast Bank Public Funds	15,269.24
Oregon Coast Operating Account	
OSFM Wildfire Grant - (Restrict	18,612.48
Oregon Coast Operating Account - Other	30,415.51
Total Oregon Coast Operating Account	49,027.99
Petty Cash	400.00
Total Checking/Savings	383,278.67
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	1,085.13
Dispatch Service	2,626.99
Dues, Memberships & Subscription	-466.10
Equipment Maintenance Agreement	1,499.68
Insurance	10,316.67
Internet Service	207.05
Licenses & Permits	119.95
P.O. Box Rental	110.00
Storage Lease	625.05
Training	1,485.00
Workers' Compensation	19,010.82
Total 1400 - Prepaid Expenses	36,620.24
1710 - Deferred OF - Contib. After M.D	480,333.00
Total Other Current Assets	552,886.26
Total Current Assets	976,839.26

Central Oregon Coast Fire & Rescue
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As of August 31, 2024

	Aug 31, 24
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	1,546,118.35
Total 1600 · Capital Assets	2,605,889.96
1650 · Allowance For Depreciation	-719,535.75
Total Fixed Assets	1,886,354.21
TOTAL ASSETS	2,863,193.47
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	343,354.25
2210 · Interfund Payable	35,759.86
Total Accounts Payable	379,114.11
Credit Cards	
2103 · Amazon Credit Line	-649.70
Total Credit Cards	-649.70
Other Current Liabilities	
1700 · Net Pension Asset	618,847.00
2150 · Union Dues, IAFF Local 4619	1,143.00
2201 · Deferred Revenue	33,734.70
2202 · Compensated Absences	54,778.73
2207 · 457 Deferred Compensation Payab	207.00
2211 · Garnishments Payable	650.60
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	1,022,560.00
Total Current Liabilities	1,401,024.41

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Accrual Basis

	Aug 31, 24
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	2,433,420.59
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	
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	-266,270.20
Total Equity	429,772.88
TOTAL LIABILITIES & EQUITY	2,863,193.47

Central Oregon Coast Fire & Rescue Profit & Loss Budget vs. Actual (All Funds) July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
4010 - Current Levied Taxes				
Operating Levy	571,483.05	573,024.00	-1,540.95	99.7%
Permanent Levy	369,394.05	370,390.08	-996.03	99.7%
Serial Levy	157,495.33	157,920.00	-424.67	99.7%
Total 4010 - Current Levied Taxes	1,098,372.43	1,101,334.08	-2,961.65	99.7%
4020 - Previous Levied Taxes	23,789.77	3,500.00	20,289.77	679.7%
6030 - Interest	14,469.12	6,500.00	7,969.12	222.6%
6040 - Donations & Memorials	872.99			
6050 - Miscellaneous	4,186.88			
6051 - Pac. West Agreement	14,400.00	14,400.00	0.00	100.0%
6062 - Corridor Billing	844.86	12,000.00	-11,155.14	7.0%
6090 - Sale of Surplus Property	46,900.00	16,800.00	30,100.00	279.2%
6120 - Conflagration	0.00	5,000.00	-5,000.00	0.0%
6123 - Beginning Fund - FY 2023/2024	518,331.80	581,532.16	-63,200.36	89.1%
Total Income	1,722,167.85	1,741,066.24	-18,898.39	98.9%
Gross Profit	1,722,167.85	1,741,066.24	-18,898.39	98.9%
Expense				
8000 - Personnel Services				
8009 - Occupation Medical Evaluations	2,817.55	1,500.00	1,317.55	187.8%
8010 - Gross Payroll				
Base Wages				
Year End Accrual	-62,277.08			
Base Wages - Other	562,027.06	560,321.89	1,705.17	100.3%
Total Base Wages	499,749.98	560,321.89	-60,571.91	89.2%
Conflagration	10,624.96			
FLSA	9,558.35	9,850.00	-291.65	97.0%
OSFM Overtime Wages	5,040.00	5,100.00	-60.00	98.8%
OSFM Wages	26,184.60	26,184.60	0.00	100.0%
Overtime Wages	73,841.95	76,500.00	-2,658.05	96.5%
Total 8010 - Gross Payroll	624,999.84	677,956.49	-52,956.65	92.2%

