

**Seal Rock Fire District
Accountant's Report of February 2022 Transactions
For March 17, 2022 Board Meeting**

BALANCE SHEET

Overall cash in all accounts equal \$789,328.

Total Liabilities are \$261,428.

There were no new Fixed Assets purchased in February.

INCOME & EXPENSE

Property Taxes for Current and Prior Years were received in the amount of \$7,696. Property Taxes are deposited into the Local Government Investment Pool (LGIP) Account.

I now have online viewing only access to the LGIP Statements. Interest Income for current and previous months were added and reconciled to the LGIP Statements for a total of \$2,107.

Total Expenses were \$52,648.

Net Income was a loss of \$42,842.

Just for information - Additional Property Taxes are expected in May of 2022.

The PERS reporting has been completed. Billing for the months completed have not yet been received. However an Accrual for the estimated PERS expense had been recorded each month.

EXPENSE DETAIL

Will Ewing of Duncraggan LLC was paid for January and February 2022 for a total of \$7,600.

Stephen "Skip" Smith was reimbursed for a three hole punch purchased in the amount of \$80.

Fuel tanks were filled by CoEnergy for \$1,109.

Dispatch Services to the City of Salem were paid in the sum of \$4,360.

BUDGET VS ACTUAL REPORT

Eight months reporting or 67% of the year is being reported.

Total Income YTD (Year-to-Date) is almost at 100% (\$2,762 under Budget).

Total Expenses YTD (Year-to-Date) are at 52%

BILLS PAID REPORT

Payments are reported by Vender.

CREDIT CARD CHARGES

There were \$742 of various expenses. See Expense Detail Report for the expenses by account.

CHECKING / SAVINGS TRANSACTIONS

Listing by date of all financial transactions.

Note on 2/7/2022 Paul Rimola was reimbursed \$150 for the Cash on Hand (Petty Cash) Fund.

BILLS PAID IN MARCH

These are the bills paid up to the date of the board meeting in the current month. I have received bills just recently and they will be prepared for payment shortly.

EXPENSE DETAIL

Reporting of each expenditure by Account for the current month.

CASH REQUIREMENTS UNTIL NEXT BOARD MEETING

Cash requirements to fund the General Bank Account for the time period between Board Meetings is \$41,252.

Seal Rock Rural Fire Protection District

Balance Sheet

Accrual Basis

As of February 28, 2022

	<u>Feb 28, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Operating Funds	
1010 · Cash/General Bank Acct - 3944	52,137
1020 · Cash/General LGIP Acct - 4353	519,675
1090 · Cash on Hand	<u>350</u>
Total 1000 · Operating Funds	572,161
1050 · LOSAP FUNDS	
1060 · Cash/LOSAP Bank Account - 2064	1,942
1065 · LOSAP CD - 3385	<u>17,193</u>
Total 1050 · LOSAP FUNDS	19,135
1100 · Truck & Bldg Reserve Funds	
1110 · Cash/Bldg Loan Payments - 3576	10,699
1130 · Cash/Trk & Bldg LGIP - 4326	<u>187,333</u>
Total 1100 · Truck & Bldg Reserve Funds	<u>198,032</u>
Total Checking/Savings	789,328
Accounts Receivable	
1201 · Property Taxes Receivable	<u>34,666</u>
Total Accounts Receivable	34,666
Other Current Assets	
1300 · LOSAP ACCOUNTS	
1360 · Due to LOSAP Volunteers	<u>7,350</u>
Total 1300 · LOSAP ACCOUNTS	7,350

Seal Rock Rural Fire Protection District

Balance Sheet

As of February 28, 2022

Accrual Basis

	<u>Feb 28, 22</u>
1400 · Prepaid Expenses	
1401 · Prepaid Insurance Premiums	11,218
Total 1400 · Prepaid Expenses	<u>11,218</u>
Total Other Current Assets	<u>18,568</u>
Total Current Assets	842,562
Fixed Assets	
1701 · Land	2,050
1702 · Fire Station/Seal Rock	67,175
1702.1 · Fire Station/Seal Rock/Bldg 3	319,046
1703 · Fire Station/Bayshore	47,229
1704 · Equipment	187,711
1705 · Fire Trucks & Vehicles	649,894
1709 · Extrication Equipment	37,800
1710 · HP Color Printer	220
1804 · Accumulated Depreciation	-824,447
Total Fixed Assets	<u>486,678</u>
TOTAL ASSETS	<u><u>1,329,241</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 · Accounts Payable	5,137
Total Accounts Payable	5,137
Other Current Liabilities	
2103 · Accrued PERS - Firefighters	15,623
2300 · Due to LOSAP Volunteers	26,510

Seal Rock Rural Fire Protection District

Balance Sheet

Accrual Basis

As of February 28, 2022

	<u>Feb 28, 22</u>
2500 · Deferred Revenue	27,489
2601 · Note Payable/Bldg 3	<u>186,669</u>
Total Other Current Liabilities	<u>256,291</u>
Total Current Liabilities	<u>261,428</u>
Total Liabilities	261,428
Equity	
2901 · Fund Balances/All Funds	658,476
2920 · GAAP - Audit Adjustments	134,872
32000 · Fund Balance to be Allocated	102,732
Net Income	<u>171,733</u>
Total Equity	<u>1,067,813</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,329,241</u></u>

