

**Seal Rock Fire District
Accountant's Report of October 2021 Transactions
For November 18, 2021 Board Meeting**

Balance Sheet

Overall cash in all accounts equal \$423,949.

Total Liabilities are \$263,435.

There were no new Fixed Assets purchased in October.

Income & Expense

Property Taxes for Prior Years received in the amount of \$5,896 were deposited into the Local Government Investment Pool (LGIP) Account.

Total Expenses were \$95,660.

Net Income was a loss of \$89,449.

Just for information - Property Taxes of \$44,048 were received November 9th.

Expense Detail

The outstanding PER reporting was completed and payments of \$24,994 and \$9,255 (Total \$34,249) were paid in October.

Final payroll and benefits for the outgoing Fire Chief was paid.

Consulting Fire Chief was also paid.

A refund of last years Worker's Compensation in the amount of \$289 was received to reduce the Worker's Comp / Life / AD&D Expense (explains why a negative number is reported).

Legal / Professional fees of \$3,994 were incurred.

Budget vs Actual Report

Four months reporting or 33% of the year is being reported.

Income is at 10%.

Total Expenses are at 30%

Bills Paid Report

Payments are reported by Vender.

Credit Card Charges

There were no Credit Card Charges.

Checking / Savings Transactions

Listing by date of the financial transactions.

Bills Paid in November

These are the bills paid prior to the board meeting in the current month.

This month a check was written to the treasurer Paul Rimola to re-establish a Petty Cash Fund at the fire house.

Expense Detail

Reporting of each expenditure by Account.

Cash Requirements for November

Cash requirements to fund the General Bank Account for the time period between Board Meetings is \$68,136.

**Seal Rock Rural Fire Protection District
Balance Sheet**

Accrual Basis

As of October 31, 2021

	<u>Oct 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Operating Funds	
1010 · Cash/General Bank Acct - 3944	31,120
1020 · Cash/General LGIP Acct - 4353	161,897
1090 · Cash on Hand	<u>200</u>
Total 1000 · Operating Funds	193,216
1050 · LOSAP FUNDS	
1060 · Cash/LOSAP Bank Account - 2064	5,637
1065 · LOSAP Certificates of Deposit	<u>17,188</u>
Total 1050 · LOSAP FUNDS	22,826
1100 · Truck & Bldg Reserve Funds	
1110 · Cash/Bldg Loan Payments - 3576	21,274
1130 · Cash/Trk & Bldg LGIP - 4326	<u>186,633</u>
Total 1100 · Truck & Bldg Reserve Funds	<u>207,907</u>
Total Checking/Savings	423,949
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>3,675</u>
Total 1300 · LOSAP ACCOUNTS	3,675
1400 · Prepaid Expenses	
1401 · Prepaid Insurance Premiums	3,497
1403 · Prepaid Fuel - Carson	<u>552</u>
Total 1400 · Prepaid Expenses	<u>4,049</u>
Total Other Current Assets	<u>7,724</u>

**Seal Rock Rural Fire Protection District
Balance Sheet**

Accrual Basis

As of October 31, 2021

	<u>Oct 31, 21</u>
Total Current Assets	466,339
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
1804 · Accumulated Depreciation	-824,447
Total Fixed Assets	<u>486,458</u>
TOTAL ASSETS	<u><u>952,797</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 · Accounts Payable	<u>7,490</u>
Total Accounts Payable	7,490
Other Current Liabilities	
Accrued PERS Benefit	3,125
2300 · Due to LOSAP Volunteers	26,525
24000 · Payroll Liabilities	4,240
2500 · Deferred Revenue	27,489
2601 · Note Payable/Bldg 3	<u>194,566</u>
Total Other Current Liabilities	<u>255,945</u>
Total Current Liabilities	<u>263,435</u>
Total Liabilities	263,435
Equity	
2901 · Fund Balances/All Funds	658,476
2920 · GAAP - Audit Adjustments	134,872
32000 · Fund Balance to be Allocated	102,998

**Seal Rock Rural Fire Protection District
Balance Sheet**

Accrual Basis

As of October 31, 2021

	<u>Oct 31, 21</u>
Net Income	<u>-206,984</u>
Total Equity	<u>689,362</u>
TOTAL LIABILITIES & EQUITY	<u><u>952,797</u></u>

