

**Cannon Beach Rural Fire Protection District  
Statement of Net Position - Modified Cash Basis**

	April 30, 2022	April 30, 2021	Increase (Decrease)
<b>ASSETS</b>			
<b>Current Assets</b>			
<b>Checking/Savings</b>			
Local Govt Investment Pool	1,476,995.00	1,319,382.00	157,613.00
Petty Cash	300.00	300.00	0.00
US Bank - Money Market	300,010.00	0.00	300,010.00
Fibre Federal Credit Union	63,359.00	0.00	63,359.00
Checking Columbia State Bank	24,527.00	10,608.00	13,919.00
<b>Total Checking/Savings</b>	<b>1,865,191.00</b>	<b>1,330,290.00</b>	<b>534,901.00</b>
<b>Fixed Assets</b>			
Land	368,540.00	368,540.00	0.00
Buildings	1,699,939.00	1,699,939.00	0.00
Vehicles	1,589,428.00	1,589,428.00	0.00
Equipment	268,946.00	242,477.00	26,469.00
<b>Total Fixed Assets</b>	<b>3,926,853.00</b>	<b>3,900,384.00</b>	<b>26,469.00</b>
<b>Accumulated Depreciation</b>			
Accumulated Depr - Buildings	-628,003.00	-600,733.00	-27,270.00
Accumulated Depr - Vehicles	-771,240.00	-721,226.00	-50,014.00
Accumulated Depr - Equipment	-172,203.00	-161,949.00	-10,254.00
<b>Total Accumulated Depreciation</b>	<b>-1,571,446.00</b>	<b>-1,483,908.00</b>	<b>-87,538.00</b>
<b>Net Fixed Assets</b>	<b>2,355,407.00</b>	<b>2,416,476.00</b>	<b>-61,069.00</b>
<b>TOTAL ASSETS</b>	<b>4,220,598.00</b>	<b>3,746,766.00</b>	<b>473,832.00</b>
<b>LIABILITIES &amp; EQUITY</b>			
<b>Liabilities</b>			
<b>Current Liabilities</b>			
<b>Other Current Liabilities</b>			
Payroll Liabilities		32.00	-32.00
<b>Long Term Liabilities</b>			
Loan Payable - US Bank	300,000.00	0.00	300,000.00
Bond Liability	210,000.00	310,000.00	-100,000.00
<b>Total Liabilities</b>	<b>510,000.00</b>	<b>310,032.00</b>	<b>199,968.00</b>
<b>Net Position</b>			
Net Investment - Capital Asset	2,145,407.00	2,106,476.00	38,931.00
Net Position - Other	1,565,191.00	1,330,258.00	234,933.00
<b>Total Net Position</b>	<b>3,710,598.00</b>	<b>3,436,734.00</b>	<b>273,864.00</b>
<b>TOTAL LIABILITIES &amp; NET POSITION</b>	<b>4,220,598.00</b>	<b>3,746,766.00</b>	<b>473,832.00</b>

