

**CENTRAL OREGON COAST FIRE & RESCUE**  
**Balance Sheet**  
As of September 30, 2025

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
<b>LGIP</b>	
Building/Property Reserve Accou	53,737.96
Public Funds	4,464.43
<b>Total LGIP</b>	<b>58,202.39</b>
Oregon Coast Bank Public Funds	54,076.48
Oregon Coast Operating Account	10,808.44
FEPP - (Restricted)	1,932.58
Ford Family Foundation - (Restricted)	5,000.00
OSFM Wildfire Grant - (Restrict	4,978.94
Weyerhaeuser Wildland PPE - (Restricted)	2,425.94
<b>Total Oregon Coast Operating Account</b>	<b>25,145.90</b>
Petty Cash	400.00
<b>Total Bank Accounts</b>	<b>137,824.77</b>
<b>Accounts Receivable</b>	
1200 Accounts Receivable	(53.93)
Property Taxes	100,142.39
<b>Total Accounts Receivable</b>	<b>100,088.46</b>
<b>Other Current Assets</b>	
<b>1400 Prepaid Expenses</b>	
Computer Support	502.26
Dues, Memberships & Subscription	5,399.85
Equipment Maintenance Agreement	149.98
Insurance	9,082.92
Internet Service	17.06
Licenses & Permits	482.05
P.O. Box Rental	120.00
Storage Lease	335.71
Workers' Compensation	21,982.18
<b>Total 1400 Prepaid Expenses</b>	<b>38,072.01</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	5,720.02
<b>Total Other Current Assets</b>	<b>636,538.28</b>
<b>Total Current Assets</b>	<b>874,451.51</b>

# CENTRAL OREGON COAST FIRE & RESCUE

## Balance Sheet

As of September 30, 2025

	<u>Total</u>
<b>Fixed Assets</b>	
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 1600 Capital Assets</b>	<u>2,712,178.31</u>
1650 Allowance For Depreciation	(887,874.00)
<b>Total Fixed Assets</b>	<u>1,824,304.31</u>
<b>TOTAL ASSETS</b>	<u>2,698,755.82</u>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 Accounts Payable	325,718.62
2210 Interfund Payable	6,924.09
<b>Total Accounts Payable</b>	<u>332,642.71</u>
<b>Credit Cards</b>	
2103 Amazon Credit Line	89.50
2104 Oregon Coast Bank Visa	(4,665.91)
<b>Total Credit Cards</b>	<u>(4,576.41)</u>
<b>Other Current Liabilities</b>	
2112 Interest Payable	
145 Alsea Hwy and 125 Alsea Hwy	80,580.00
<b>Total 2112 Interest Payable</b>	<u>80,580.00</u>
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
<b>Payroll Liabilities</b>	
2202 Compensated Absences	69,722.81
2203 Payroll Taxes Payable	5,635.16
2207 457 Deferred Compensation Payab	211.08
<b>Total Payroll Liabilities</b>	<u>75,569.05</u>
<b>Total Other Current Liabilities</b>	<u>1,161,388.75</u>
<b>Total Current Liabilities</b>	<u>1,489,455.05</u>
<b>Long-Term Liabilities</b>	
2240 Note Payable -125/145 NW Alsea	1,020,000.00
2500 Capital Lease Obligation - LT	(25,806.65)
<b>Total Long-Term Liabilities</b>	<u>994,193.35</u>
<b>Total Liabilities</b>	<u>2,483,648.40</u>



# CENTRAL OREGON COAST FIRE & RESCUE

## Balance Sheet

As of September 30, 2025

	<u>Total</u>
Equity	
1110 Retained Earnings	(155,620.52)
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	(300,000.00)
4510 FB Debt Proceeds	7,992.98
4511 FB Debt Payments	13,575.11
Unreserved	
Beginning Fund FY 24-25	(242,000.00)
Total Unreserved	<u>(242,000.00)</u>
Total 4621 Fund Balance	<u>177,910.96</u>
Net Income	(13,571.13)
Total Equity	<u>215,107.42</u>
TOTAL LIABILITIES AND EQUITY	<u>2,698,755.82</u>

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# CENTRAL OREGON COAST FIRE & RESCUE

