

**Seal Rock Fire District
Accountant's Report of April 2022 Transactions
For May 19, 2022 Board Meeting**

BALANCE SHEET

Overall cash in all accounts equal 721,409.

Total Liabilities are \$267,022.

There were no new Fixed Assets purchased in April.

INCOME & EXPENSE

No Property Taxes for Current and Prior Years were received in April. There is a deposit on May 5, 2022 in the amount of \$2,284. Property Taxes are deposited into the Local Government Investment Pool (LGIP) Account.

Total Expenses were \$53,238.

Net Income was a loss of \$53,058.

EXPENSE DETAIL

No unusual expenses were paid in March.

BUDGET VS ACTUAL REPORT

Ten months reporting or 83% of the year is being reported.

Total Income YTD (Year-to-Date) is at 100%.

Total General Fund Expenses YTD (Year-to-Date) are at 63%

BILLS PAID REPORT

Payments are reported by Vender.

CREDIT CARD CHARGES

Theses expenses are reported as all regular transactions.

CHECKING / SAVINGS TRANSACTIONS

Listing by date of all financial transactions.

BILLS PAID IN CURRENT MONTH

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.

CASH REQUIREMENTS UNTIL NEXT BOARD MEETING

Cash requirements to fund the General Bank Account for the time period between Board Meetings is \$44,348.

Seal Rock Rural Fire Protection District

Balance Sheet

As of April 30, 2022

Accrual Basis

	<u>Apr 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Operating Funds	
1010 · Cash/General Bank Acct - 3944	70,848
1020 · Cash/General LGIP Acct - 4353	441,786
1090 · Cash on Hand	<u>500</u>
Total 1000 · Operating Funds	513,135
1050 · LOSAP FUNDS	
1060 · Cash/LOSAP Bank Account - 2064	257
1065 · LOSAP CD - 3385	<u>15,192</u>
Total 1050 · LOSAP FUNDS	15,450
1100 · Truck & Bldg Reserve Funds	
1110 · Cash/Bldg Loan Payments - 3576	5,412
1130 · Cash/Trk & Bldg LGIP - 4326	<u>187,413</u>
Total 1100 · Truck & Bldg Reserve Funds	<u>192,825</u>
Total Checking/Savings	721,409
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>11,025</u>
Total 1300 · LOSAP ACCOUNTS	11,025

Seal Rock Rural Fire Protection District

Balance Sheet

As of April 30, 2022

Accrual Basis

	<u>Apr 30, 22</u>
1400 · Prepaid Expenses	
1401 · Prepaid Insurance Premiums	8,975
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Total 1400 · Prepaid Expenses	8,975
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Total Other Current Assets	20,000
	<hr/>
Total Current Assets	776,075
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
1708 · Computer Equipment	1,868
1709 · Extrication Equipment	37,800
1710 · HP Color Printer	220
1804 · Accumulated Depreciation	-824,447
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Total Fixed Assets	488,546
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TOTAL ASSETS	<u><u>1,264,621</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 · Accounts Payable	9,999
	<hr/>
Total Accounts Payable	9,999
Credit Cards	
2201 · Columbia Bank Credit Card-0741	-252
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Total Credit Cards	-252

Seal Rock Rural Fire Protection District

Balance Sheet

As of April 30, 2022

Accrual Basis

	<u>Apr 30, 22</u>
Other Current Liabilities	
2103 · Accrued PERS - Firefighters	21,873
2300 · Due to LOSAP Volunteers	26,510
2500 · Deferred Revenue	27,489
2601 · Note Payable/Bldg 3	181,404
	<hr/>
Total Other Current Liabilities	257,276
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Total Current Liabilities	267,022
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Total Liabilities	267,022
Equity	
2901 · Fund Balances/All Funds	658,476
2920 · GAAP - Audit Adjustments	134,872
32000 · Fund Balance to be Allocated	102,732
Net Income	101,519
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Total Equity	997,599
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TOTAL LIABILITIES & EQUITY	1,264,621
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Seal Rock Rural Fire Protection District

