

YACHATS RURAL FIRE PROTECTION DISTRICT
2056 Hwy 101 N, PO Box 1 · Yachats, Oregon 97498
Tel. 541-547-3266 · Fax 541-547-4257
e-mail chief@yrfpd.org

REGULAR BOARD MEETING AGENDA
OCTOBER 13TH 2026 10:30 AM

1. Call to order

2. Roll call

3. Public input

4. Agenda changes

5. Minutes

- a. approval of September 14th, 2026, minutes

6. Correspondence

7. Consent Agenda

- a. Summary Report
- b. Safety Report
- c. Activity Report
- d. Training Report

8. Reports

• FIRE CHIEF REPORTS

- a. Staffing: September 29th was Lieutenant testing, Civil Service review, EMT/Firefighter eligibility list, and training-coordinator role.
- b. South Lincoln Ambulance transition: November 1st target, transport license and inspection, transition agreement, equipment, billing, and ESO reporting
- c. Engine 82 repairs: September 21st hose, ladder, and nozzle testing
- d. Generator pad installation
- e. SPIRE grant equipment and slip-on brush-response unit

•EMERGENCY MAGAGEMENT REPORT

- a. October 3rd preparedness fair recap
- b. Horizon Hill Connex: state contract, installation, training, and reporting requirements.
- c. Emergency-preparedness coordination with the Fire Chief.

9. Old Business

- a. SCBA compressor transfer
- b. Community education and resident discussion concerning ambulance destinations.

10. New Business

- a. FY 26/27 1st quarter goal progress
- b. COLA & evaluation process (we have talked about this for the last couple of years but have not made any changes)
 - Salary, benefit, and COLA – for example going to every other year comprehensive review of comparable fire department salary and benefit information to make any adjustment. In the odd years we used a cost-of-living adjustment to keep YRFPD compatible.
 - COLA – uses an average of several inflation measurements (i.e., US Western region CPI-U, Social Security and?) so we are not tied to a single measurement tool.
 - Move to an initial 5-year step system with a yearly evaluation to determine if an employee gets a full step increase or partial. Could have a longevity factor after five years.

11. Disbursements

12. Good of the Order

13. Adjournment

All meetings are open to the public, and the public are invited to attend. Anyone who needs special services to attend or participate in this meeting should call Yachats Rural Fire at 541-547-3266, preferably 48 hours in advance.

Yachats Rural Fire Protection District is an Equal Opportunity Employer/Provider

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YACHATS, OR 97498

Tel. 541-547-3266 Fax 541-547-4257

Email chief@yrfpd.org

Website www.yrfpd.org

REGULAR BOARD MEETING

September 14th, 2026, AT 10:30 AM

1. Call To Order:

The meeting was called to order at 10:30 a.m.

2. Roll Call:

Board members present in person were Wagaman, Tracy, Guenther, and Myers. D'Alfonso attended via Zoom. Staff present included Fire Chief Mathia and Administrative Specialist Tammy Suiter. Also present were YRFPD volunteer Ed Drescher, Garret Jaros from the Lincoln Chronicle, Linn West, Emergency Preparedness Manager, and residents Morgan Brody and Betty Johnston.

3. Agenda Changes:

The Board noted that the August 7 special workshop minutes included in the meeting packet had already been approved and required no further action. Resolution No. 2026-012, authorizing the transfer of \$200,000 from the General Fund LGIP account to the Equipment Reserve LGIP account, was added under New Business.

4. Public Input:

Morgan Brody and Betty Johnston addressed the Board regarding the District's ambulance-transport practices, particularly the general use of Newport rather than Florence as a destination. The Fire Chief explained that patients are transported to the closest appropriate facility capable of meeting their medical needs. Newport transport generally removes the district ambulance from service for approximately one hour, while Florence transport may take one and one-half to two hours. The longer trip can reduce emergency coverage within the district. The Chief reported continued growth in call volume and an increase in overlapping calls. The district relies on mutual and automatic aid but must maintain local ambulance availability whenever possible. Ms. Johnston expressed concern that residents, especially those who receive their regular medical care in Florence, may not understand the policy. Board members and the Chief supported additional public education. The Chief offered to meet with interested residents to explain the policy and discuss their concerns. No formal action was taken.

5. Approval of Minutes:

A motion was made by Tracy and seconded by Guenther to approve August 10th, 2026, regular meeting minutes as presented. Motion carried unanimously.

6. Correspondence:

Correspondence was discussed as part of the Fire Chief's Report.

7. Consent Agenda:

The Board reviewed the Safety Committee Activity Report and Training Report. Discussion included the district's response to recent overlapping calls and the use of career personnel, volunteers, automatic aid,

and mutual aid to maintain coverage. A motion was made by Wagaman and seconded by Tracy to approve the consent agenda. Motion carried unanimously.

8. Chief Report:

Operations and Facilities. Carbon monoxide alarms were installed in the public hallway, crew dormitory, and East Station. Repairs to the East Station septic system were completed and inspected at an approximate cost of \$3,600. During the previous three months, every incident had a Yachats Fire representative on scene. The Fire Defense Board's response-protocol reference book was distributed to lieutenants for review and comment.

Staffing and Training. The lieutenant pool decreased from four to three, and three employees are serving provisionally as lieutenants. Lieutenant testing is scheduled for September 29, with neighboring agencies assisting. The Civil Service Commission is expected to review the testing process in October. Chief Mathia plans to request a one-year probationary period for entry-level employees, consistent with other classifications. An EMT/firefighter eligibility list is being developed; eight applications were received, with three candidates initially identified as qualified. After the lieutenant testing, the Chief plans to establish a training-coordinator role. Tammy joined the Oregon Fire Service Office Administrators and will attend its October conference with District support.

South Lincoln Ambulance Transition. The County Board of Commissioners provided a letter supporting the district's transport-license application. The district received its DEA license and avoided the \$888 fee charged to non-governmental applicants. Controlled substance storage and accountability procedures are being prepared, including installation of the NarcBox tracking system. The Oregon Health Authority was reviewing the transport-license application, and a new-agency inspection will be required. South Lincoln Ambulance is inventorying equipment, and its attorney was preparing a transition agreement. The Chief continued to target October 1, 2026, for the transition. The district plans to retain SLA's billing provider at a 5% rate. The ESO electronic reporting system will be used for patient-care reporting, billing support, and performance measurement. The Chief intends to improve documentation and collection rates.

Equipment, Grants, and Fleet. The district was selected to receive a 300-gallon slip-on water tank and pump unit. It may be installed on a future pickup or utility vehicle for brush response. The district continues to await SPYRE grant equipment, including a portable fuel trailer, solar charging station, and high-axle vehicle. Repairs for Engine 82 were nearing completion at an estimated cost of approximately \$20,000. Work included repair of the brake-system air compressor, suction leaks, drain valve, scene light, transmission, and pump. Annual hose, ladder, and nozzle testing is scheduled for September 21 at an estimated cost of \$7,500. A regular apparatus-maintenance schedule has been established. The next Siletz Tribal grant application deadline is November 30. The Chief plans to apply, although the proposed project has not been finalized.