# Cannon Beach Rural Fire Protection District Statement of Receipts and Disbursements Budget vs. Actual

July 2021 through April 2022

GENERAL FUND

	TOTAL			
	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>CBFR Revenue</b>				
Current Taxes	827,956.06	845,880.00	-17,923.94	97.9%
Tillamook Co - C/Y Property Tax	11,102.21	0.00	11,102.21	100.0%
Previous Taxes	22,197.83	15,000.00	7,197.83	148.0%
Safer Grant	93,069.00	107,600.00	-14,531.00	86.5%
Grant Income	10,000.00	0.00	10,000.00	100.0%
Interest Income	5,514.51	17,000.00	-11,485.49	32.4%
Fire Protection Revenue	0.00	1,500.00	-1,500.00	0.0%
Donations	20,650.00	15,000.00	5,650.00	137.7%
Conflagration/Mobilization	83,369.24	65,000.00	18,369.24	128.3%
Sale of Fixed Assets	2,000.00	0.00	2,000.00	100.0%
City of Cannon Beach Contracts	6,000.00	9,000.00	-3,000.00	66.7%
Miscellaneous	12,495.93	5,000.00	7,495.93	249.9%
<b>Total CBFR Revenue</b>	1,094,354.78	1,080,980.00	13,374.78	101.2%
<b>Total Income</b>	1,094,354.78	1,080,980.00	13,374.78	101.2%
<b>Gross Profit</b>	1,094,354.78	1,080,980.00	13,374.78	101.2%
<b>Expense</b>				
<b>PERSONAL SERVICES</b>				
Division Chief/Training Officer				
DCTO-Gross Payroll	78,223.07	93,000.00	-14,776.93	84.1%
DCTO-Retirement	20,505.90	29,800.00	-9,294.10	68.8%
DCTO-Disability Ins	561.20	0.00	561.20	100.0%
DCTO - FICA & Other P/R Tax	6,167.63	7,115.00	-947.37	86.7%
DCTO-Medical Insurance	24,852.70	31,000.00	-6,147.30	80.2%
<b>Total Division Chief/Training Officer</b>	130,310.50	160,915.00	-30,604.50	81.0%
Recruitment & Retention Coord				
R & R Coord - Gross Payroll	59,292.15	70,000.00	-10,707.85	84.7%
R & R Coordinator - Retirement	19,162.28	22,500.00	-3,337.72	85.2%
R & R Coordinator - Medical Ins	621.00	0.00	621.00	100.0%
R & R Coord - Payroll Tax Exp.	5,142.36	5,355.00	-212.64	96.0%
<b>Total Recruitment &amp; Retention Coord</b>	84,217.79	97,855.00	-13,637.21	86.1%
Part-Time Admin Assistant				
Part-Time Admin Asst Pers	8,891.00	14,800.00	-5,909.00	60.1%
Part-Time Admin Assistant P/R	31,165.77	46,000.00	-14,834.23	67.8%
Part-Time Admin Assist - FICA	2,878.31	3,680.00	-801.69	78.2%
<b>Total Part-Time Admin Assistant</b>	42,935.08	64,480.00	-21,544.92	66.6%
Volunteer Payroll	40,000.00	48,000.00	-8,000.00	83.3%
Volunteer FICA & Other P/R Tax	4,472.62	4,500.00	-27.38	99.4%
Volunteer PERS	3,173.39	5,000.00	-1,826.61	63.5%
Length of Service Award	11,125.00	11,200.00	-75.00	99.3%
Worker's Comp Ins.	15,290.75	13,500.00	1,790.75	113.3%
Part-Time Firefighters				
Conflagration - Payroll	49,437.28	50,000.00	-562.72	98.9%
Conflagration - PERS	12,269.39	11,000.00	1,269.39	111.5%
Conflagration - FICA & Other	3,765.64	4,000.00	-234.36	94.1%
Part-time Firefighters- Payroll	4,816.30	28,500.00	-23,683.70	16.9%
Part-time Firefighters - ER Tax	0.00	2,280.00	-2,280.00	0.0%
<b>Total Part-Time Firefighters</b>	70,288.61	95,780.00	-25,491.39	73.4%
Life & disability insurance	362.40	6,500.00	-6,137.60	5.6%
Payroll - Firefighter stipend	765.99	10,000.00	-9,234.01	7.7%
Payroll - Duty officer stipend	3,610.00	10,000.00	-6,390.00	36.1%
<b>Total PERSONAL SERVICES</b>	406,552.13	527,730.00	-121,177.87	77.0%
<b>MATERIALS &amp; SERVICES</b>				



**Cannon Beach Rural Fire Protection District**  
**Statement of Receipts and Disbursements Budget vs. Actual**  
 July 2021 through April 2022 *GENERAL FUND*

