

**Seal Rock Fire District
Accountant's Report of November 2021 Transactions
For December 16, 2021 Board Meeting**

BALANCE SHEET

Overall cash in all accounts equal \$424,680

Total Liabilities are \$267,281.

There were no new Fixed Assets purchased in November.

INCOME & EXPENSE

Property Taxes for Current and Prior Years were received in the amount of \$44,074. Property Taxes are deposited into the Local Government Investment Pool (LGIP) Account.

Total Expenses were \$47,821.

Net Income was a loss of \$3,747.

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

EXPENSE DETAIL

PERS for the Firefighters were accrued in the amount of \$3,125. Currently we are waiting for a class to be held by the state to get fully trained on all aspects of handling PERS (Public Employees Retirement System).

Legal / Professional fees of \$2,929 were incurred.

Dispatch Services paid quarterly to the City of Salem were paid in the amount of \$4,335.

Account #8260 Water/Sewer/Trash and Account #8300 Telephone/Internet/TV have a negative transactions due to the process of setting these accounts up for Automatic Payment.

BUDGET VS ACTUAL REPORT

Five months reporting or 42% of the year is being reported.

Total Income YTD (Year-to-Date) is at 10%.

Total Expenses YTD (Year-to-Date) are at 35%

Account #6412 Uniforms shows a negative amount due to a refund Galls Equipment Company issued for a credit the Fire District had on their records from 12-20-2017.

BILLS PAID REPORT

Payments are reported by Vender. Note that Paul Rimola, Treasurer was reimbursed for items. Petty Cash was re-established for \$180. Before Credit Cards were established the Treasurer's personal Credit Card was utilized for Office Supplies ordered online.

CREDIT CARD CHARGES

There were no Credit Card Charges.

CHECKING / SAVINGS TRANSACTIONS

Listing by date of all financial transactions.

BILLS PAID IN DECEMBER

These are the bills paid up to the date of the board meeting in the current month.

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 \$52,193.

Seal Rock Rural Fire Protection District
Balance Sheet

Accrual Basis

As of November 30, 2021

	<u>Nov 30, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Operating Funds	
1010 · Cash/General Bank Acct - 3944	58,587
1020 · Cash/General LGIP Acct - 4353	137,810
1090 · Cash on Hand	<u>200</u>
Total 1000 · Operating Funds	196,597
1050 · LOSAP FUNDS	
1060 · Cash/LOSAP Bank Account - 2064	5,632
1065 · LOSAP Certificates of Deposit	<u>17,188</u>
Total 1050 · LOSAP FUNDS	22,821
1100 · Truck & Bldg Reserve Funds	
1110 · Cash/Bldg Loan Payments - 3576	18,628
1130 · Cash/Trk & Bldg LGIP - 4326	<u>186,633</u>
Total 1100 · Truck & Bldg Reserve Funds	<u>205,262</u>
Total Checking/Savings	424,680
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	2,577
1403 · Prepaid Fuel - Carson	<u>552</u>
Total 1400 · Prepaid Expenses	<u>3,129</u>
Total Other Current Assets	<u>6,804</u>

Seal Rock Rural Fire Protection District
Balance Sheet

Accrual Basis

As of November 30, 2021

	Nov 30, 21
Total Current Assets	466,150
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	486,458
TOTAL ASSETS	952,608
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 · Accounts Payable	12,452
Total Accounts Payable	12,452
Other Current Liabilities	
2103 · Accrued PERS - Firefighters	6,249
2300 · Due to LOSAP Volunteers	26,525
2500 · Deferred Revenue	27,489
2601 · Note Payable/Bldg 3	194,566
Total Other Current Liabilities	254,829
Total Current Liabilities	267,281
Total Liabilities	267,281
Equity	
2901 · Fund Balances/All Funds	658,476
2920 · GAAP - Audit Adjustments	134,872
32000 · Fund Balance to be Allocated	102,998
Net Income	-211,020

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

Accrual Basis

As of November 30, 2021

	<u>Nov 30, 21</u>
Total Equity	<u>685,326</u>
TOTAL LIABILITIES & EQUITY	<u>952,608</u>