**Seal Rock Rural Fire Protection District
Income & Expense for the Month of:
February 2022**

Accrual Basis

	Feb 22
Income	
3001 · Taxes/General/Current Year	7,696
3102 · Interest Income - LGIP	2,107
3103 · Interest Income - LOSAP	2
3104 · Trk/Bldg Reserve Fund Interest	0
	9,806
Total Income	9,806
Gross Profit	9,806
Expense	
6000 · Firefighters Expenses	
6010 · Firefighter Salaries	15,928
6015 · PERS Benefit	3,125
6550 · Training	133
	19,185
Total 6000 · Firefighters Expenses	19,185
7000 · Chief Fund Expenses	
66000 · Payroll Taxes	1,329
7000 · Chief Fund Expenses	
7001 · Contractor Fire Chief	7,600
7110 · Chief's Aide	8,585
	16,185
Total 7000 · Chief Fund Expenses	16,185
8000 · General Fund Expenses	
8110 · Vehicle Fuel	1,035
8130 · Office Supplies & Expenses	1,094
8140 · Medical Supplies/Services	192
8150 · Building Maintenance/Repairs	1,687
8160 · Vehicle/Equip Repairs & Main	551
8170 · Misc Supplies & Expenses	52
8210 · Legal/Professional Services	567
8230 · Property/Liability Insurance	1,122
8250 · Electricity/Propane Utilities	2,084
8260 · Water/Sewer/Trash	638
8281 · Food & Beverages	184
8300 · Telephone/Internet/TV	631

**Seal Rock Rural Fire Protection District
Income & Expense for the Month of:
February 2022**

Accrual Basis

	<u>Feb 22</u>
8310 · Accounting Services	1,323
8320 · Dispatch Services	4,542
8411 · Protective Gear/Clothing	-75
8412 · Radios & Pagers	300
9009 · Service Fees	<u>21</u>
Total 8000 · General Fund Expenses	<u>15,949</u>
Total Expense	<u>52,648</u>
Net Income	<u><u>-42,842</u></u>

Seal Rock Rural Fire Protection District

Expense Detail

February 2022

Accrual Basis

Date	Name	Amount
Expense		
6000 · Firefighters Expenses		
6010 · Firefighter Salaries		
02/04/2022	Riportella, Nicholas D	4,104
02/04/2022	Riportella, Nicholas D	103
02/04/2022	Stay IV, Charles A	3,333
02/04/2022	Stay IV, Charles A	87
02/04/2022	Sturzenegger, Jared M	3,333
02/04/2022	Sturzenegger, Jared M	87
02/04/2022	Udoutch, Derek	4,757
02/04/2022	Udoutch, Derek	124
Total 6010 · Firefighter Salaries		15,928
6015 · PERS Benefit		
02/28/2022		3,125
Total 6015 · PERS Benefit		3,125
6550 · Training		
02/01/2022	Derek Udoutch Reimbursement	60
02/10/2022	Derek Udoutch Reimbursement	33
02/10/2022	Derek Udoutch Reimbursement	40
Total 6550 · Training		133
Total 6000 · Firefighters Expenses		19,185
66000 · Payroll Taxes		
02/03/2022	QuickBooks Payroll Service	7
02/04/2022	Riportella, Nicholas D	3
02/04/2022	Riportella, Nicholas D	261
02/04/2022	Riportella, Nicholas D	61
02/04/2022	Riportella, Nicholas D	25
02/04/2022	Stay IV, Charles A	3
02/04/2022	Stay IV, Charles A	212
02/04/2022	Stay IV, Charles A	50
02/04/2022	Stay IV, Charles A	21
02/04/2022	Sturzenegger, Jared M	3
02/04/2022	Sturzenegger, Jared M	212
02/04/2022	Sturzenegger, Jared M	50

Seal Rock Rural Fire Protection District

Expense Detail

February 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
02/04/2022	Sturzenegger, Jared M	18
02/04/2022	Udoutch, Derek	3
02/04/2022	Udoutch, Derek	303
02/04/2022	Udoutch, Derek	71
02/04/2022	Udoutch, Derek	29
Total 66000 · Payroll Taxes		1,329
7000 · Chief Fund Expenses		
7001 · Contractor Fire Chief		
02/01/2022	Duncraggan LLC	3,800
02/24/2022	Duncraggan LLC	3,800
Total 7001 · Contractor Fire Chief		7,600
7110 · Chief's Aide		
02/04/2022	Barrett Business Services Inc	725
02/04/2022	Barrett Business Services Inc	725
02/11/2022	Barrett Business Services Inc	725
02/11/2022	Barrett Business Services Inc	1,299
02/13/2022	Barrett Business Services Inc	1,242
02/18/2022	Barrett Business Services Inc	1,242
02/20/2022	Barrett Business Services Inc	518
02/20/2022	Barrett Business Services Inc	797
02/25/2022	Barrett Business Services Inc	1,314
Total 7110 · Chief's Aide		8,585
Total 7000 · Chief Fund Expenses		16,185
8000 · General Fund Expenses		
8110 · Vehicle Fuel		
02/08/2022	Carson Oil Co., Inc	479
02/10/2022	Carson Oil Co., Inc	479
02/23/2022	Cardmember Service	77
Total 8110 · Vehicle Fuel		1,035