**Seal Rock Rural Fire Protection District
Income & Expense/ Month of:**

Accrual Basis

October 2021

	<u>Oct 21</u>
Income	
3009 · Taxes/General/Prior Years	5,896
3103 · Interest Income - LOSAP	0
3104 · Trk/Bldg Reserve Fund Interest	0
3190 · Misc Income	314
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Total Income	6,211
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Gross Profit	6,211
Expense	
6000 · Firefighters Fund Expenses	
6010 · Firefighter Salaries	18,782
6015 · PERS Benefit	24,994
	<hr/>
Total 6000 · Firefighters Fund Expenses	43,776
66000 · Payroll Taxes	6,059
7000 · Chief Fund Expenses	
7001 · Contractor FireChief	3,800
7010 · Chief Salary	19,330
7015 · Chief PERS Benefit	9,255
	<hr/>
Total 7000 · Chief Fund Expenses	32,385
8000 · General Fund Expenses	
8012 · Temporary Employment Expense	24
8040 · Workers Comp/Life/AD&D	-289
8130 · Office Supplies & Expenses	306
8140 · Medical Supplies/Services	365
8165 · Equipment Testing	1,800
8170 · Misc Supplies & Expenses	240
8210 · Legal/Professional Services	3,994
8230 · Property/Liability Insurance	920
8250 · Electricity/Propane Utilities	512
8270 · Dues/Memberships/Fees	782
8300 · Telephone/Internet/TV	356
8310 · Accounting Services	1,699
8411 · Protective Gear/Clothing	76
	<hr/>
Total 8000 · General Fund Expenses	10,784

**Seal Rock Rural Fire Protection District
Income & Expense/ Month of:**

Accrual Basis

October 2021

	<u>Oct 21</u>
9000 · Truck & Bldg Fund Expenses	
9006 · Building #3 Note Payments	2,632
9009 · Service Fees	<u>23</u>
Total 9000 · Truck & Bldg Fund Expenses	<u>2,655</u>
Total Expense	<u>95,660</u>
Net Income	<u><u>-89,449</u></u>

Seal Rock Rural Fire Protection District

Expense Detail

October 2021

Accrual Basis

Date	Name	Amount
Expense		
6000 · Firefighters Fund Expenses		
6010 · Firefighter Salaries		
10/05/202	Riportella, Nicholas D	4,104
10/05/202	Riportella, Nicholas D	103
10/05/202	Stay IV, Charles A	3,333
10/05/202	Stay IV, Charles A	87
10/05/202	Sturzenegger, Jared M	3,333
10/05/202	Sturzenegger, Jared M	87
10/05/202	Udoutch, Derek	4,757
10/05/202	Udoutch, Derek	2,854
10/05/202	Udoutch, Derek	124
Total 6010 · Firefighter Salaries		18,782
6015 · PERS Benefit		
10/27/202	PERS Contribution - Employer	24,994
Total 6015 · PERS Benefit		24,994
Total 6000 · Firefighters Fund Expenses		43,776
66000 · Payroll Taxes		
10/04/202	QuickBooks Payroll Service	7
10/05/202	Riportella, Nicholas D	3
10/05/202	Riportella, Nicholas D	261
10/05/202	Riportella, Nicholas D	61
10/05/202	Riportella, Nicholas D	50
10/05/202	Sakaris, Thomas S	2
10/05/202	Sakaris, Thomas S	341
10/05/202	Sakaris, Thomas S	80
10/05/202	Stay IV, Charles A	3
10/05/202	Stay IV, Charles A	212
10/05/202	Stay IV, Charles A	50
10/05/202	Stay IV, Charles A	41
10/05/202	Sturzenegger, Jared M	3
10/05/202	Sturzenegger, Jared M	212
10/05/202	Sturzenegger, Jared M	50
10/05/202	Sturzenegger, Jared M	41
10/05/202	Sakaris, Thomas S	72
10/05/202	Sakaris, Thomas S	17

Seal Rock Rural Fire Protection District

Expense Detail

October 2021

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
10/05/202	Udoutch, Derek	3
10/05/202	Udoutch, Derek	480
10/05/202	Udoutch, Derek	112
10/05/202	Udoutch, Derek	27
10/29/202	Sakaris, Thomas S	2
10/29/202	Sakaris, Thomas S	341
10/29/202	Sakaris, Thomas S	80
10/29/202	Sakaris, Thomas S	72
10/29/202	Sakaris, Thomas S	17
10/29/202	Sakaris, Thomas S	2,750
10/29/202	Sakaris, Thomas S	171
10/29/202	Sakaris, Thomas S	40
10/29/202	Sakaris, Thomas S	372
10/29/202	Sakaris, Thomas S	87
Total 66000 · Payroll Taxes		6,058
7000 · Chief Fund Expenses		
7001 · Contractor FireChief		
10/31/202	Duncraggan LLC	3,800
Total 7001 · Contractor FireChief		3,800
7010 · Chief Salary		
10/05/202	Sakaris, Thomas S	5,500
10/05/202	Sakaris, Thomas S	1,165
10/29/202	Sakaris, Thomas S	5,500
10/29/202	Sakaris, Thomas S	1,165
10/29/202	Sakaris, Thomas S	6,000
Total 7010 · Chief Salary		19,330
7015 · Chief PERS Benefit		
10/27/202	PERS Contribution - Employer	9,255
Total 7015 · Chief PERS Benefit		9,255
Total 7000 · Chief Fund Expenses		32,385