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

Accrual Basis

November 2021

	Nov 21
Income	
3001 · Taxes/General/Current Year	18,752
3009 · Taxes/General/Prior Years	452
3011 · Taxes/Chief Levy/Current Year	8,093
3019 · Taxes/Chief Levy/Prior Years	195
3021 · Taxes/FF Levy/Current Year	16,187
3029 · Taxes/FF Levy/Prior Years	366
3101 · Interest Income/General Fund	3
3103 · Interest Income - LOSAP	0
3104 · Trk/Bldg Reserve Fund Interest	0
3190 · Misc Income	25
	44,074
Total Income	44,074
Gross Profit	44,074
Expense	
6000 · Firefighters Fund Expenses	
6010 · Firefighter Salaries	17,001
6015 · PERS Benefit	3,245
	20,245
Total 6000 · Firefighters Fund Expenses	20,245
66000 · Payroll Taxes	1,461
7000 · Chief Fund Expenses	
7001 · Contractor Fire Chief	3,800
	3,800
Total 7000 · Chief Fund Expenses	3,800
8000 · General Fund Expenses	
8012 · Temporary Employment Expense	4,709
8130 · Office Supplies & Expenses	960
8140 · Medical Supplies/Services	116
8160 · Vehicle/Equip Repairs & Main	972
8210 · Legal/Professional Services	2,929
8230 · Property/Liability Insurance	920
8250 · Electricity/Propane Utilities	788
8260 · Water/Sewer/Trash	181
8270 · Dues/Memberships/Fees	439
8300 · Telephone/Internet/TV	379
8310 · Accounting Services	1,369

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

Accrual Basis

November 2021

	<u>Nov 21</u>
8320 · Dispatch Services	4,335
8411 · Protective Gear/Clothing	<u>1,562</u>
Total 8000 · General Fund Expenses	19,659
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>47,821</u>
Net Income	<u><u>-3,747</u></u>

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

Accrual Basis

November 2021

Date	Name	Memo	Amount
6000 · Firefighters Fund Expenses			
6010 · Firefighter Salaries			
11/05/2021	Riportella, Nicholas D	Direct Deposit	4,104.00
11/05/2021	Riportella, Nicholas D	Direct Deposit	608.88
11/05/2021	Riportella, Nicholas D	Direct Deposit	102.54
11/05/2021	Stay IV, Charles A	Direct Deposit	3,333.33
11/05/2021	Stay IV, Charles A	Direct Deposit	87.02
11/05/2021	Sturzenegger, Jared M	Direct Deposit	3,333.33
11/05/2021	Sturzenegger, Jared M	Direct Deposit	87.02
11/05/2021	Udoutch, Derek	Direct Deposit	4,756.57
11/05/2021	Udoutch, Derek	Direct Deposit	0.00
11/05/2021	Udoutch, Derek	Direct Deposit	124.13
11/15/2021	Stay IV, Charles A		0.00
11/15/2021	Stay IV, Charles A		463.68
11/15/2021	Stay IV, Charles A		0.00
Total 6010 · Firefighter Salaries			17,000.50
6015 · PERS Benefit			
11/19/2021	PERS Contribution - Employer		120.11
11/30/2021	Accrued PERS	Accrued PERS for November	3,124.54
Total 6015 · PERS Benefit			3,244.65
Total 6000 · Firefighters Fund Expenses			20,245.15
66000 · Payroll Taxes			
11/04/2021	QuickBooks Payroll Service	Direct Deposit Fee	7.00
11/05/2021	Riportella, Nicholas D	Direct Deposit	2.90
11/05/2021	Riportella, Nicholas D	Direct Deposit	298.56
11/05/2021	Riportella, Nicholas D	Direct Deposit	69.82
11/05/2021	Riportella, Nicholas D	Direct Deposit	57.78
11/05/2021	Stay IV, Charles A	Direct Deposit	1.13
11/05/2021	Stay IV, Charles A	Direct Deposit	212.06
11/05/2021	Stay IV, Charles A	Direct Deposit	49.59
11/05/2021	Stay IV, Charles A	Direct Deposit	41.05
11/05/2021	Sturzenegger, Jared M	Direct Deposit	1.66
11/05/2021	Sturzenegger, Jared M	Direct Deposit	212.06
11/05/2021	Sturzenegger, Jared M	Direct Deposit	49.59
11/05/2021	Sturzenegger, Jared M	Direct Deposit	41.05
11/05/2021	Udoutch, Derek	Direct Deposit	2.64

