

**Seal Rock Fire District
Accountant's Report of December 2021 Transactions
For January 20, 2021 Board Meeting**

BALANCE SHEET

Overall cash in all accounts equal \$892,610. Income from Property Taxes was \$504,864.

Total Liabilities are \$267,413.

Fixed Assets increased by \$220 due to the purchase of a HP Printer.

INCOME & EXPENSE

Property Taxes for Current and Prior Years were received in the amount of \$504,864. Property Taxes are deposited into the Local Government Investment Pool (LGIP) Account.

Total Expenses were \$39,423.

Net Income was a loss of \$465,441.

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

EXPENSE DETAIL

Audit Services of \$3,700 for auditor's work to date.

Northwest Rescue Annual Funding Request of \$1,500.

Lincoln County Emergency Management Annual Maintenance Cost Allocation billing of \$2,521.

BUDGET VS ACTUAL REPORT

Six months reporting or 50% of the year is being reported.

Total Income YTD (Year-to-Date) is at 95% for the fiscal year.

Total Expenses YTD (Year-to-Date) are at 41% of projected budget.

BILLS PAID REPORT

Bills paid in December are detailed by vender.

CREDIT CARD CHARGES

There were no Credit Card Charges.

CHECKING / SAVINGS TRANSACTIONS

Listing by date of all financial transactions.

BILLS PAID IN JANUARY

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 \$561,981.

Seal Rock Rural Fire Protection District

Balance Sheet

As of December 31, 2021

Accrual Basis

	<u>Dec 31, 21</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Operating Funds	
1010 · Cash/General Bank Acct - 3944	76,495
1020 · Cash/General LGIP Acct - 4353	590,480
1090 · Cash on Hand	<u>200</u>
Total 1000 · Operating Funds	667,176
1050 · LOSAP FUNDS	
1060 · Cash/LOSAP Bank Account - 2064	5,627
1065 · LOSAP Certificates of Deposit	<u>17,188</u>
Total 1050 · LOSAP FUNDS	22,816
1100 · Truck & Bldg Reserve Funds	
1110 · Cash/Bldg Loan Payments - 3576	15,985
1130 · Cash/Trk & Bldg LGIP - 4326	<u>186,633</u>
Total 1100 · Truck & Bldg Reserve Funds	<u>202,618</u>
Total Checking/Savings	892,610
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	<u>3,675</u>
Total Other Current Assets	<u>3,675</u>
Total Current Assets	930,951
Fixed Assets	
1701 · Land	2,050
1702 · Fire Station/Seal Rock	67,175

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

Accrual Basis

As of December 31, 2021

	Dec 31, 21
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	486,678
TOTAL ASSETS	1,417,629
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 · Accounts Payable	12,093
Total Accounts Payable	12,093
Other Current Liabilities	
2103 · Accrued PERS - Firefighters	9,374
2300 · Due to LOSAP Volunteers	26,525
24000 · Payroll Liabilities	-1
2500 · Deferred Revenue	27,489
2601 · Note Payable/Bldg 3	191,934
Total Other Current Liabilities	255,321
Total Current Liabilities	267,413
Total Liabilities	267,413
Equity	
2901 · Fund Balances/All Funds	658,476
2920 · GAAP - Audit Adjustments	134,872
32000 · Fund Balance to be Allocated	102,998
Net Income	253,870
Total Equity	1,150,216