	TOTAL			
	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
<b>01 OPERATIONAL</b>				
01 173 Disaster Preparedness	34.19	1,500.00	-1,465.81	2.3%
01 105 Communication Supplies	7,245.84	7,500.00	-254.16	96.6%
01 115 Medical Supplies & Main	6,275.28	5,000.00	1,275.28	125.5%
01 125 Office Supplies & Main	9,984.95	10,000.00	-15.05	99.8%
01 130 Utilities Garbage	2,502.96	2,000.00	502.96	125.1%
01 140 Utilities Telephone	14,102.32	15,000.00	-897.68	94.0%
01 150 Utilities Electric	8,526.29	10,000.00	-1,473.71	85.3%
01 160 Utilities Nat. Gas/Propane	2,517.26	3,300.00	-782.74	76.3%
01 165 Postage & Freight	290.96	1,500.00	-1,209.04	19.4%
<b>Total 01 OPERATIONAL</b>	<b>51,480.05</b>	<b>55,800.00</b>	<b>-4,319.95</b>	<b>92.3%</b>
<b>02 EQUIPMENT &amp; APPARATUS MAINT.</b>				
02 233 Apparatus Repair	7,852.57	15,000.00	-7,147.43	52.4%
02 205 Tools	6,395.62	2,600.00	3,795.62	246.0%
02 215 Tires	1,514.88	3,000.00	-1,485.12	50.5%
02 225 Batteries	0.00	1,800.00	-1,800.00	0.0%
02 213 Repairs - Miscellaneous	5,333.98	10,000.00	-4,666.02	53.3%
02 223 Vehicle Maint. & Supplies	24,269.73	30,000.00	-5,730.27	80.9%
02 235 Fuel	11,104.24	10,500.00	604.24	105.8%
<b>Total 02 EQUIPMENT &amp; APPARATUS MAINT.</b>	<b>56,471.02</b>	<b>72,900.00</b>	<b>-16,428.98</b>	<b>77.5%</b>
<b>03 BUILDING MAINTENANCE</b>				
03 303 Building Maintenance	19,878.78	25,000.00	-5,121.22	79.5%
03 313 COWS Maintenance	0.00	3,000.00	-3,000.00	0.0%
03 323 Janitorial Services & Sup	10,046.54	12,000.00	-1,953.46	83.7%
03 333 Landscape Maint. Service	9,120.00	13,000.00	-3,880.00	70.2%
<b>Total 03 BUILDING MAINTENANCE</b>	<b>39,045.32</b>	<b>53,000.00</b>	<b>-13,954.68</b>	<b>73.7%</b>
<b>04 EDUCATION &amp; TRAINING</b>				
04 404 Recruitment & Retention	7,131.90	10,000.00	-2,868.10	71.3%
04 405 Training Aids	1,455.88	3,000.00	-1,544.12	48.5%
04 414 Firefighter & EMT Train	7,573.41	9,500.00	-1,926.59	79.7%
04 424 Dues & Subscriptions	9,990.39	18,000.00	-8,009.61	55.5%
04 434 Board Mem Train & Travel	210.00	2,000.00	-1,790.00	10.5%
04 495 Student program	2,131.75	18,000.00	-15,868.25	11.8%
04 497 Rope Rescue Traing/Equip	13,833.13	25,000.00	-11,166.87	55.3%
04 499 Grant- Basic FF Training	15,154.83	10,000.00	5,154.83	151.5%
<b>Total 04 EDUCATION &amp; TRAINING</b>	<b>57,481.29</b>	<b>95,500.00</b>	<b>-38,018.71</b>	<b>60.2%</b>
<b>05 PROFESSIONAL SERVICES</b>				
05 589 Bond Fees	4,216.25	1,200.00	3,016.25	351.4%
05 507 911 Dispatch Services	15,928.99	26,000.00	-10,071.01	61.3%
05 527 Accounting Services	17,000.00	20,400.00	-3,400.00	83.3%
05 537 Employee Assist Program	374.40	500.00	-125.60	74.9%
05 557 Legal Services	9,628.50	5,000.00	4,628.50	192.6%
05 567 Audit Filing	6,750.00	7,500.00	-750.00	90.0%
05 577 Legal Notices	164.31	0.00	164.31	100.0%
05 588 Network Administration	2,898.75	10,000.00	-7,101.25	29.0%
05 597 Medical Exams	2,598.50	10,000.00	-7,401.50	26.0%
<b>Total 05 PROFESSIONAL SERVICES</b>	<b>59,559.70</b>	<b>80,600.00</b>	<b>-21,040.30</b>	<b>73.9%</b>
<b>08 LIABILITY INSURANCE</b>				
08 801 Auto & General Liab Ins	35,702.00	32,000.00	3,702.00	111.6%
8-802 Pollution Liability	0.00	1,000.00	-1,000.00	0.0%
<b>Total 08 LIABILITY INSURANCE</b>	<b>35,702.00</b>	<b>33,000.00</b>	<b>2,702.00</b>	<b>108.2%</b>
<b>06 PROTECTIVE EQUIP/UNIFORMS</b>				
06 605 Misc. Protective Equip	6,794.68	4,000.00	2,794.68	169.9%
06 625 Turnouts	8,379.75	7,500.00	879.75	111.7%
06 615 Uniforms	11,659.25	6,000.00	5,659.25	194.3%
06 699 GRANT - Protective Equip	7,496.92	15,600.00	-8,103.08	48.1%

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 05/04/22  
 Cash Basis

**Cannon Beach Rural Fire Protection District**  
**Statement of Receipts and Disbursements Budget vs. Actual**  
 July 2021 through April 2022 *GENERAL FUND*