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

Accrual Basis

November 2021

Date	Name	Memo	Amount
11/05/2021	Udoutch, Derek	Direct Deposit	302.60
11/05/2021	Udoutch, Derek	Direct Deposit	70.77
11/05/2021	Udoutch, Derek	Direct Deposit	0.00
11/15/2021	Stay IV, Charles A		0.00
11/15/2021	Stay IV, Charles A		28.75
11/15/2021	Stay IV, Charles A		6.72
11/15/2021	Stay IV, Charles A		5.56
Total 66000 · Payroll Taxes			1,461.29
7000 · Chief Fund Expenses			
7001 · Contractor Fire Chief			
11/01/2021	Duncraggan LLC		3,800.00
Total 7001 · Contractor Fire Chief			3,800.00
7015 · Chief PERS Benefit			
11/19/2021	PERS Contribution - Employer		0.00
Total 7015 · Chief PERS Benefit			0.00
Total 7000 · Chief Fund Expenses			3,800.00
8000 · General Fund Expenses			
8012 · Temporary Employment Expense			
11/05/2021	BBSI - Barrett Business Serv...	Lynda Engle	2,028.60
11/19/2021	BBSI - Barrett Business Serv...	Lynda Engle	714.15
11/26/2021	BBSI - Barrett Business Serv...	Lynda Engle	724.50
11/26/2021	BBSI - Barrett Business Serv...	Lynda Engle	724.50
11/28/2021	BBSI - Barrett Business Serv...	Lynda Engle	517.50
Total 8012 · Temporary Employment Expense			4,709.25
8130 · Office Supplies & Expenses			
11/01/2021	Paul Rimola	Petty Cash Re-established	180.00
11/13/2021	Pioneer Printing Inc.		176.65
11/17/2021	Paul Rimola	Printing Solutions	102.75
11/22/2021	Paul Rimola	Staples	500.90
Total 8130 · Office Supplies & Expenses			960.30

Seal Rock Rural Fire Protection District
Expense Detail

Accrual Basis

November 2021

Date	Name	Memo	Amount
8140 · Medical Supplies/Services			
11/01/2021	Bound Tree Medical, LLC	From Statement 11/1/2021	84.16
11/11/2021	Bound Tree Medical, LLC		31.74
Total 8140 · Medical Supplies/Services			115.90
8160 · Vehicle/Equip Repairs & Main			
11/01/2021	Wilsons NAPA Auto Parts		318.34
11/10/2021	Alsea Bay Power Products	Invoice total 52.00	35.10
11/30/2021	Lincoln County Fleet Services		618.49
Total 8160 · Vehicle/Equip Repairs & Main			971.93
8170 · Misc Supplies & Expenses			
11/15/2021	Stay IV, Charles A		0.00
Total 8170 · Misc Supplies & Expenses			0.00
8210 · Legal/Professional Services			
11/01/2021	Local Government Law Gro...	For Oct Services	931.00
11/04/2021	Yaquina Law LLC		1,848.00
11/15/2021	Karin Ellison		150.00
Total 8210 · Legal/Professional Services			2,929.00
8230 · Property/Liability Insurance			
11/30/2021		Expense Prepaid Insurance	920.00
Total 8230 · Property/Liability Insurance			920.00
8250 · Electricity/Propane Utilities			
11/09/2021	Central Lincoln PUD	Account 269708002	122.30
11/09/2021	Central Lincoln PUD	account #269708003	127.14
11/09/2021	Central Lincoln PUD	Account #269708000	73.17
11/09/2021	Central Lincoln PUD	Account #269709001	55.22
11/30/2021	CoEnergy Propane	November Charges	410.38
Total 8250 · Electricity/Propane Utilities			788.21

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

Accrual Basis

November 2021

Date	Name	Memo	Amount
8260 · Water/Sewer/Trash			
11/03/2021	Seal Rock Water District		44.57
11/03/2021	Seal Rock Water District		44.58
11/03/2021	Seal Rock Water District		44.74
11/03/2021	Seal Rock Water District		46.68
11/03/2021	Seal Rock Water District	Deposit	-180.57
11/09/2021	Seal Rock Water District		44.57
11/09/2021	Seal Rock Water District		44.58
11/09/2021	Seal Rock Water District		44.74
11/09/2021	Seal Rock Water District		46.68
Total 8260 · Water/Sewer/Trash			180.57
8270 · Dues/Memberships/Fees			
11/22/2021	Oregon Government Ethics ...	Vendor Nmber OGE0000833	439.06
Total 8270 · Dues/Memberships/Fees			439.06
8300 · Telephone/Internet/TV			
11/01/2021	Peak Internet		25.00
11/02/2021	Peak Internet	Deposit	-24.00
11/09/2021	Peak Internet		24.00
11/10/2021	Peak Internet		24.00
11/15/2021	Pioneer Connect	BUS-108993 Auto Pay	304.72
11/22/2021	Credo		25.18
Total 8300 · Telephone/Internet/TV			378.90
8310 · Accounting Services			
11/30/2021	Thomas M Wilson Accounti...		1,368.75
Total 8310 · Accounting Services			1,368.75
8320 · Dispatch Services			
11/08/2021	City of Salem		4,334.84
Total 8320 · Dispatch Services			4,334.84