## Budget vs. Actuals

July - September, 2025

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Income</b>				
<b>4010 Current Levied Taxes</b>				
Operating Levy	-	895,128.01	(895,128.01)	0.00%
Permanent Levy	-	392,946.84	(392,946.84)	0.00%
Serial Levy	-	167,537.33	(167,537.33)	0.00%
<b>Total 4010 Current Levied Taxes</b>	<b>-</b>	<b>1,455,612.18</b>	<b>(1,455,612.18)</b>	<b>0.00%</b>
4020 Previous Levied Taxes	10,360.68	15,000.00	(4,639.32)	69.07%
6030 Interest	610.85	10,000.00	(9,389.15)	6.11%
6051 Pac. West Agreement	3,600.00	14,400.00	(10,800.00)	25.00%
6062 Corridor Billing	39,641.36	10,000.00	29,641.36	396.41%
6090 Sale of Surplus Property		1.00	(1.00)	0.00%
6120 Conflagration		32,000.00	(32,000.00)	0.00%
6124 Beginning Fund - FY 2025/2026		118,000.00	(118,000.00)	0.00%
6125 Tax Anticipation Loan	300,000.00	450,000.00	(150,000.00)	66.67%
<b>Total Income</b>	<b>354,212.89</b>	<b>2,105,013.18</b>	<b>(1,750,800.29)</b>	<b>16.83%</b>
<b>Gross Profit</b>	<b>354,212.89</b>	<b>2,105,013.18</b>	<b>(1,750,800.29)</b>	<b>16.83%</b>
<b>Expenses</b>				
<b>8000 Personnel Services</b>				
8009 Occupation Medical Evaluations	64.00		64.00	
<b>8010 Gross Payroll</b>				
Base Wages	217,255.22	619,406.74	(402,151.52)	35.07%
Year End Accrual	(31,075.86)		(31,075.86)	
<b>Total Base Wages</b>	<b>186,179.36</b>	<b>619,406.74</b>	<b>(433,227.38)</b>	<b>30.06%</b>
Overtime Wages		30,000.00	(30,000.00)	0.00%
<b>Total 8010 Gross Payroll</b>	<b>186,179.36</b>	<b>649,406.74</b>	<b>(463,227.38)</b>	<b>28.67%</b>
8011 Payroll Taxes	17,016.52	64,940.67	(47,924.15)	26.20%
8014 PERS	53,359.88	136,269.48	(82,909.60)	39.16%
8015 Medical Insurance	35,627.25	129,368.00	(93,740.75)	27.54%
8016 Workmans Comp	7,327.38	28,000.00	(20,672.62)	26.17%
8025 Recruitment & Retention	1,050.00	2,000.00	(950.00)	52.50%
8027 457 Deferred	620.15	866.25	(246.10)	71.59%
8029 Payroll Expenses - Other	512.00	105.00	407.00	487.62%
<b>Total 8000 Personnel Services</b>	<b>301,756.54</b>	<b>1,010,956.14</b>	<b>(709,199.60)</b>	<b>29.85%</b>
<b>8019 Materials</b>				
8023 Bank Fees	6,997.15	3,200.00	3,797.15	218.66%
8031 Office Supply/Postage	898.97	6,000.00	(5,101.03)	14.98%
8032 Legal Services (Attorney Fees)	2,268.00	6,000.00	(3,732.00)	37.80%
8033 Lab Fees	7.50	250.00	(242.50)	3.00%
8034 Medical Supplies	806.77	4,000.00	(3,193.23)	20.17%
8035 Minor Equipment	879.23	1,000.00	(120.77)	87.92%
8037 Protective Equipment/Uniforms	1,588.90	3,000.00	(1,411.10)	52.96%