Interagency Coordination and Cost Recovery. On August 30, the District assisted with a fire in Tidewater alongside Central Oregon Coast, Newport, and Seal Rock. Yachats provided four personnel and three apparatus for approximately five to six hours, while Seal Rock covered Station 82. If the Tidewater fire is officially arson; the district will seek reimbursement. The district is also seeking \$930 in

reimbursement related to a vehicle crash near Tillicum State Park, contingent on the outcome of the case. The Chief signed a letter supporting Southwest Lincoln County Water PUD's hydrant-repair grant application.

Financial and Administrative Updates. Approximately \$4,200 in fraudulent charges were made after a District fuel card was compromised by a card skimmer. The district will not be responsible for those charges; its legitimate bill was \$129. Tammy identified an error during the SAIF audit that saved the district approximately \$400. The Chief reported a favorable audit result. The district plans to have a CPA complete journal entries from the prior audit and review QuickBooks procedures to improve compliance.

Emergency Management Report.

The Emergency Manager reported that the Horizon Hill gravel pad was approved by DHS and Lincoln County, Waiting for contract and the next steps of installation. Once installation is complete, the state plans to provide radio and emergency operations training. The program will require periodic inspections, reporting, and public exercises involving the distribution of emergency supplies.

Preparations continued for the October 3 emergency-preparedness fair, with approximately 15 participating tables. The Emergency Manager will meet with the Fire Chief to discuss emergency preparedness and the department's role and will provide the Board with an outline.

9. Old Business:

South Lincoln Ambulance Transition. The Chief reported that the transition was progressing more quickly and smoothly than anticipated.

SCBA Compressor. Brandon was following up with the college dean regarding transfer of the compressor to the district. The transfer appeared likely but remained subject to receipt and execution of the necessary documentation.

Long-Range Financial Planning Workshop. The Board scheduled a financial-planning and levy workshop for Wednesday, October 14, 2026, at 10:00 a.m.

10. New Business:

Generator Pad. D'Alfonso moved to authorize the Fire Chief to spend \$7,700 to install a concrete pad beneath the generator. Guenther seconded the motion, carried unanimously. Funding will come from the Major Improvement Fund. The Chief will continue reviewing whether another classification is appropriate.

Resolution No. 2026-012. The Board considered Resolution No. 2026-012, authorizing the transfer of \$200,000 from the General Fund LGIP account to the Equipment Reserve LGIP account. The Chief reported that the transfer could be completed without affecting the district's ability to meet operating expenses or requiring a bridge loan. An additional \$250,000 transfer to equipment reserves is anticipated after tax revenue is received in November or December. A motion was made by Tracy to approve resolution No.2026-012 and seconded by D'Alfonso. Motion carried unanimously, and Resolution No. 2026-012 was adopted effective September 14, 2026.

Contingency Fund Transfer. The Chief requested a \$30,000 transfer from contingency to cover unanticipated ambulance-transition, training, equipment, personnel, office, and Engine 82 repair expenses: Account 931, Training and Education, \$5,000; Account 940, Miscellaneous Small Equipment

and Supplies, \$5,000; Account 944B, Employee Response Gear, \$5,000; Account 924, Office Expense, \$5,000; and Account 927, Equipment Maintenance, \$10,000. A motion was made by Wagaman and seconded by D'Alfonso to transfer \$30,000 from contingency for the listed expenses. Motion carried unanimously.

11. Financial Reports:

The Board reviewed checks and deposits, the balance sheet, and the budget-to-actual report. Reported balances included approximately \$290,000 in checking, \$591,000 in LGIP savings, and \$881,000 in total available cash. Personnel reserves were approximately \$153,000, and equipment reserves before the approved transfer were approximately \$224,000. The approved \$200,000 transfer will increase total reserve funds to approximately \$597,000. The Board noted that payroll and administrative expenses were generally in line with the second month of the fiscal year. Equipment expenses were elevated because of repairs and other unanticipated costs but should be better aligned following the approved budget transfers. The Board acknowledged receipt and review of the financial reports.

12. Good to the Order:

No additional items were presented.

13. Adjournment:

There being no further business, the meeting was adjourned at 12:05 p.m.

Minutes prepared and written by: Tammy Suiter

Director: _____

Director: _____

Consent Agenda Summary Report

Yachats Rural Fire Protection District | Reporting through October 7, 2026

Executive Summary

The district reported no known injuries or near misses at the September 30 Safety Committee meeting. Safety improvements are progressing at Station 82 and on Medic 82, while several operational items remain open for follow-up. Year-to-date call volume totaled 379 responses through October 7, 2026, compared with 413 during the same period in 2025—a decrease of 34 calls, or approximately 8.2%. This discrepancy may be related to the inaccurate reporting system in place. Moving forward reporting should be much more accurate as data is derived from actual CAD dispatches.

Safety Committee Highlights

- **Injuries and near misses:** No known incidents were reported since the prior meeting.
- **CO detection:** Detectors were added in the Station 82 dorm hallway and office, with another installed near the medical supply room in apparatus bay #2.
- **Medic 82 visibility:** The committee is evaluating whether to replace portions of the rear chevrons with a more visible yellow. Emergency-response lighting improvements are also in progress.
- **Apparatus housekeeping:** Garbage receptacles are needed to address disposal of used medical gloves. Solutions are targeted for October.
- **Station 82 auxiliary building:** Clutter removal continues, and additional wall-mounted tool storage is planned.
- **Safety communication:** A safety committee section is proposed for First Arriving screens to post announcements and identify committee members.

Open Items and Next Steps

- Continue review of the Medic 82 rear-chevron color configuration.
- Install apparatus garbage receptacles and complete the planned Medic 82 lighting improvements.
- Explore participation in an OSHA consultation program modeled on Nestucca Fire's approach.

- Advance address-marker installations with optional fire pre-plans or defensible-space assessments.
- Obtain an update on the compressor issue.
- Invite Administrative Specialist Suiter to participate in the committee.
- Complete quarterly station inspections during the first 15 days of October and hold the next committee meeting on October 16.

Activity Summary

Measure	2025 YTD	2026 YTD	Change
Total calls through October 7	413	379	-34 (-8.2%)
Fall-related calls (FALL1–4)	89	74	-15
Unknown medical calls (UNKMED1–4)	63	59	-4
Mutual aid	6	12	+6
Burn complaints	20	26	+6

Notable Call-Volume Trends

- The most frequent 2026 call types were FALL1 (40), UNKMED1 (35), PUBLIC (32), and BURNGO (26).
- Call volume peaked near 50 responses in May and remained elevated in July and August before easing in September.
- Medical alarm level 2 calls declined from 22 to 7, while mutual aid and burn complaints each increased by six calls.