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

Accrual Basis

November 2021

Date	Name	Memo	Amount
· 8411 · Protective Gear/Clothing			
11/01/2021	Idea Print Works Inc		355.00
11/09/2021	Cascade Fire Equipment		388.45
11/09/2021	Cascade Fire Equipment		125.00
11/09/2021	Cascade Fire Equipment		315.35
11/09/2021	Cascade Fire Equipment		378.45
Total 8411 · Protective Gear/Clothing			1,562.25
Total 8000 · General Fund Expenses			19,658.96
9000 · Truck & Bldg Fund Expenses			
9006 · Building #3 Note Payments			
11/01/2021	Paul Highfill/note		2,632.37
Total 9006 · Building #3 Note Payments			2,632.37
9009 · Service Fees			
11/15/2021	Treasury Management Fee		5.00
11/15/2021	Service Charge		12.95
11/15/2021		Service Charge	5.00
Total 9009 · Service Fees			22.95
Total 9000 · Truck & Bldg Fund Expenses			2,655.32
TOTAL			47,820.72

Seal Rock Rural Fire Protection District

Budget vs Actual Report

July 2021 through June 2022

Accrual Basis

	<u>Jul '21 - Jun 22</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	132	100	32	132%
3191 · Insurance Recovery	0	1,000	-1,000	0%
3192 · Insurance Dividends	0	700	-700	0%
Total Income	<u>58,490</u>	<u>592,217</u>	<u>-533,727</u>	<u>10%</u>
Gross Profit	58,490	592,217	-533,727	10%
Expense				
6000 · Firefighters Fund Expenses				
6010 · Firefighter Salaries	99,002	209,500	-110,498	47%
6015 · PERS Benefit	37,095	37,700	-605	98%
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 Expenses	<u>134,643</u>	<u>273,700</u>	<u>-139,057</u>	<u>49%</u>
66000 · Payroll Taxes				
66000	14,723			
7000 · Chief Fund Expenses				
7001 · Contractor Fire Chief	7,600			
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	<u>60,483</u>	<u>119,100</u>	<u>-58,617</u>	<u>51%</u>

Seal Rock Rural Fire Protection District

Budget vs Actual Report

July 2021 through June 2022

Accrual Basis

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
8000 · General Fund Expenses				
8012 · Temporary Employment Expe...	5,411			
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	1,560	4,000	-2,440	39%
8140 · Medical Supplies/Services	958	3,000	-2,042	32%
8150 · Building Maintenance/Repairs	292	5,000	-4,708	6%
8160 · Vehicle/Equip Repairs & Main	2,362	14,000	-11,638	17%
8165 · Equipment Testing	1,800	8,000	-6,200	23%
8170 · Misc Supplies & Expenses	274	600	-326	46%
8210 · Legal/Professional Services	7,600	12,000	-4,400	63%
8220 · Audit Services	0	14,000	-14,000	0%
8230 · Property/Liability Insurance	4,600	12,000	-7,400	38%
8240 · Election Costs	0	600	-600	0%
8250 · Electricity/Propane Utilities	2,616	7,500	-4,884	35%
8260 · Water/Sewer/Trash	3,425	8,000	-4,575	43%
8270 · Dues/Memberships/Fees	1,306	2,000	-694	65%
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/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	1,587	5,000	-3,413	32%
8310 · Accounting Services	8,453	14,000	-5,547	60%
8320 · Dispatch Services	8,778	22,000	-13,222	40%
8335 · Emergency Preparedness/CERT	131	1,000	-869	13%
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	4,617	6,000	-1,383	77%
8412 · Radios & Pagers	0	1,000	-1,000	0%
8413 · Radio Bldg Repairs & Equipm...	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	66,112	209,700	-143,588	32%
9000 · Truck & Bldg Fund Expenses				
9004 · Materials & Services	0	176,700	-176,700	0%
9005 · Building Improvements/Baysh...	0	5,000	-5,000	0%
9006 · Building #3 Note Payments	13,162	31,600	-18,438	42%
9009 · Service Fees	109	100	9	109%
Total 9000 · Truck & Bldg Fund Expe...	13,271	213,400	-200,129	6%
Total Expense	289,232	815,900	-526,668	35%
Net Income	-230,741	-223,683	-7,058	103%

Seal Rock Rural Fire Protection District

Bills Paid

November 2021

Accrual Basis

Type	Date	Num	Amount
Bound Tree Medical, LLC			
Bill Pmt -Check	11/30/2021	4054	31.74-
Total Bound Tree Medical, LLC			31.74-
Cascade Fire Equipment			
Bill Pmt -Check	11/09/2021	4049	1,207.25-
Total Cascade Fire Equipment			1,207.25-
Duncraggan LLC			
Bill Pmt -Check	11/09/2021	4050	3,800.00-
Total Duncraggan LLC			3,800.00-
Idea Print Works Inc			
Bill Pmt -Check	11/30/2021	4055	355.00-
Total Idea Print Works Inc			355.00-
Oregon Government Ethics Commission			
Bill Pmt -Check	11/30/2021	4056	439.06-
Total Oregon Government Ethics Commission			439.06-
Paul Rimola			
Bill Pmt -Check	11/01/2021	4046	180.00-
Bill Pmt -Check	11/30/2021	4057	603.65-
Total Paul Rimola			783.65-
Quick Computer Sercives			
Bill Pmt -Check	11/09/2021	4051	191.00-
Total Quick Computer Sercives			191.00-
Thomas M Wilson Accounting & Tax LLC			
Bill Pmt -Check	11/09/2021	4052	1,698.75-
Total Thomas M Wilson Accounting & Tax LLC			1,698.75-