# CENTRAL OREGON COAST FIRE & RESCUE

## Budget vs. Actuals

July - September, 2025

	Total			
	Actual	Budget	over Budget	% of Budget
8038 Consulting				
Medical Director Services	165.24		165.24	
<b>Total 8038 Consulting</b>	<b>165.24</b>	<b>-</b>	<b>165.24</b>	
8039 Legal Notices, Licenses & Permi	35.25	1,500.00	(1,464.75)	2.35%
8040 Equipment Maintenance	986.41	2,400.00	(1,413.59)	41.10%
8045 Building Maintenance		5,000.00	(5,000.00)	0.00%
125/145 NW Alsea Hwy	14,537.69		14,537.69	
Tidewater	961.51		961.51	
<b>Total 8045 Building Maintenance</b>	<b>15,499.20</b>	<b>5,000.00</b>	<b>10,499.20</b>	<b>309.98%</b>
8050 Vehicle Fuel	4,443.66	18,000.00	(13,556.34)	24.69%
8055 Vehicle Repair	9,935.73	15,000.00	(5,064.27)	66.24%
8056 Annual Equipment Testing		8,000.00	(8,000.00)	0.00%
8172 Public Education	23.98		23.98	
8178 Department Software/Hardware	507.63	1,000.00	(492.37)	50.76%
8179 Subscriptions	70.21	2,000.00	(1,929.79)	3.51%
8180 Training/Mileage	133.25	100.00	33.25	133.25%
8185 Travel	462.18		462.18	
8186 Volunteer Appreciation	180.00		180.00	
8187 Membership/Dues	989.33	2,000.00	(1,010.67)	49.47%
8190 Insurance	6,991.26	38,600.00	(31,608.74)	18.11%
8200 Bookkeeping	4,347.30	17,000.00	(12,652.70)	25.57%
8210 Audit		12,000.00	(12,000.00)	0.00%
8235 Dispatch Service		5,707.00	(5,707.00)	0.00%
8236 Telephone	1,699.24	6,250.00	(4,550.76)	27.19%
8237 Water/Sewer	1,140.47	3,465.00	(2,324.53)	32.91%
8238 Electricity/Propane	1,931.32	14,535.00	(12,603.68)	13.29%
8240 Internet Service	359.85		359.85	
8270 Miscellaneous Expense	15.14		15.14	
8271 Oregon Ethics Commission		500.00	(500.00)	0.00%
8923 Tax Anticipation Loan		450,000.00	(450,000.00)	0.00%
9056 CERT Team	248.40	800.00	(551.60)	31.05%
9092 Uniforms	40.00	1,000.00	(960.00)	4.00%
9095 Rescue Boat	188.93	2,500.00	(2,311.07)	7.56%
9300 Simulcast Network - Maint. Agre		4,800.00	(4,800.00)	0.00%
<b>Total 8019 Materials</b>	<b>63,840.50</b>	<b>635,607.00</b>	<b>(571,766.50)</b>	<b>10.04%</b>
8400 Operating Contingency		10,000.00	(10,000.00)	0.00%
9020 Capital Outlay				
8195 Interest Expense	3,316.51	29,049.85	(25,733.34)	11.42%
8925 D/S - Principal		22,000.00	(22,000.00)	0.00%
<b>Total 9020 Capital Outlay</b>	<b>3,316.51</b>	<b>51,049.85</b>	<b>(47,733.34)</b>	<b>6.50%</b>
<b>Total Expenses</b>	<b>368,913.55</b>	<b>1,707,612.99</b>	<b>(1,338,699.44)</b>	<b>21.60%</b>
<b>Net Operating Income</b>	<b>(14,700.66)</b>	<b>397,400.19</b>	<b>(412,100.85)</b>	<b>(3.70%)</b>

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**CENTRAL OREGON COAST FIRE & RESCUE**  
**Budget vs. Actuals**  
 July - September, 2025

	Total			
	Actual	Budget	over Budget	% of Budget
<b>Other Income</b>				
<b>5825 Building/Property Rsrv Transfer</b>				
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>
<b>6033 Grants</b>		3.00	(3.00)	0.00%
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>
<b>Other Expenses</b>				
<b>8300 Grant</b>				
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>	
<b>Total Other Expenses</b>	<b>4,488.72</b>	-	<b>4,488.72</b>	
<b>Net Other Income</b>	<b>1,129.53</b>	<b>2,003.00</b>	<b>(873.47)</b>	<b>56.39%</b>
<b>Net Income</b>	<b>(13,571.13)</b>	<b>399,403.19</b>	<b>(412,974.32)</b>	<b>(3.40%)</b>

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**CENTRAL OREGON COAST FIRE & RESCUE**  
**Profit and Loss by Class**  
September 2025