Seal Rock Rural Fire Protection District

Expense Detail

October 2021

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
8000 · General Fund Expenses		
8012 · Temporary Employment Expense		
10/29/202	BBSI - Barrett Business Services Inc	24
Total 8012 · Temporary Employment Expense		24
8040 · Workers Comp/Life/AD&D		
10/20/202	Special Districts Insurance Services	-289
Total 8040 · Workers Comp/Life/AD&D		-289
8130 · Office Supplies & Expenses		
10/08/202	Larry Silverthorne	100
10/15/202	Adobe Software	15
10/27/202	Quick Computer Sercives	191
Total 8130 · Office Supplies & Expenses		306
8140 · Medical Supplies/Services		
10/04/202	Bound Tree Medical, LLC	365
Total 8140 · Medical Supplies/Services		365
8165 · Equipment Testing		
10/31/202	True North Equipment	450
10/31/202	True North Equipment	450
10/31/202	True North Equipment	450
10/31/202	True North Equipment	450
Total 8165 · Equipment Testing		1,800
8170 · Misc Supplies & Expenses		
10/05/202	Stay IV, Charles A	160
10/05/202	Sturzenegger, Jared M	80
Total 8170 · Misc Supplies & Expenses		240
8210 · Legal/Professional Services		
10/01/202	Local Government Law Group PC	3,994
Total 8210 · Legal/Professional Services		3,994

**Seal Rock Rural Fire Protection District
Expense Detail
October 2021**

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
8230 · Property/Liability Insurance		
10/31/202		920
Total 8230 · Property/Liability Insurance		920
8250 · Electricity/Propane Utilities		
10/01/202	CoEnergy Propane	140
10/08/202	Central Lincoln PUD	79
10/08/202	Central Lincoln PUD	58
10/08/202	Central Lincoln PUD	116
10/08/202	Central Lincoln PUD	120
Total 8250 · Electricity/Propane Utilities		512
8270 · Dues/Memberships/Fees		
10/01/202	Special Districts Association of Oregon	782
Total 8270 · Dues/Memberships/Fees		782
8300 · Telephone/Internet/TV		
10/01/202	Pioneer Connect	303
10/01/202	Peak Internet	24
10/01/202	Peak Internet	30
Total 8300 · Telephone/Internet/TV		356
8310 · Accounting Services		
10/31/202	Thomas M Wilson Accounting & Tax LLC	1,699
Total 8310 · Accounting Services		1,699
8411 · Protective Gear/Clothing		
10/07/202	SeaWestern	76
Total 8411 · Protective Gear/Clothing		76
Total 8000 · General Fund Expenses		10,784

Seal Rock Rural Fire Protection District

Expense Detail

October 2021

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
	9000 · Truck & Bldg Fund Expenses	
	9006 · Building #3 Note Payments	
10/01/202	Building Payment	2,632
	Total 9006 · Building #3 Note Payments	2,632
	9009 · Service Fees	
10/15/202	Treasury Management Fee	5
10/15/202		13
10/15/202		5
	Total 9009 · Service Fees	23
	Total 9000 · Truck & Bldg Fund Expenses	2,655
	Total Expense	95,659
	Net Income	<u><u>-95,659</u></u>

Seal Rock Rural Fire Protection District

Budget vs Actual Report

July 2021 through June 2022

Accrual Basis

	<u>Jul '21 - Jun ...</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Income				
3001 · Taxes/General/Current Year	18,752	242,471	-223,719	8%
3009 · Taxes/General/Prior Years	14,760	8,000	6,760	184%
3011 · Taxes/Chief Levy/Current Year	8,093	104,649	-96,556	8%
3019 · Taxes/Chief Levy/Prior Years	195	3,500	-3,305	6%
3021 · Taxes/FF Levy/Current Year	16,187	209,297	-193,110	8%
3029 · Taxes/FF Levy/Prior Years	366	5,000	-4,634	7%
3101 · Interest Income/General Fund	3	9,000	-8,997	0%
3103 · Interest Income - LOSAP	0			
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	396	100	296	396%
3191 · Insurance Recovery	0	1,000	-1,000	0%
3192 · Insurance Dividends	0	700	-700	0%
Total Income	58,755	592,217	-533,462	10%
Gross Profit	58,755	592,217	-533,462	10%
Expense				
6000 · Firefighters Fund Expenses				
6010 · Firefighter Salaries	82,432	209,500	-127,068	39%
6015 · PERS Benefit	33,850	37,700	-3,850	90%
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%
Total 6000 · Firefighters Fund Expe...	114,830	273,700	-158,870	42%
66000 · Payroll Taxes	13,299			
7000 · Chief Fund Expenses				
7001 · Contractor FireChief	3,800			
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	0	12,000	-12,000	0%
7280 · Chief Seminar/Conferences	0	2,500	-2,500	0%
7300 · Chief Cell Phone	277	1,200	-923	23%
7412 · Chief Uniforms	0	900	-900	0%
7510 · Chief Annual Physical Exam	0	500	-500	0%
Total 7000 · Chief Fund Expenses	56,683	119,100	-62,417	48%