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

Accrual Basis

As of December 31, 2021

TOTAL LIABILITIES & EQUITY

Dec 31, 21

1,417,629

**Seal Rock Rural Fire Protection District
Income & Expense for the Month of:
December 2021**

Accrual Basis

	Dec 21
Income	
3001 · Taxes/General/Current Year	219,062
3009 · Taxes/General/Prior Years	914
3011 · Taxes/Chief Levy/Current Year	94,546
3019 · Taxes/Chief Levy/Prior Years	395
3021 · Taxes/FF Levy/Current Year	189,091
3029 · Taxes/FF Levy/Prior Years	787
3102 · Interest Income - LGIP	69
3103 · Interest Income - LOSAP	0
3104 · Trk/Bldg Reserve Fund Interest	0
	504,864
Total Income	504,864
Gross Profit	504,864
Expense	
6000 · Firefighters Fund Expenses	
6010 · Firefighter Salaries	16,569
6015 · PERS Benefit	3,125
	19,694
Total 6000 · Firefighters Fund Expenses	19,694
66000 · Payroll Taxes	1,423
8000 · General Fund Expenses	
8012 · Temporary Employment Expense	2,769
8110 · Vehicle Fuel	590
8130 · Office Supplies & Expenses	17
8140 · Medical Supplies/Services	203
8160 · Vehicle/Equip Repairs & Main	1,715
8210 · Legal/Professional Services	692
8220 · Audit Services	3,700
8230 · Property/Liability Insurance	2,577
8250 · Electricity/Propane Utilities	391
8260 · Water/Sewer/Trash	304
8300 · Telephone/Internet/TV	41
8310 · Accounting Services	1,134
8335 · Emergency Preparedness/CERT	4,153
	4,153

**Seal Rock Rural Fire Protection District
Income & Expense for the Month of:
December 2021**

Accrual Basis

	<u>Dec 21</u>
Total 8000 · General Fund Expenses	18,285
9000 · Truck & Bldg Fund Expenses	
9009 · Service Fees	<u>21</u>
Total 9000 · Truck & Bldg Fund Expenses	<u>21</u>
Total Expense	<u>39,423</u>
Net Income	<u><u>465,441</u></u>

Seal Rock Rural Fire Protection District

Expense Detail

December 2021

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
Expense		
6000 · Firefighters Fund Expenses		
6010 · Firefighter Salaries		
12/03/2021	Riportella, Nicholas D	4,104
12/03/2021	Riportella, Nicholas D	641
12/03/2021	Riportella, Nicholas D	103
12/03/2021	Stay IV, Charles A	3,333
12/03/2021	Stay IV, Charles A	87
12/03/2021	Sturzenegger, Jared M	3,333
12/03/2021	Sturzenegger, Jared M	87
12/03/2021	Udoutch, Derek	4,757
12/03/2021	Udoutch, Derek	124
	Total 6010 · Firefighter Salaries	16,569
6015 · PERS Benefit		
12/31/2021		3,125
	Total 6015 · PERS Benefit	3,125
	Total 6000 · Firefighters Fund Expenses	19,694
66000 · Payroll Taxes		
12/03/2021	Riportella, Nicholas D	3
12/03/2021	Riportella, Nicholas D	301
12/03/2021	Riportella, Nicholas D	70
12/03/2021	Riportella, Nicholas D	58
12/03/2021	Stay IV, Charles A	3
12/03/2021	Stay IV, Charles A	212
12/03/2021	Stay IV, Charles A	50
12/03/2021	Stay IV, Charles A	41
12/03/2021	Sturzenegger, Jared M	3
12/03/2021	Sturzenegger, Jared M	212
12/03/2021	Sturzenegger, Jared M	50
12/03/2021	Sturzenegger, Jared M	41
12/03/2021	Udoutch, Derek	2
12/03/2021	Udoutch, Derek	303

Seal Rock Rural Fire Protection District

Expense Detail

December 2021

Accrual Basis

Date	Name	Amount
12/03/2021	Udoutch, Derek	71
12/03/2021	QuickBooks Payroll Service	5
Total 66000 · Payroll Taxes		1,423
8000 · General Fund Expenses		
8012 · Temporary Employment Expense		
12/05/2021	BBSI - Barrett Business Services Inc	678
12/20/2021	BBSI - Barrett Business Services Inc	745
12/24/2021	BBSI - Barrett Business Services Inc	704
12/31/2021	BBSI - Barrett Business Services Inc	642
Total 8012 · Temporary Employment Expense		2,769
8110 · Vehicle Fuel		
12/01/2021	Carson Oil Co., Inc	276
12/15/2021	Carson Oil Co., Inc	314
Total 8110 · Vehicle Fuel		590
8130 · Office Supplies & Expenses		
12/31/2021	Pioneer Printing Inc.	17
Total 8130 · Office Supplies & Expenses		17
8140 · Medical Supplies/Services		
12/01/2021	Bound Tree Medical, LLC	203
Total 8140 · Medical Supplies/Services		203
8160 · Vehicle/Equip Repairs & Main		
12/16/2021	Lincoln County Fleet Services	1,089
12/17/2021	Lincoln County Fleet Services	167
12/24/2021	Wilson's NAPA Auto Parts	458
Total 8160 · Vehicle/Equip Repairs & Main		1,715