	<u>Bldg/Property Rsv</u>	<u>General Fund</u>	<u>TOTAL</u>
<b>Income</b>			
4020 Previous Levied Taxes		2,261.86	2,261.86
6030 Interest		161.72	161.72
6051 Pac. West Agreement		1,200.00	1,200.00
6062 Corridor Billing		13,759.73	13,759.73
6125 Tax Anticipation Loan		100,000.00	100,000.00
<b>Total Income</b>	-	<b>117,383.31</b>	<b>117,383.31</b>
<b>Gross Profit</b>	-	<b>117,383.31</b>	<b>117,383.31</b>
<b>Expenses</b>			
<b>8000 Personnel Services</b>			
8009 Occupation Medical Evaluations		64.00	64.00
<b>8010 Gross Payroll</b>			
Base Wages		81,311.90	81,311.90
<b>Total 8010 Gross Payroll</b>	-	<b>81,311.90</b>	<b>81,311.90</b>
8011 Payroll Taxes		7,223.32	7,223.32
8014 PERS		21,412.68	21,412.68
8015 Medical Insurance		11,720.76	11,720.76
8016 Workmans Comp		2,442.46	2,442.46
8027 457 Deferred		237.50	237.50
<b>Total 8000 Personnel Services</b>	-	<b>124,412.62</b>	<b>124,412.62</b>
<b>8019 Materials</b>			
8023 Bank Fees	-	38.00	38.00
8031 Office Supply/Postage		76.50	76.50
8034 Medical Supplies		45.00	45.00
8035 Minor Equipment		154.11	154.11
8037 Protective Equipment/Uniforms		1,588.90	1,588.90
<b>8038 Consulting</b>			
Medical Director Services		55.08	55.08
<b>Total 8038 Consulting</b>	-	<b>55.08</b>	<b>55.08</b>
8039 Legal Notices, Licenses & Permi		11.75	11.75
8040 Equipment Maintenance		26.85	26.85
<b>8045 Building Maintenance</b>			
Tidewater		32.29	32.29
<b>Total 8045 Building Maintenance</b>	-	<b>32.29</b>	<b>32.29</b>
8050 Vehicle Fuel		1,289.73	1,289.73
8055 Vehicle Repair		407.21	407.21
8178 Department Software/Hardware		122.58	122.58
8180 Training/Mileage		133.25	133.25
8185 Travel		130.20	130.20
8187 Membership/Dues		334.75	334.75

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**CENTRAL OREGON COAST FIRE & RESCUE**  
**Profit and Loss by Class**  
September 2025

	<u>Bldg/Property Rsv</u>	<u>General Fund</u>	<u>TOTAL</u>
8190 Insurance		2,330.42	2,330.42
8200 Bookkeeping		1,449.10	1,449.10
8236 Telephone		562.40	562.40
8237 Water/Sewer		386.13	386.13
8238 Electricity/Propane		641.48	641.48
8240 Internet Service		119.95	119.95
8270 Miscellaneous Expense		15.14	15.14
9056 CERT Team		82.80	82.80
<b>Total 8019 Materials</b>	-	<b>10,033.62</b>	<b>10,033.62</b>
<b>9020 Capital Outlay</b>			
8195 Interest Expense		2,202.47	2,202.47
<b>Total 9020 Capital Outlay</b>	-	<b>2,202.47</b>	<b>2,202.47</b>
<b>Total Expenses</b>	-	<b>136,648.71</b>	<b>136,648.71</b>
<b>Net Operating Income</b>	-	<b>(19,265.40)</b>	<b>(19,265.40)</b>
<b>Other Income</b>			
<b>5825 Building/Property Rsrv Transfer</b>			
Interest	202.38	-	202.38
<b>Total 5825 Building/Property Rsrv Transfer</b>	<b>202.38</b>	<b>-</b>	<b>202.38</b>
<b>6033 Grants</b>			
Ford Family Foundation		5,000.00	5,000.00
<b>Total 6033 Grants</b>	-	<b>5,000.00</b>	<b>5,000.00</b>
<b>Total Other Income</b>	<b>202.38</b>	<b>5,000.00</b>	<b>5,202.38</b>
<b>Other Expenses</b>			
<b>8300 Grant</b>			
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>
<b>Total Other Expenses</b>	-	<b>4,488.72</b>	<b>4,488.72</b>
<b>Net Other Income</b>	<b>202.38</b>	<b>511.28</b>	<b>713.66</b>
<b>Net Income</b>	<b>202.38</b>	<b>(18,754.12)</b>	<b>(18,551.74)</b>

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**CENTRAL OREGON COAST FIRE & RESCUE**  
**Profit and Loss by Class**  
 July - September, 2025