Seal Rock Rural Fire Protection District

Expense Detail

February 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
8130 · Office Supplies & Expenses		
02/01/2022	Pacific Office Automation	500
02/01/2022	Stephen Smith	80
02/07/2022	Pacific Office Automation	145
02/23/2022	Cardmember Service	29
02/23/2022	Cardmember Service	38
02/23/2022	Cardmember Service	33
02/23/2022	Cardmember Service	209
02/23/2022	Cardmember Service	60
Total 8130 · Office Supplies & Expenses		1,094
8140 · Medical Supplies/Services		
02/01/2022	Bound Tree Medical, LLC	10
02/07/2022	Bound Tree Medical, LLC	12
02/07/2022	Bound Tree Medical, LLC	170
Total 8140 · Medical Supplies/Services		192
8150 · Building Maintenance/Repairs		
02/01/2022	Newport Sign Shop	505
02/27/2022	Engle And Sons Enterprises LLC	1,182
Total 8150 · Building Maintenance/Repairs		1,687
8160 · Vehicle/Equip Repairs & Main		
02/04/2022	Rowleys Towing	413
02/07/2022	Waldport Tire	27
02/23/2022	Cardmember Service	50
02/23/2022	Cardmember Service	62
Total 8160 · Vehicle/Equip Repairs & Main		551
8170 · Misc Supplies & Expenses		
02/01/2022	Pioneer Printing Inc.	52
Total 8170 · Misc Supplies & Expenses		52

Seal Rock Rural Fire Protection District

Expense Detail

February 2022

Accrual Basis

Date	Name	Amount
8210 · Legal/Professional Services		
02/01/2022	Local Government Law Group PC	417
02/10/2022	Karin Ellison	150
Total 8210 · Legal/Professional Services		567
8230 · Property/Liability Insurance		
02/28/2022		1,122
Total 8230 · Property/Liability Insurance		1,122
8250 · Electricity/Propane Utilities		
02/07/2022	CoEnergy Propane	1,109
02/11/2022	Central Lincoln PUD	65
02/11/2022	Central Lincoln PUD	116
02/11/2022	Central Lincoln PUD	251
02/16/2022	Central Lincoln PUD	243
02/17/2022	Central Lincoln PUD	301
Total 8250 · Electricity/Propane Utilities		2,084
8260 · Water/Sewer/Trash		
02/03/2022	Seal Rock Water District	41
02/03/2022	Seal Rock Water District	42
02/03/2022	Seal Rock Water District	42
02/03/2022	Seal Rock Water District	43
02/11/2022	Seal Rock Water District	41
02/11/2022	Seal Rock Water District	46
02/11/2022	Seal Rock Water District	74
02/11/2022	Seal Rock Water District	51
02/18/2022	Dahl Disposal Service	128
02/18/2022	Dahl Disposal Service	131
Total 8260 · Water/Sewer/Trash		638
8281 · Food & Beverages		
02/23/2022	Cardmember Service	156
02/23/2022	Cardmember Service	28
Total 8281 · Food & Beverages		184

Seal Rock Rural Fire Protection District
Expense Detail
February 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
8300 · Telephone/Internet/TV		
02/17/2022	Peak Internet	27
02/18/2022	Pioneer Connect	604
Total 8300 · Telephone/Internet/TV		631
8310 · Accounting Services		
02/28/2022	Thomas M Wilson Accounting & Tax LLC	1,323
Total 8310 · Accounting Services		1,323
8320 · Dispatch Services		
02/25/2022	City of Salem	4,360
02/26/2022	Active911 Inc	182
Total 8320 · Dispatch Services		4,542
8411 · Protective Gear/Clothing		
02/14/2022	Deposit	-75
Total 8411 · Protective Gear/Clothing		-75
8412 · Radios & Pagers		
02/16/2022	Complete Wireless Solutions	300
Total 8412 · Radios & Pagers		300
9009 · Service Fees		
02/15/2022	Treasury Management Fee	5
02/15/2022	Treasury Management Fee	5
02/15/2022	Treasury Management Fee	11
Total 9009 · Service Fees		21
Total 8000 · General Fund Expenses		15,949
Total Expense		52,648
Net Income		<u>-52,648</u>