Training Report

Not provided at time of publishing the agenda

YACHATS RURAL FIRE PROTECTION DISTRICT
SAFETY COMMITTEE MEETING
SEPTEMBER 30, 2026

The meeting was called to order at 1111 hours. Those in attendance were Helfrich and Wittmier, both via Zoom. Ragsdale was not present.

Injuries/near misses - The committee is not aware of any injuries or near misses since the last meeting.

New business:

CO Detectors have been added to the dorm hallway and office of station 82. An additional detector has been added next to the medical supply room in apparatus bay #2.

As the ambulance will soon be transferred to the district, Wittmier explored the possibility of replacing either the blue or white portions of the chevrons on the rear of the vehicle with a much more visible yellow such as is on the rear of Engine 85. Helfrich mentioned that this may create a very disjointed visual profile. This topic is remaining open for further examination.

Helfrich mentioned the need for garbage receptacles in apparatus, as finding used medical gloves on the center console and/or on the floor of apparatus is a common occurrence. Wittmier stated that he will prioritize this issue, and aim to have solutions in place in October.

Helfrich mentioned that Nestucca Fire is involved in an OSHA program that sees an OSHA inspection every 3 months or so as part of a three year program aiming to resolve violations without fines. Both Helfrich and Wittmier agree that this is worth looking into for Yachats RFPD.

Helfrich reported initiating work on projects for address marker installation. These installations would come with an optional fire pre-plan or defensible space assessment of the property the address marker is being installed for. This is a benefit for both residents and YRFPD.

Helfrich suggested the addition of a safety committee section or page to the First Arriving screens. This would be a useful place to list specific safety-related announcements, as well as list the safety committee members should anyone be unaware of who they are. Wittmier will attempt to orchestrate such an addition as soon as possible.

Old business:

Wittmier reported that he is continuing work on cleaning up the auxiliary building at station 82. A lot of clutter has been cleared out of the building. Additional tool mounts for the wall have been requested, and will be put up soon after they arrive.

Wittmier reported that emergency response lighting improvements to Medic 82 are in the works.

As Ragsdale was not present, there is no update regarding the compressor situation.

Ending comments:

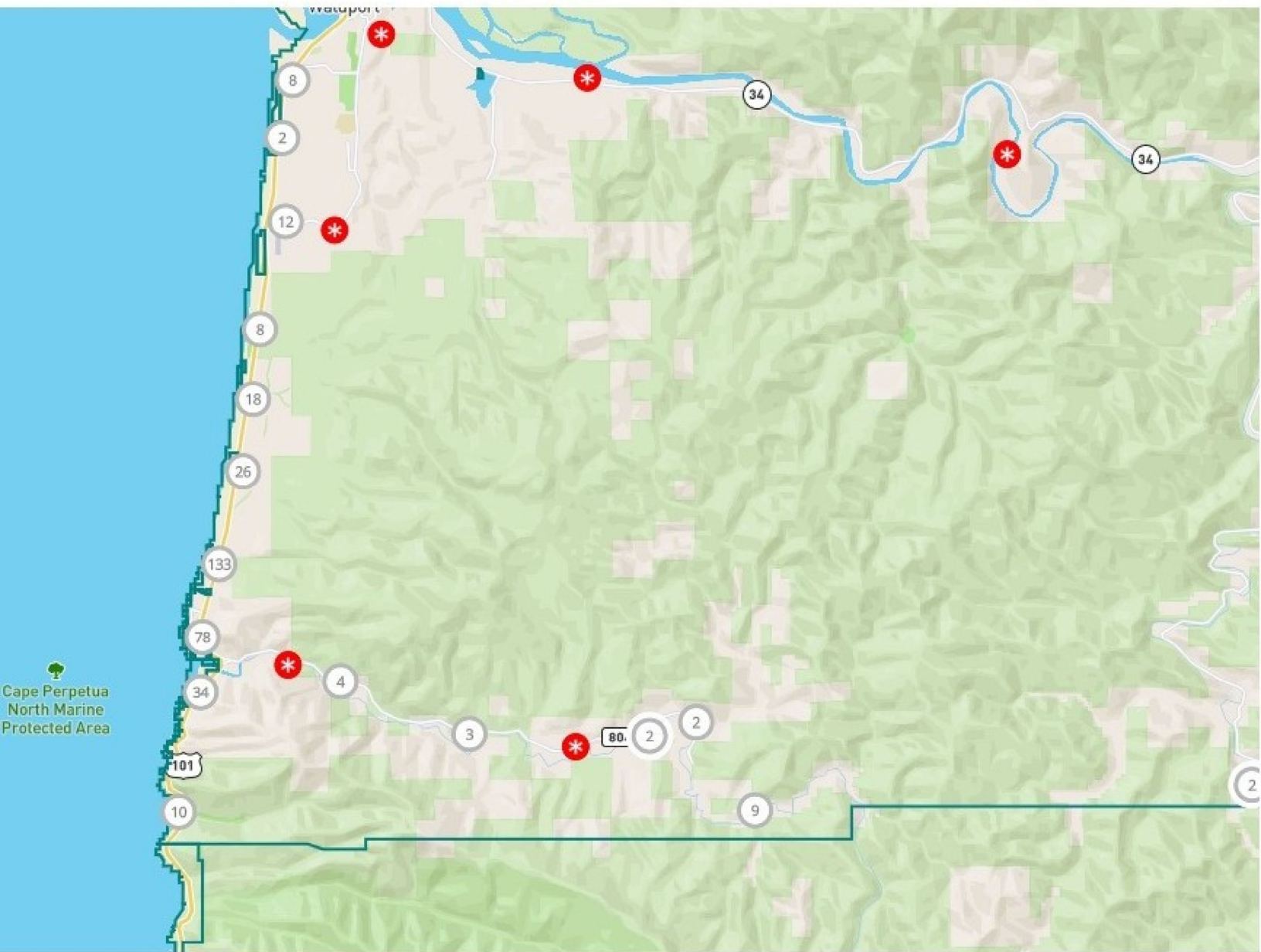
Helfrich suggested extending an invitation to the committee to Administrative Specialist Suiter. Wittmier agrees, and will extend the invitation to her on his next shift.

October is a quarterly station inspection month. Committee members will target the first 15 days of the month to complete these inspections, and hold a committee meeting on October 16.

The meeting was adjourned at 1146.

