

# Balance Sheet

## CENTRAL OREGON COAST FIRE & RESCUE

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Assets</b>	
Current Assets	
Bank Accounts	
LGIP	
Building/Property Reserve Accou	53,737.96
Public Funds	4,464.43
<b>Total for LGIP</b>	<b>\$58,202.39</b>
Oregon Coast Bank Public Funds	1,182,886.40
Oregon Coast Operating Account	\$31,088.33
FEPP - (Restricted)	1,932.58
Ford Family Foundation - (Restricted)	5,000.00
Siletz Tribe Grant (PPE, Restricted)	20,200.25
Weyerhaeuser Wildland PPE - (Restricted)	2,425.94
<b>Total for Oregon Coast Operating Account</b>	<b>\$60,647.10</b>
Petty Cash	400.00
<b>Total for Bank Accounts</b>	<b>\$1,302,135.89</b>
Accounts Receivable	
1200 Accounts Receivable	-53.93
Property Taxes	100,142.39
<b>Total for Accounts Receivable</b>	<b>\$100,088.46</b>
Other Current Assets	
1400 Prepaid Expenses	\$0.00
Computer Support	423.68
Dispatch Service	3,367.84
Dues, Memberships & Subscription	6,374.94
Equipment Maintenance Agreement	-0.04
Insurance	2,091.66
Internet Service	-6.91
Licenses & Permits	446.80
P.O. Box Rental	84.00
Quickbooks Payroll Subscription	742.00
Storage Lease	87.31
Workers' Compensation	14,654.80
<b>Total for 1400 Prepaid Expenses</b>	<b>\$28,266.08</b>
1710 Deferred OF - Contib. After M.D	585,649.00
Due From Seal Rock Fire Departm	173.16
Interfund Receivable	6,924.09
QuickBooks Tax Holding Account	2,202.46
<b>Total for Other Current Assets</b>	<b>\$623,214.79</b>
<b>Total for Current Assets</b>	<b>\$2,025,439.14</b>

# Balance Sheet

## CENTRAL OREGON COAST FIRE & RESCUE

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Fixed Assets	
1600 Capital Assets	\$1,652,406.70
1602 Floating Dock	39,771.61
1610 125/145 NW Alsea Hwy Property	1,020,000.00
<b>Total for 1600 Capital Assets</b>	<b>\$2,712,178.31</b>
1650 Allowance For Depreciation	-887,874.00
<b>Total for Fixed Assets</b>	<b>\$1,824,304.31</b>
<b>Total for Assets</b>	<b>\$3,849,743.45</b>
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	491,460.18
2210 Interfund Payable	6,924.09
<b>Total for Accounts Payable</b>	<b>\$498,384.27</b>
Credit Cards	
2103 Amazon Credit Line	1.00
2104 Oregon Coast Bank Visa	-11,931.51
<b>Total for Credit Cards</b>	<b>-\$11,930.51</b>
Other Current Liabilities	
2112 Interest Payable	
145 Alsea Hwy and 125 Alsea Hwy	80,580.00
<b>Total for 2112 Interest Payable</b>	<b>\$80,580.00</b>
2201 Deferred Revenue	33,734.70
2222 Deferred Revenue Contra	-41,147.00
2300 Net Pension Liability	650,189.00
2301 Capital Lease Obligation	36,811.00
2310 Deferred IF - Investment Return	325,652.00
Payroll Liabilities	\$0.07
2202 Compensated Absences	69,722.81
2203 Payroll Taxes Payable	2,117.53
2207 457 Deferred Compensation Payab	1,917.35
2211 Garnishments Payable	-778.50
Case No. 081137 Garnishment	-561.77
<b>Total for Payroll Liabilities</b>	<b>\$72,417.49</b>
<b>Total for Other Current Liabilities</b>	<b>\$1,158,237.19</b>
<b>Total for Current Liabilities</b>	<b>\$1,644,690.95</b>