Central Oregon Coast Fire & Rescue Profit & Loss Budget vs. Actual (All Funds) July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
8011 · Employer FICA	50,067.39	48,038.67	2,028.72	104.2%
8012 · SUTA	8,958.05	11,966.20	-3,008.15	74.9%
8014 · PERS	161,665.74	173,619.14	-11,953.40	93.1%
8015 · Medical Insurance	119,499.41	118,486.80	1,012.61	100.9%
8016 · Workmans Comp	18,530.49	15,600.00	2,930.49	118.8%
8025 · Recruitment & Retention	4,659.64	2,000.00	2,659.64	233.0%
8027 · 457 Deferred	2,231.31	825.00	1,406.31	270.5%
8029 · Payroll Expenses - Other	635.25	145.00	490.25	438.1%
Total 8000 · Personnel Services	994,064.67	1,050,137.30	-56,072.63	94.7%
8019 · Materials				
8023 · Bank Fees	233.85	700.00	-466.15	33.4%
8031 · Office Supply/Postage	10,311.14	8,000.00	2,311.14	128.9%
8032 · Legal Services (Attorney Fees)	6,184.28	6,000.00	184.28	103.1%
8033 · Lab Fees	15.00	0.00	15.00	100.0%
8034 · Medical Supplies	5,677.80	5,000.00	677.80	113.6%
8035 · Minor Equipment	4,544.32	1,000.00	3,544.32	454.4%
8036 · Communications Equipment	1,440.13			
8037 · Protective Equipment/Uniforms	11,363.16	6,000.00	5,363.16	189.4%
8038 · Consulting				
Medical Director Services	3,966.00			
Total 8038 · Consulting	3,966.00			
8039 · Legal Notices, Licenses & Permi	1,369.60	0.00	1,369.60	100.0%
8040 · Equipment Maintenance	7,473.38	2,050.00	5,423.38	364.6%
8045 · Building Maintenance				
125/145 NW Alsea Hwy	5,889.82			
Tidewater	1,938.94			
5 · Rivers	648.77			
8045 · Building Maintenance - Other	364.64	40,000.00	-39,635.36	0.9%
Total 8045 · Building Maintenance	8,842.17	40,000.00	-31,157.83	22.1%
8050 · Vehicle Fuel	14,066.22	18,500.00	-4,433.78	76.0%
8055 · Vehicle Repair	43,102.73	20,000.00	23,102.73	215.5%
8056 · Annual Equipment Testing	8,453.29	10,000.00	-1,546.71	84.5%
8172 · Public Eduction	1,851.50	500.00	1,351.50	370.3%
8178 · Department Software/Hardware	8,589.05	2,000.00	6,589.05	429.5%
8179 · Subscriptions	97.00	5,200.00	-5,103.00	1.9%
8180 · Training/Mileage	4,300.87	4,400.00	-99.13	97.7%
8185 · Travel	332.55			
8186 · Volunteer Appreciation	3,505.64	5,900.00	-2,394.36	59.4%
8187 · Membership/Dues	7,870.11	4,000.00	3,870.11	196.8%
8190 · Insurance	23,001.17	21,240.00	1,761.17	108.3%
8200 · Bookkeeping	16,390.92	16,480.00	-89.08	99.5%
8210 · Audit	6,395.00	6,000.00	395.00	106.6%
8235 · Dispatch Service	20,163.66	22,830.00	-2,666.34	88.3%