Seal Rock Rural Fire Protection District

Expense Detail

December 2021

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
8210 · Legal/Professional Services		
12/01/2021	Local Government Law Group PC	392
12/15/2021	Karin Ellison	150
12/15/2021	Karin Ellison	150
Total 8210 · Legal/Professional Services		692
8220 · Audit Services		
12/26/2021	Grimstad & Associates	3,700
Total 8220 · Audit Services		3,700
8230 · Property/Liability Insurance		
12/31/2021		2,577
Total 8230 · Property/Liability Insurance		2,577
8250 · Electricity/Propane Utilities		
12/10/2021	Central Lincoln PUD	68
12/10/2021	Central Lincoln PUD	157
12/10/2021	Central Lincoln PUD	88
12/15/2021	Central Lincoln PUD	77
Total 8250 · Electricity/Propane Utilities		391
8260 · Water/Sewer/Trash		
12/03/2021	Seal Rock Water District	50
12/03/2021	Seal Rock Water District	50
12/03/2021	Seal Rock Water District	50
12/03/2021	Seal Rock Water District	53
12/09/2021	Lincoln County Planning & Development	100
Total 8260 · Water/Sewer/Trash		304
8300 · Telephone/Internet/TV		
12/08/2021	Credo	25
12/17/2021	Peak Internet	16
12/21/2021	Pioneer Connect	303
12/22/2021	Pioneer Connect	-303
Total 8300 · Telephone/Internet/TV		41

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

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
8310 · Accounting Services		
12/31/2021	Thomas M Wilson Accounting & Tax L...	1,134
Total 8310 · Accounting Services		1,134
8335 · Emergency Preparedness/CERT		
12/07/2021	Lynda Engle	131
12/31/2021	Northwest Rescue	1,500
12/31/2021	Lincoln County Emergency Management	2,521
Total 8335 · Emergency Preparedness/CERT		4,153
Total 8000 · General Fund Expenses		18,285
9000 · Truck & Bldg Fund Expenses		
9009 · Service Fees		
12/15/2021	Treasury Management Fee	5
12/15/2021	Treasury Management Fee	11
12/31/2021	Treasury Management Fee	5
Total 9009 · Service Fees		21
Total 9000 · Truck & Bldg Fund Expenses		21
Total Expense		39,423
Net Income		-39,423

Seal Rock Rural Fire Protection District

Budget vs Actual Report

Accrual Basis

July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Income				
3001 · Taxes/General/Current Year	237,814	242,471	-4,657	98%
3009 · Taxes/General/Prior Years	15,674	8,000	7,674	196%
3011 · Taxes/Chief Levy/Current Year	102,639	104,649	-2,010	98%
3019 · Taxes/Chief Levy/Prior Years	590	3,500	-2,910	17%
3021 · Taxes/FF Levy/Current Year	205,277	209,297	-4,020	98%
3029 · Taxes/FF Levy/Prior Years	1,154	5,000	-3,846	23%
3101 · Interest Income/General Fund	3	9,000	-8,997	0%
3102 · Interest Income - LGIP	69			
3103 · Interest Income - LOSAP	0			
3104 · Trk/Bldg Reserve Fund Interest	-482	3,000	-3,482	-16%
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	562,882	592,217	-29,335	95%
Gross Profit	562,882	592,217	-29,335	95%
Expense				
6000 · Firefighters Fund Expenses				
6010 · Firefighter Salaries	115,918	209,500	-93,582	55%
6015 · PERS Benefit	40,219	37,700	2,519	107%
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...	154,685	273,700	-119,015	57%
66000 · Payroll Taxes				
66000 · Payroll Taxes	16,237			
7000 · Chief Fund Expenses				
7001 · Contractor Fire Chief	11,400			
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	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	64,372	119,100	-54,728	54%