Seal Rock Rural Fire Protection District

Budget vs Actual Report

July 2021 through June 2022

Accrual Basis

	Jul '21 - Jun ...	Budget	\$ Over Budget	% of Budget
8000 · General Fund Expenses				
8012 · Temporary Employment Ex...	2,053			
8040 · Workers Comp/Life/AD&D	7,981	12,000	-4,019	67%
8110 · Vehicle Fuel	968	9,000	-8,032	11%
8130 · Office Supplies & Expenses	780	4,000	-3,220	19%
8140 · Medical Supplies/Services	842	3,000	-2,158	28%
8150 · Building Maintenance/Repairs	292	5,000	-4,708	6%
8160 · Vehicle/Equip Repairs & M...	1,390	14,000	-12,610	10%
8165 · Equipment Testing	1,800	8,000	-6,200	23%
8170 · Misc Supplies & Expenses	274	600	-326	46%
8210 · Legal/Professional Services	4,371	12,000	-7,629	36%
8220 · Audit Services	0	14,000	-14,000	0%
8230 · Property/Liability Insurance	3,680	12,000	-8,320	31%
8240 · Election Costs	0	600	-600	0%
8250 · Electricity/Propane Utilities	1,814	7,500	-5,686	24%
8260 · Water/Sewer/Trash	3,041	8,000	-4,959	38%
8270 · Dues/Memberships/Fees	867	2,000	-1,133	43%
8280 · Seminars/Conferences	0	4,000	-4,000	0%
8281 · Food & Beverages	344	2,000	-1,656	17%
8285 · Public Notices, Ads, Etc	472	1,000	-528	47%
8290 · Volunteer Awards/Events	197	1,000	-803	20%
8291 · Volunteer Trng/Ed/Recruit...	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	1,183	5,000	-3,817	24%
8310 · Accounting Services	7,085	14,000	-6,915	51%
8320 · Dispatch Services	4,443	22,000	-17,557	20%
8335 · Emergency Preparedness/C...	0	1,000	-1,000	0%
8340 · Secretarial Services	115	2,000	-1,885	6%
8350 · Hydrant Maintenance	0	1,000	-1,000	0%
8360 · Small Tools/Equip	0	2,000	-2,000	0%
8410 · Capital Equipment	0	5,000	-5,000	0%
8411 · Protective Gear/Clothing	3,055	6,000	-2,945	51%
8412 · Radios & Pagers	0	1,000	-1,000	0%
8413 · Radio Bldg Repairs & Equip...	0	1,000	-1,000	0%
8415 · Grant Equipment	0	5,000	-5,000	0%
8550 · Contingency	0	15,000	-15,000	0%
Total 8000 · General Fund Expenses	47,310	209,700	-162,390	23%
9000 · Truck & Bldg Fund Expenses				
9004 · Materials & Services	0	176,700	-176,700	0%
9005 · Building Improvements/Bay...	0	5,000	-5,000	0%
9006 · Building #3 Note Payments	10,529	31,600	-21,071	33%
9009 · Service Fees	86	100	-14	86%
Total 9000 · Truck & Bldg Fund Exp...	10,615	213,400	-202,785	5%
Total Expense	242,738	815,900	-573,162	30%
Net Income	-183,983	-223,683	39,700	82%

Seal Rock Rural Fire Protection District

Bills Paid

October 2021

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
Associated Cleaning Svs			
Bill Pmt -Check	10/26/2021	4045	<u>191.00-</u>
Total Associated Cleaning Svs			191.00-
AT&T			
Bill Pmt -Check	10/14/2021	4023	<u>89.28-</u>
Total AT&T			89.28-
Bound Tree Medical, LLC			
Bill Pmt -Check	10/22/2021	4036	<u>365.40-</u>
Total Bound Tree Medical, LLC			365.40-
Central Lincoln PUD			
Bill Pmt -Check	10/08/2021	4022	<u>372.21-</u>
Total Central Lincoln PUD			372.21-
CoEnergy Propane			
Bill Pmt -Check	10/22/2021	4037	<u>140.00-</u>
Total CoEnergy Propane			140.00-
Credo			
Bill Pmt -Check	10/14/2021	4034	<u>12.53-</u>
Total Credo			12.53-
Idea Print Works Inc			
Bill Pmt -Check	10/14/2021	4024	<u>235.50-</u>
Total Idea Print Works Inc			235.50-
IMS Alliance			
Bill Pmt -Check	10/14/2021	4025	<u>34.00-</u>
Total IMS Alliance			34.00-