Agency Call Type	Jan 1, 2025 - Oct 7, 2025	Jan 1, 2026 - Oct 7, 2026
FALL1	46	40
PUBLIC	38	32
UNKMED1	34	35
BURNCO	20	26
ALRMED2	22	7
FALL4	22	18
CHEST1	21	21
ALRMF	18	12
UNKMED3	17	13
BREATH1	15	11
MUTUAL	6	12
FALL2	12	7
ALRMED1	10	8
UNKMED2	10	9
FALL3	9	9
WIRE	8	6
ABDOM1	7	7
ABDOM2	3	7
CHEST2	-	7
STROKE1	7	7
SMOKEN	7	6
FIRENL	5	5
TRAUMA2	5 -	
EDP3	2	4
ODORNS	-	4
SEIZE1	3	4
ALREAC1	4	2
BACK2	4	2
BLEED1	4	2
DIAB1	4	1
STROKE2	4	3
GRASSL	3	3
UNCON2	-	3
UNCON4	-	3
ALRMCO	3	2
AOAP	3 -	
CRASH2	3	2
EDP1	3 -	
EDP2	3 -	
OD1	3 -	
TRAUMA1	3	2
ABDOM3	-	2
ALREAC2	-	2

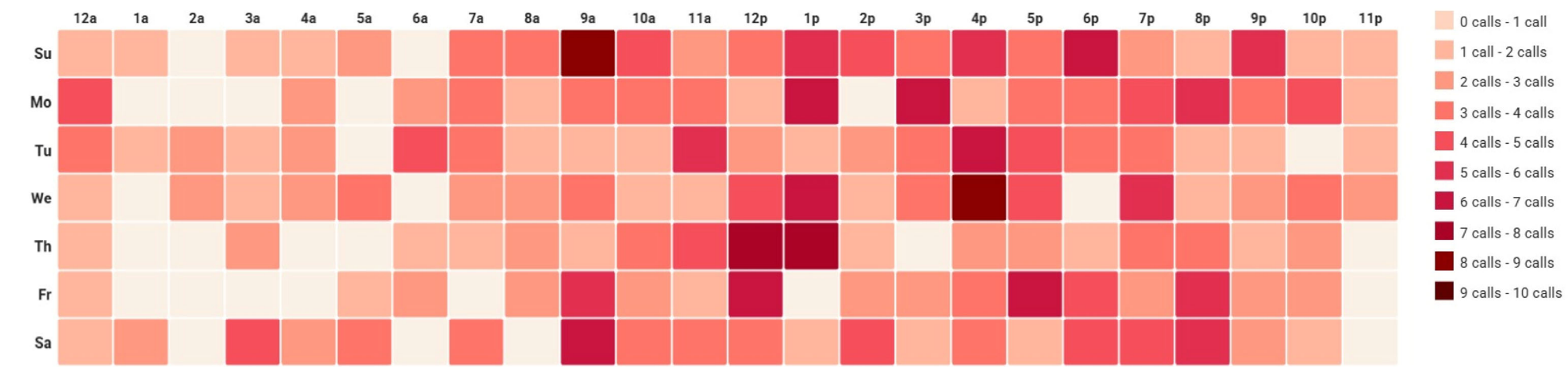
BACK1		1	2
BLEED2		1	2
BLEED3	-		2
BREATH2		1	2
CHEST3	-		2
CRASH1		2	2
POISON1	-		2
UNCON3	-		2
UNKMED4		2	2
SEIZE3		2	1
VEHPED1		2 -	
ASLT2	-		1
ASLT3		1	1
CHOKE1	-		1
CHOKE3	-		1
COLD	-		1
CPR		1	1
CRASH4	-		1
EDP4	-		1
GSW1	-		1
HA1	-		1
NATGAS		1	1
SPILL	-		1
TRAUMA3		1	1
TREE	-		1
ASLT1		1 -	
BACK3		1 -	
CHOKE2		1 -	
SEIZE2		1 -	
SURF		1 -	
TRANS1		1 -	
UNCON1		1 -	
Totals		413	379



on shows **Calls** displayed
filters. Incident Agency is **YACHATS**

Calls by Agency Type

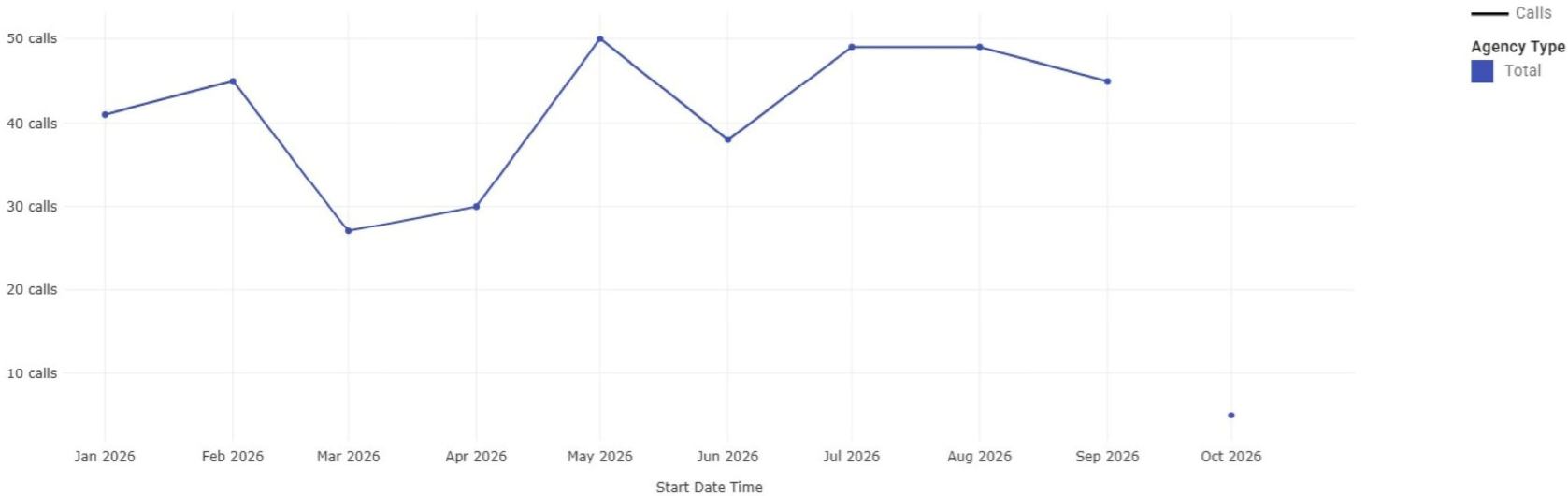
379 calls ⓘ



Showing calls for service by agency within the specified time range from all agencies.
Data last updated **October 7, 2026 at 10:19 AM**. Calls is calculated by taking a **count of callid**. This visualization shows **Calls** displayed by **Agency Type** where **Start Date Time** is between **Jan 1, 2026** and **Oct 7, 2026**. It also includes the following filters. Incident Agency is **YACHATS RURAL FIRE PROTECTION DISTRICT - 00418**.