Seal Rock Rural Fire Protection District

Bills Paid

November 2021

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
True North Equipment			
Bill Pmt -Check	11/09/2021	4053	<u>1,800.00-</u>
Total True North Equipment			<u>1,800.00-</u>
Wilson's NAPA Auto Parts			
Bill Pmt -Check	11/30/2021	4058	<u>318.34-</u>
Total Wilson's NAPA Auto Parts			<u>318.34-</u>
Yaquina Law LLC			
Bill Pmt -Check	11/30/2021	4059	<u>1,848.00-</u>
Total Yaquina Law LLC			<u>1,848.00-</u>
TOTAL			<u><u>12,472.79-</u></u>

Seal Rock Rural Fire Protection District
Credit Card Charges
November 2021

Accrual Basis

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

Seal Rock Rural Fire Protection District
Checking / Savings Transactions

Accrual Basis

As of November 30, 2021

Date	Name	Debit	Credit	Balance
1000 · Operating Funds				192,926.96
1010 · Cash/General Bank Acct - 3944				30,830.17
11/01/2021	Paul Rimola		180.00	30,650.17
11/01/2021	Peak Internet		25.00	30,625.17
11/02/2021		24.00		30,649.17
11/03/2021	IRS US Treasury 941		3,358.54	27,290.63
11/03/2021	Oregon Dept of Revenue		881.70	26,408.93
11/03/2021	Seal Rock Water District		180.57	26,228.36
11/03/2021		180.57		26,408.93
11/04/2021	QuickBooks Payroll Service		11,904.50	14,504.43
11/05/2021	Oregon Department of Justice		860.40	13,644.03
11/05/2021	BBSI - Barrett Business Services Inc		2,028.60	11,615.43
11/09/2021	Central Lincoln PUD		122.30	11,493.13
11/09/2021	Central Lincoln PUD		127.14	11,365.99
11/09/2021	Central Lincoln PUD		73.17	11,292.82
11/09/2021	Central Lincoln PUD		55.22	11,237.60
11/09/2021	Cascade Fire Equipment		1,207.25	10,030.35
11/09/2021	Duncraggan LLC		3,800.00	6,230.35
11/09/2021	Quick Computer Sercives		191.00	6,039.35
11/09/2021	Thomas M Wilson Accounting & Tax LLC		1,698.75	4,340.60
11/09/2021	True North Equipment		1,800.00	2,540.60
11/09/2021	Deposit	25.00		2,565.60
11/09/2021	Peak Internet		24.00	2,541.60
11/09/2021	Seal Rock Water District		180.57	2,361.03
11/10/2021	IRS US Treasury 941		3,786.10	-1,425.07
11/10/2021	Oregon Dept of Revenue		1,406.08	-2,831.15
11/10/2021	Peak Internet		24.00	-2,855.15
11/15/2021	Stay IV, Charles A		397.75	-3,252.90
11/15/2021	Pioneer Connect		304.72	-3,557.62
11/15/2021	Treasury Management Fee		5.00	-3,562.62
11/16/2021	IRS US Treasury 941		70.94	-3,633.56
11/16/2021	Oregon Dept of Revenue		36.02	-3,669.58
11/19/2021	BBSI - Barrett Business Services Inc		714.15	-4,383.73
11/19/2021	PERS Contribution - Employer		120.11	-4,503.84
11/22/2021	Funds Transfer	68,136.00		63,632.16
11/26/2021	BBSI - Barrett Business Services Inc		724.50	62,907.66
11/26/2021	BBSI - Barrett Business Services Inc		724.50	62,183.16
11/30/2021	Bound Tree Medical, LLC		31.74	62,151.42
11/30/2021	Idea Print Works Inc		355.00	61,796.42
11/30/2021	Oregon Government Ethics Commission		439.06	61,357.36
11/30/2021	Paul Rimola		603.65	60,753.71