Seal Rock Rural Fire Protection District

Bills Paid

October 2021

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
Larry Silverthorne			
Bill Pmt -Check	10/08/2021	4021	100.00-
Total Larry Silverthorne			100.00-
Local Government Law Group PC			
Bill Pmt -Check	10/14/2021	4026	49.00-
Bill Pmt -Check	10/22/2021	4038	3,993.50-
Total Local Government Law Group PC			4,042.50-
Oregon Labor Law Poster Service			
Bill Pmt -Check	10/14/2021	4027	192.00-
Total Oregon Labor Law Poster Service			192.00-
Peak Internet			
Bill Pmt -Check	10/14/2021	4028	14.50-
Bill Pmt -Check	10/14/2021	4035	53.50-
Total Peak Internet			68.00-
Pioneer Connect			
Bill Pmt -Check	10/14/2021	4029	302.58-
Total Pioneer Connect			302.58-
Seal Rock Water District			
Bill Pmt -Check	10/14/2021	4030	182.48-
Total Seal Rock Water District			182.48-
SeaWestern			
Bill Pmt -Check	10/14/2021	4031	327.40-
Total SeaWestern			327.40-
Special Districts Association of Oregon			
Bill Pmt -Check	10/22/2021	4039	782.27-
Total Special Districts Association of Oregon			782.27-

Seal Rock Rural Fire Protection District

Bills Paid

October 2021

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
Thomas M Wilson Accounting & Tax LLC			
Bill Pmt -Check	10/14/2021	4032	1,135.53-
Bill Pmt -Check	10/22/2021	4040	1,088.75-
Total Thomas M Wilson Accounting & Tax LLC			<u>2,224.28-</u>
TOTAL			<u><u>9,661.43-</u></u>

**Seal Rock Rural Fire Protection District
Credit Card Charges
October 2021**

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 October 31, 2021

Date	Name	Debit	Credit	Balance
1000 · Operating Funds				270,841.76
1010 · Cash/General Bank Acct - 3944				68,320.27
10/04/2021	QuickBooks Payroll Service		14,324.52	53,995.75
10/05/2021	Sakaris, Thomas S		4,320.84	49,674.91
10/05/2021	Sakaris, Thomas S		1,052.70	48,622.21
10/08/2021	IRS US Treasury 941		6,123.42	42,498.79
10/08/2021	Oregon Dept of Revenue		1,991.77	40,507.02
10/08/2021	Central Lincoln PUD		372.21	40,134.81
10/08/2021	Larry Silverthorne		100.00	40,034.81
10/14/2021	AT&T		89.28	39,945.53
10/14/2021	Idea Print Works Inc		235.50	39,710.03
10/14/2021	IMS Alliance		34.00	39,676.03
10/14/2021	Local Government Law Group PC		49.00	39,627.03
10/14/2021	Oregon Labor Law Poster Service		192.00	39,435.03
10/14/2021	Peak Internet		14.50	39,420.53
10/14/2021	Pioneer Connect		302.58	39,117.95
10/14/2021	Seal Rock Water District		182.48	38,935.47
10/14/2021	SeaWestern		327.40	38,608.07
10/14/2021	Thomas M Wilson Accounting & Tax ...		1,135.53	37,472.54
10/14/2021	Credo		12.53	37,460.01
10/14/2021	Peak Internet		53.50	37,406.51
10/15/2021	Treasury Management Fee		5.00	37,401.51
10/15/2021	Adobe Software		14.99	37,386.52
10/18/2021		46,321.00		83,707.52
10/20/2021	Special Districts Insurance Services	289.46		83,996.98
10/22/2021	Bound Tree Medical, LLC		365.40	83,631.58
10/22/2021	CoEnergy Propane		140.00	83,491.58
10/22/2021	Local Government Law Group PC		3,993.50	79,498.08
10/22/2021	Special Districts Association of Oregon		782.27	78,715.81
10/22/2021	Thomas M Wilson Accounting & Tax ...		1,088.75	77,627.06
10/26/2021	Associated Cleaning Svcs		191.00	77,436.06
10/26/2021	Deposit	289.46		77,725.52
10/27/2021	PERS Contribution - Employer		9,254.67	68,470.85
10/27/2021	PERS Contribution - Employer		24,994.42	43,476.43
10/28/2021	Deposit	25.00		43,501.43
10/29/2021	Sakaris, Thomas S		4,320.84	39,180.59
10/29/2021	Sakaris, Thomas S		1,052.71	38,127.88
10/29/2021	Sakaris, Thomas S		2,298.25	35,829.63
10/29/2021	Sakaris, Thomas S		4,686.00	31,143.63
10/29/2021	BBSI - Barrett Business Services Inc		24.00	31,119.63
Total 1010 · Cash/General Bank Acct - 3944		46,924.92	84,125.56	31,119.63