Calls by Agency Type

379 calls ⓘ



Showing calls for service by agency within the specified time range from all agencies.
Data last updated **October 7, 2026 at 10:19 AM**. **Calls** is calculated by taking a **count of callid**. This visualization shows **Calls** displayed by **Agency Type** where **Start Date Time** is between **Jan 1, 2026 and Oct 7, 2026**. It also includes the following filters. Incident Agency is **YACHATS RURAL FIRE PROTECTION DISTRICT - 00418**.

Fire Chief Report

October 2026

Operational Updates

- Signed an agreement to receive a 4,500-pound air compressor from Chemeketa Community College and arranged for shipping. Update: The unit has been received.
- Filing a reimbursement claim for the Bench and Akawa fire conflagration deployment.
- Received a cost-recovery payment for assisting a visitor who fell at Cape Perpetua.

Administrative and Personnel Updates

- Received a couple of applications for firefighter/paramedic positions and several applications for firefighter/EMT positions.
- Testing for firefighter/lieutenant positions was held on September 29. All three provisional lieutenants became permanent lieutenants effective October 1, 2026.
- Establishing hiring list for EMT/FF and Paramedic/FF
- 2025-2026 audit documents delivered to Signe
- A volunteer firefighter/EMT is attending paramedic school. We are developing an agreement under which YRFPD would pay approximately \$12,000 in tuition in exchange for two years of service after graduation. The anticipated graduation date is early 2028.

Ambulance and SLA Transition

- Received the Ambulance Service License from the Oregon Health Authority.
- Completed the transfer agreement and sent it to SLA for signature.
- Awaiting confirmation from the Board of Commissioners that the reassignment matter will be added to the October 21 agenda.
- Purchased charting product from ESO \$6,000 for complete interface
- Purchased iPad for patient charting

Grants, Equipment, and Facilities

- Concrete pad work to begin soon
- Received compressor. Waiting on electrical wiring and service of compressor
- Working on a Tribal grant application for new radios for on-duty crews because the current BK radios are not rated for interior firefighting.
- Installing in-unit Wi-Fi in M82 for patient charting and transmitting information to hospitals. The system can also use Starlink as a backup connection.
- Evaluating Starlink service at the East Station to improve communications reliability.
- Installed a 911-only phone outside the East Station.

Interagency Coordination

- COCFR and SRFPD assisted with LT exam process on 9/29
- Responded to a structure fire on September 28 near Highway 101 and Forestry Lane. The incident response went very well.
- The City of Yachats proclaimed October 28 as First Responders Appreciation Day. The City Council will present the proclamation at its October 21 meeting.
- Assisting SRFPD with their FF1 class that is in progress.

Yachats Rural Fire Protection District

Balance Sheet

As of October 7, 2026

	Oct 7, 26
ASSETS	
Current Assets	
Checking/Savings	
1-108 LGIP PERSONNEL RES 6895	153,117.15
1-105 OCB CHECKING 4907853	161,933.18
1-106 OCB EFT ACCT 4907838	19,576.27
1-108 GOVERNMENT POOL 5562	391,236.15
2-107 LGIP EQUIP RESERVE 3076	444,565.97
4-105 OCB BOND CHECKI 4907846	1,972.87
4-108 GOVERNMENT POOL GO 3075	729,500.32
5-110 LGIP DEBT SERVICE FD 6317	363,601.61
Total Checking/Savings	2,265,503.52
Other Current Assets	
5-118 Property Taxes Receivable	17,255.00
1-117 Accounts Receivable	19,823.00
1-118 Property Tax Receivable	62,296.15
119-Employee Payroll Advance	-80,561.67
1-125 Prepaid Expenses	
125- Prepaid Liability Ins.	13,684.00
125- Prepaid Bond Insurance	65,549.93
1-125 Prepaid Expenses - Other	592.29
Total 1-125 Prepaid Expenses	79,826.22
4-222 Due to General Fund	20,468.11
Total Other Current Assets	119,106.81
Total Current Assets	2,384,610.33
Fixed Assets	
140-LAND	424,450.00
1-150 CAPITAL ASSETS - DEPREC	10,039,758.37
1-155 Accumulated Depreciation	-2,207,820.00
Total Fixed Assets	8,256,388.37
Other Assets	
1-175 Deferred Outflow Propor	336,412.00
5-222 Due from General Fund	189,944.00
Total Other Assets	526,356.00
TOTAL ASSETS	11,167,354.70
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
OCB Visa G Mathia	4,375.85
Total Credit Cards	4,375.85
Other Current Liabilities	
1-210-DEFERRED PROPERTY TAXES	56,625.42
1-201 ACCRUED VACATION	25,273.61
1-203 PERS PAYABLE	14,005.69
1-205 ACCOUNTS PAYABLE	2,000.17
1-215 Defer Prop Tax EW Offset	-72,252.00
1-244 Current Portion of Loans	60,000.00
1-265 ACCURED INTEREST PAYABLE	14,671.14
1-270 LONG TERM DEBT	8,335,088.50
1-275 NET PENSION LIABILITY	159,476.00
1-277 PERS - LIABILITY	880,337.00
1-291 GF Due to Other Funds	210,412.00
5-277 Deferred Property Taxes	15,627.12
DEBT SERVICE INT EXP & FEES	-0.10

9:46 AM

10/07/26

Accrual Basis

Yachats Rural Fire Protection District

Balance Sheet

As of October 7, 2026

	Oct 7, 26
Payroll Liabilities	
119 Employee Draw Adjustment	43,210.00
1-200 PAYROLL LIABILITIES	-23,754.48
Payroll Liabilities - Other	19,062.46
Total Payroll Liabilities	38,517.98
Total Other Current Liabilities	9,739,782.53
Total Current Liabilities	9,744,158.38
Total Liabilities	9,744,158.38
Equity	
2-700 Transfer From Other Funds	7,868.00
1-302 Fund Balance Depreciation	-260,828.00
1-325 GAAP PENSION EXPENSE	-1,300.00
1-301 FB Begin - CAPITAL ASSTS	
1-301 BEG GENERALL FUND BAL	261,114.00
1-301 FB Begin - CAPITAL ASSTS - Other	-341,182.00
Total 1-301 FB Begin - CAPITAL ASSTS	-80,068.00
1-307 FB COMPENSATED ABSENCES	6,851.00
1-311 Interest Accrued	37.00
1-312 FB Premium Amortization	35,004.00
1-313 FB LOC PROCEEDS	-292,000.00
1-314 FB LOC PAYMENT/PAYBACK	292,000.00
1-315 F/B Principle on Debt	45,000.00
1-316 FB Bond Insurance Amort	-2,619.00
1-318 FB Deferred Prop Tax Ch	28,679.00
1-330 FB Prepaid Insurance Ch	-14,115.00
4-301 FB Station Capital Fund	656,712.00
5-300 FB DEBT SERVICE	307,624.00
2-301 FB Equipment Reserve	22,651.00
1-399 FB Retained Earnings	-209,287.00
Retained Earnings	1,370,518.02
Net Income	-489,530.70
Total Equity	1,423,196.32
TOTAL LIABILITIES & EQUITY	11,167,354.70