Seal Rock Rural Fire Protection District Budget vs Actual Report

Accrual Basis

July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
8000 · General Fund Expenses				
8012 · Temporary Employment Ex...	8,185			
8040 · Workers Comp/Life/AD&D	7,981	12,000	-4,019	67%
8110 · Vehicle Fuel	2,388	9,000	-6,612	27%
8130 · Office Supplies & Expenses	1,812	4,000	-2,188	45%
8140 · Medical Supplies/Services	1,161	3,000	-1,839	39%
8150 · Building Maintenance/Repairs	292	5,000	-4,708	6%
8160 · Vehicle/Equip Repairs & M...	4,077	14,000	-9,923	29%
8165 · Equipment Testing	1,800	8,000	-6,200	23%
8170 · Misc Supplies & Expenses	274	600	-326	46%
8210 · Legal/Professional Services	8,142	12,000	-3,858	68%
8220 · Audit Services	3,700	14,000	-10,300	26%
8230 · Property/Liability Insurance	7,177	12,000	-4,823	60%
8240 · Election Costs	1,996	600	1,396	333%
8250 · Electricity/Propane Utilities	3,192	7,500	-4,308	43%
8260 · Water/Sewer/Trash	4,040	8,000	-3,960	50%
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/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	1,615	5,000	-3,385	32%
8310 · Accounting Services	9,587	14,000	-4,413	68%
8320 · Dispatch Services	8,778	22,000	-13,222	40%
8335 · Emergency Preparedness/C...	4,153	1,000	3,153	415%
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 & 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	87,663	209,700	-122,037	42%
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	12,678	31,600	-18,922	40%
9009 · Service Fees	130	100	30	130%
Total 9000 · Truck & Bldg Fund Exp...	12,808	213,400	-200,592	6%
Total Expense	335,766	815,900	-480,134	41%
Net Income	227,116	-223,683	450,799	-102%

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-
Barrett Business Services Inc			
Bill Pmt -Check	12/03/2021	EFT	517.50-
Bill Pmt -Check	12/10/2021	EFT	677.92-
Total 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

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

**Seal Rock Rural Fire Protection District
Credit Card Charges
December 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 December 31, 2021

Date	Name	Debit	Credit	Balance
1000 · Operating Funds				196,597.02
1010 · Cash/General Bank Acct - 3944				58,587.37
12/03/2021	Riportella, Nicholas D		3,746.17	54,841.20
12/03/2021	QuickBooks Payroll Service		8,178.43	46,662.77
12/03/2021	Oregon Department of Justice		860.40	45,802.37
12/03/2021	Barrett Business Services Inc		517.50	45,284.87
12/03/2021	Seal Rock Water District		50.10	45,234.77
12/03/2021	Seal Rock Water District		50.14	45,184.63
12/03/2021	Seal Rock Water District		50.35	45,134.28
12/03/2021	Seal Rock Water District		53.35	45,080.93
12/08/2021	IRS US Treasury 941		3,795.12	41,285.81
12/08/2021	Oregon Dept of Revenue		1,412.45	39,873.36
12/08/2021	Bound Tree Medical, LLC		84.16	39,789.20
12/08/2021	Credo		25.12	39,764.08
12/08/2021	Duncraggan LLC		3,800.00	35,964.08
12/08/2021	Local Government Law Group PC		931.00	35,033.08
12/10/2021	Barrett Business Services Inc		677.92	34,355.16
12/10/2021	Central Lincoln PUD		68.34	34,286.82
12/10/2021	Central Lincoln PUD		157.48	34,129.34
12/10/2021	Central Lincoln PUD		87.98	34,041.36
12/15/2021	Karin Ellison		450.00	33,591.36
12/15/2021	Central Lincoln PUD		77.14	33,514.22
12/15/2021	Alsea Bay Power Products		35.10	33,479.12
12/15/2021	City of Salem		4,334.84	29,144.28
12/15/2021	CoEnergy Propane		410.38	28,733.90
12/15/2021	Credo		25.18	28,708.72
12/15/2021	Lincoln County Fleet Services		618.49	28,090.23
12/15/2021	Lynda Engle		131.14	27,959.09
12/15/2021	Pioneer Printing Inc.		176.65	27,782.44
12/15/2021	Thomas M Wilson Accounting & Ta...		1,368.75	26,413.69
12/15/2021	Treasury Management Fee		5.00	26,408.69
12/17/2021	Peak Internet		15.50	26,393.19
12/20/2021	Barrett Business Services Inc		745.20	25,647.99
12/21/2021	Pioneer Connect		303.05	25,344.94
12/22/2021		52,193.00		77,537.94
12/22/2021	Pioneer Connect	303.05		77,840.99

