La Grande Rural Fire Protection District
Profit & Loss Budget vs. Actual
July 2025 through June 2026

	Jul '25 - Jun 26	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
6000.01 · Union County Taxes Current GF	460,510.01	455,000.00	5,510.01	101.21%
6001.01 · Union County Taxes Previous GF	14,030.49	14,000.00	30.49	100.22%
6010.01 · Out of District Fees GF				
6013.01 · ODF Contracts	8,369.50	10,000.00	-1,630.50	83.7%
6014.01 · ODOT	3,515.85	2,500.00	1,015.85	140.63%
6015.01 · Oregon Youth Authority	2,390.00	2,400.00	-10.00	99.58%
Total 6010.01 · Out of District Fees GF	14,275.35	14,900.00	-624.65	95.81%
6300.01 · Misc. Income/Grant Funds GF				
Miscelaneous/Grant Income	12,976.35	30,000.00	-17,023.65	43.26%
Total 6300.01 · Misc. Income/Grant Funds GF	12,976.35	30,000.00	-17,023.65	43.26%
Total Income	501,792.20	513,900.00	-12,107.80	97.64%
Gross Profit	501,792.20	513,900.00	-12,107.80	97.64%
Expense				
8000.01 · Payroll Expenses GF				
8005.01 · Chief GF	84,113.88	111,893.00	-27,779.12	75.17%
8006.01 · Summer Help/Duty Officer GF	46,442.50	45,000.00	1,442.50	103.21%
8015.01 · Firefighter GF	32,059.97	31,200.00	859.97	102.76%
8020.01 · Administration Assistant GF	16,380.00	16,380.00	0.00	100.0%
8025.01 · Fireman Contracted Service	1,140.00	12,000.00	-10,860.00	9.5%
8000.01 · Payroll Expenses GF - Other	15,788.05			
Total 8000.01 · Payroll Expenses GF	195,924.40	216,473.00	-20,548.60	90.51%
8100.01 · Payroll Taxes GF				
8101.01 · Social Security Taxes GF	13,000.16			
8102.01 · Medicare Taxes GF	3,040.35			
8103.01 · Oregon Unemployment GF	6,745.10			
8104.01 · Oregon Workers Comp GF	49.76			
8100.01 · Payroll Taxes GF - Other	4.22	25,000.00	-24,995.78	0.02%
Total 8100.01 · Payroll Taxes GF	22,839.59	25,000.00	-2,160.41	91.36%

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8150.01 · Health Insurance GF	13,731.50	20,400.00	-6,668.50	67.31%
8160.01 · Retirement GF	2,779.18	3,300.00	-520.82	84.22%
8170.00 · Life Flight	1,215.00	1,800.00	-585.00	67.5%
8200.01 · Office Expense GF	6,434.90	6,000.00	434.90	107.25%
8205.01 · Medical Supplies GF	3,742.45	3,000.00	742.45	124.75%
8210.01 · General Operations GF	28,387.74	35,000.00	-6,612.26	81.11%
8220.01 · Minor Equipment GF	19,203.79	20,000.00	-796.21	96.02%
8252.00 · Equip Ops/Maintenance/Repair	28,783.10	42,000.00	-13,216.90	68.53%
8255.01 · Bldg Repairs & Maintenance GF	2,052.14	5,000.00	-2,947.86	41.04%
8300.01 · Legal Services GF	0.00	1,000.00	-1,000.00	0.0%
8305.01 · Accounting Services GF	0.00	500.00	-500.00	0.0%
8310.01 · Auditing Fees GF	6,200.00	7,000.00	-800.00	88.57%
8315.01 · Contract Labor GF				
8315.02 · Medical Director	330.00	330.00	0.00	100.0%
Total 8315.01 · Contract Labor GF	330.00	330.00	0.00	100.0%
8505.01 · Bank Charges GF	268.01	100.00	168.01	268.01%
8510.01 · Insurance & Bonds GF	30,304.04	28,000.00	2,304.04	108.23%
8525.01 · Dues & Subscriptions GF	5,839.62	5,600.00	239.62	104.28%
8526.01 · Licenses & Fees GF	158.00	1,000.00	-842.00	15.8%
8530.01 · Elections GF	0.00	1,200.00	-1,200.00	0.0%
8550.01 · Fire Prevention Services GF	0.00	500.00	-500.00	0.0%
8555.01 · School/Mtgs/Conference/Training	7,502.98	14,000.00	-6,497.02	53.59%
8700.01 · Utilities GF	10,776.93	15,000.00	-4,223.07	71.85%
8710.01 · Telephone GF	3,296.69	2,000.00	1,296.69	164.84%
8799.01 · Contingency GF	0.00	66,697.00	-66,697.00	0.0%
Total Expense	389,770.06	520,900.00	-131,129.94	74.83%
Net Ordinary Income	112,022.14	-7,000.00	119,022.14	-1,600.32%
Other Income/Expense				
Other Income				
9000.01 · Interest Income GF				