Central Oregon Coast Fire & Rescue Profit & Loss Budget vs. Actual (All Funds) July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
8236 · Telephone	7,951.74	4,900.00	3,051.74	162.3%
8237 · Water/Sewer	3,999.44	3,600.00	399.44	111.1%
8238 · Electricity/Propane	11,809.39	14,400.00	-2,590.61	82.0%
8239 · Rent	2,708.29	3,700.00	-991.71	73.2%
8240 · Internet Service	1,310.02	1,400.00	-89.98	93.6%
8271 · Oregon Ethics Commission	0.00	500.00	-500.00	0.0%
8272 · Copier Agreement	0.00	4,500.00	-4,500.00	0.0%
9056 · CERT Team	108.46	1,200.00	-1,091.54	9.0%
9092 · Uniforms	4,766.70	1,500.00	3,266.70	317.8%
9095 · Rescue Boat	4,621.41	1,000.00	3,621.41	462.1%
9096 · Engine/Ambulance Equipment	13,339.91			
9300 · Simulcast Network - Maint. Agre	3,731.27	4,620.00	-888.73	80.8%
Total 8019 · Materials	273,887.17	247,120.00	26,767.17	110.8%
9020 · Capital Outlay				
8195 · Interest Expense	50,034.97	2,056.53	47,978.44	2,433.0%
8925 · D/S - Principal	46,878.49	19,721.59	27,156.90	237.7%
8927 · D/S Fees	0.00	221.88	-221.88	0.0%
9000 · Work-in-Progress				
9400 · Tidewater Station Improvements	2,155.75			
Total 9000 · Work-in-Progress	2,155.75			
9089 · 2008 Ford F350 Utility Vehicle,	25,142.50	25,142.50	0.00	100.0%
Total 9020 · Capital Outlay	124,211.71	47,142.50	77,069.21	263.5%
Total Expense	1,392,163.55	1,344,399.80	47,763.75	103.6%
Net Ordinary Income	330,004.30	396,666.44	-66,662.14	83.2%
Other Income/Expense				
Other Income				
5820 · Equipment Reserve Fund Transfer Interest	2,310.15	2,750.00	-439.85	84.0%
Total 5820 · Equipment Reserve Fund Transfer	2,310.15	2,750.00	-439.85	84.0%
5825 · Building/Property Rsrv Transfer Interest	2,580.63	2,750.00	-169.37	93.8%
Total 5825 · Building/Property Rsrv Transfer	2,580.63	2,750.00	-169.37	93.8%
6033 · Grants				
1st Security Bank Banquet	2,500.00			
Total 1st Security Bank	2,500.00			

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Accrual Basis

Central Oregon Coast Fire & Rescue
Profit & Loss Budget vs. Actual (All Funds)
 July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Firefighters Charitable Foundat	300.00			
Ford Family Foundation	25,000.00	25,000.00	0.00	100.0%
OCF Water Rescue PPE	1,000.00			
OHSU	17,000.00			
OSFM Wildfire Staffing Grant	60,607.41	25,607.41	35,000.00	236.7%
Siletz Tribe	3,558.20			
Three Rivers	4,564.71			
Total 6033 - Grants	114,530.32	50,607.41	63,922.91	226.3%
Total Other Income	119,421.10	56,107.41	63,313.69	212.8%
Other Expense				
8300 - Grant				
Community Foundation Grant	1,114.26			
Firefighters Foundation	100.10			
Floating Dock	39,844.49	39,844.49	0.00	100.0%
ODF	6,303.20			
OHSU	528.84			
OSFM Wildfire Staffing	3,308.27			
SCBA Firefighters Charitable Gr	243.55			
Siletz Tribe	17,438.20			
Three Rivers Hale Super Pump	4,759.67			
Total 8300 - Grant	73,640.58	39,844.49	33,796.09	184.8%
Total Other Expense	73,640.58	39,844.49	33,796.09	184.8%
Net Other Income	45,780.52	16,262.92	29,517.60	281.5%
Net Income	375,784.82	412,929.36	-37,144.54	91.0%