Seal Rock Rural Fire Protection District
Checking / Savings Transactions
As of December 31, 2021

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>	<u>Balance</u>
12/24/2021	Barrett Business Services Inc		703.80	77,137.19
12/31/2021	Barrett Business Services Inc		641.70	76,495.49
Total 1010 · Cash/General Bank Acct - 3944		52,496.05	34,587.93	76,495.49
1020 · Cash/General LGIP Acct - 4353				137,809.65
12/08/2021		504,863.38		642,673.03
12/22/2021			52,193.00	590,480.03
Total 1020 · Cash/General LGIP Acct - 4353		504,863.38	52,193.00	590,480.03
1090 · Cash on Hand				200.00
Total 1090 · Cash on Hand				200.00
Total 1000 · Operating Funds		557,359.43	86,780.93	667,175.52
1050 · LOSAP FUNDS				22,820.81
1060 · Cash/LOSAP Bank Account - 2064				5,632.36
12/31/2021	Interest Income	0.05		5,632.41
12/31/2021	Treasury Management Fee		5.00	5,627.41
Total 1060 · Cash/LOSAP Bank Account - 2064		0.05	5.00	5,627.41
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	22,815.86
1100 · Truck & Bldg Reserve Funds				205,261.67
1110 · Cash/Bldg Loan Payments - 3576				18,628.45
12/01/2021	Paul Highfill/note		2,632.37	15,996.08
12/15/2021	Treasury Management Fee		10.95	15,985.13
12/31/2021	Interest Income	0.14		15,985.27
Total 1110 · Cash/Bldg Loan Payments - 3576		0.14	2,643.32	15,985.27
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		0.14	2,643.32	202,618.49
TOTAL		557,359.62	89,429.25	892,609.87

Seal Rock Rural Fire Protection District

Bills Paid

January 2022

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
AT&T			
Bill Pmt -Check	01/19/2022	4080	<u>89.04-</u>
Total AT&T			89.04-
Bound Tree Medical, LLC			
Bill Pmt -Check	01/19/2022	4081	<u>203.13-</u>
Total Bound Tree Medical, LLC			203.13-
Cardmember Service			
Bill Pmt -Check	01/14/2022	4078	<u>666.38-</u>
Total Cardmember Service			666.38-
Carson Oil Co., Inc			
Bill Pmt -Check	01/19/2022	4082	<u>867.10-</u>
Total Carson Oil Co., Inc			867.10-
Credo			
Bill Pmt -Check	01/19/2022	4084	<u>12.65-</u>
Total Credo			12.65-
Duncraggan LLC			
Bill Pmt -Check	01/06/2022	4077	<u>3,800.00-</u>
Total Duncraggan LLC			3,800.00-
Grimstad & Associates			
Bill Pmt -Check	01/19/2022	4085	<u>3,700.00-</u>
Total Grimstad & Associates			3,700.00-
Lincoln County Clerk			
Bill Pmt -Check	01/14/2022	4079	<u>1,996.00-</u>
Total Lincoln County Clerk			1,996.00-

Seal Rock Rural Fire Protection District

Bills Paid

January 2022

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
Lincoln County Emergency Management			
Bill Pmt -Check	01/19/2022	4086	<u>2,521.39-</u>
Total Lincoln County Emergency Manage...			2,521.39-
Lincoln County Fleet Services			
Bill Pmt -Check	01/19/2022	4087	<u>1,256.64-</u>
Total Lincoln County Fleet Services			1,256.64-
Lincoln County Planning & Development			
Bill Pmt -Check	01/19/2022	4088	<u>100.00-</u>
Total Lincoln County Planning & Develop...			100.00-
Local Government Law Group PC			
Bill Pmt -Check	01/19/2022	4089	<u>392.00-</u>
Total Local Government Law Group PC			392.00-
M & E Septic Service, Inc.			
Bill Pmt -Check	01/19/2022	4090	<u>350.00-</u>
Total M & E Septic Service, Inc.			350.00-
Northwest Rescue			
Bill Pmt -Check	01/19/2022	4091	<u>1,500.00-</u>
Total Northwest Rescue			1,500.00-
Pacific Office Automation			
Bill Pmt -Check	01/19/2022	4092	<u>220.20-</u>
Total Pacific Office Automation			220.20-
Pioneer Printing Inc.			
Bill Pmt -Check	01/19/2022	4093	<u>34.70-</u>
Total Pioneer Printing Inc.			34.70-