	<u>Bldg/Property Rsv</u>	<u>General Fund</u>	<u>TOTAL</u>
<b>Income</b>			
4020 Previous Levied Taxes		10,360.68	10,360.68
6030 Interest		610.85	610.85
6051 Pac. West Agreement		3,600.00	3,600.00
6062 Corridor Billing		39,641.36	39,641.36
6125 Tax Anticipation Loan		300,000.00	300,000.00
<b>Total Income</b>	-	<b>354,212.89</b>	<b>354,212.89</b>
<b>Gross Profit</b>	-	<b>354,212.89</b>	<b>354,212.89</b>
<b>Expenses</b>			
<b>8000 Personnel Services</b>			
8009 Occupation Medical Evaluations		64.00	64.00
<b>8010 Gross Payroll</b>			
Base Wages		217,255.22	217,255.22
Year End Accrual		(31,075.86)	(31,075.86)
<b>Total Base Wages</b>	-	<b>186,179.36</b>	<b>186,179.36</b>
<b>Total 8010 Gross Payroll</b>	-	<b>186,179.36</b>	<b>186,179.36</b>
8011 Payroll Taxes		17,016.52	17,016.52
8014 PERS		53,359.88	53,359.88
8015 Medical Insurance		35,627.25	35,627.25
8016 Workmans Comp		7,327.38	7,327.38
8025 Recruitment & Retention		1,050.00	1,050.00
8027 457 Deferred		620.15	620.15
8029 Payroll Expenses - Other		512.00	512.00
<b>Total 8000 Personnel Services</b>	-	<b>301,756.54</b>	<b>301,756.54</b>
<b>8019 Materials</b>			
8023 Bank Fees	-	6,997.15	6,997.15
8031 Office Supply/Postage		898.97	898.97
8032 Legal Services (Attorney Fees)		2,268.00	2,268.00
8033 Lab Fees		7.50	7.50
8034 Medical Supplies		806.77	806.77
8035 Minor Equipment		879.23	879.23
8037 Protective Equipment/Uniforms		1,588.90	1,588.90
<b>8038 Consulting</b>			
Medical Director Services		165.24	165.24
<b>Total 8038 Consulting</b>	-	<b>165.24</b>	<b>165.24</b>

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**CENTRAL OREGON COAST FIRE & RESCUE**  
**Profit and Loss by Class**  
 July - September, 2025

	<u>Bldg/Property Rsv</u>	<u>General Fund</u>	<u>TOTAL</u>
8039 Legal Notices, Licenses & Permi		35.25	35.25
8040 Equipment Maintenance		986.41	986.41
8045 Building Maintenance			
125/145 NW Alsea Hwy		14,537.69	14,537.69
Tidewater		961.51	961.51
<b>Total 8045 Building Maintenance</b>	-	<b>15,499.20</b>	<b>15,499.20</b>
8050 Vehicle Fuel		4,443.66	4,443.66
8055 Vehicle Repair		9,935.73	9,935.73
8172 Public Education		23.98	23.98
8178 Department Software/Hardware		507.63	507.63
8179 Subscriptions		70.21	70.21
8180 Training/Mileage		133.25	133.25
8185 Travel		462.18	462.18
8186 Volunteer Appreciation		180.00	180.00
8187 Membership/Dues		989.33	989.33
8190 Insurance		6,991.26	6,991.26
8200 Bookkeeping		4,347.30	4,347.30
8236 Telephone		1,699.24	1,699.24
8237 Water/Sewer		1,140.47	1,140.47
8238 Electricity/Propane		1,931.32	1,931.32
8240 Internet Service		359.85	359.85
8270 Miscellaneous Expense		15.14	15.14
9056 CERT Team		248.40	248.40
9092 Uniforms		40.00	40.00
9095 Rescue Boat		188.93	188.93
<b>Total 8019 Materials</b>	-	<b>63,840.50</b>	<b>63,840.50</b>
9020 Capital Outlay			
8195 Interest Expense		3,316.51	3,316.51
<b>Total 9020 Capital Outlay</b>	-	<b>3,316.51</b>	<b>3,316.51</b>
<b>Total Expenses</b>	-	<b>368,913.55</b>	<b>368,913.55</b>
<b>Net Operating Income</b>	-	<b>(14,700.66)</b>	<b>(14,700.66)</b>
<b>Other Income</b>			
5825 Building/Property Rsrv Transfer			
Interest	618.25	-	618.25
<b>Total 5825 Building/Property Rsrv Transfer</b>	<b>618.25</b>	-	<b>618.25</b>
6033 Grants			
Ford Family Foundation		5,000.00	5,000.00
<b>Total 6033 Grants</b>	-	<b>5,000.00</b>	<b>5,000.00</b>
<b>Total Other Income</b>	<b>618.25</b>	<b>5,000.00</b>	<b>5,618.25</b>

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**CENTRAL OREGON COAST FIRE & RESCUE**  
**Profit and Loss by Class**  
 July - September, 2025

	<u>Bldg/Property Rsv</u>	<u>General Fund</u>	<u>TOTAL</u>
<b>Other Expenses</b>			
<b>8300 Grant</b>			
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>
<b>Total Other Expenses</b>	-	<b>4,488.72</b>	<b>4,488.72</b>
<b>Net Other Income</b>	<b>618.25</b>	<b>511.28</b>	<b>1,129.53</b>
<b>Net Income</b>	<b>618.25</b>	<b>(14,189.38)</b>	<b>(13,571.13)</b>

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