Yachats Rural Fire Protection District BUDGET REPORT FOR YRFPD BOARD ACTUAL vs BUDGET

	Jul '26 - Jun 27	Budget	% of Budget
Ordinary Income/Expense			
Income			
*General Fund Inc for Reporting			
1-897 CONFLAGRATION	0.00	7,000.00	0.0%
1-895 GRANT INCOME	18,299.00	60,000.00	30.5%
Misc Income			
805-OTHER LINC CO INC	0.00	200.00	0.0%
850A - INTEREST INCOME NON BOND	8,194.87	500.00	1,639.0%
860-MISC REFUNDS	0.00	2,500.00	0.0%
890-MISC INCOME	20,271.87	41,500.00	48.8%
Total Misc Income	28,466.74	44,700.00	63.7%
Taxes			
1-801 Current Year Tax Non Bond	17,113.90	1,808,297.00	0.9%
1-802 PRIOR YRS TAXES NON BOND	0.00	28,000.00	0.0%
Total Taxes	17,113.90	1,836,297.00	0.9%
Total *General Fund Inc for Reporting	63,879.64	1,947,997.00	3.3%
850 INTEREST INCOME	0.00	9,500.00	0.0%
Bond Debt Services			
803B - BOND TAX RCPT CURRENT YR	5,191.53	441,228.00	1.2%
Total Bond Debt Services	5,191.53	441,228.00	1.2%
Bond Income for Reporting			
805AB - OTHER BOND INC	9,296.43	0.00	100.0%
850B-BOND FUNDS INTEREST INC	7,379.71	29,000.00	25.4%
Total Bond Income for Reporting	16,676.14	29,000.00	57.5%
Total Income	85,747.31	2,427,725.00	3.5%
Gross Profit	85,747.31	2,427,725.00	3.5%
Expense			
1-987 TRANSFER TO OTHER FUNDS	0.00	120,000.00	0.0%
1 Wages Expense for Reporting			
901-PAYROLL EXPENSES			
901-PAYROLL EXPENSES - Other	213,187.08	925,000.00	23.0%
Total 901-PAYROLL EXPENSES	231,065.21	925,000.00	25.0%
902-MEDICAL INSURANCE	39,518.93	195,000.00	20.3%
903-PERS	64,287.37	245,000.00	26.2%
905-PAYROLL TAXES	40,424.83	65,000.00	62.2%
911-WORKERS COMPENSATION	21,197.08	25,000.00	84.8%
912-LIFE INSURANCE	0.00	5,500.00	0.0%
913 VOLUNTEER BENEFITS	0.00	4,000.00	0.0%
914-VOL/EMP MEDICAL BENEFITS	1,200.00	7,000.00	17.1%
Total 1 Wages Expense for Reporting	397,693.42	1,471,500.00	27.0%
2 Equipment Ops for Reporting			
950-MEDICAL/EMS SUPPLIES	15,948.44	25,000.00	63.8%
915-UNIFORM ALLOWANCE	1,136.21	9,500.00	12.0%
916-INTEROPERABILITY	0.00	7,200.00	0.0%
918- RECRUITMENT/RETENTION	4,388.78	13,000.00	33.8%
921-DISPATCH SERVICES	10,240.23	25,000.00	41.0%
922-RADIO COMMUNICATIONS	9,041.62	15,000.00	60.3%
926-FUEL, OIL, LUBE	6,110.50	19,000.00	32.2%
927-EQUIP MAINT	11,248.17	50,000.00	22.5%
931-TRAINING & EDUCATION	7,287.09	15,000.00	48.6%
937-FIRE PREVENTION	311.85	2,000.00	15.6%
940-MISC SM EQUIP & SUPPLIES	12,700.09	23,000.00	55.2%
944-A-VOLUNTEER RESPONSE GEAR	0.00	9,000.00	0.0%
944-B-EMPLOYEE RESPONSE GEAR	13,870.44	22,000.00	63.0%
947-GRANT EXPENSE	22,012.83	45,000.00	48.9%
Total 2 Equipment Ops for Reporting	114,296.25	279,700.00	40.9%
3 Admin for Reporting			
1-934 AUDIT & LEGAL	14,957.25	45,000.00	33.2%
923-TEL & CELL COMMUNICATIONS	2,510.97	9,000.00	27.9%
924-OFFICE EXPENSE	11,251.53	20,500.00	54.9%
932-DUES, CONVENTIONS, PUBLICATI	659.43	9,000.00	7.3%
936-ELECTIONS	0.00	4,500.00	0.0%
938-ADVERTISING	361.10	5,000.00	7.2%
Total 3 Admin for Reporting	29,740.28	93,000.00	32.0%
4 Building Ground for Reporting			
925-UTILITIES	3,708.76	18,000.00	20.6%
928-NON MAJOR BLDG & GRNDS MAIN	14,844.44	30,000.00	49.5%
933-INSURANCE & BONDS	0.00	63,000.00	0.0%
948-DISASTER PREP	0.00	7,200.00	0.0%
Total 4 Building Ground for Reporting	18,553.20	118,200.00	15.7%
5 Capital Outlay for Reporting			
980-MAJOR STATION EXPENSES			
980-MAJOR STATION EXPENSES - Other	389.63	10,000.00	3.9%
Total 980-MAJOR STATION EXPENSES	389.63	10,000.00	3.9%

Yachats Rural Fire Protection District

BUDGET REPORT FOR YRFPD BOARD ACTUAL vs BUDGET

	Jul '26 - Jun 27	Budget	% of Budget
981-EQUIPMENT	11,099.00	50,000.00	22.2%
983-FIRE HOSE REPLACEMENT	0.00	5,000.00	0.0%
Total 5 Capital Outlay for Reporting	11,488.63	65,000.00	17.7%
8 Bond Account for Reporting			
901-2056 PAYROLL EXPENSE	0.00	6,000.00	0.0%
905 - 2056 PAYROLL TAX	0.00	1,000.00	0.0%
911 -2056 WORKERS COMP	0.00	300.00	0.0%
924-2056 OFFICE EXPENSE	34.03	50,000.00	0.1%
980-2056 HWY 101 N	0.00	70,000.00	0.0%
Total 8 Bond Account for Reporting	2,932.03	127,300.00	2.3%
9 Bond Debt Service			
982D - BOND PAYMENT	0.00	441,600.00	0.0%
Total 9 Bond Debt Service	0.00	441,600.00	0.0%
Total Expense	575,278.01	2,716,300.00	21.2%
Net Ordinary Income	-489,530.70	-288,575.00	169.6%
Net Income	-489,530.70	-288,575.00	169.6%

