Financial Report

CENTRAL OREGON COAST FIRE & RESCUE
For the period ended August 31, 2026

Prepared by
Wendy Rush

Prepared on
September 15, 2026

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Bookkeeper Notes

August 2026 | Financial Report

Executive Summary

The District remains in a solid financial position as we move through the second month of Fiscal Year 2026-27. Year-to-date revenues total **$417,944**, while expenditures total **$329,612**, resulting in a positive net income of **$88,573**.

August financial activity was heavily influenced by wildfire response activity and participation in the Oregon State Fire Marshal Staffing Grant program. These programs increased payroll costs during the month, but it is important to note that Conflagration payroll expenses are expected to be reimbursed through state mobilization programs, and OSFM staffing costs are supported through grant funding already awarded to the District. As a result, these expenses do not place the same burden on local tax-supported operations as regular operating costs.

Revenue Highlights

Year-to-date revenue through August totaled **$417,944**, representing approximately **21% of the annual revenue budget**.

Major revenue sources include:

- Tax Anticipation Loan: **$400,000**
- Previous Levied Taxes: **$11,497**
- Interest Income: **$2,842**
- Pacific West Agreement Revenue: **$3,600**

Current year property tax revenues have not yet been received, which is normal for this point in the fiscal year. The Tax Anticipation Loan continues to provide operating cash flow until tax collections begin later in the year.

Expenditure Highlights

Year-to-date expenditures total **$329,612**, or approximately **23% of the annual expenditure budget**.

Personnel Services remain the District’s largest expense category at **$301,658**. Key personnel expenditures include:

- Base Wages: **$100,442**
- Conflagration Payroll: **$67,392**
- OSFM Staffing Grant Wages and Overtime: **$23,287**
- Payroll Taxes: **$19,297**
- PERS Contributions: **$42,280**
- Medical Insurance: **$38,017**

Personnel expenses are higher than normal due to wildfire deployments and grant-funded staffing activities. Conflagration payroll costs are expected to be reimbursed, while OSFM staffing expenses are supported by grant funding. These costs reflect the District’s continued participation in state emergency response and staffing programs and should not be viewed as ongoing increases to local operating expenses.

Materials and operating expenses totaled **$27,187**, representing about **14% of the annual budget**. Spending in most operating categories remains well within expected levels for this point in the year.

Financial Position

- Total Revenue: **$417,944**
- Total Expenses: **$329,612**
- Net Operating Income: **$88,332**
- Net Other Income: **$241**
- Net Income: **$88,573**

Budget Performance

After the first two months of the fiscal year, the District is generally tracking as expected. Personnel costs are slightly ahead of pace due to Conflagration deployments and OSFM staffing activities; however, anticipated reimbursement revenue and grant funding are expected to offset much of these expenses.

Operating expenses remain well controlled, and no significant budget concerns have been identified at this time. Revenue percentages appear lower than budget because property tax revenues are received later in the fiscal year and have not yet begun to be collected.

Budget vs. Actuals

July - August, 2026

	Total		
	Actual	Budget	% of Budget
INCOME			
4010 Current Levied Taxes			
Operating Levy	0.00		
Permanent Levy	0.00		
Serial Levy	0.00		
Total 4010 Current Levied Taxes	**0.00**		
4020 Previous Levied Taxes	11,496.97		
6030 Interest	2,841.61		
6051 Pac. West Agreement	2,400.00		
6125 Tax Anticipation Loan	400,000.00		
Total Income	**416,738.58**	**0.00**	**0.00%**
GROSS PROFIT	**416,738.58**	**0.00**	**0.00%**
EXPENSES			
8000 Personnel Services			
8010 Gross Payroll			
Base Wages	107,252.74		
Year End Accrual	-34,618.31		
Total Base Wages	**72,634.43**		
Conflagration	66,357.10		
OSFM Overtime Wages	1,035.72		
OSFM Wages	16,160.52		
Overtime Wages	4,649.36		
Total 8010 Gross Payroll	**160,837.13**		
8011 Payroll Taxes	15,875.89		
8014 PERS	42,280.38		
8015 Medical Insurance	25,158.77		
8027 457 Deferred	389.50		
Total 8000 Personnel Services	**244,541.67**		
8019 Materials			
8023 Bank Fees	22.10		
8026 Board Services	150.00		
8031 Office Supply/Postage	663.18		
Living Quarters	67.82		
Total 8031 Office Supply/Postage	**731.00**		
8032 Legal Services (Attorney Fees)	907.00		
8033 Lab Fees	20.66		

	Total		
	Actual	Budget	% of Budget
8034 Medical Supplies	144.99		
8035 Minor Equipment	50.97		
8037 Protective Equipment/Uniforms	50.97		
8039 Legal Notices, Licenses & Permi	78.50		
8045 Building Maintenance	55.96		
Station 72	93.30		
Station 73	15.19		
Station 74	39.19		
Total 8045 Building Maintenance	**203.64**		
8050 Vehicle Fuel	3,314.33		
8055 Apparatus Maintenance			
Apparatus Repair	511.47		
Apparatus Service	442.37		
Total 8055 Apparatus Maintenance	**953.84**		
8172 Public Education	266.81		
8178 Department Software/Hardware	503.31		
8179 Subscriptions	233.32		
8180 Training/Mileage	9.99		
8181 Conflagration Supplies	304.61		
8187 Membership/Dues	150.84		
8190 Insurance	4,979.66		
8200 Bookkeeping	528.95		
8235 Dispatch Service	3,784.08		
8236 Telephone	1,080.24		
8237 Water/Sewer	771.58		
8238 Electricity/Propane	1,250.97		
8240 Internet Service	459.78		
9056 CERT Team			
Storage Rent	745.20		
Total 9056 CERT Team	**745.20**		
9092 Uniforms	53.64		
9095 Rescue Ski's/ Boat	70.43		
Total 8019 Materials	**21,821.41**		
9020 Capital Outlay			
9045 Structure Gear (Protective Gear	766.33		
Total 9020 Capital Outlay	**766.33**		
Payroll Expenses	0.00		
Wages			

	Total		
	Actual	Budget	% of Budget
OSFM Holiday Hourly	0.00		
Total Wages	**0.00**		
Total Payroll Expenses	**0.00**		
Total Expenses	**267,129.41**	**0.00**	**0.00%**
NET OPERATING INCOME	**149,609.17**	**0.00**	**0.00%**
OTHER INCOME			
5825 Building/Property Rsrv Transfer			
Interest	241.12		
Total 5825 Building/Property Rsrv Transfer	**241.12**		
Total Other Income	**241.12**	**0.00**	**0.00%**
NET OTHER INCOME	**241.12**	**0.00**	**0.00%**
NET INCOME	**$149,850.29**	**$0.00**	**0.00%**

Profit and Loss

July - August, 2026

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INCOME	
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