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

	Bldg/Property Rsv	General Fund	TOTAL
Ordinary Income/Expense			
Income			
4020 · Previous Levied Taxes	0.00	8,893.06	8,893.06
6030 · Interest	0.00	493.54	493.54
6051 · Pac. West Agreement	0.00	1,200.00	1,200.00
6090 · Sale of Surplus Property	0.00	12,000.00	12,000.00
6125 · Tax Anticipation Loan	0.00	300,000.00	300,000.00
Total Income	<u>0.00</u>	<u>322,586.60</u>	<u>322,586.60</u>
Gross Profit	0.00	322,586.60	322,586.60
Expense			
8000 · Personnel Services			
8010 · Gross Payroll			
Base Wages	0.00	50,593.91	50,593.91
Conflagration	0.00	10,000.77	10,000.77
FLSA	0.00	728.14	728.14
OSFM Overtime Wages	0.00	1,092.00	1,092.00
OSFM Wages	0.00	8,680.32	8,680.32
Overtime Wages	0.00	4,181.15	4,181.15
Total 8010 · Gross Payroll	0.00	75,276.29	75,276.29
8011 · Employer FICA	0.00	5,758.63	5,758.63
8012 · SUTA	0.00	925.26	925.26
8014 · PERS	0.00	5,337.35	5,337.35
8015 · Medical Insurance	0.00	11,147.66	11,147.66
8016 · Workmans Comp	0.00	1,901.08	1,901.08
8025 · Recruitment & Retention	0.00	1,125.00	1,125.00
8027 · 457 Deferred	0.00	226.64	226.64
8029 · Payroll Expenses - Other	0.00	108.00	108.00
Total 8000 · Personnel Services	0.00	101,805.91	101,805.91
8019 · Materials			
8023 · Bank Fees	0.00	14.15	14.15
8031 · Office Supply/Postage	0.00	503.21	503.21
8033 · Lab Fees	0.00	7.50	7.50
8034 · Medical Supplies	0.00	469.01	469.01
8035 · Minor Equipment	0.00	176.95	176.95
8037 · Protective Equipment/Uniforms	0.00	359.60	359.60
8038 · Consulting			
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 August 2024

	Bldg/Property Rsv	General Fund	TOTAL
8040 · Equipment Maintenance	0.00	129.08	129.08
8045 · Building Maintenance	0.00	285.56	285.56
8050 · Vehicle Fuel	0.00	2,046.71	2,046.71
8055 · Vehicle Repair	0.00	4,658.76	4,658.76
8172 · Public Education	0.00	251.06	251.06
8178 · Department Software/Hardware	0.00	233.54	233.54
8179 · Subscriptions	0.00	8.00	8.00
8180 · Training/Mileage	0.00	702.32	702.32
8186 · Volunteer Appreciation	0.00	236.00	236.00
8187 · Membership/Dues	0.00	665.30	665.30
8190 · Insurance	0.00	2,115.33	2,115.33
8200 · Bookkeeping	0.00	1,406.89	1,406.89
8236 · Telephone	0.00	565.35	565.35
8237 · Water/Sewer	0.00	356.07	356.07
8238 · Electricity/Propane	0.00	528.88	528.88
8239 · Rent	0.00	208.33	208.33
8923 · Tax Anticipation Loan	0.00	300,000.00	300,000.00
9300 · Simulcast Network - Maint. Agre	0.00	525.40	525.40
Total 8019 · Materials	0.00	317,114.00	317,114.00
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
Total 9020 · Capital Outlay	0.00	10,967.40	10,967.40
Total Expense	0.00	429,887.31	429,887.31
Net Ordinary Income	0.00	-107,300.71	-107,300.71
Other Income/Expense			
Other Income			
5825 · Building/Property Rsrv Transfer Interest	228.13	0.00	228.13
Total 5825 · Building/Property Rsrv Transfer	228.13	0.00	228.13
Total Other Income	228.13	0.00	228.13
Net Other Income	228.13	0.00	228.13
Net Income	228.13	-107,300.71	-107,072.58