Seal Rock Rural Fire Protection District

Budget vs Actual Report

July 2021 through June 2022

Accrual Basis

	Jul '21 - Jun 22	Budget	\$ Over Bud...	% of Budget
Income				
3001 · Taxes/General/Current Year	252,227	242,471	9,756	104%
3009 · Taxes/General/Prior Years	16,075	8,000	8,075	201%
3011 · Taxes/Chief Levy/Current Year	105,516	104,649	867	101%
3019 · Taxes/Chief Levy/Prior Years	763	3,500	-2,737	22%
3021 · Taxes/FF Levy/Current Year	211,032	209,297	1,735	101%
3029 · Taxes/FF Levy/Prior Years	1,494	5,000	-3,506	30%
3101 · Interest Income/General Fund	3	9,000	-8,997	0%
3102 · Interest Income - LGIP	2,181			
3103 · Interest Income - LOSAP	20			
3104 · Trk/Bldg Reserve Fund Interest	1	3,000	-2,999	0%
3120 · Department of Forestry	0	500	-500	0%
3160 · Grants Received	0	5,000	-5,000	0%
3190 · Misc Income	143	100	43	143%
3191 · Insurance Recovery	0	1,000	-1,000	0%
3192 · Insurance Dividends	0	700	-700	0%
Total Income	589,455	592,217	-2,762	100%
Gross Profit	589,455	592,217	-2,762	100%
Expense				
6000 · Firefighters Expenses				
6010 · Firefighter Salaries	148,739	209,500	-60,761	71%
6015 · PERS Benefit	46,469	37,700	8,769	123%
6019 · Firefighters Payroll Taxes	0	23,000	-23,000	0%
6300 · Firefighters Cell Phone	89			
6412 · Uniforms	-1,542	2,000	-3,542	-77%
6510 · Physical Exams	0	1,500	-1,500	0%
6550 · Training	133			
Total 6000 · Firefighters Expenses	193,887	273,700	-79,813	71%
66000 · Payroll Taxes	19,258			
7000 · Chief Fund Expenses				
7001 · Contractor Fire Chief	19,000			
7010 · Chief Salary	39,325	66,000	-26,675	60%
7015 · Chief PERS Benefit	13,282	14,000	-718	95%
7016 · Chief Insurance Benefit	0	14,000	-14,000	0%
7019 · Chief Payroll Taxes	0	8,000	-8,000	0%
7110 · Chief's Aide	8,585	12,000	-3,415	72%
7280 · Chief Seminar/Conferences	0	2,500	-2,500	0%
7300 · Chief Cell Phone	366	1,200	-834	30%
7412 · Chief Uniforms	0	900	-900	0%
7510 · Chief Annual Physical Exam	0	500	-500	0%
Total 7000 · Chief Fund Expenses	80,558	119,100	-38,542	68%

Seal Rock Rural Fire Protection District

Budget vs Actual Report

Accrual Basis

July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Bud...	% of Budget
8000 · General Fund Expenses				
8012 · Temporary Employment Expense	11,994			
8040 · Workers Comp/Life/AD&D	7,981	12,000	-4,019	67%
8110 · Vehicle Fuel	3,573	9,000	-5,427	40%
8130 · Office Supplies & Expenses	3,255	4,000	-745	81%
8140 · Medical Supplies/Services	2,010	3,000	-990	67%
8150 · Building Maintenance/Repairs	2,044	5,000	-2,956	41%
8160 · Vehicle/Equip Repairs & Main	5,105	14,000	-8,895	36%
8165 · Equipment Testing	1,800	8,000	-6,200	23%
8170 · Misc Supplies & Expenses	415	600	-185	69%
8210 · Legal/Professional Services	9,400	12,000	-2,600	78%
8220 · Audit Services	3,700	14,000	-10,300	26%
8230 · Property/Liability Insurance	9,421	12,000	-2,579	79%
8240 · Election Costs	1,996	600	1,396	333%
8250 · Electricity/Propane Utilities	5,276	7,500	-2,224	70%
8260 · Water/Sewer/Trash	5,541	8,000	-2,459	69%
8270 · Dues/Memberships/Fees	1,306	2,000	-694	65%
8280 · Seminars/Conferences	0	4,000	-4,000	0%
8281 · Food & Beverages	628	2,000	-1,372	31%
8285 · Public Notices, Ads, Etc	472	1,000	-528	47%
8290 · Volunteer Awards/Events	419	1,000	-582	42%
8291 · Volunteer Trng/Ed/Recruitment	114	6,000	-5,886	2%
8292 · Volunteer Physical Exams	0	3,000	-3,000	0%
8293 · Volunteer Reimbursements	150	1,000	-850	15%
8300 · Telephone/Internet/TV	2,802	5,000	-2,198	56%
8310 · Accounting Services	13,211	14,000	-789	94%
8320 · Dispatch Services	13,320	22,000	-8,680	61%
8335 · Emergency Preparedness/CERT	4,021	1,000	3,021	402%
8340 · Secretarial Services	115	2,000	-1,885	6%
8350 · Hydrant Maintenance	0	1,000	-1,000	0%
8360 · Small Tools/Equip	360	2,000	-1,640	18%
8410 · Capital Equipment	0	5,000	-5,000	0%
8411 · Protective Gear/Clothing	5,478	6,000	-522	91%
8412 · Radios & Pagers	300	1,000	-700	30%
8413 · Radio Bldg Repairs & Equipment	0	1,000	-1,000	0%
8415 · Grant Equipment	0	5,000	-5,000	0%
8550 · Contingency	0	15,000	-15,000	0%
9009 · Service Fees	172	100	72	172%
Total 8000 · General Fund Expenses	116,378	209,800	-93,422	55%
9000 · Truck & Bldg Fund Expenses				
9004 · Materials & Services	0	176,700	-176,700	0%
9005 · Building Improvements/Bayshore	0	5,000	-5,000	0%
9006 · Building #3 Note Payments	13,162	31,600	-18,438	42%
Total 9000 · Truck & Bldg Fund Expenses	13,162	213,300	-200,138	6%
Total Expense	423,242	815,900	-392,658	52%
Net Income	166,213	-223,683	389,896	-74%