Seal Rock Rural Fire Protection District
Checking / Savings Transactions

Accrual Basis

As of October 31, 2021

Date	Name	Debit	Credit	Balance
1020 · Cash/General LGIP Acct - 4353				202,321.49
10/04/2021		5,896.30		208,217.79
10/18/2021			46,321.00	161,896.79
Total 1020 · Cash/General LGIP Acct - 4353		5,896.30	46,321.00	161,896.79
1090 · Cash on Hand				200.00
Total 1090 · Cash on Hand				200.00
Total 1000 · Operating Funds		52,821.22	130,446.56	193,216.42
1050 · LOSAP FUNDS				26,490.67
1060 · Cash/LOSAP Bank Account - 2064				9,317.25
10/01/2021	Bill Kenworthy (LOSAP)		225.00	9,092.25
10/01/2021	Brittain Meatzie (LOSAP)		375.00	8,717.25
10/01/2021	Dave Ball (LOSAP)		300.00	8,417.25
10/01/2021	Dave Snyder (LOSAP)		150.00	8,267.25
10/01/2021	Larry Silverthorn (LOSAP)		450.00	7,817.25
10/01/2021	Lyle Beard (LOSAP)		300.00	7,517.25
10/01/2021	Mark Jung (LOSAP)		450.00	7,067.25
10/01/2021	Ned Brittain (LOSAP)		150.00	6,917.25
10/01/2021	Patty Benjamin (LOSAP)		150.00	6,767.25
10/01/2021	Paul Highfill (LOSAP)		450.00	6,317.25
10/01/2021	Peter Benjamin (LOSAP)		225.00	6,092.25
10/01/2021	Rod Peterson (LOSAP)		450.00	5,642.25
10/15/2021			5.00	5,637.25
10/31/2021		0.06		5,637.31
Total 1060 · Cash/LOSAP Bank Account - 2064		0.06	3,680.00	5,637.31
1065 · LOSAP Certificates of Deposit				17,173.42
10/31/2021		15.03		17,188.45
Total 1065 · LOSAP Certificates of Deposit		15.03	0.00	17,188.45
Total 1050 · LOSAP FUNDS		15.09	3,680.00	22,825.76
1100 · Truck & Bldg Reserve Funds				210,551.98
1110 · Cash/Bldg Loan Payments - 3576				23,918.76
10/01/2021	Building Payment		2,632.37	21,286.39
10/15/2021			12.95	21,273.44
10/31/2021		0.18		21,273.62
Total 1110 · Cash/Bldg Loan Payments - 3576		0.18	2,645.32	21,273.62

Seal Rock Rural Fire Protection District
Checking / Savings Transactions

Accrual Basis

As of October 31, 2021

<u>Date</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
1130	Cash/Trk & Bldg LGIP - 4326			186,633.22
	Total 1130 · Cash/Trk & Bldg LGIP - 4326			186,633.22
				<hr/>
	Total 1100 · Truck & Bldg Reserve Funds	0.18	2,645.32	207,906.84
				<hr/>
TOTAL		52,836.49	136,771.88	423,949.02
				<hr/> <hr/>

Seal Rock Rural Fire Protection District

Bills Paid

November 2021

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
Cascade Fire Equipment			
Bill Pmt -Check	11/09/2021	4049	<u>1,207.25-</u>
Total Cascade Fire Equipment			1,207.25-
Duncraggan LLC			
Bill Pmt -Check	11/09/2021	4050	<u>3,800.00-</u>
Total Duncraggan LLC			3,800.00-
Paul Rimola			
Bill Pmt -Check	11/01/2021	4046	<u>180.00-</u>
Total Paul Rimola			180.00-
Quick Computer Sercives			
Bill Pmt -Check	11/09/2021	4051	<u>191.00-</u>
Total Quick Computer Sercives			191.00-
Thomas M Wilson Accounting & Tax LLC			
Bill Pmt -Check	11/09/2021	4052	<u>1,698.75-</u>
Total Thomas M Wilson Accounting & Tax LLC			1,698.75-
True North Equipment			
Bill Pmt -Check	11/09/2021	4053	<u>1,800.00-</u>
Total True North Equipment			<u>1,800.00-</u>
TOTAL			<u><u>8,877.00-</u></u>