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

Accrual Basis

As of November 30, 2021

Date	Name	Debit	Credit	Balance
11/30/2021	Wilson's NAPA Auto Parts		318.34	60,435.37
11/30/2021	Yaquina Law LLC		1,848.00	58,587.37
Total 1010 · Cash/General Bank Acct - 3944		68,365.57	40,608.37	58,587.37
1020 · Cash/General LGIP Acct - 4353				161,896.79
11/09/2021		44,048.86		205,945.65
11/22/2021			68,136.00	137,809.65
Total 1020 · Cash/General LGIP Acct - 4353		44,048.86	68,136.00	137,809.65
1090 · Cash on Hand				200.00
Total 1090 · Cash on Hand				200.00
Total 1000 · Operating Funds		112,414.43	108,744.37	196,597.02
1050 · LOSAP FUNDS				22,825.76
1060 · Cash/LOSAP Bank Account - 2064				5,637.31
11/15/2021			5.00	5,632.31
11/30/2021		0.05		5,632.36
Total 1060 · Cash/LOSAP Bank Account - 2064		0.05	5.00	5,632.36
1065 · LOSAP Certificates of Deposit				17,188.45
Total 1065 · LOSAP Certificates of Deposit				17,188.45
Total 1050 · LOSAP FUNDS		0.05	5.00	22,820.81
1100 · Truck & Bldg Reserve Funds				207,906.84
1110 · Cash/Bldg Loan Payments - 3576				21,273.62
11/01/2021	Paul Highfill/note		2,632.37	18,641.25
11/15/2021	Service Charge		12.95	18,628.30
11/30/2021	Interest Income	0.15		18,628.45
Total 1110 · Cash/Bldg Loan Payments - 3576		0.15	2,645.32	18,628.45
1130 · Cash/Trk & Bldg LGIP - 4326				186,633.22
Total 1130 · Cash/Trk & Bldg LGIP - 4326				186,633.22
Total 1100 · Truck & Bldg Reserve Funds		0.15	2,645.32	205,261.67
TOTAL		112,414.63	111,394.69	424,679.50

Seal Rock Rural Fire Protection District

Bills Paid

December 2021

Accrual Basis

Type	Date	Num	Amount
Alsea Bay Power Products			
Bill Pmt -Check	12/15/2021	4068	35.10-
Total Alsea Bay Power Products			35.10-
BBSI - Barrett Business Services Inc			
Bill Pmt -Check	12/03/2021	EFT	517.50-
Bill Pmt -Check	12/10/2021	EFT	677.92-
Total BBSI - Barrett Business Services Inc			1,195.42-
Bound Tree Medical, LLC			
Bill Pmt -Check	12/08/2021	4062	84.16-
Total Bound Tree Medical, LLC			84.16-
City of Salem			
Bill Pmt -Check	12/15/2021	4069	4,334.84-
Total City of Salem			4,334.84-
CoEnergy Propane			
Bill Pmt -Check	12/15/2021	4070	410.38-
Total CoEnergy Propane			410.38-
Credo			
Bill Pmt -Check	12/08/2021	4063	25.12-
Bill Pmt -Check	12/15/2021	4071	25.18-
Total Credo			50.30-
Duncraggan LLC			
Bill Pmt -Check	12/08/2021	4064	3,800.00-
Total Duncraggan LLC			3,800.00-
Karin Ellison			
Bill Pmt -Check	12/15/2021	4066	450.00-
Total Karin Ellison			450.00-

Seal Rock Rural Fire Protection District

Bills Paid

December 2021

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
Lincoln County Fleet Services			
Bill Pmt -Check	12/15/2021	4072	<u>618.49-</u>
Total Lincoln County Fleet Services			618.49-
Local Government Law Group PC			
Bill Pmt -Check	12/08/2021	4065	<u>931.00-</u>
Total Local Government Law Group PC			931.00-
Lynda Engle			
Bill Pmt -Check	12/15/2021	4073	<u>131.14-</u>
Total Lynda Engle			131.14-
Pioneer Printing Inc.			
Bill Pmt -Check	12/15/2021	4074	<u>176.65-</u>
Total Pioneer Printing Inc.			176.65-
Thomas M Wilson Accounting & Tax LLC			
Bill Pmt -Check	12/15/2021	4075	<u>1,368.75-</u>
Total Thomas M Wilson Accounting & Tax ...			<u>1,368.75-</u>
TOTAL			<u>13,586.23-</u>