Expense Detail

April 2022

Accrual Basis

Date	Name	Amount
Expense		
6000 · Firefighters Expenses		
6010 · Firefighter Salaries		
04/05/2022	Hedin, Seth	600
04/05/2022	Riportella, Nicholas D	5,070
04/05/2022	Riportella, Nicholas D	794
04/05/2022	Riportella, Nicholas D	103
04/05/2022	Schwab, Joe	1,200
04/05/2022	Udouch, Derek	5,460
04/05/2022	Udouch, Derek	2,304
04/05/2022	Udouch, Derek	650
04/05/2022	Udouch, Derek	124
04/05/2022	Stay IV, Charles A	513
04/05/2022	Stay IV, Charles A	923
04/05/2022	Stay IV, Charles A	87
04/05/2022	Sturzenegger, Jared M	513
04/05/2022	Sturzenegger, Jared M	462
04/05/2022	Sturzenegger, Jared M	87
Total 6010 · Firefighter Salaries		18,890
6015 · PERS Benefit		
04/30/2022		3,125
Total 6015 · PERS Benefit		3,125
Total 6000 · Firefighters Expenses		22,015
66000 · Payroll Taxes		
04/04/2022	QuickBooks Payroll Service	7
04/04/2022	QuickBooks Payroll Service	4
04/05/2022	Ewing, William FC	2
04/05/2022	Ewing, William FC	347
04/05/2022	Ewing, William FC	81
04/05/2022	Ewing, William FC	50
04/05/2022	Hedin, Seth	37
04/05/2022	Hedin, Seth	9
04/05/2022	Hedin, Seth	5
04/05/2022	Riportella, Nicholas D	3
04/05/2022	Riportella, Nicholas D	370
04/05/2022	Riportella, Nicholas D	87

Seal Rock Rural Fire Protection District
Expense Detail
April 2022

Accrual Basis

Date	Name	Amount
04/05/2022	Riportella, Nicholas D	54
04/05/2022	Schwab, Joe	74
04/05/2022	Schwab, Joe	17
04/05/2022	Schwab, Joe	11
04/05/2022	Udoutch, Derek	3
04/05/2022	Udoutch, Derek	529
04/05/2022	Udoutch, Derek	124
04/05/2022	Udoutch, Derek	77
04/05/2022	Stay IV, Charles A	1
04/05/2022	Stay IV, Charles A	94
04/05/2022	Stay IV, Charles A	22
04/05/2022	Stay IV, Charles A	14
04/05/2022	Sturzenegger, Jared M	66
04/05/2022	Sturzenegger, Jared M	15
04/05/2022	Sturzenegger, Jared M	10
Total 66000 · Payroll Taxes		2,114
 7000 · Chief Fund Expenses		
7010 · Chief Salary		
04/05/2022	Ewing, William FC	5,600
Total 7010 · Chief Salary		5,600
 7016 · Chief Insurance Benefit		
04/01/2022	William Ewing	500
Total 7016 · Chief Insurance Benefit		500
 7110 · Chief's Aide		
04/14/2022	Barrett Business Services Inc	1,237
04/15/2022	Barrett Business Services Inc	2,091
04/22/2022	Barrett Business Services Inc	921
04/29/2022	Barrett Business Services Inc	1,314
Total 7110 · Chief's Aide		5,563

Seal Rock Rural Fire Protection District
Expense Detail
April 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
7412 · Chief Uniforms		
04/25/2022	Columbia Bank Credit Card - 0741	158
Total 7412 · Chief Uniforms		158
Total 7000 · Chief Fund Expenses		11,821
8000 · General Fund Expenses		
8110 · Vehicle Fuel		
04/14/2022	Carson Oil Co., Inc	1,689
04/14/2022	Columbia Bank	252
04/30/2022	Carson Oil Co., Inc	649
Total 8110 · Vehicle Fuel		2,591
8130 · Office Supplies & Expenses		
04/14/2022	Pioneer Printing Inc.	22
04/21/2022	Columbia Bank Credit Card - 0741	59
04/21/2022	Columbia Bank Credit Card - 0741	8
04/21/2022	Columbia Bank Credit Card - 0741	96
04/25/2022	Columbia Bank Credit Card - 0741	146
04/25/2022	Columbia Bank Credit Card - 0741	89
04/25/2022	Columbia Bank Credit Card - 0741	27
04/25/2022	Columbia Bank Credit Card - 0741	14
04/25/2022	Columbia Bank Credit Card - 0741	9
04/25/2022	Columbia Bank Credit Card - 0741	232
Total 8130 · Office Supplies & Expenses		702
8150 · Building Maintenance/Repairs		
04/14/2022	Barrelhead Supply Inc	51
04/14/2022	Good Earth Pest Company	275
04/15/2022	Copeland Lumber Yards	24
Total 8150 · Building Maintenance/Repairs		351
8160 · Vehicle/Equip Repairs & Main		
04/14/2022	Curtis Tools	1,299
04/30/2022	Wilson's NAPA Auto Parts	17
Total 8160 · Vehicle/Equip Repairs & Main		1,316