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Accrual Basis

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

	Bldg/Property Rsv	General Fund	TOTAL
Ordinary Income/Expense			
Income			
4020 - Previous Levied Taxes	0.00	8,893.06	8,893.06
6030 - Interest	0.00	1,014.27	1,014.27
6051 - Pac. West Agreement	0.00	2,400.00	2,400.00
6090 - Sale of Surplus Property	0.00	12,000.00	12,000.00
6125 - Tax Anticipation Loan	0.00	300,000.00	300,000.00
Total Income	0.00	324,307.33	324,307.33
Gross Profit	0.00	324,307.33	324,307.33
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	108,748.66	108,748.66
Total Base Wages	0.00	142,700.78	142,700.78
Conflagration	0.00	25,424.79	25,424.79
FLSA	0.00	1,491.71	1,491.71
OSFM Overtime Wages	0.00	2,320.50	2,320.50
OSFM Wages	0.00	12,231.36	12,231.36
Overtime Wages	0.00	11,740.31	11,740.31
Total 8010 - Gross Payroll	0.00	195,909.45	195,909.45
8011 - Employer FICA	0.00	14,987.09	14,987.09
8012 - SUTA	0.00	2,767.25	2,767.25
8014 - PERS	0.00	12,207.71	12,207.71
8015 - Medical Insurance	0.00	21,613.35	21,613.35
8016 - Workmans Comp	0.00	3,802.16	3,802.16
8025 - Recruitment & Retention	0.00	1,530.00	1,530.00
8027 - 457 Deferred	0.00	490.77	490.77
8029 - Payroll Expenses - Other	0.00	208.00	208.00
Total 8000 - Personnel Services	0.00	253,515.78	253,515.78
8019 - Materials			
8023 - Bank Fees	0.00	32.20	32.20
8031 - Office Supply/Postage	0.00	833.20	833.20
8033 - Lab Fees	0.00	15.00	15.00
8034 - Medical Supplies	0.00	514.01	514.01
8035 - Minor Equipment	0.00	424.64	424.64
8037 - Protective Equipment/Uniforms	0.00	719.20	719.20
8038 - Consulting			
Medical Director Services	0.00	1,322.00	1,322.00
Total 8038 - Consulting	0.00	1,322.00	1,322.00
8039 - Legal Notices, Licenses & Permi	0.00	205.00	205.00
8040 - Equipment Maintenance	0.00	154.91	154.91
8045 - Building Maintenance	0.00	341.73	341.73

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Accrual Basis

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

	Bldg/Property Rsv	General Fund	TOTAL
8050 · Vehicle Fuel	0.00	3,175.18	3,175.18
8055 · Vehicle Repair	0.00	4,945.31	4,945.31
8172 · Public Education	0.00	270.56	270.56
8178 · Department Software/Hardware	0.00	581.84	581.84
8179 · Subscriptions	0.00	16.00	16.00
8180 · Training/Mileage	0.00	702.32	702.32
8186 · Volunteer Appreciation	0.00	236.00	236.00
8187 · Membership/Dues	0.00	1,330.60	1,330.60
8190 · Insurance	0.00	4,078.66	4,078.66
8200 · Bookkeeping	0.00	2,813.78	2,813.78
8236 · Telephone	0.00	1,094.29	1,094.29
8237 · Water/Sewer	0.00	696.23	696.23
8238 · Electricity/Propane	0.00	1,109.07	1,109.07
8239 · Rent	0.00	416.66	416.66
8923 · Tax Anticipation Loan	0.00	300,000.00	300,000.00
9300 · Simulcast Network - Maint. Agre	0.00	525.40	525.40
Total 8019 · Materials	0.00	326,553.79	326,553.79
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
Total 9020 · Capital Outlay	0.00	10,967.40	10,967.40
Total Expense	0.00	591,036.97	591,036.97
Net Ordinary Income	0.00	-266,729.64	-266,729.64
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 Rsv Transfer Interest	454.14	0.00	454.14
Total 5825 · Building/Property Rsv Transfer	454.14	0.00	454.14
Total Other Income	454.14	5.30	459.44
Net Other Income	454.14	5.30	459.44
Net Income	454.14	-266,724.34	-266,270.20