# Balance Sheet

## CENTRAL OREGON COAST FIRE & RESCUE

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Long-term Liabilities	
2240 Note Payable -125/145 NW Alsea	1,020,000.00
2500 Capital Lease Obligation - LT	-25,806.65
<b>Total for Long-term Liabilities</b>	<b>\$994,193.35</b>
<b>Total for Liabilities</b>	<b>\$2,638,884.30</b>
Equity	
3000 Opening Bal Equity	14,877.75
4100 Investment In Fixed Assets	239,195.03
4120 F/B - Depreciation	-243,522.29
4400 F/B - Capital Asset Additions	351,785.91
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	\$164,118.43
4000 FB Fire	534,224.44
4001 Loan Proceeds	-445,000.00
4510 FB Debt Proceeds	7,992.98
4511 FB Debt Payments	13,575.11
Unreserved	\$0.00
Beginning Fund FY 24-25	-242,000.00
<b>Total for Unreserved</b>	<b>-\$242,000.00</b>
<b>Total for 4621 Fund Balance</b>	<b>\$32,910.96</b>
1110 Retained Earnings	-155,531.06
Net Income	1,112,213.39
<b>Total for Equity</b>	<b>\$1,210,859.15</b>
<b>Total for Liabilities and Equity</b>	<b>\$3,849,743.45</b>

# CENTRAL OREGON COAST FIRE & RESCUE

Budget vs. Actuals: FY25- FY26

July - December, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
<b>Income</b>				
4010 Current Levied Taxes				
Operating Levy	822,389.33	895,128.01	-72,738.68	91.87 %
Permanent Levy	355,253.26	392,946.84	-37,693.58	90.41 %
Serial Levy	153,923.41	167,537.33	-13,613.92	91.87 %
<b>Total 4010 Current Levied Taxes</b>	<b>1,331,566.00</b>	<b>1,455,612.18</b>	<b>-124,046.18</b>	<b>91.48 %</b>
4020 Previous Levied Taxes	14,863.40	15,000.00	-136.60	99.09 %
6030 Interest	3,478.83	10,000.00	-6,521.17	34.79 %
6050 Miscellaneous	1,553.00		1,553.00	
6051 Pac. West Agreement	7,200.00	14,400.00	-7,200.00	50.00 %
6062 Corridor Billing	105,873.22	10,000.00	95,873.22	1,058.73 %
6090 Sale of Surplus Property	1,139.63	1.00	1,138.63	113,963.00 %
6120 Conflagration		32,000.00	-32,000.00	
6124 Beginning Fund - FY 2025/2026		118,000.00	-118,000.00	
6125 Tax Anticipation Loan	445,000.00	450,000.00	-5,000.00	98.89 %
<b>Total Income</b>	<b>\$1,910,674.08</b>	<b>\$2,105,013.18</b>	<b>\$ -194,339.10</b>	<b>90.77 %</b>
<b>GROSS PROFIT</b>	<b>\$1,910,674.08</b>	<b>\$2,105,013.18</b>	<b>\$ -194,339.10</b>	<b>90.77 %</b>
<b>Expenses</b>				
8000 Personnel Services				
8009 Occupation Medical Evaluations	224.00		224.00	
8010 Gross Payroll				
Base Wages	432,793.40	619,406.74	-186,613.34	69.87 %
Year End Accrual	-31,075.86		-31,075.86	
<b>Total Base Wages</b>	<b>401,717.54</b>	<b>619,406.74</b>	<b>-217,689.20</b>	<b>64.86 %</b>
Overtime Wages		30,000.00	-30,000.00	
<b>Total 8010 Gross Payroll</b>	<b>401,717.54</b>	<b>649,406.74</b>	<b>-247,689.20</b>	<b>61.86 %</b>
8011 Payroll Taxes	34,104.67	64,940.67	-30,836.00	52.52 %
8014 PERS	136,661.61	136,269.48	392.13	100.29 %
8015 Medical Insurance	83,009.53	129,368.00	-46,358.47	64.17 %
8016 Workmans Comp	14,672.63	28,000.00	-13,327.37	52.40 %
8025 Recruitment & Retention	1,455.00	2,000.00	-545.00	72.75 %
8027 457 Deferred	1,015.89	866.25	149.64	117.27 %
8029 Payroll Expenses - Other	512.00	105.00	407.00	487.62 %
<b>Total 8000 Personnel Services</b>	<b>673,372.87</b>	<b>1,010,956.14</b>	<b>-337,583.27</b>	<b>66.61 %</b>
8019 Materials				
8023 Bank Fees	7,018.15	3,200.00	3,818.15	219.32 %
8031 Office Supply/Postage	4,513.49	6,000.00	-1,486.51	75.22 %
8032 Legal Services (Attorney Fees)	3,147.00	6,000.00	-2,853.00	52.45 %
8033 Lab Fees	7.50	250.00	-242.50	3.00 %
8034 Medical Supplies	1,576.35	4,000.00	-2,423.65	39.41 %
8035 Minor Equipment	1,574.56	1,000.00	574.56	157.46 %
8036 Communications Equipment	524.57		524.57	