Seal Rock Rural Fire Protection District

Bills Paid

January 2022

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
Special Districts Insurance Services			
Bill Pmt -Check	01/19/2022	4094	<u>13,462.00-</u>
Total Special Districts Insurance Services			<u>13,462.00-</u>
Ten Mile Lock and Safe			
Bill Pmt -Check	01/19/2022	4095	<u>217.00-</u>
Total Ten Mile Lock and Safe			<u>217.00-</u>
Thomas M Wilson Accounting & Tax LLC			
Bill Pmt -Check	01/19/2022	4096	<u>1,133.75-</u>
Total Thomas M Wilson Accounting & Ta...			<u>1,133.75-</u>
Wilson's NAPA Auto Parts			
Bill Pmt -Check	01/19/2022	4097	<u>458.30-</u>
Total Wilson's NAPA Auto Parts			<u>458.30-</u>
TOTAL			<u><u>32,980.28-</u></u>

Seal Rock Rural Fire Protection District

Expense Detail

December 2021

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
6000 · Firefighters Fund Expenses			
6010 · Firefighter Salaries			
12/03/2021	Riortella, Nicholas D		4,104.00
12/03/2021	Riortella, Nicholas D		641.25
12/03/2021	Riortella, Nicholas D		102.54
12/03/2021	Stay IV, Charles A	Direct Deposit	3,333.33
12/03/2021	Stay IV, Charles A	Direct Deposit	87.02
12/03/2021	Sturzenegger, Jared M	Direct Deposit	3,333.33
12/03/2021	Sturzenegger, Jared M	Direct Deposit	87.02
12/03/2021	Udoutch, Derek	Direct Deposit	4,756.57
12/03/2021	Udoutch, Derek	Direct Deposit	0.00
12/03/2021	Udoutch, Derek	Direct Deposit	124.13
Total 6010 · Firefighter Salaries			16,569.19
6015 · PERS Benefit			
12/31/2021		PERS	3,124.54
Total 6015 · PERS Benefit			3,124.54
Total 6000 · Firefighters Fund Expenses			19,693.73
66000 · Payroll Taxes			
12/03/2021	Riortella, Nicholas D		2.92
12/03/2021	Riortella, Nicholas D		300.56
12/03/2021	Riortella, Nicholas D		70.29
12/03/2021	Riortella, Nicholas D		58.17
12/03/2021	Stay IV, Charles A	Direct Deposit	2.64
12/03/2021	Stay IV, Charles A	Direct Deposit	212.06
12/03/2021	Stay IV, Charles A	Direct Deposit	49.60
12/03/2021	Stay IV, Charles A	Direct Deposit	41.05
12/03/2021	Sturzenegger, Jared M	Direct Deposit	2.64
12/03/2021	Sturzenegger, Jared M	Direct Deposit	212.07
12/03/2021	Sturzenegger, Jared M	Direct Deposit	49.60
12/03/2021	Sturzenegger, Jared M	Direct Deposit	41.04
12/03/2021	Udoutch, Derek	Direct Deposit	0.00
12/03/2021	Udoutch, Derek	Direct Deposit	2.11
12/03/2021	Udoutch, Derek	Direct Deposit	302.61
12/03/2021	Udoutch, Derek	Direct Deposit	70.77