La Grande Rural Fire Protection District
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9000.01 · Interest Income GF - Other	11,207.22	7,000.00	4,207.22	160.1%
Total 9000.01 · Interest Income GF	11,207.22	7,000.00	4,207.22	160.1%
9000.02 · Interest Income EF				
9001.02 · Equipment Account Interest EF	11,563.72	8,000.00	3,563.72	144.55%
Total 9000.02 · Interest Income EF	11,563.72	8,000.00	3,563.72	144.55%
9000.03 · Interest Income BF				
9001.03 · Building Account Interest BF	5,023.62	4,000.00	1,023.62	125.59%
Total 9000.03 · Interest Income BF	5,023.62	4,000.00	1,023.62	125.59%
9402.00 · Insurance Reimbursements	297.00			
Total Other Income	28,091.56	19,000.00	9,091.56	147.85%
Other Expense				
9600.01 · Capital Outlay GF	17,600.19	20,000.00	-2,399.81	88.0%
9902.01 · Transfers to Equip Fund GF	100,000.00	100,000.00	0.00	100.0%
9903.01 · Transfers to Bldg Fund GF	10,000.00	10,000.00	0.00	100.0%
Total Other Expense	127,600.19	130,000.00	-2,399.81	98.15%
Net Other Income	-99,508.63	-111,000.00	11,491.37	89.65%
Net Income	12,513.51	-118,000.00	130,513.51	-10.61%

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Cash Basis

La Grande Rural Fire Protection District
Profit & Loss Budget vs. Actual
July 2026 through June 2027

	Jul '26 - Jun 27	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
6000.01 · Union County Taxes Current GF	764.22	455,000.00	-454,235.78	0.17%
6001.01 · Union County Taxes Previous GF	2,136.06	14,000.00	-11,863.94	15.26%
6010.01 · Out of District Fees GF				
6013.01 · ODF Contracts	0.00	10,000.00	-10,000.00	0.0%
6014.01 · ODOT	0.00	2,500.00	-2,500.00	0.0%
6015.01 · Oregon Youth Authority	0.00	2,500.00	-2,500.00	0.0%
Total 6010.01 · Out of District Fees GF	0.00	15,000.00	-15,000.00	0.0%
6300.01 · Misc. Income/Grant Funds GF				
Miscelaneous/Grant Income	50.00	30,000.00	-29,950.00	0.17%
Total 6300.01 · Misc. Income/Grant Funds GF	50.00	30,000.00	-29,950.00	0.17%
Total Income	2,950.28	514,000.00	-511,049.72	0.57%
Gross Profit	2,950.28	514,000.00	-511,049.72	0.57%
Expense				
8000.01 · Payroll Expenses GF				
8005.01 · Chief GF	0.00	90,000.00	-90,000.00	0.0%
8006.01 · Summer Help/Duty Officer GF	0.00	45,000.00	-45,000.00	0.0%
8015.01 · Firefighter GF	0.00	27,000.00	-27,000.00	0.0%
8020.01 · Administration Assistant GF	0.00	16,380.00	-16,380.00	0.0%
8025.01 · Fireman Contracted Service	0.00	12,000.00	-12,000.00	0.0%
8040.01 · Fire Reporting	0.00	4,200.00	-4,200.00	0.0%
Total 8000.01 · Payroll Expenses GF	0.00	194,580.00	-194,580.00	0.0%
8100.01 · Payroll Taxes GF	0.00	25,000.00	-25,000.00	0.0%
8150.01 · Health Insurance GF	0.00	18,000.00	-18,000.00	0.0%
8155.01 · Life Insurance GF	0.00	760.00	-760.00	0.0%
8160.01 · Retirement GF	0.00	16,200.00	-16,200.00	0.0%
8170.00 · Life Flight	0.00	1,500.00	-1,500.00	0.0%
8200.01 · Office Expense GF	0.00	7,000.00	-7,000.00	0.0%
8205.01 · Medical Supplies GF	0.00	3,000.00	-3,000.00	0.0%