# CENTRAL OREGON COAST FIRE & RESCUE

Budget vs. Actuals: FY25- FY26

July - December, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
8037 Protective Equipment/Uniforms	1,959.91	3,000.00	-1,040.09	65.33 %
8038 Consulting				
Medical Director Services	330.48		330.48	
<b>Total 8038 Consulting</b>	<b>330.48</b>		<b>330.48</b>	
8039 Legal Notices, Licenses & Permi	70.50	1,500.00	-1,429.50	4.70 %
8040 Equipment Maintenance	1,135.79	2,400.00	-1,264.21	47.32 %
8045 Building Maintenance	2,986.27	5,000.00	-2,013.73	59.73 %
125/145 NW Alsea Hwy	18,857.12		18,857.12	
5 Rivers	800.00		800.00	
Tidewater	986.50		986.50	
<b>Total 8045 Building Maintenance</b>	<b>23,629.89</b>	<b>5,000.00</b>	<b>18,629.89</b>	<b>472.60 %</b>
8050 Vehicle Fuel	8,152.31	18,000.00	-9,847.69	45.29 %
8055 Vehicle Repair	15,899.25	15,000.00	899.25	106.00 %
8056 Annual Equipment Testing		8,000.00	-8,000.00	
8172 Public Education	51.36		51.36	
8178 Department Software/Hardware	2,693.15	1,000.00	1,693.15	269.32 %
8179 Subscriptions	70.21	2,000.00	-1,929.79	3.51 %
8180 Training/Mileage	1,693.58	100.00	1,593.58	1,693.58 %
8185 Travel	462.18		462.18	
8186 Volunteer Appreciation	180.00		180.00	
8187 Membership/Dues	1,940.01	2,000.00	-59.99	97.00 %
8190 Insurance	13,982.52	38,600.00	-24,617.48	36.22 %
8200 Bookkeeping	5,796.40	17,000.00	-11,203.60	34.10 %
8210 Audit		12,000.00	-12,000.00	
8235 Dispatch Service		5,707.00	-5,707.00	
8236 Telephone	3,412.86	6,250.00	-2,837.14	54.61 %
8237 Water/Sewer	2,245.12	3,465.00	-1,219.88	64.79 %
8238 Electricity/Propane	4,992.99	14,535.00	-9,542.01	34.35 %
8240 Internet Service	719.70		719.70	
8250 Water Rescue	171.93		171.93	
8270 Miscellaneous Expense	146.77		146.77	
8271 Oregon Ethics Commission		500.00	-500.00	
8923 Tax Anticipation Loan		450,000.00	-450,000.00	
9056 CERT Team	496.80	800.00	-303.20	62.10 %
9092 Uniforms	1,775.98	1,000.00	775.98	177.60 %
9095 Rescue Boat	861.12	2,500.00	-1,638.88	34.44 %
9300 Simulcast Network - Maint. Agre		4,800.00	-4,800.00	
<b>Total 8019 Materials</b>	<b>111,232.43</b>	<b>635,607.00</b>	<b>-524,374.57</b>	<b>17.50 %</b>
8400 Operating Contingency		10,000.00	-10,000.00	
9020 Capital Outlay				
8195 Interest Expense	12,075.12	29,049.85	-16,974.73	41.57 %
8925 D/S - Principal		22,000.00	-22,000.00	
<b>Total 9020 Capital Outlay</b>	<b>12,075.12</b>	<b>51,049.85</b>	<b>-38,974.73</b>	<b>23.65 %</b>