	TOTAL			
	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
Total 06 PROTECTIVE EQUIP/UNIFORMS	34,330.60	33,100.00	1,230.60	103.7%
07 ADVERTISING				
07 - 757 Recruitment Advg	1,802.56	0.00	1,802.56	100.0%
07 799 Advg - Grant Print Mktg	182.91	5,000.00	-4,817.09	3.7%
07 708 ADVERTISING - LEGAL	380.00	2,000.00	-1,620.00	19.0%
Total 07 ADVERTISING	2,365.47	7,000.00	-4,634.53	33.8%
Total MATERIALS & SERVICES	336,435.45	430,900.00	-94,464.55	78.1%
Total Expense	742,987.58	958,630.00	-215,642.42	77.5%
Net Ordinary Income	351,367.20	122,350.00	229,017.20	287.2%
Other Income/Expense				
Other Income				
Beginning Fund Balance	345,509.86	308,000.00	37,509.86	112.2%
Total Other Income	345,509.86	308,000.00	37,509.86	112.2%
Other Expense				
Debt Service	0.00	65,000.00	-65,000.00	0.0%
Transfers Out				
Xfer to Apparatus & Equipt Resrv	0.00	60,000.00	-60,000.00	0.0%
Total Transfers Out	0.00	60,000.00	-60,000.00	0.0%
Total Other Expense	0.00	125,000.00	-125,000.00	0.0%
Net Other Income	345,509.86	183,000.00	162,509.86	188.8%
Net Income	696,877.06	305,350.00	391,527.06	228.2%

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Cash Basis

# Cannon Beach Rural Fire Protection District Statement of Receipts and Disbursements Budget vs. Actual

July 2021 through April 2022

FIRE CHIEF FUND

	TOTAL			
	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
<b>CBFR Revenue</b>				
Current Taxes	224,089.37	228,226.00	-4,136.63	98.2%
Previous Taxes	6,820.95	6,000.00	820.95	113.7%
<b>Total CBFR Revenue</b>	<u>230,910.32</u>	<u>234,226.00</u>	<u>-3,315.68</u>	<u>98.6%</u>
<b>Total Income</b>	<u>230,910.32</u>	<u>234,226.00</u>	<u>-3,315.68</u>	<u>98.6%</u>
<b>Gross Profit</b>	<u>230,910.32</u>	<u>234,226.00</u>	<u>-3,315.68</u>	<u>98.6%</u>
<b>Net Ordinary Income</b>	<u>230,910.32</u>	<u>234,226.00</u>	<u>-3,315.68</u>	<u>98.6%</u>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Beginning Fund Balance	202,117.93	184,820.00	17,297.93	109.4%
<b>Total Other Income</b>	<u>202,117.93</u>	<u>184,820.00</u>	<u>17,297.93</u>	<u>109.4%</u>
<b>Other Expense</b>				
<b>Fire Chief Personal Servies</b>				
FC Salary	94,279.10	113,300.00	-19,020.90	83.2%
FC FICA & Other payroll taxes	7,474.63	9,064.00	-1,589.37	82.5%
FC Medical Insurance	24,852.70	31,000.00	-6,147.30	80.2%
FC Retirement	33,952.59	40,800.00	-6,847.41	83.2%
FC Disability Ins	681.90	850.00	-168.10	80.2%
FC Executive Assistant Wages	2,120.00	0.00	2,120.00	100.0%
FC Executive Asst - P/R Tax	162.18	0.00	162.18	100.0%
FC Executive Asst - PERS	448.40	0.00	448.40	100.0%
<b>Total Fire Chief Personal Servies</b>	<u>163,971.50</u>	<u>195,014.00</u>	<u>-31,042.50</u>	<u>84.1%</u>
<b>Fire Chief Materials &amp; Services</b>				
FC Training & Travel	746.99	5,000.00	-4,253.01	14.9%
FC Dues & Subscriptions	0.00	600.00	-600.00	0.0%
FC Continuing Education	0.00	5,000.00	-5,000.00	0.0%
FC District Housing	3,400.00	20,400.00	-17,000.00	16.7%
<b>Total Fire Chief Materials &amp; Services</b>	<u>4,146.99</u>	<u>31,000.00</u>	<u>-26,853.01</u>	<u>13.4%</u>
<b>Total Other Expense</b>	<u>168,118.49</u>	<u>226,014.00</u>	<u>-57,895.51</u>	<u>74.4%</u>
<b>Net Other Income</b>	<u>33,999.44</u>	<u>-41,194.00</u>	<u>75,193.44</u>	<u>-82.5%</u>
<b>Net Income</b>	<u><u>264,909.76</u></u>	<u><u>193,032.00</u></u>	<u><u>71,877.76</u></u>	<u><u>137.2%</u></u>