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10/05/26

Accrual Basis

Yachats Rural Fire Protection District

Checks and Deposits by Bank Account

September 2026

Type	Date	Num	Name	Memo	Amount
1-105 OCB CHECKING 4907853					
Bill Pmt -Check	09/03/2026	EFT	AT&T MOBILITY	C800 CAD CONNECTION	-109.43
Deposit	09/09/2026		LINCOLN COUNTY TAX COLLECT...	TEFT0908260200024	5,387.41
Check	09/10/2026	ADJ	ACCOUNT ADJUSTMENT	ADJUSTMENT	-0.40
General Journal	09/10/2026	AJE 1...	LCRT	Reverse of GJE AJE 19 TY8 -- For CHK 13548 voi...	450.00
Check	09/11/2026	20011	SAMANTHA UDOUTCH	DRAW	-2,000.00
Deposit	09/11/2026		SOUTH LINCOLN AMBULANCE A...	SEPT PAYMENT AND AUG REIMBURSEMENT F...	5,504.56
Bill Pmt -Check	09/14/2026	20012	CENTRAL LINCOLN PEOPLES UTI...	CORONA 61.40, EAST 80.66, STATION 82 575.08	-717.14
Bill Pmt -Check	09/14/2026	20013	COMPLETE WIRELESS Solutio...	BATTERIES FOR KENWOOD RADIOS	-852.40
Bill Pmt -Check	09/14/2026	20014	DOMAIN NETWORKS	YRFPD.ORG	-289.00
Bill Pmt -Check	09/14/2026	20015	GRIMSTAD & ASSOCIATES	2025-2026 AUDIT FEE	-10,800.00
Bill Pmt -Check	09/14/2026	20016	LOCAL GOVERNMENT LAW GRO...	LEGAL FEES	-1,449.00
Bill Pmt -Check	09/14/2026	20017	PIONEER CONNECT	INTERNET AND PHONE	-373.33
Bill Pmt -Check	09/14/2026	20018	SDIS	INSURANCE PREMIUM SEPTEMBER 2026	-13,079.81
Bill Pmt -Check	09/14/2026	20019	SEA WESTERN	GLOVES, FIRE SHELTERS (GRANT) WILDLAND...	-5,212.88
Bill Pmt -Check	09/14/2026	20020	SOUTHWEST LC WATER	CORONA CT WATER	-100.88
Bill Pmt -Check	09/14/2026	20021	TWGW INC	LAMPS	-41.94
Bill Pmt -Check	09/14/2026	20022	TYREE OIL	FUEL CARDS	-175.30
Bill Pmt -Check	09/14/2026	20023	VERATHON	80061253	-3,796.00
Check	09/14/2026	20024	WILLIAM J SANNING	DRAW	-1,995.00
Check	09/14/2026	EFT	PERS	PERS EMPLOYER	-16,160.50
Check	09/14/2026	EFT	PERS	IAP 6%	-3,161.62
Bill Pmt -Check	09/15/2026	EFT	AMAZON BUSINESS	OFFICE EQUIPMENT-SMALL EQUIPMENT	-1,009.42
Check	09/16/2026	20025	OREGON COAST BANK	PAYMENT 09/08/2026 BILL-BALANCED	-5,296.03
Bill Pmt -Check	09/16/2026	20026	ESO	ESO SCHEDULING TRAINING AND SETUP	-1,538.25
Bill Pmt -Check	09/16/2026	20027	SAIF	PREMIUM ADJUSTMENT WORKERS COMP	-389.13
Bill Pmt -Check	09/16/2026	20028	SOUTHWEST LC WATER		-406.57
Bill Pmt -Check	09/16/2026	20029	STERICYCLE	SHREDDING SERVICE	-119.52
Check	09/22/2026	20030	SAMANTHA UDOUTCH	WAGE DRAW #2	-2,000.00
Bill Pmt -Check	09/25/2026	20031	911 SUPPLY INC.	OFFICE UNIFORMS	-327.33
Bill Pmt -Check	09/25/2026	20032	ALFONSO GAYOSSO	BARK CHIP FRONT DRIVEWAY	-1,500.00
Bill Pmt -Check	09/25/2026	20033	ALSEA BAY POWER PRODUCTS	BAR AND CHAIN OIL	-34.00
Bill Pmt -Check	09/25/2026	20034	BOUNDTREE		-417.93
Bill Pmt -Check	09/25/2026	20035	NEW CERTIFIED SYSTEMS LLC	ALARM MONITORING Q4 2026	-120.00
Bill Pmt -Check	09/25/2026	20036	RAY SCHWAB	UNIFORM REIMBURSEMENT-LT BARS FOR 3 L...	-41.94
Bill Pmt -Check	09/25/2026	20037	TYREE OIL	FUEL C800	-62.98
Bill Pmt -Check	09/25/2026	20038	WFCA THE DAILY DISPATCH	EMPLOYMENT ADVERTISING FOR FF/PARAME...	-575.00
Bill Pmt -Check	09/25/2026	20039	BOUNDTREE		-836.29
Bill Pmt -Check	09/25/2026	20040	NATIONAL HOSE TESTING	YEARLY HOSE, LADDER, NOZZLE TESTING	-3,344.60
Bill Pmt -Check	09/25/2026	20041	PACIFIC OFFICE AUTOMATION		-180.14
Bill Pmt -Check	09/25/2026	20042	PRECISION EXCAVATIONS LLC	SHIPPING CHARGE FOR COMPRESSOR FROM...	-2,000.00
Bill Pmt -Check	09/25/2026	20043	TWGW INC	TO BE REIMBURSED BY SLA \$267.89	-479.87
Bill Pmt -Check	09/25/2026	20044	VERATHON	80061253	-1,504.00
Paycheck	09/30/2026	DD10...	BRANDON RAGSDALE	Direct Deposit	0.00
Paycheck	09/30/2026	DD10...	CASEY WITTMIER	Direct Deposit	0.00
Paycheck	09/30/2026	DD10...	CODY BROWN	Direct Deposit	0.00
Paycheck	09/30/2026	DD10...	DANIEL HELFRICH	Direct Deposit	0.00
Paycheck	09/30/2026	DD10...	JOSEPH D BARTLING	Direct Deposit	0.00
Paycheck	09/30/2026	DD10...	OSMO K LARM	Direct Deposit	0.00
Paycheck	09/30/2026	DD10...	RAY WJ SCHWAB	Direct Deposit	0.00
Paycheck	09/30/2026	DD10...	SAMANTHA UDOUTCH	Direct Deposit	0.00
Paycheck	09/30/2026	DD10...	TAMARA SUITER	Direct Deposit	0.00
Paycheck	09/30/2026	DD10...	TIM J O'NEILL	Direct Deposit	0.00
Paycheck	09/30/2026	DD10...	TRACY M MATHIA	Direct Deposit	0.00
Paycheck	09/30/2026	DD10...	WILLIAM J SANNING	Direct Deposit	0.00
Paycheck	09/30/2026	DD10...	AMBER DUBORD	Direct Deposit	0.00
Paycheck	09/30/2026	DD10...	GEOFFREY R MATHIA	Direct Deposit	0.00
Liability Check	09/30/2026		QuickBooks Payroll Service	Created by Payroll Service on 09/28/2026	-45,530.06
Total 1-105 OCB CHECKING 4907853					-116,685.72
1-106 OCB EFT ACCT 4907838					
Check	09/04/2026		FINANCIAL AGENT	PAYROLL TAXES	-8,449.88
Check	09/08/2026		OREGON DEPARTMENT OF REV...	PAYROLL TAXES	-5,080.42
Bill Pmt -Check	09/11/2026	EFT	IRS	FEDERAL TAX DEPOSIT LATE FEES Q1 2026 2...	-1,581.51
Total 1-106 OCB EFT ACCT 4907838					-15,111.81
1-108 GOVERNMENT POOL 5562					
Transfer	09/30/2026			TRANSFER AUTH BY BOARD 09-2026 MEETING	-200,000.00
Total 1-108 GOVERNMENT POOL 5562					-200,000.00
2-107 LGIP EQUIP RESERVE 3076					
Transfer	09/30/2026			TRANSFER AUTH BY BOARD 09-2026 MEETING	200,000.00
Total 2-107 LGIP EQUIP RESERVE 3076					200,000.00
TOTAL					-131,797.53