Seal Rock Rural Fire Protection District

Bills Paid

February 2022

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
Active911 Inc			
Bill Pmt -Check	02/10/2022	4125	182.00-
Total Active911 Inc			182.00-
AT&T			
Bill Pmt -Check	02/07/2022	4099	89.10-
Total AT&T			89.10-
Barrett Business Services Inc			
Bill Pmt -Check	02/07/2022	EFT	724.50-
Bill Pmt -Check	02/07/2022	EFT	786.60-
Total Barrett Business Services Inc			1,511.10-
Bound Tree Medical, LLC			
Bill Pmt -Check	02/07/2022	4100	656.21-
Bill Pmt -Check	02/07/2022	4107	181.92-
Bill Pmt -Check	02/21/2022	4115	10.40-
Total Bound Tree Medical, LLC			848.53-
Cardmember Service			
Bill Pmt -Check	02/28/2022	4122	742.03-
Total Cardmember Service			742.03-
Carson Oil Co., Inc			
Bill Pmt -Check	02/10/2022	4111	478.66-
Total Carson Oil Co., Inc			478.66-
City of Salem			
Bill Pmt -Check	02/10/2022	4126	4,360.35-
Total City of Salem			4,360.35-
CoEnergy Propane			
Bill Pmt -Check	02/07/2022	4108	1,108.90-
Total CoEnergy Propane			1,108.90-

Seal Rock Rural Fire Protection District

Bills Paid

February 2022

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
Complete Wireless Solutions			
Bill Pmt -Check	02/10/2022	4127	300.00-
Total Complete Wireless Solutions			300.00-
Derek Udoutch Reimbursement			
Bill Pmt -Check	02/10/2022	4128	132.50-
Total Derek Udoutch Reimbursement			132.50-
Dish			
Bill Pmt -Check	02/07/2022	4101	138.08-
Total Dish			138.08-
Duncraggan LLC			
Bill Pmt -Check	02/24/2022	4121	3,800.00-
Total Duncraggan LLC			3,800.00-
Engle And Sons Enterprises LLC			
Bill Pmt -Check	02/10/2022	4129	1,182.00-
Total Engle And Sons Enterprises LLC			1,182.00-
Fire Rescue Equipment NW, LLC			
Bill Pmt -Check	02/07/2022	4102	360.00-
Total Fire Rescue Equipment NW, LLC			360.00-
Idea Print Works Inc			
Bill Pmt -Check	02/07/2022	4103	221.50-
Total Idea Print Works Inc			221.50-
Lincoln County Fleet Services			
Bill Pmt -Check	02/07/2022	4104	166.43-
Total Lincoln County Fleet Services			166.43-

Seal Rock Rural Fire Protection District

Bills Paid

February 2022

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
Local Government Law Group PC			
Bill Pmt -Check	02/07/2022	4105	392.00-
Bill Pmt -Check	02/21/2022	4117	416.50-
Total Local Government Law Group PC			808.50-
Newport Sign Shop			
Bill Pmt -Check	02/10/2022	4130	505.00-
Total Newport Sign Shop			505.00-
Pacific Office Automation			
Bill Pmt -Check	02/07/2022	4109	145.20-
Bill Pmt -Check	02/21/2022	4118	500.00-
Total Pacific Office Automation			645.20-
Pioneer Printing Inc.			
Bill Pmt -Check	02/21/2022	4119	52.00-
Total Pioneer Printing Inc.			52.00-
Rowleys Towing			
Bill Pmt -Check	02/21/2022	4120	412.50-
Total Rowleys Towing			412.50-
Stephen Smith			
Bill Pmt -Check	02/28/2022	4123	80.35-
Total Stephen Smith			80.35-
Thomas M Wilson Accounting & Tax LLC			
Bill Pmt -Check	02/01/2022	4113	2,300.38-
Total Thomas M Wilson Accounting & Tax LLC			2,300.38-

Seal Rock Rural Fire Protection District

Bills Paid

February 2022

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
Waldport Tire			
Bill Pmt -Check	02/07/2022	4110	26.96-
Total Waldport Tire			26.96-
TOTAL			20,452.07-

**Seal Rock Rural Fire Protection District
Credit Card Charges
February 2022**

Accrual Basis

<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Amount</u>
TOTAL			<u><u> </u></u>