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

Accrual Basis

November 2021

Date	Name	Memo	Amount
6000 · Firefighters Fund Expenses			
6010 · Firefighter Salaries			
11/05/2021	Riportella, Nicholas D	Direct Deposit	4,104.00
11/05/2021	Riportella, Nicholas D	Direct Deposit	608.88
11/05/2021	Riportella, Nicholas D	Direct Deposit	102.54
11/05/2021	Stay IV, Charles A	Direct Deposit	3,333.33
11/05/2021	Stay IV, Charles A	Direct Deposit	87.02
11/05/2021	Sturzenegger, Jared M	Direct Deposit	3,333.33
11/05/2021	Sturzenegger, Jared M	Direct Deposit	87.02
11/05/2021	Udoutch, Derek	Direct Deposit	4,756.57
11/05/2021	Udoutch, Derek	Direct Deposit	0.00
11/05/2021	Udoutch, Derek	Direct Deposit	124.13
11/15/2021	Stay IV, Charles A		0.00
11/15/2021	Stay IV, Charles A		463.68
11/15/2021	Stay IV, Charles A		0.00
Total 6010 · Firefighter Salaries			17,000.50
6015 · PERS Benefit			
11/19/2021	PERS Contribution - Employer		120.11
11/30/2021	Accured PERS	Accrued PERS for November	3,124.54
Total 6015 · PERS Benefit			3,244.65
Total 6000 · Firefighters Fund Expenses			20,245.15
66000 · Payroll Taxes			
11/04/2021	QuickBooks Payroll Service	Direct Deposit Fee	7.00
11/05/2021	Riportella, Nicholas D	Direct Deposit	2.90
11/05/2021	Riportella, Nicholas D	Direct Deposit	298.56
11/05/2021	Riportella, Nicholas D	Direct Deposit	69.82
11/05/2021	Riportella, Nicholas D	Direct Deposit	57.78
11/05/2021	Stay IV, Charles A	Direct Deposit	1.13
11/05/2021	Stay IV, Charles A	Direct Deposit	212.06
11/05/2021	Stay IV, Charles A	Direct Deposit	49.59
11/05/2021	Stay IV, Charles A	Direct Deposit	41.05
11/05/2021	Sturzenegger, Jared M	Direct Deposit	1.66
11/05/2021	Sturzenegger, Jared M	Direct Deposit	212.06
11/05/2021	Sturzenegger, Jared M	Direct Deposit	49.59
11/05/2021	Sturzenegger, Jared M	Direct Deposit	41.05
11/05/2021	Udoutch, Derek	Direct Deposit	2.64

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

Accrual Basis

November 2021

Date	Name	Memo	Amount
11/05/2021	Udoutch, Derek	Direct Deposit	302.60
11/05/2021	Udoutch, Derek	Direct Deposit	70.77
11/05/2021	Udoutch, Derek	Direct Deposit	0.00
11/15/2021	Stay IV, Charles A		0.00
11/15/2021	Stay IV, Charles A		28.75
11/15/2021	Stay IV, Charles A		6.72
11/15/2021	Stay IV, Charles A		5.56
Total 66000 · Payroll Taxes			1,461.29
7000 · Chief Fund Expenses			
7001 · Contractor Fire Chief			
11/01/2021	Duncraggan LLC		3,800.00
Total 7001 · Contractor Fire Chief			3,800.00
7015 · Chief PERS Benefit			
11/19/2021	PERS Contribution - Employer		0.00
Total 7015 · Chief PERS Benefit			0.00
Total 7000 · Chief Fund Expenses			3,800.00
8000 · General Fund Expenses			
8012 · Temporary Employment Expense			
11/05/2021	BBSI - Barrett Business Serv...	Lynda Engle	2,028.60
11/19/2021	BBSI - Barrett Business Serv...	Lynda Engle	714.15
11/26/2021	BBSI - Barrett Business Serv...	Lynda Engle	724.50
11/26/2021	BBSI - Barrett Business Serv...	Lynda Engle	724.50
11/28/2021	BBSI - Barrett Business Serv...	Lynda Engle	517.50
Total 8012 · Temporary Employment Expense			4,709.25
8130 · Office Supplies & Expenses			
11/01/2021	Paul Rimola	Petty Cash Re-established	180.00
11/13/2021	Pioneer Printing Inc.		176.65
11/17/2021	Paul Rimola	Printing Solutions	102.75
11/22/2021	Paul Rimola	Staples	500.90
Total 8130 · Office Supplies & Expenses			960.30

