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# Financial Report

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CENTRAL OREGON COAST FIRE & RESCUE  
For the period ended April 30, 2026

Prepared by  
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Prepared on  
**May 26, 2026**

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# Bookkeeper Notes

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## Revenue Overview

District revenues for April totaled **\$16,608.72**, driven primarily by property tax collections, with notable contributions from prior-year taxes and interest income. The breakdown is as follows:

- **Operating Levy:** \$5,188.69
- **Permanent Levy:** \$2,241.45
- **Serial Levy:** \$971.11
- **Prior-year taxes:** \$5,682.46
- **Interest:** \$1,325.01
- **PacWest Agreement:** \$1,200.00

Revenue for April was lower than March, reflecting the typical timing of tax collections, but included stronger prior-year tax receipts and higher interest earnings.

## Expense Overview

Total expenses for April were **\$109,985.53**, with personnel costs continuing to represent the majority of expenditures.

## Personnel Services

- **Gross payroll:** \$56,227.58
- **Payroll taxes:** \$5,837.18
- **PERS contributions:** \$20,189.77
- **Medical insurance:** \$11,505.86
- **Workers' compensation:** \$2,442.46
- **457 deferred compensation:** \$220.00

## Notable Activity

- **Materials & Services – \$13,562.68**
  - **Building maintenance:** \$3,142.11  
Includes \$1,579.65 at 5 Rivers and \$1,384.42 at Tidewater
  - **Uniforms:** \$82.05
  - **Vehicle fuel & repairs:** \$2,147.31 combined
  - **Utilities:** \$2,095.77 across telephone, water/sewer, electricity/propane, and internet services
  - **Insurance:** \$2,489.33
  - **Rescue boat expenses:** \$1,285.30

Additional expenditures included legal services, office supplies, memberships, and other routine operational costs.

# Budget vs. Actuals

July 2025 - April 2026

	Actual	Budget	Total % of Budget
<b>INCOME</b>			
4010 Current Levied Taxes			
Operating Levy	888,306.28	895,128.01	99.24 %
Permanent Levy	383,727.94	392,946.84	97.65 %
Serial Levy	166,260.98	167,537.33	99.24 %
<b>Total 4010 Current Levied Taxes</b>	<b>1,438,295.20</b>	<b>1,455,612.18</b>	<b>98.81 %</b>
4020 Previous Levied Taxes	24,624.10	15,000.00	164.16 %
6030 Interest	9,646.52	10,000.00	96.47 %
6050 Miscellaneous	6,672.05		
6051 Pac. West Agreement	12,000.00	14,400.00	83.33 %
6062 Corridor Billing	105,873.22	10,000.00	1,058.73 %
6090 Sale of Surplus Property	1,139.63	1.00	113,963.00 %
6120 Conflagration		32,000.00	
6124 Beginning Fund - FY 2025/2026		118,000.00	
6125 Tax Anticipation Loan	445,000.00	450,000.00	98.89 %
<b>Total Income</b>	<b>2,043,250.72</b>	<b>2,105,013.18</b>	<b>97.07 %</b>
<b>GROSS PROFIT</b>	<b>2,043,250.72</b>	<b>2,105,013.18</b>	<b>97.07 %</b>
<b>EXPENSES</b>			
8000 Personnel Services			
8009 Occupation Medical Evaluations	256.00		
8010 Gross Payroll	56,227.58		
Base Wages	629,091.51	619,406.74	101.56 %
Year End Accrual	-31,075.86		
<b>Total Base Wages</b>	<b>598,015.65</b>	<b>619,406.74</b>	<b>96.55 %</b>
Overtime Wages		30,000.00	
<b>Total 8010 Gross Payroll</b>	<b>654,243.23</b>	<b>649,406.74</b>	<b>100.74 %</b>
8011 Payroll Taxes	60,311.52	64,940.67	92.87 %
8014 PERS	221,240.43	136,269.48	162.36 %
8015 Medical Insurance	127,028.42	129,368.00	98.19 %
8016 Workmans Comp	24,442.47	28,000.00	87.29 %
8025 Recruitment & Retention	1,455.00	2,000.00	72.75 %
8027 457 Deferred	2,000.05	866.25	230.89 %
8029 Payroll Expenses - Other	512.00	105.00	487.62 %
<b>Total 8000 Personnel Services</b>	<b>1,091,489.12</b>	<b>1,010,956.14</b>	<b>107.97 %</b>
8019 Materials			
8023 Bank Fees	7,077.30	3,200.00	221.17 %
8031 Office Supply/Postage	8,277.81	6,000.00	137.96 %
8032 Legal Services (Attorney Fees)	4,218.50	6,000.00	70.31 %
8033 Lab Fees	48.82	250.00	19.53 %