# CENTRAL OREGON COAST FIRE & RESCUE

Budget vs. Actuals: FY25- FY26

July - December, 2025

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Reimbursements	2,904.90		2,904.90	
Voided Checks	0.00		0.00	
<b>Total Expenses</b>	<b>\$799,585.32</b>	<b>\$1,707,612.99</b>	<b>\$ -908,027.67</b>	<b>46.82 %</b>
NET OPERATING INCOME	<b>\$1,111,088.76</b>	<b>\$397,400.19</b>	<b>\$713,688.57</b>	<b>279.59 %</b>
Other Income				
5825 Building/Property Rsrv Transfer				
Interest	618.25	2,000.00	-1,381.75	30.91 %
<b>Total 5825 Building/Property Rsrv Transfer</b>	<b>618.25</b>	<b>2,000.00</b>	<b>-1,381.75</b>	<b>30.91 %</b>
6033 Grants		3.00	-3.00	
Ford Family Foundation	5,000.00		5,000.00	
<b>Total 6033 Grants</b>	<b>5,000.00</b>	<b>3.00</b>	<b>4,997.00</b>	<b>166,666.67 %</b>
<b>Total Other Income</b>	<b>\$5,618.25</b>	<b>\$2,003.00</b>	<b>\$3,615.25</b>	<b>280.49 %</b>
Other Expenses				
8300 Grant				
Ford Family Fdn Grant Expenses	1,859.62		1,859.62	
Weyerhaeuser Wildland PPE	2,629.10		2,629.10	
<b>Total 8300 Grant</b>	<b>4,488.72</b>		<b>4,488.72</b>	
Reconciliation Discrepancies	4.90		4.90	
<b>Total Other Expenses</b>	<b>\$4,493.62</b>	<b>\$0.00</b>	<b>\$4,493.62</b>	<b>0.00%</b>
NET OTHER INCOME	<b>\$1,124.63</b>	<b>\$2,003.00</b>	<b>\$ -878.37</b>	<b>56.15 %</b>
<b>NET INCOME</b>	<b>\$1,112,213.39</b>	<b>\$399,403.19</b>	<b>\$712,810.20</b>	<b>278.47 %</b>