**Seal Rock Rural Fire Protection District
Expense Detail**

Accrual Basis

October 2021

Date	Name	Memo	Amount
6000 · Firefighters Fund Expenses			
6010 · Firefighter Salaries			
10/05/2021	Riportella, Nicholas D	Direct Deposit	4,104.00
10/05/2021	Riportella, Nicholas D	Direct Deposit	102.54
10/05/2021	Stay IV, Charles A	Direct Deposit	3,333.33
10/05/2021	Stay IV, Charles A	Direct Deposit	87.02
10/05/2021	Sturzenegger, Jared M	Direct Deposit	3,333.33
10/05/2021	Sturzenegger, Jared M	Direct Deposit	87.02
10/05/2021	Udoutch, Derek	Direct Deposit	4,756.57
10/05/2021	Udoutch, Derek	Direct Deposit	2,854.08
10/05/2021	Udoutch, Derek	Direct Deposit	0.00
10/05/2021	Udoutch, Derek	Direct Deposit	124.13
Total 6010 · Firefighter Salaries			18,782.02
6015 · PERS Benefit			
10/27/2021	PERS Contribution - Employer		
10/27/2021	PERS Contribution - Employer		24,994.42
Total 6015 · PERS Benefit			24,994.42
Total 6000 · Firefighters Fund Expenses			43,776.44
66000 · Payroll Taxes			
10/04/2021	QuickBooks Payroll Service	Fee for 4 direct deposit(s) a...	7.00
10/05/2021	Riportella, Nicholas D	Direct Deposit	2.64
10/05/2021	Riportella, Nicholas D	Direct Deposit	260.80
10/05/2021	Riportella, Nicholas D	Direct Deposit	61.00
10/05/2021	Riportella, Nicholas D	Direct Deposit	50.48
10/05/2021	Sakaris, Thomas S		1.91
10/05/2021	Sakaris, Thomas S		341.00
10/05/2021	Sakaris, Thomas S		79.75
10/05/2021	Sakaris, Thomas S		0.00
10/05/2021	Stay IV, Charles A	Direct Deposit	2.64
10/05/2021	Stay IV, Charles A	Direct Deposit	212.06
10/05/2021	Stay IV, Charles A	Direct Deposit	49.60
10/05/2021	Stay IV, Charles A	Direct Deposit	41.04
10/05/2021	Sturzenegger, Jared M	Direct Deposit	2.64
10/05/2021	Sturzenegger, Jared M	Direct Deposit	212.06
10/05/2021	Sturzenegger, Jared M	Direct Deposit	49.60
10/05/2021	Sturzenegger, Jared M	Direct Deposit	41.04

**Seal Rock Rural Fire Protection District
Expense Detail**

Accrual Basis

October 2021

Date	Name	Memo	Amount
10/05/2021	Sakaris, Thomas S		0.00
10/05/2021	Sakaris, Thomas S		72.23
10/05/2021	Sakaris, Thomas S		16.90
10/05/2021	Sakaris, Thomas S		0.00
10/05/2021	Udoutch, Derek	Direct Deposit	2.97
10/05/2021	Udoutch, Derek	Direct Deposit	479.56
10/05/2021	Udoutch, Derek	Direct Deposit	112.15
10/05/2021	Udoutch, Derek	Direct Deposit	27.16
10/08/2021		On John Townley WBF ca...	0.73
10/08/2021	Townley, John R		0.73
10/29/2021	Sakaris, Thomas S		1.91
10/29/2021	Sakaris, Thomas S		341.00
10/29/2021	Sakaris, Thomas S		79.75
10/29/2021	Sakaris, Thomas S		0.00
10/29/2021	Sakaris, Thomas S		0.00
10/29/2021	Sakaris, Thomas S		72.23
10/29/2021	Sakaris, Thomas S		16.89
10/29/2021	Sakaris, Thomas S		0.00
10/29/2021	Sakaris, Thomas S		2,750.40
10/29/2021	Sakaris, Thomas S		0.00
10/29/2021	Sakaris, Thomas S		170.52
10/29/2021	Sakaris, Thomas S		39.88
10/29/2021	Sakaris, Thomas S		0.00
10/29/2021	Sakaris, Thomas S		0.00
10/29/2021	Sakaris, Thomas S		372.00
10/29/2021	Sakaris, Thomas S		87.00
10/29/2021	Sakaris, Thomas S		0.00
Total 66000 · Payroll Taxes			6,059.27
7000 · Chief Fund Expenses			
7001 · Contractor FireChief			
10/31/2021	Duncraggan LLC	October Billing	3,800.00
Total 7001 · Contractor FireChief			3,800.00

**Seal Rock Rural Fire Protection District
Expense Detail**

Accrual Basis

October 2021

Date	Name	Memo	Amount
7010 · Chief Salary			
10/05/2021	Sakaris, Thomas S		5,500.00
10/05/2021	Sakaris, Thomas S		0.00
10/05/2021	Sakaris, Thomas S		0.00
10/05/2021	Sakaris, Thomas S		1,165.00
10/29/2021	Sakaris, Thomas S		5,500.00
10/29/2021	Sakaris, Thomas S		0.00
10/29/2021	Sakaris, Thomas S		
10/29/2021	Sakaris, Thomas S		1,165.00
10/29/2021	Sakaris, Thomas S		
10/29/2021	Sakaris, Thomas S		0.00
10/29/2021	Sakaris, Thomas S		
10/29/2021	Sakaris, Thomas S		6,000.00
10/29/2021	Sakaris, Thomas S		0.00
Total 7010 · Chief Salary			19,330.00
7015 · Chief PERS Benefit			
10/27/2021	PERS Contribution - Employer		9,254.67
10/27/2021	PERS Contribution - Employer		0.00
Total 7015 · Chief PERS Benefit			9,254.67
Total 7000 · Chief Fund Expenses			32,384.67
8000 · General Fund Expenses			
8012 · Temporary Employment Expense			
10/29/2021	BBSI - Barrett Business Servi...		24.00
Total 8012 · Temporary Employment Expense			24.00
8040 · Workers Comp/Life/AD&D			
10/20/2021	Special Districts Insurance Se...	Return Contrib - Work Comp	-289.46
Total 8040 · Workers Comp/Life/AD&D			-289.46