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

Accrual Basis

November 2021

Date	Name	Memo	Amount
8140 · Medical Supplies/Services			
11/01/2021	Bound Tree Medical, LLC	From Statement 11/1/2021	84.16
11/11/2021	Bound Tree Medical, LLC		31.74
Total 8140 · Medical Supplies/Services			115.90
8160 · Vehicle/Equip Repairs & Main			
11/01/2021	Wilsons NAPA Auto Parts		318.34
11/10/2021	Alsea Bay Power Products	Invoice total 52.00	35.10
11/30/2021	Lincoln County Fleet Services		618.49
Total 8160 · Vehicle/Equip Repairs & Main			971.93
8170 · Misc Supplies & Expenses			
11/15/2021	Stay IV, Charles A		0.00
Total 8170 · Misc Supplies & Expenses			0.00
8210 · Legal/Professional Services			
11/01/2021	Local Government Law Gro...	For Oct Services	931.00
11/04/2021	Yaquina Law LLC		1,848.00
11/15/2021	Karin Ellison		150.00
Total 8210 · Legal/Professional Services			2,929.00
8230 · Property/Liability Insurance			
11/30/2021		Expense Prepaid Insurance	920.00
Total 8230 · Property/Liability Insurance			920.00
8250 · Electricity/Propane Utilities			
11/09/2021	Central Lincoln PUD	Account 269708002	122.30
11/09/2021	Central Lincoln PUD	account #269708003	127.14
11/09/2021	Central Lincoln PUD	Account #269708000	73.17
11/09/2021	Central Lincoln PUD	Account #269709001	55.22
11/30/2021	CoEnergy Propane	November Charges	410.38
Total 8250 · Electricity/Propane Utilities			788.21

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

Accrual Basis

November 2021

Date	Name	Memo	Amount
8260 · Water/Sewer/Trash			
11/03/2021	Seal Rock Water District		44.57
11/03/2021	Seal Rock Water District		44.58
11/03/2021	Seal Rock Water District		44.74
11/03/2021	Seal Rock Water District		46.68
11/03/2021	Seal Rock Water District	Deposit	-180.57
11/09/2021	Seal Rock Water District		44.57
11/09/2021	Seal Rock Water District		44.58
11/09/2021	Seal Rock Water District		44.74
11/09/2021	Seal Rock Water District		46.68
Total 8260 · Water/Sewer/Trash			180.57
8270 · Dues/Memberships/Fees			
11/22/2021	Oregon Government Ethics ...	Vendor Nmber 0GE0000833	439.06
Total 8270 · Dues/Memberships/Fees			439.06
8300 · Telephone/Internet/TV			
11/01/2021	Peak Internet		25.00
11/02/2021	Peak Internet	Deposit	-24.00
11/09/2021	Peak Internet		24.00
11/10/2021	Peak Internet		24.00
11/15/2021	Pioneer Connect	BUS-108993 Auto Pay	304.72
11/22/2021	Credo		25.18
Total 8300 · Telephone/Internet/TV			378.90
8310 · Accounting Services			
11/30/2021	Thomas M Wilson Accounti...		1,368.75
Total 8310 · Accounting Services			1,368.75
8320 · Dispatch Services			
11/08/2021	City of Salem		4,334.84
Total 8320 · Dispatch Services			4,334.84

Seal Rock Rural Fire Protection District
Expense Detail

Accrual Basis

November 2021

Date	Name	Memo	Amount
8411 · Protective Gear/Clothing			
11/01/2021	Idea Print Works Inc		355.00
11/09/2021	Cascade Fire Equipment		388.45
11/09/2021	Cascade Fire Equipment		125.00
11/09/2021	Cascade Fire Equipment		315.35
11/09/2021	Cascade Fire Equipment		378.45
Total 8411 · Protective Gear/Clothing			1,562.25
Total 8000 · General Fund Expenses			19,658.96
9000 · Truck & Bldg Fund Expenses			
9006 · Building #3 Note Payments			
11/01/2021	Paul Highfill/note		2,632.37
Total 9006 · Building #3 Note Payments			2,632.37
9009 · Service Fees			
11/15/2021	Treasury Management Fee		5.00
11/15/2021	Service Charge		12.95
11/15/2021		Service Charge	5.00
Total 9009 · Service Fees			22.95
Total 9000 · Truck & Bldg Fund Expenses			2,655.32
TOTAL			47,820.72

Seal Rock Fire District
Cash Requirements
For Board Meeting of December 16, 2021

PERS - Chief & Firefighters	\$	3,125
Estimated Bills Paid Between Board Meetings <i>(Bills for Same Period of Prior Year)</i>	\$	27,495
Payroll for Current Month	\$	17,987
Add Cushion	\$	<u>30,000</u>
Estimated Cash Required	\$	78,607
Less Current Book Balance	\$	<u>26,414</u>
Additional Cash Required	\$	<u><u>52,193</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>52,193</u>	bills/payroll (above)
<u>From:</u>	<u>To:</u>	<u>Amount</u>	<u>Conf. #:</u>
GENERAL LGIP #4353	LOSAP BANK ACCT #2064		<u>Annual Transfer</u>
<u>From:</u>	<u>To:</u>	<u>Amount</u>	<u>Conf. #:</u>
TRUCK/BLDG LGIP #4326	TRUCK/BLDG #3576		<u>Annual Transfer</u>