Seal Rock Rural Fire Protection District
Checking / Savings Transactions

Accrual Basis

As of February 28, 2022

Date	Name	Debit	Credit	Balance
1000 · Operating Funds				610,672.45
1010 · Cash/General Bank Acct - 3944				79,070.80
02/01/2022	Thomas M Wilson Accounting & Tax LLC		2,300.38	76,770.42
02/03/2022	QuickBooks Payroll Service		11,500.56	65,269.86
02/03/2022	Seal Rock Water District		167.39	65,102.47
02/04/2022	Oregon Department of Justice		860.40	64,242.07
02/04/2022	Barrett Business Services Inc		724.50	63,517.57
02/04/2022	Barrett Business Services Inc		724.50	62,793.07
02/07/2022	Barrett Business Services Inc		724.50	62,068.57
02/07/2022	Barrett Business Services Inc		786.60	61,281.97
02/07/2022	AT&T		89.10	61,192.87
02/07/2022	Bound Tree Medical, LLC		656.21	60,536.66
02/07/2022	Dish		138.08	60,398.58
02/07/2022	Fire Rescue Equipment NW, LLC		360.00	60,038.58
02/07/2022	Idea Print Works Inc		221.50	59,817.08
02/07/2022	Lincoln County Fleet Services		166.43	59,650.65
02/07/2022	Local Government Law Group PC		392.00	59,258.65
02/07/2022	Bound Tree Medical, LLC		181.92	59,076.73
02/07/2022	CoEnergy Propane		1,108.90	57,967.83
02/07/2022	Pacific Office Automation		145.20	57,822.63
02/07/2022	Waldport Tire		26.96	57,795.67
02/07/2022	Paul Rimola		150.00	57,645.67
02/09/2022	IRS US Treasury 941		3,583.98	54,061.69
02/09/2022	Oregon Dept of Revenue		1,311.66	52,750.03
02/09/2022	Cardmember Service		2,066.04	50,683.99
02/10/2022	Karin Ellison		150.00	50,533.99
02/10/2022	Carson Oil Co., Inc		478.66	50,055.33
02/10/2022	Active911 Inc		182.00	49,873.33
02/10/2022	City of Salem		4,360.35	45,512.98
02/10/2022	Complete Wireless Solutions		300.00	45,212.98
02/10/2022	Derek Udoutch Reimbursement		132.50	45,080.48
02/10/2022	Engle And Sons Enterprises LLC		1,182.00	43,898.48
02/10/2022	Newport Sign Shop		505.00	43,393.48
02/11/2022	Barrett Business Services Inc		724.50	42,668.98
02/11/2022	Barrett Business Services Inc		1,298.92	41,370.06
02/11/2022	Central Lincoln PUD		431.41	40,938.65
02/14/2022	Deposit	75.00		41,013.65
02/15/2022	Treasury Management Fee		5.00	41,008.65
02/16/2022	Central Lincoln PUD		242.81	40,765.84
02/17/2022	Peak Internet		27.00	40,738.84
02/18/2022	Dahl Disposal Service		258.88	40,479.96
02/18/2022	Pioneer Connect		604.18	39,875.78
02/18/2022	Barrett Business Services Inc		1,242.00	38,633.78
02/21/2022	Bound Tree Medical, LLC		10.40	38,623.38

**Seal Rock Rural Fire Protection District
Checking / Savings Transactions**

Accrual Basis

As of February 28, 2022

Date	Name	Debit	Credit	Balance
02/21/2022	Local Government Law Group PC		416.50	38,206.88
02/21/2022	Pacific Office Automation		500.00	37,706.88
02/21/2022	Pioneer Printing Inc.		52.00	37,654.88
02/21/2022	Rowleys Towing		412.50	37,242.38
02/23/2022		20,831.00		58,073.38
02/24/2022	Duncraggan LLC		3,800.00	54,273.38
02/25/2022	Barrett Business Services Inc		1,314.45	52,958.93
02/28/2022	Cardmember Service		742.03	52,216.90
02/28/2022	Stephen Smith		80.35	52,136.55
Total 1010 · Cash/General Bank Acct - 3944		20,906.00	47,840.25	52,136.55
1020 · Cash/General LGIP Acct - 4353				531,401.65
02/01/2022		1,222.81		532,624.46
02/01/2022		6,744.03		539,368.49
02/01/2022		952.30		540,320.79
02/23/2022			20,831.00	519,489.79
02/28/2022		184.73		519,674.52
Total 1020 · Cash/General LGIP Acct - 4353		9,103.87	20,831.00	519,674.52
1090 · Cash on Hand				200.00
02/07/2022	Paul Rimola	150.00		350.00
Total 1090 · Cash on Hand		150.00	0.00	350.00
Total 1000 · Operating Funds		30,159.87	68,671.25	572,161.07
1050 · LOSAP FUNDS				19,138.05
1060 · Cash/LOSAP Bank Account - 2064				1,947.43
02/15/2022	Treasury Management Fee		5.00	1,942.43
02/28/2022	Interest Income	0.02		1,942.45
Total 1060 · Cash/LOSAP Bank Account - 2064		0.02	5.00	1,942.45
1065 · LOSAP CD - 3385				17,190.62
02/08/2022	Interest Income	2.17		17,192.79
Total 1065 · LOSAP CD - 3385		2.17	0.00	17,192.79
Total 1050 · LOSAP FUNDS		2.19	5.00	19,135.24

**Seal Rock Rural Fire Protection District
Checking / Savings Transactions**

Accrual Basis

As of February 28, 2022

Date	Name	Debit	Credit	Balance
1100 · Truck & Bldg Reserve Funds				199,975.28
1110 · Cash/Bldg Loan Payments - 3576				13,342.06
02/01/2022	Paul Highfill/note		2,632.37	10,709.69
02/15/2022	Treasury Management Fee		10.95	10,698.74
02/28/2022	Interest Income	0.08		10,698.82
Total 1110 · Cash/Bldg Loan Payments - 3576		0.08	2,643.32	10,698.82
1130 · Cash/Trk & Bldg LGIP - 4326				186,633.22
02/01/2022		635.01		187,268.23
02/28/2022		64.65		187,332.88
Total 1130 · Cash/Trk & Bldg LGIP - 4326		699.66	0.00	187,332.88
Total 1100 · Truck & Bldg Reserve Funds		699.74	2,643.32	198,031.70
TOTAL		<u>30,861.80</u>	<u>71,319.57</u>	<u>789,328.01</u>