Seal Rock Rural Fire Protection District

Expense Detail

December 2021

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
12/03/2021	Udoutch, Derek	Direct Deposit	0.00
12/03/2021	QuickBooks Payroll Service	Fee for Direct Deposit	5.25
Total 66000 · Payroll Taxes			1,423.38
8000 · General Fund Expenses			
8012 · Temporary Employment Expense			
12/05/2021	Barrett Business Services Inc		677.92
12/20/2021	Barrett Business Services Inc		745.20
12/24/2021	Barrett Business Services Inc		703.80
12/31/2021	Barrett Business Services Inc		641.70
Total 8012 · Temporary Employment Expense			2,768.62
8110 · Vehicle Fuel			
12/01/2021	Carson Oil Co., Inc		275.63
12/15/2021	Carson Oil Co., Inc		314.14
Total 8110 · Vehicle Fuel			589.77
8130 · Office Supplies & Expenses			
12/07/2021	Lynda Engle	Christmas decorations	131.14
12/31/2021	Pioneer Printing Inc.		17.35
Total 8130 · Office Supplies & Expenses			148.49
8140 · Medical Supplies/Services			
12/01/2021	Bound Tree Medical, LLC		203.13
Total 8140 · Medical Supplies/Services			203.13
8160 · Vehicle/Equip Repairs & Main			
12/16/2021	Lincoln County Fleet Services		1,089.19
12/17/2021	Lincoln County Fleet Services		167.45
12/24/2021	Wilson's NAPA Auto Parts		458.30
Total 8160 · Vehicle/Equip Repairs & Main			1,714.94

Seal Rock Rural Fire Protection District

Expense Detail

December 2021

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
8210 · Legal/Professional Services			
12/01/2021	Local Government Law Group PC		392.00
12/15/2021	Karin Ellison		150.00
12/15/2021	Karin Ellison		150.00
Total 8210 · Legal/Professional Services			692.00
8220 · Audit Services			
12/26/2021	Grimstad & Associates		3,700.00
Total 8220 · Audit Services			3,700.00
8230 · Property/Liability Insurance			
12/31/2021		Prepaid Insurance	2,577.00
Total 8230 · Property/Liability Insurance			2,577.00
8250 · Electricity/Propane Utilities			
12/10/2021	Central Lincoln PUD		68.34
12/10/2021	Central Lincoln PUD		157.48
12/10/2021	Central Lincoln PUD		87.98
12/15/2021	Central Lincoln PUD		77.14
Total 8250 · Electricity/Propane Utilities			390.94
8260 · Water/Sewer/Trash			
12/03/2021	Seal Rock Water District		50.10
12/03/2021	Seal Rock Water District		50.14
12/03/2021	Seal Rock Water District		50.35
12/03/2021	Seal Rock Water District		53.35
12/09/2021	Lincoln County Planning & Devel...	Annual Fee-Holding Tank	100.00
Total 8260 · Water/Sewer/Trash			303.94
8300 · Telephone/Internet/TV			
12/08/2021	Credo		25.12
12/17/2021	Peak Internet		15.50
12/21/2021	Pioneer Connect		303.05
12/22/2021	Pioneer Connect		-303.05
Total 8300 · Telephone/Internet/TV			40.62

Seal Rock Rural Fire Protection District
Expense Detail
December 2021

Accrual Basis

Date	Name	Memo	Amount
8310 · Accounting Services			
12/31/2021	Thomas M Wilson Accounting & ...		1,133.75
Total 8310 · Accounting Services			1,133.75
8335 · Emergency Preparedness/CERT			
12/31/2021	Northwest Rescue	Annual Funding Request	1,500.00
12/31/2021	Lincoln County Emergency Mana...	Maintenance Cost Allocation	2,521.39
Total 8335 · Emergency Preparedness/CERT			4,021.39
Total 8000 · General Fund Expenses			18,284.59
9000 · Truck & Bldg Fund Expenses			
9009 · Service Fees			
12/15/2021	Treasury Management Fee		5.00
12/15/2021	Treasury Management Fee		10.95
12/31/2021	Treasury Management Fee		5.00
Total 9009 · Service Fees			20.95
Total 9000 · Truck & Bldg Fund Expenses			20.95
TOTAL			39,422.65

Seal Rock Fire District
Cash Requirements
for the Month of January 2022

PERS - Chief & Firefighters	\$	3,125
Estimated Bills Paid Between Board Meetings <i>(Bills for Same Period of Prior Year)</i>	\$	33,952
Payroll for Current Month	\$	18,425
Add Cushion	<u>\$</u>	<u>30,000</u>
Estimated Cash Required	\$	85,502
Less Current Book Balance	<u>\$</u>	<u>23,521</u>
Additional Cash Required	<u>\$</u>	<u>61,981</u>

TRANSFER MUST HAPPEN BEFORE BILLS ARE PAID

<u>From:</u>	<u>To:</u>	<u>Amount</u>	<u>Conf. #:</u>
GENERAL LGIP #4353	GENERAL BANK ACCT #3944	<u>61,981</u>	Monthly Transfer
<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