Profit and Loss  
CENTRAL OREGON COAST FIRE & RESCUE  
July 1-December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Income</b>	
4010 Current Levied Taxes	
Operating Levy	822,389.33
Permanent Levy	355,253.26
Serial Levy	153,923.41
<b>Total for 4010 Current Levied Taxes</b>	<b>\$1,331,566.00</b>
4020 Previous Levied Taxes	14,863.40
6030 Interest	3,478.83
6050 Miscellaneous	1,553.00
6051 Pac. West Agreement	7,200.00
6062 Corridor Billing	105,873.22
6090 Sale of Surplus Property	1,139.63
6125 Tax Anticipation Loan	445,000.00
<b>Total for Income</b>	<b>\$1,910,674.08</b>
<b>Gross Profit</b>	<b>\$1,910,674.08</b>
<b>Expenses</b>	
8000 Personnel Services	
8009 Occupation Medical Evaluations	224.00
8010 Gross Payroll	
Base Wages	\$432,793.40
Year End Accrual	-31,075.86
<b>Total for Base Wages</b>	<b>\$401,717.54</b>
<b>Total for 8010 Gross Payroll</b>	<b>\$401,717.54</b>
8011 Payroll Taxes	34,104.67
8014 PERS	136,661.61
8015 Medical Insurance	83,009.53
8016 Workmans Comp	14,672.63
8025 Recruitment & Retention	1,455.00
8027 457 Deferred	1,015.89
8029 Payroll Expenses - Other	512.00
<b>Total for 8000 Personnel Services</b>	<b>\$673,372.87</b>
8019 Materials	
8023 Bank Fees	7,018.15
8031 Office Supply/Postage	4,513.49
8032 Legal Services (Attorney Fees)	3,147.00
8033 Lab Fees	7.50
8034 Medical Supplies	1,576.35
8035 Minor Equipment	1,574.56
8036 Communications Equipment	524.57

Profit and Loss  
CENTRAL OREGON COAST FIRE & RESCUE  
July 1-December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
8037 Protective Equipment/Uniforms	1,959.91
8038 Consulting	
Medical Director Services	330.48
<b>Total for 8038 Consulting</b>	<b>\$330.48</b>
8039 Legal Notices, Licenses & Permi	70.50
8040 Equipment Maintenance	1,135.79
8045 Building Maintenance	\$2,986.27
125/145 NW Alsea Hwy	18,857.12
5 Rivers	800.00
Tidewater	986.50
<b>Total for 8045 Building Maintenance</b>	<b>\$23,629.89</b>
8050 Vehicle Fuel	8,152.31
8055 Vehicle Repair	15,899.25
8172 Public Education	51.36
8178 Department Software/Hardware	2,693.15
8179 Subscriptions	70.21
8180 Training/Mileage	1,693.58
8185 Travel	462.18
8186 Volunteer Appreciation	180.00
8187 Membership/Dues	1,940.01
8190 Insurance	13,982.52
8200 Bookkeeping	5,796.40
8236 Telephone	3,412.86
8237 Water/Sewer	2,245.12
8238 Electricity/Propane	4,992.99
8240 Internet Service	719.70
8250 Water Rescue	171.93
8270 Miscellaneous Expense	146.77
9056 CERT Team	496.80
9092 Uniforms	1,775.98
9095 Rescue Boat	861.12
<b>Total for 8019 Materials</b>	<b>\$111,232.43</b>
9020 Capital Outlay	
8195 Interest Expense	12,075.12
<b>Total for 9020 Capital Outlay</b>	<b>\$12,075.12</b>
Reimbursements	2,904.90
<b>Total for Expenses</b>	<b>\$799,585.32</b>
<b>Net Operating Income</b>	<b>\$1,111,088.76</b>

Profit and Loss  
CENTRAL OREGON COAST FIRE & RESCUE  
July 1-December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
<b>Other Income</b>	
5825 Building/Property Rsrv Transfer	
Interest	618.25
<b>Total for 5825 Building/Property Rsrv Transfer</b>	<b>\$618.25</b>
<b>6033 Grants</b>	
Ford Family Foundation	5,000.00
<b>Total for 6033 Grants</b>	<b>\$5,000.00</b>
<b>Total for Other Income</b>	<b>\$5,618.25</b>
<b>Other Expenses</b>	
8300 Grant	
Ford Family Fdn Grant Expenses	1,859.62
Weyerhaeuser Wildland PPE	2,629.10
<b>Total for 8300 Grant</b>	<b>\$4,488.72</b>
Reconciliation Discrepancies	4.90
<b>Total for Other Expenses</b>	<b>\$4,493.62</b>
<b>Net Other Income</b>	<b>\$1,124.63</b>
<b>Net Income</b>	<b>\$1,112,213.39</b>