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05/04/22

Cash Basis

# Cannon Beach Rural Fire Protection District Statement of Receipts and Disbursements Budget vs. Actual

July 2021 through April 2022

APPARATUS & EQUIP RESERVE

	TOTAL			
	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
CBFR Revenue				
Assistance to Firefighter Grant	497,205.86	842,955.00	-345,749.14	59.0%
Total CBFR Revenue	497,205.86	842,955.00	-345,749.14	59.0%
Total Income	497,205.86	842,955.00	-345,749.14	59.0%
Gross Profit	497,205.86	842,955.00	-345,749.14	59.0%
Expense				
09 905 Capital Outlay	549,750.45	1,679,677.00	-1,129,926.55	32.7%
Total Expense	549,750.45	1,679,677.00	-1,129,926.55	32.7%
Net Ordinary Income	-52,544.59	-836,722.00	784,177.41	6.3%
Other Income/Expense				
Other Income				
Beginning Fund Balance	610,656.94	611,234.00	-577.06	99.9%
Loan proceeds	0.00	300,000.00	-300,000.00	0.0%
Transfers In				
Transfers from General Fund	0.00	60,000.00	-60,000.00	0.0%
Total Transfers In	0.00	60,000.00	-60,000.00	0.0%
Total Other Income	610,656.94	971,234.00	-360,577.06	62.9%
Net Other Income	610,656.94	971,234.00	-360,577.06	62.9%
Net Income	558,112.35	134,512.00	423,600.35	414.9%

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**Cannon Beach Rural Fire Protection District**  
**Statement of Receipts, Disbursements and Changes in Fund Bal**  
**July 2021 through April 2022**

	<u>GENERAL FUND</u>	<u>FIRE CHIEF FUND</u>	<u>APPARATUS &amp; E...</u>	<u>CAPITAL PROJE...</u>	<u>COMMUNITY WA...</u>	<u>DEBT SERVICE F...</u>	<u>TOTAL</u>
<b>Ordinary Income/Expense</b>							
<b>Income</b>							
<b>CBFR Revenue</b>							
Current Taxes	827,956.06	224,089.37	0.00	0.00	0.00	99,492.91	1,151,538.34
Tillamook Co - C/Y Property Tax	11,102.21	0.00	0.00	0.00	0.00	0.00	11,102.21
Previous Taxes	22,197.83	6,820.95	0.00	0.00	0.00	3,495.74	32,514.52
Safer Grant	93,069.00	0.00	0.00	0.00	0.00	0.00	93,069.00
Grant Income	10,000.00	0.00	0.00	0.00	0.00	0.00	10,000.00
Interest Income	5,514.51	0.00	0.00	0.00	0.00	0.00	5,514.51
Assistance to Firefighter Grant	0.00	0.00	497,205.86	0.00	0.00	0.00	497,205.86
Donations	20,650.00	0.00	0.00	0.00	0.00	0.00	20,650.00
Conflagration/Mobilization	83,369.24	0.00	0.00	0.00	0.00	0.00	83,369.24
Sale of Fixed Assets	2,000.00	0.00	0.00	0.00	0.00	0.00	2,000.00
City of Cannon Beach Contracts	6,000.00	0.00	0.00	0.00	0.00	0.00	6,000.00
Miscellaneous	12,495.93	0.00	0.00	0.00	0.00	0.00	12,495.93
<b>Total CBFR Revenue</b>	<u>1,094,354.78</u>	<u>230,910.32</u>	<u>497,205.86</u>	<u>0.00</u>	<u>0.00</u>	<u>102,988.65</u>	<u>1,925,459.61</u>
<b>Total Income</b>	<u>1,094,354.78</u>	<u>230,910.32</u>	<u>497,205.86</u>	<u>0.00</u>	<u>0.00</u>	<u>102,988.65</u>	<u>1,925,459.61</u>
<b>Gross Profit</b>	<u>1,094,354.78</u>	<u>230,910.32</u>	<u>497,205.86</u>	<u>0.00</u>	<u>0.00</u>	<u>102,988.65</u>	<u>1,925,459.61</u>
<b>Expense</b>							
ask my accountant	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>PERSONAL SERVICES</b>							
<b>Division Chief/Training Officer</b>							
DCTO-Gross Payroll	78,223.07	0.00	0.00	0.00	0.00	0.00	78,223.07
DCTO-Retirement	20,505.90	0.00	0.00	0.00	0.00	0.00	20,505.90
DCTO-Disability Ins	561.20	0.00	0.00	0.00	0.00	0.00	561.20
DCTO - FICA & Other P/R Tax	6,167.63	0.00	0.00	0.00	0.00	0.00	6,167.63
DCTO-Medical Insurance	24,852.70	0.00	0.00	0.00	0.00	0.00	24,852.70
<b>Total Division Chief/Training Officer</b>	<u>130,310.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>130,310.50</u>
<b>Recruitment &amp; Retention Coord</b>							
R & R Coord - Gross Payroll	59,292.15	0.00	0.00	0.00	0.00	0.00	59,292.15
R & R Coordinator - Retirement	19,162.28	0.00	0.00	0.00	0.00	0.00	19,162.28
R & R Coordinator - Medical Ins	621.00	0.00	0.00	0.00	0.00	0.00	621.00
R & R Coord - Payroll Tax Exp.	5,142.36	0.00	0.00	0.00	0.00	0.00	5,142.36
<b>Total Recruitment &amp; Retention Coord</b>	<u>84,217.79</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>84,217.79</u>
<b>Part-Time Admin Assistant</b>							
Part-Time Admin Asst Pers	8,891.00	0.00	0.00	0.00	0.00	0.00	8,891.00
Part-Time Admin Assistant P/R	31,165.77	0.00	0.00	0.00	0.00	0.00	31,165.77
Part -Time Admin Assist - FICA	2,878.31	0.00	0.00	0.00	0.00	0.00	2,878.31
<b>Total Part-Time Admin Assistant</b>	<u>42,935.08</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>42,935.08</u>
<b>Volunteer Payroll</b>	40,000.00	0.00	0.00	0.00	0.00	0.00	40,000.00
Volunteer FICA & Other P/R Tax	4,472.62	0.00	0.00	0.00	0.00	0.00	4,472.62
Volunteer PERS	3,173.39	0.00	0.00	0.00	0.00	0.00	3,173.39
Length of Service Award	11,125.00	0.00	0.00	0.00	0.00	0.00	11,125.00
Worker's Comp Ins.	15,290.75	0.00	0.00	0.00	0.00	0.00	15,290.75
Volunteer WBF - Employer	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Part-Time Firefighters</b>							
Conflagration - Payroll	49,437.28	0.00	0.00	0.00	0.00	0.00	49,437.28