Seal Rock Rural Fire Protection District

Bills Paid

March 2022

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
TOTAL			<u><u> </u></u>

Seal Rock Rural Fire Protection District

Expense Detail

February 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
6000 · Firefighters Expenses			
6010 · Firefighter Salaries			
02/04/2022	Riportella, Nicholas D	Direct Deposit	4,104.00
02/04/2022	Riportella, Nicholas D	Direct Deposit	102.54
02/04/2022	Stay IV, Charles A	Direct Deposit	3,333.33
02/04/2022	Stay IV, Charles A	Direct Deposit	87.02
02/04/2022	Sturzenegger, Jared M	Direct Deposit	3,333.33
02/04/2022	Sturzenegger, Jared M	Direct Deposit	87.02
02/04/2022	Udoutch, Derek	Direct Deposit	4,756.57
02/04/2022	Udoutch, Derek	Direct Deposit	0.00
02/04/2022	Udoutch, Derek	Direct Deposit	124.13
Total 6010 · Firefighter Salaries			15,927.94
6015 · PERS Benefit			
02/28/2022		PERS Accrual	3,124.54
Total 6015 · PERS Benefit			3,124.54
6550 · Training			
02/01/2022	Derek Udoutch Reimbursement	CPR Training	60.00
02/10/2022	Derek Udoutch Reimbursement	CPR Training	32.50
02/10/2022	Derek Udoutch Reimbursement	CPR Training	40.00
Total 6550 · Training			132.50
Total 6000 · Firefighters Expenses			19,184.98
66000 · Payroll Taxes			
02/03/2022	QuickBooks Payroll Service	Fee for 4 direct deposit(s) at...	7.00
02/04/2022	Riportella, Nicholas D	Direct Deposit	2.64
02/04/2022	Riportella, Nicholas D	Direct Deposit	260.80
02/04/2022	Riportella, Nicholas D	Direct Deposit	61.00
02/04/2022	Riportella, Nicholas D	Direct Deposit	25.24
02/04/2022	Stay IV, Charles A	Direct Deposit	2.64
02/04/2022	Stay IV, Charles A	Direct Deposit	212.06
02/04/2022	Stay IV, Charles A	Direct Deposit	49.59
02/04/2022	Stay IV, Charles A	Direct Deposit	20.53
02/04/2022	Sturzenegger, Jared M	Direct Deposit	2.64
02/04/2022	Sturzenegger, Jared M	Direct Deposit	212.06
02/04/2022	Sturzenegger, Jared M	Direct Deposit	49.60

Seal Rock Rural Fire Protection District

Expense Detail

February 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
02/04/2022	Sturzenegger, Jared M	Direct Deposit	17.56
02/04/2022	Udoutch, Derek	Direct Deposit	2.64
02/04/2022	Udoutch, Derek	Direct Deposit	302.61
02/04/2022	Udoutch, Derek	Direct Deposit	70.77
02/04/2022	Udoutch, Derek	Direct Deposit	29.28
Total 66000 · Payroll Taxes			1,328.66
7000 · Chief Fund Expenses			
7001 · Contractor Fire Chief			
02/01/2022	Duncraggan LLC	January 2022	3,800.00
02/24/2022	Duncraggan LLC	February 2022	3,800.00
Total 7001 · Contractor Fire Chief			7,600.00
7110 · Chief's Aide			
02/04/2022	Barrett Business Services Inc	Inv 3201820	724.50
02/04/2022	Barrett Business Services Inc	Inv# 3201848	724.50
02/11/2022	Barrett Business Services Inc		724.50
02/11/2022	Barrett Business Services Inc		1,298.92
02/13/2022	Barrett Business Services Inc		1,242.00
02/18/2022	Barrett Business Services Inc		1,242.00
02/20/2022	Barrett Business Services Inc		517.50
02/20/2022	Barrett Business Services Inc		796.95
02/25/2022	Barrett Business Services Inc		1,314.45
Total 7110 · Chief's Aide			8,585.32
Total 7000 · Chief Fund Expenses			16,185.32
8000 · General Fund Expenses			
8110 · Vehicle Fuel			
02/08/2022	Carson Oil Co., Inc		478.66
02/10/2022	Carson Oil Co., Inc		478.66
02/23/2022	Cardmember Service		77.49
Total 8110 · Vehicle Fuel			1,034.81