**Seal Rock Rural Fire Protection District
Expense Detail**

October 2021

Accrual Basis

Date	Name	Memo	Amount
8130 · Office Supplies & Expenses			
10/08/2021	Larry Silverthorne	to replace two PO Boxes	100.00
10/15/2021	Adobe Software		14.99
10/27/2021	Quick Computer Sercives	Data recovery	191.00
Total 8130 · Office Supplies & Expenses			305.99
8140 · Medical Supplies/Services			
10/04/2021	Bound Tree Medical, LLC		365.40
Total 8140 · Medical Supplies/Services			365.40
8165 · Equipment Testing			
10/31/2021	True North Equipment		450.00
10/31/2021	True North Equipment		450.00
10/31/2021	True North Equipment		450.00
10/31/2021	True North Equipment		450.00
Total 8165 · Equipment Testing			1,800.00
8170 · Misc Supplies & Expenses			
10/05/2021	Stay IV, Charles A	Direct Deposit	160.00
10/05/2021	Sturzenegger, Jared M	Direct Deposit	80.00
Total 8170 · Misc Supplies & Expenses			240.00
8210 · Legal/Professional Services			
10/01/2021	Local Government Law Grou...		3,993.50
Total 8210 · Legal/Professional Services			3,993.50
8230 · Property/Liability Insurance			
10/31/2021		Expense Prepaid Insurance	920.00
Total 8230 · Property/Liability Insurance			920.00

**Seal Rock Rural Fire Protection District
Expense Detail**

Accrual Basis

October 2021

Date	Name	Memo	Amount
8250 · Electricity/Propane Utilities			
10/01/2021	CoEnergy Propane	Tank Rent	140.00
10/08/2021	Central Lincoln PUD		78.52
10/08/2021	Central Lincoln PUD		57.96
10/08/2021	Central Lincoln PUD		116.15
10/08/2021	Central Lincoln PUD		119.58
Total 8250 · Electricity/Propane Utilities			512.21
8270 · Dues/Memberships/Fees			
10/01/2021	Special Districts Association ...	2022 SDAO Membership ...	782.27
Total 8270 · Dues/Memberships/Fees			782.27
8300 · Telephone/Internet/TV			
10/01/2021	Pioneer Connect		302.58
10/01/2021	Peak Internet	Account # 178501	24.00
10/01/2021	Peak Internet	Account # 177936	29.50
Total 8300 · Telephone/Internet/TV			356.08
8310 · Accounting Services			
10/31/2021	Thomas M Wilson Accountin...	October Accounting	1,698.75
Total 8310 · Accounting Services			1,698.75
8411 · Protective Gear/Clothing			
10/07/2021	SeaWestern		75.70
Total 8411 · Protective Gear/Clothing			75.70
Total 8000 · General Fund Expenses			10,784.44
9000 · Truck & Bldg Fund Expenses			
9006 · Building #3 Note Payments			
10/01/2021	Building Payment		2,632.37
Total 9006 · Building #3 Note Payments			2,632.37

**Seal Rock Rural Fire Protection District
Expense Detail**

Accrual Basis

October 2021

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
9009 · Service Fees			
10/15/2021	Treasury Management Fee		5.00
10/15/2021		Service Charge	12.95
10/15/2021		Service Charge	5.00
	Total 9009 · Service Fees		<u>22.95</u>
	Total 9000 · Truck & Bldg Fund Expenses		<u>2,655.32</u>
TOTAL			<u><u>95,660.14</u></u>

**Seal Rock Fire District
Cash Requirements
For Board Meeting of November 11, 2021**

PERS - Chief & Firefighters	\$	3,213
Estimated Bills Paid Between Board Meetings <i>(Bills for Same Period of Prior Year)</i>	\$	12,659
Payroll for Current Month	\$	27,806
Add Cushion	\$	<u>30,000</u>
Estimated Cash Requirements	\$	73,678
Book Balance at Board Meeting of November 11, 2021	\$	<u>5,542</u>
Total Cash Required	\$	<u><u>68,136</u></u>

TRANSFER MUST HAPPEN BEFORE BILLS ARE PAID

Date of transfers:

<u>From:</u>	<u>To:</u>	<u>Amount</u>	<u>Conf. #:</u>
GENERAL LGIP #4353	GENERAL BANK ACCT #3944	<u>68,136</u>	bills/payroll (above)
<u>From:</u>	<u>To:</u>	<u>Amount</u>	<u>Conf. #:</u>
GENERAL LGIP #4353	LOSAP BANK ACCT #2064		Annual Transfer
<u>From:</u>	<u>To:</u>	<u>Amount</u>	<u>Conf. #:</u>
TRUCK/BLDG LGIP #4326	TRUCK/BLDG #3576		Annual Transfer