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10/07/26

Accrual Basis

Yachats Rural Fire Protection District

Credit Card Transaction Detail Report

September 2026

Type	Date	Source Name	Memo	Clr	Amount
Sep 26					
Credit Card Charge	09/02/2026	GOOGLE WORKSP...	GOOGLE DOCS MONTHLY FEE	X	10.92
Credit Card Charge	09/02/2026	TOWNE PUMP	C800	X	92.65
Credit Card Credit	09/02/2026	POCLINK RADIOS	REFUND-WRONG RADIOS SENT	X	-379.06
Credit Card Charge	09/03/2026	FRED MEYER FUEL	C-800	X	118.58
Credit Card Charge	09/03/2026	COSTCO	COMPUTER FOR CHIEFS OFFICE	X	1,499.99
Credit Card Charge	09/04/2026	CHANGS MONGOLI...	CHIEF LUNCH WITH GRESHAM FIRE-PICKED UP...	X	53.82
Credit Card Charge	09/04/2026	OFSOA	ADMINSTARTIVE OREGON GROUP-TAMMY'S ME...	X	75.00
Credit Card Charge	09/04/2026	KRISPY KREME	DOUGHNUTS FOR STAFF	X	37.98
Credit Card Charge	09/04/2026	MCDONALDS	DINNER FOR C-800 COMING BACK FROM GRES...	X	13.05
Credit Card Charge	09/06/2026	OFSOA	CONVENTION IN OCTOBER FOR TAMMY	X	275.00
Credit Card Charge	09/07/2026	THE SALTY DOG	VOLUNTEER BREAKFAST	X	92.95
Credit Card Charge	09/10/2026	JC THRIFTWAY	FOOD FOR TRAINING AT ELF	X	14.75
Credit Card Charge	09/10/2026	ADOBE	ADOBE PRO MONTHLY FEE	X	29.99
Credit Card Charge	09/11/2026	OREGON HEALTH ...	AMBULANCE SERVICE LICENSE INITIAL APPLIC...	X	625.00
Credit Card Charge	09/11/2026	WALMART	HOOKS FOR HANGING TOOLS ON RACK	X	82.80
Credit Card Charge	09/15/2026	A&B SEPTIC	YEARLY SEPTIC SERVICE CERTIFICATION REP...	X	106.50
Credit Card Charge	09/16/2026	A&B SEPTIC	YEARLY SEPTIC SERVICE CERTIFICATION REPO...	X	106.50
Check	09/16/2026	OREGON COAST B...	PAYMENT 09/08/2026 BILL-BALANCED	X	-5,296.03
Credit Card Charge	09/16/2026	TOWNE PUMP	FUEL C800	X	86.82
Credit Card Charge	09/17/2026	FRED MEYER FUEL	FUEL C-800	X	71.41
Credit Card Charge	09/17/2026	OUTTAGAS PIZZA	PIZZA FOR TRAINING NIGHT	X	40.26
Credit Card Charge	09/18/2026	THE SEANOTE	LUNCH FOR CREW MEETING	X	79.60
Credit Card Charge	09/18/2026	RING PRO	YEARLY SUBSCRIPTION FOR DOORBELL CAME...	X	199.99
Credit Card Charge	09/18/2026	MICROSOFT	WINDOWS PRO UPDATE FOR CHIEFS COMPUTER	X	99.00
Credit Card Charge	09/18/2026	DOLLAR GENERAL	CLEANING SUPPLIES	X	21.95
Credit Card Charge	09/18/2026	DOLLAR GENERAL	TOWELS FOR KITCHEN	X	7.75
Credit Card Charge	09/20/2026	THE SEANOTE	LUNCH FOR VOLUNTEERS AND ON DUTY CREW	X	128.09
Credit Card Credit	09/20/2026	FORCE6	PARTIAL REFUND OR DRY POUCHES	X	-150.00
Credit Card Charge	09/21/2026	DREAMHOST	WEBSITE HOSTING	X	16.99
Credit Card Charge	09/24/2026	STARLINK	STARLINK FOR C800	X	175.00
Credit Card Charge	09/24/2026	VALVOLINE	C800 OIL CHANGE-REAR AND FRONT DIFF SER...	X	314.29
Credit Card Charge	09/25/2026	MCDONALDS	LUNCH FDB MEETING	X	12.00
Credit Card Charge	09/25/2026	HARBOR FREIGHT	CABLE TIES-BUFFER PADS-POLISH PADS-ORBI...	X	200.90
Credit Card Charge	09/25/2026	FRED MEYER FUEL	FUEL C-800	X	87.50
Credit Card Charge	09/28/2026	USPS	SHIPPING DEA-222 FORM BOUNDTREE	X	9.87
Credit Card Charge	09/28/2026	LOCKPICKMALL	LOCKPICK SET	X	47.45
Credit Card Charge	09/28/2026	NASCOOL	ANTI CHOKE DEVICE FOR M82 AND STATION	X	223.97
Credit Card Charge	09/28/2026	INDEED	RECRUITMENT FOR FF/PARAMEDIC	X	513.83
Credit Card Charge	09/28/2026	HULU PLUS	CREW HOUSE TV SUBSCRIPTION	X	113.97
Credit Card Charge	09/29/2026	SUBWAY	FFOD FOR CREW ON HOUSE FIRE IN WALDPOR...	X	87.89
Credit Card Charge	09/30/2026	THE SALTY DOG	CREW AND VOLUNTEER LUNCHEON	X	129.96
Credit Card Charge	09/30/2026	TOWNE PUMP	C-800 FUEL	X	55.45
Sep 26					134.33