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	Jul '26 - Jun 27	Budget	$ Over Budget	% of Budget
8210.01 · General Operations GF	100.00	35,000.00	-34,900.00	0.29%
8220.01 · Minor Equipment GF	0.00	20,000.00	-20,000.00	0.0%
8252.00 · Equip Ops/Maintenance/Repair	0.00	42,000.00	-42,000.00	0.0%
8255.01 · Bldg Repairs & Maintenance GF	575.01	5,000.00	-4,424.99	11.5%
8300.01 · Legal Services GF	0.00	1,000.00	-1,000.00	0.0%
8310.01 · Auditing Fees GF	0.00	7,000.00	-7,000.00	0.0%
8315.01 · Contract Labor GF				
8315.02 · Medical Director	0.00	350.00	-350.00	0.0%
Total 8315.01 · Contract Labor GF	0.00	350.00	-350.00	0.0%
8505.01 · Bank Charges GF	0.00	300.00	-300.00	0.0%
8510.01 · Insurance & Bonds GF	5,282.60	32,000.00	-26,717.40	16.51%
8525.01 · Dues & Subscriptions GF	0.00	5,600.00	-5,600.00	0.0%
8526.01 · Licenses & Fees GF	0.00	1,000.00	-1,000.00	0.0%
8530.01 · Elections GF	0.00	1,200.00	-1,200.00	0.0%
8550.01 · Fire Prevention Services GF	0.00	500.00	-500.00	0.0%
8555.01 · School/Mtgs/Conference/Training	0.00	14,000.00	-14,000.00	0.0%
8700.01 · Utilities GF	83.75	15,000.00	-14,916.25	0.56%
8710.01 · Telephone GF	61.95	3,200.00	-3,138.05	1.94%
8799.01 · Contingency GF	0.00	192,810.00	-192,810.00	0.0%
Total Expense	6,103.31	642,000.00	-635,896.69	0.95%
Net Ordinary Income	-3,153.03	-128,000.00	124,846.97	2.46%
Other Income/Expense				
Other Income				
9000.01 · Interest Income GF				
9001.01 · General Account Interest GF	871.24	8,000.00	-7,128.76	10.89%
Total 9000.01 · Interest Income GF	871.24	8,000.00	-7,128.76	10.89%
9000.02 · Interest Income EF				
9001.02 · Equipment Account Interest EF	1,137.47	9,000.00	-7,862.53	12.64%
Total 9000.02 · Interest Income EF	1,137.47	9,000.00	-7,862.53	12.64%
9000.03 · Interest Income BF				

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	Jul '26 - Jun 27	Budget	$ Over Budget	% of Budget
9001.03 · Building Account Interest BF	411.42	4,000.00	-3,588.58	10.29%
Total 9000.03 · Interest Income BF	411.42	4,000.00	-3,588.58	10.29%
Total Other Income	2,420.13	21,000.00	-18,579.87	11.52%
Other Expense				
9600.02 · Capital Outlay EF	0.00	20,000.00	-20,000.00	0.0%
9902.01 · Transfers to Equip Fund GF	0.00	100,000.00	-100,000.00	0.0%
9903.01 · Transfers to Bldg Fund GF	0.00	10,000.00	-10,000.00	0.0%
Total Other Expense	0.00	130,000.00	-130,000.00	0.0%
Net Other Income	2,420.13	-109,000.00	111,420.13	-2.22%
Net Income	-732.90	-237,000.00	236,267.10	0.31%