NO ASSURANCE IS PROVIDED ON THIS FINANCIAL STATEMENT, SUBSTANTIALLY ALL DISCLOSURES OMITTED

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**Cannon Beach Rural Fire Protection District**  
**Statement of Receipts, Disbursements and Changes in Fund Bal**  
**July 2021 through April 2022**

	GENERAL FUND	FIRE CHIEF FUND	APPARATUS & E...	CAPITAL PROJE...	COMMUNITY WA...	DEBT SERVICE F...	TOTAL
Conflagration - PERS	12,269.39	0.00	0.00	0.00	0.00	0.00	12,269.39
Conflagration - FICA & Other	3,765.64	0.00	0.00	0.00	0.00	0.00	3,765.64
Part-time Firefighters- Payroll	4,816.30	0.00	0.00	0.00	0.00	0.00	4,816.30
<b>Total Part-Time Firefighters</b>	<b>70,288.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>70,288.61</b>
Life & disability insurance	362.40	0.00	0.00	0.00	0.00	0.00	362.40
Payroll - Firefighter stipend	765.99	0.00	0.00	0.00	0.00	0.00	765.99
Payroll - Duty officer stipend	3,610.00	0.00	0.00	0.00	0.00	0.00	3,610.00
<b>Total PERSONAL SERVICES</b>	<b>406,552.13</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>406,552.13</b>
<b>MATERIALS &amp; SERVICES</b>							
<b>01 OPERATIONAL</b>							
01 173 Disaster Preparedness	34.19	0.00	0.00	0.00	0.00	0.00	34.19
01 105 Communication Supplies	7,245.84	0.00	0.00	0.00	0.00	0.00	7,245.84
01 115 Medical Supplies & Main	6,275.28	0.00	0.00	0.00	0.00	0.00	6,275.28
01 125 Office Supplies & Main	9,984.95	0.00	0.00	0.00	0.00	0.00	9,984.95
01 130 Utilities Garbage	2,502.96	0.00	0.00	0.00	0.00	0.00	2,502.96
01 140 Utilities Telephone	14,102.32	0.00	0.00	0.00	0.00	0.00	14,102.32
01 150 Utilities Electric	8,526.29	0.00	0.00	0.00	0.00	0.00	8,526.29
01 160 Utilities Nat.Gas/Propane	2,517.26	0.00	0.00	0.00	0.00	0.00	2,517.26
01 165 Postage & Freight	290.96	0.00	0.00	0.00	0.00	0.00	290.96
<b>Total 01 OPERATIONAL</b>	<b>51,480.05</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>51,480.05</b>
<b>02 EQUIPMENT &amp; APPARATUS MAINT.</b>							
02 233 Apparatus Repair	7,852.57	0.00	0.00	0.00	0.00	0.00	7,852.57
02 205 Tools	6,395.62	0.00	0.00	0.00	0.00	0.00	6,395.62
02 215 Tires	1,514.88	0.00	0.00	0.00	0.00	0.00	1,514.88
02 213 Repairs - Miscellaneous	5,333.98	0.00	0.00	0.00	0.00	0.00	5,333.98
02 223 Vehicle Maint. &Supplies	24,269.73	0.00	0.00	0.00	0.00	0.00	24,269.73
02 235 Fuel	11,104.24	0.00	0.00	0.00	0.00	0.00	11,104.24
<b>Total 02 EQUIPMENT &amp; APPARATUS MAINT.</b>	<b>56,471.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>56,471.02</b>
<b>03 BUILDING MAINTENANCE</b>							
03 303 Building Maintenance	19,878.78	0.00	0.00	0.00	0.00	0.00	19,878.78
03 323 Janitorial Services & Sup	10,046.54	0.00	0.00	0.00	0.00	0.00	10,046.54
03 333 Landscape Maint. Service	9,120.00	0.00	0.00	0.00	0.00	0.00	9,120.00
<b>Total 03 BUILDING MAINTENANCE</b>	<b>39,045.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39,045.32</b>
<b>04 EDUCATION &amp; TRAINING</b>							
04 404 Recruitment & Retention	7,131.90	0.00	0.00	0.00	0.00	0.00	7,131.90
04 405 Training Aids	1,455.88	0.00	0.00	0.00	0.00	0.00	1,455.88
04 414 Firefighter & EMT Train	7,573.41	0.00	0.00	0.00	0.00	0.00	7,573.41
04 424 Dues & Subscriptions	9,990.39	0.00	0.00	0.00	0.00	0.00	9,990.39
04 434 Board Mem Train & Travel	210.00	0.00	0.00	0.00	0.00	0.00	210.00
04 495 Student program	2,131.75	0.00	0.00	0.00	0.00	0.00	2,131.75
04 497 Rope Rescue Traing/Equip	13,833.13	0.00	0.00	0.00	0.00	0.00	13,833.13
04 499 Grant- Basic FF Training	15,154.83	0.00	0.00	0.00	0.00	0.00	15,154.83
<b>Total 04 EDUCATION &amp; TRAINING</b>	<b>57,481.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>57,481.29</b>
<b>05 PROFESSIONAL SERVICES</b>							
05 589 Bond Fees	4,216.25	0.00	0.00	0.00	0.00	0.00	4,216.25