Seal Rock Rural Fire Protection District

Expense Detail

February 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
8130 · Office Supplies & Expenses			
02/01/2022	Pacific Office Automation		500.00
02/01/2022	Stephen Smith		80.35
02/07/2022	Pacific Office Automation		145.20
02/23/2022	Cardmember Service		28.91
02/23/2022	Cardmember Service		38.00
02/23/2022	Cardmember Service		33.19
02/23/2022	Cardmember Service		208.62
02/23/2022	Cardmember Service		59.99
Total 8130 · Office Supplies & Expenses			1,094.26
8140 · Medical Supplies/Services			
02/01/2022	Bound Tree Medical, LLC		10.40
02/07/2022	Bound Tree Medical, LLC		11.78
02/07/2022	Bound Tree Medical, LLC		170.14
Total 8140 · Medical Supplies/Services			192.32
8150 · Building Maintenance/Repairs			
02/01/2022	Newport Sign Shop		505.00
02/27/2022	Engle And Sons Enterprises LLC	Kitchen Wall	1,182.00
Total 8150 · Building Maintenance/Repairs			1,687.00
8160 · Vehicle/Equip Repairs & Main			
02/04/2022	Rowleys Towing		412.50
02/07/2022	Waldport Tire	Truck Lights	26.96
02/23/2022	Cardmember Service		49.99
02/23/2022	Cardmember Service		62.00
Total 8160 · Vehicle/Equip Repairs & Main			551.45
8170 · Misc Supplies & Expenses			
02/01/2022	Pioneer Printing Inc.		52.00
Total 8170 · Misc Supplies & Expenses			52.00

Seal Rock Rural Fire Protection District

Expense Detail

February 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
8210 · Legal/Professional Services			
02/01/2022	Local Government Law Group PC		416.50
02/10/2022	Karin Ellison		150.00
Total 8210 · Legal/Professional Services			566.50
8230 · Property/Liability Insurance			
02/28/2022		Expense Prepaid Insurance	1,121.83
Total 8230 · Property/Liability Insurance			1,121.83
8250 · Electricity/Propane Utilities			
02/07/2022	CoEnergy Propane		1,108.90
02/11/2022	Central Lincoln PUD		64.67
02/11/2022	Central Lincoln PUD		115.90
02/11/2022	Central Lincoln PUD		250.84
02/16/2022	Central Lincoln PUD		242.81
02/17/2022	Central Lincoln PUD		300.92
Total 8250 · Electricity/Propane Utilities			2,084.04
8260 · Water/Sewer/Trash			
02/03/2022	Seal Rock Water District		40.68
02/03/2022	Seal Rock Water District		41.55
02/03/2022	Seal Rock Water District		42.08
02/03/2022	Seal Rock Water District		43.08
02/11/2022	Seal Rock Water District		40.84
02/11/2022	Seal Rock Water District		45.85
02/11/2022	Seal Rock Water District		73.76
02/11/2022	Seal Rock Water District		51.44
02/18/2022	Dahl Disposal Service		128.26
02/18/2022	Dahl Disposal Service		130.62
Total 8260 · Water/Sewer/Trash			638.16
8281 · Food & Beverages			
02/23/2022	Cardmember Service		155.88
02/23/2022	Cardmember Service		27.96
Total 8281 · Food & Beverages			183.84

Seal Rock Rural Fire Protection District

Expense Detail

February 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
8300 · Telephone/Internet/TV			
02/17/2022	Peak Internet		27.00
02/18/2022	Pioneer Connect	BUS-108993	604.18
Total 8300 · Telephone/Internet/TV			631.18
8310 · Accounting Services			
02/28/2022	Thomas M Wilson Accounting & ...		1,323.20
Total 8310 · Accounting Services			1,323.20
8320 · Dispatch Services			
02/25/2022	City of Salem		4,360.35
02/26/2022	Active911 Inc		182.00
Total 8320 · Dispatch Services			4,542.35
8411 · Protective Gear/Clothing			
02/14/2022	Deposit	Deposit	-75.00
02/20/2022	5.11 Inc.		0.00
Total 8411 · Protective Gear/Clothing			-75.00
8412 · Radios & Pagers			
02/16/2022	Complete Wireless Solutions		300.00
Total 8412 · Radios & Pagers			300.00
9009 · Service Fees			
02/15/2022	Treasury Management Fee		5.00
02/15/2022	Treasury Management Fee		5.00
02/15/2022	Treasury Management Fee		10.95
Total 9009 · Service Fees			20.95
Total 8000 · General Fund Expenses			15,948.89
TOTAL			<u>52,647.85</u>

**Seal Rock Fire District
Cash Requirements
for Board Meeting of March 17, 2022**

PERS - Chief & Firefighters	\$	3,125
Estimated Bills Paid Between Board Meetings <i>(Bills for Same Period of Prior Year)</i>	\$	22,803
Payroll for Current Month	\$	18,577
Add Cushion	\$	<u>30,000</u>
Estimated Cash Required	\$	74,505
Less Current Book Balance	\$	<u>33,253</u>
Additional Cash Required	\$	<u><u>41,252</u></u>

TRANSFER MUST HAPPEN BEFORE BILLS ARE PAID

From:	To:	Amount	Conf. #:
GENERAL LGIP #4353	GENERAL BANK ACCT #3944	<u>41,252</u>	Monthly Transfer

From:	To:	Amount	Conf. #:
GENERAL LGIP #4353	LOSAP BANK ACCT #2064	<u> </u>	Annual Transfer

From:	To:	Amount	Conf. #:
TRUCK/BLDG LGIP #4326	TRUCK/BLDG #3576	<u> </u>	Annual Transfer