			<b>Total</b>
	<b>Actual</b>	<b>Budget</b>	<b>% of Budget</b>
8034 Medical Supplies	2,507.70	4,000.00	62.69 %
8035 Minor Equipment	1,727.55	1,000.00	172.76 %
8036 Communications Equipment	1,499.57		
8037 Protective Equipment/Uniforms	2,080.26	3,000.00	69.34 %
8038 Consulting			
Medical Director Services	330.48		
<b>Total 8038 Consulting</b>	<b>330.48</b>		
8039 Legal Notices, Licenses & Permi	307.50	1,500.00	20.50 %
8040 Equipment Maintenance	2,348.97	2,400.00	97.87 %
8045 Building Maintenance	6,465.43	5,000.00	129.31 %
125/145 NW Alsea Hwy	19,377.72		
5 Rivers	6,672.84		
Tidewater	2,379.25		
<b>Total 8045 Building Maintenance</b>	<b>34,895.24</b>	<b>5,000.00</b>	<b>697.90 %</b>
8050 Vehicle Fuel	12,379.27	18,000.00	68.77 %
8055 Vehicle Repair	22,126.51	15,000.00	147.51 %
8056 Annual Equipment Testing	3,894.20	8,000.00	48.68 %
8172 Public Education	51.36		
8178 Department Software/Hardware	6,724.42	1,000.00	672.44 %
8179 Subscriptions	513.86	2,000.00	25.69 %
8180 Training/Mileage	9,527.27	100.00	9,527.27 %
8185 Travel	462.18		
8186 Volunteer Appreciation	180.00		
8187 Membership/Dues	2,861.61	2,000.00	143.08 %
8190 Insurance	23,939.84	38,600.00	62.02 %
8200 Bookkeeping	7,519.30	17,000.00	44.23 %
8210 Audit		12,000.00	
8235 Dispatch Service		5,707.00	
8236 Telephone	5,701.27	6,250.00	91.22 %
8237 Water/Sewer	3,472.67	3,465.00	100.22 %
8238 Electricity/Propane	10,051.83	14,535.00	69.16 %
8240 Internet Service	1,302.11		
8250 Water Rescue	171.93		
8270 Miscellaneous Expense	278.11		
8271 Oregon Ethics Commission		500.00	
8923 Tax Anticipation Loan		450,000.00	
9056 CERT Team	947.60	800.00	118.45 %
9092 Uniforms	5,195.00	1,000.00	519.50 %
9095 Rescue Boat	2,146.42	2,500.00	85.86 %
9300 Simulcast Network - Maint. Agre		4,800.00	

			Total
	Actual	Budget	% of Budget
<b>Total 8019 Materials</b>	<b>184,766.46</b>	<b>635,607.00</b>	<b>29.07 %</b>
8400 Operating Contingency		10,000.00	
9020 Capital Outlay			
8195 Interest Expense	18,254.95	29,049.85	62.84 %
8925 D/S - Principal	19,728.27	22,000.00	89.67 %
9045 Structure Gear (Protective Gear	13,471.40		
<b>Total 9020 Capital Outlay</b>	<b>51,454.62</b>	<b>51,049.85</b>	<b>100.79 %</b>
Reimbursements	2,904.90		
Voided Checks	0.00		
<b>Total Expenses</b>	<b>1,330,615.10</b>	<b>1,707,612.99</b>	<b>77.92 %</b>
<b>NET OPERATING INCOME</b>	<b>712,635.62</b>	<b>397,400.19</b>	<b>179.32 %</b>
<b>OTHER INCOME</b>			
5825 Building/Property Rsrv Transfer			
Interest	1,945.90	2,000.00	97.30 %
<b>Total 5825 Building/Property Rsrv Transfer</b>	<b>1,945.90</b>	<b>2,000.00</b>	<b>97.30 %</b>
6033 Grants		3.00	
Siletz Tribe			
Turnouts	14,877.75		
<b>Total Siletz Tribe</b>	<b>14,877.75</b>		
<b>Total 6033 Grants</b>	<b>14,877.75</b>	<b>3.00</b>	<b>495,925.00 %</b>
<b>Total Other Income</b>	<b>16,823.65</b>	<b>2,003.00</b>	<b>839.92 %</b>
<b>OTHER EXPENSES</b>			
8300 Grant			
Siletz Tribe Matching Funds PPE	1,482.80		
Weyerhaeuser Wildland PPE	2,629.10		
<b>Total 8300 Grant</b>	<b>4,111.90</b>		
Reconciliation Discrepancies	4.90		
<b>Total Other Expenses</b>	<b>4,116.80</b>	<b>0.00</b>	<b>0.00%</b>
<b>NET OTHER INCOME</b>	<b>12,706.85</b>	<b>2,003.00</b>	<b>634.39 %</b>
<b>NET INCOME</b>	<b>\$725,342.47</b>	<b>\$399,403.19</b>	<b>181.61 %</b>

# Balance Sheet Summary

July, 2025-April, 2026

Distribution account	Total
<b>Assets</b>	<b>\$3,436,480.20</b>
Current Assets	\$1,612,175.89
Bank Accounts	\$453,172.67
Accounts Receivable	\$100,088.46
Other Current Assets	\$1,058,914.76
<b>Total for Current Assets</b>	<b>\$1,612,175.89</b>
Fixed Assets	\$1,824,304.31
<b>Total for Assets</b>	<b>\$3,436,480.20</b>
<b>Liabilities and Equity</b>	<b>\$3,436,480.20</b>
Liabilities	\$2,607,641.45
Current Liabilities	\$1,633,176.37
Accounts Payable	\$56,022.47
Credit Cards	-\$8,496.51
Other Current Liabilities	\$1,585,650.41
<b>Total for Current Liabilities</b>	<b>\$1,633,176.37</b>
Long-term Liabilities	\$974,465.08
<b>Total for Liabilities</b>	<b>\$2,607,641.45</b>
Equity	\$828,838.75
<b>Total for Liabilities and Equity</b>	<b>\$3,436,480.20</b>