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**Cannon Beach Rural Fire Protection District**  
**Statement of Receipts, Disbursements and Changes in Fund Bal**  
**July 2021 through April 2022**

	<u>GENERAL FUND</u>	<u>FIRE CHIEF FUND</u>	<u>APPARATUS &amp; E...</u>	<u>CAPITAL PROJE...</u>	<u>COMMUNITY WA...</u>	<u>DEBT SERVICE F...</u>	<u>TOTAL</u>
05 507 911 Dispatch Services	15,928.99	0.00	0.00	0.00	0.00	0.00	15,928.99
05 527 Accounting Services	17,000.00	0.00	0.00	0.00	0.00	0.00	17,000.00
05 537 Employee Assist Program	374.40	0.00	0.00	0.00	0.00	0.00	374.40
05 557 Legal Services	9,628.50	0.00	0.00	0.00	0.00	0.00	9,628.50
05 567 Audit Filing	6,750.00	0.00	0.00	0.00	0.00	0.00	6,750.00
05 577 Legal Notices	164.31	0.00	0.00	0.00	0.00	0.00	164.31
05 588 Network Administration	2,898.75	0.00	0.00	0.00	0.00	0.00	2,898.75
05 597 Medical Exams	2,598.50	0.00	0.00	0.00	0.00	0.00	2,598.50
<b>Total 05 PROFESSIONAL SERVICES</b>	<b>59,559.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>59,559.70</b>
<b>08 LIABILITY INSURANCE</b>							
08 801 Auto & General Liab Ins	35,702.00	0.00	0.00	0.00	0.00	0.00	35,702.00
<b>Total 08 LIABILITY INSURANCE</b>	<b>35,702.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,702.00</b>
<b>06 PROTECTIVE EQUIP/UNIFORMS</b>							
06 605 Misc. Protective Equip	6,794.68	0.00	0.00	0.00	0.00	0.00	6,794.68
06 625 Turnouts	8,379.75	0.00	0.00	0.00	0.00	0.00	8,379.75
06 615 Uniforms	11,659.25	0.00	0.00	0.00	0.00	0.00	11,659.25
06 699 GRANT - Protective Equip	7,496.92	0.00	0.00	0.00	0.00	0.00	7,496.92
<b>Total 06 PROTECTIVE EQUIP/UNIFORMS</b>	<b>34,330.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>34,330.60</b>
<b>07 ADVERTISING</b>							
07 - 757 Recruitment Advg	1,802.56	0.00	0.00	0.00	0.00	0.00	1,802.56
07 799 Advg - Grant Print Mktg	182.91	0.00	0.00	0.00	0.00	0.00	182.91
07 708 ADVERTISING - LEGAL	380.00	0.00	0.00	0.00	0.00	0.00	380.00
<b>Total 07 ADVERTISING</b>	<b>2,365.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,365.47</b>
<b>Total MATERIALS &amp; SERVICES</b>	<b>336,435.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>336,435.45</b>
09 905 Capital Outlay	0.00	0.00	549,750.45	13,338.81	0.00	0.00	563,089.26
Payroll Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Expense</b>	<b>742,987.58</b>	<b>0.00</b>	<b>549,750.45</b>	<b>13,338.81</b>	<b>0.00</b>	<b>0.00</b>	<b>1,306,076.84</b>
<b>Net Ordinary Income</b>	<b>351,367.20</b>	<b>230,910.32</b>	<b>-52,544.59</b>	<b>-13,338.81</b>	<b>0.00</b>	<b>102,988.65</b>	<b>619,382.77</b>
<b>Other Income/Expense</b>							
<b>Other Income</b>							
Beginning Fund Balance	345,509.86	202,117.93	610,656.94	48,302.47	11,481.08	1,028.83	1,219,097.11
<b>Total Other Income</b>	<b>345,509.86</b>	<b>202,117.93</b>	<b>610,656.94</b>	<b>48,302.47</b>	<b>11,481.08</b>	<b>1,028.83</b>	<b>1,219,097.11</b>
<b>Other Expense</b>							
<b>Debt Service</b>							
Bond Principal	0.00	0.00	0.00	0.00	0.00	100,000.00	100,000.00
Bond Interest	0.00	0.00	0.00	0.00	0.00	5,171.25	5,171.25
<b>Total Debt Service</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>105,171.25</b>	<b>105,171.25</b>
<b>Fire Chief Personal Servies</b>							
FC Salary	0.00	94,279.10	0.00	0.00	0.00	0.00	94,279.10
FC FICA & Other payroll taxes	0.00	7,474.63	0.00	0.00	0.00	0.00	7,474.63
FC Medical Insurance	0.00	24,852.70	0.00	0.00	0.00	0.00	24,852.70
FC Retirement	0.00	33,952.59	0.00	0.00	0.00	0.00	33,952.59



**Cannon Beach Rural Fire Protection District**  
**Statement of Receipts, Disbursements and Changes in Fund Bal**  
 July 2021 through April 2022

	<u>GENERAL FUND</u>	<u>FIRE CHIEF FUND</u>	<u>APPARATUS &amp; E...</u>	<u>CAPITAL PROJE...</u>	<u>COMMUNITY WA...</u>	<u>DEBT SERVICE F...</u>	<u>TOTAL</u>
FC Disability Ins	0.00	681.90	0.00	0.00	0.00	0.00	681.90
FC Executive Assistant Wages	0.00	2,120.00	0.00	0.00	0.00	0.00	2,120.00
FC Executive Asst - P/R Tax	0.00	162.18	0.00	0.00	0.00	0.00	162.18
FC Executive Asst - PERS	0.00	448.40	0.00	0.00	0.00	0.00	448.40
<b>Total Fire Chief Personal Servies</b>	<b>0.00</b>	<b>163,971.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>163,971.50</b>
<b>Fire Chief Materials &amp; Services</b>							
FC Training & Travel	0.00	746.99	0.00	0.00	0.00	0.00	746.99
FC District Housing	0.00	3,400.00	0.00	0.00	0.00	0.00	3,400.00
<b>Total Fire Chief Materials &amp; Services</b>	<b>0.00</b>	<b>4,146.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,146.99</b>
<b>Total Other Expense</b>	<b>0.00</b>	<b>168,118.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>105,171.25</b>	<b>273,289.74</b>
<b>Net Other Income</b>	<b>345,509.86</b>	<b>33,999.44</b>	<b>610,656.94</b>	<b>48,302.47</b>	<b>11,481.08</b>	<b>-104,142.42</b>	<b>945,807.37</b>
<b>Net Income</b>	<b>696,877.06</b>	<b>264,909.76</b>	<b>558,112.35</b>	<b>34,963.66</b>	<b>11,481.08</b>	<b>-1,153.77</b>	<b>1,565,190.14</b>

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