Seal Rock Rural Fire Protection District

Expense Detail

April 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
8165 · Equipment Testing		
04/14/2022	Curtis Tools	1,173
Total 8165 · Equipment Testing		1,173
8170 · Misc Supplies & Expenses		
04/14/2022	Safety Home Address	407
Total 8170 · Misc Supplies & Expenses		407
8210 · Legal/Professional Services		
04/01/2022	Karin Ellison	150
04/01/2022	Karin Ellison	150
04/14/2022	Local Government Law Group PC	1,348
04/14/2022	Local Government Law Group PC	-245
Total 8210 · Legal/Professional Services		1,403
8220 · Audit Services		
04/22/2022	Grimstad & Associates	3,200
Total 8220 · Audit Services		3,200
8230 · Property/Liability Insurance		
04/30/2022		1,122
Total 8230 · Property/Liability Insurance		1,122
8250 · Electricity/Propane Utilities		
04/08/2022	Central Lincoln PUD	104
04/08/2022	Central Lincoln PUD	139
04/08/2022	Central Lincoln PUD	205
04/13/2022	CoEnergy Propane	217
04/22/2022	Central Lincoln PUD	265
04/25/2022	Columbia Bank Credit Card - 0741	290
Total 8250 · Electricity/Propane Utilities		1,219

Seal Rock Rural Fire Protection District
Expense Detail
April 2022

Accrual Basis

Date	Name	Amount
8260 · Water/Sewer/Trash		
04/04/2022	Seal Rock Water District	40
04/04/2022	Seal Rock Water District	45
04/04/2022	Seal Rock Water District	47
04/04/2022	Seal Rock Water District	93
04/19/2022	Dahl Disposal Service	63
04/19/2022	Dahl Disposal Service	63
04/20/2022	M & E Septic Service, Inc.	386
Total 8260 · Water/Sewer/Trash		737
8270 · Dues/Memberships/Fees		
04/01/2022	Oregon Volunteer Firefighters Assn.	30
Total 8270 · Dues/Memberships/Fees		30
8281 · Food & Beverages		
04/14/2022	Sierra Springs	8
04/21/2022	Columbia Bank Credit Card - 0741	41
04/25/2022	Columbia Bank Credit Card - 0741	27
04/25/2022	Columbia Bank Credit Card - 0741	27
04/25/2022	Columbia Bank Credit Card - 0741	66
04/30/2022	Sierra Springs	23
Total 8281 · Food & Beverages		192
8285 · Public Notices, Ads, Etc		
04/30/2022	News Times	20
Total 8285 · Public Notices, Ads, Etc		20
8291 · Volunteer Trng/Ed/Recruitment		
04/14/2022	Rapid Rescue Edu	320
04/25/2022	Columbia Bank Credit Card - 0741	358
Total 8291 · Volunteer Trng/Ed/Recruitment		678

Seal Rock Rural Fire Protection District
Expense Detail
April 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
8300 · Telephone/Internet/TV		
04/19/2022	Peak Internet	45
04/30/2022	Pioneer Connect	170
Total 8300 · Telephone/Internet/TV		215
8310 · Accounting Services		
04/30/2022	Thomas M Wilson Accounting & Tax L...	1,289
Total 8310 · Accounting Services		1,289
8360 · Small Tools/Equip		
04/25/2022	Columbia Bank Credit Card - 0741	199
04/25/2022	Columbia Bank Credit Card - 0741	15
Total 8360 · Small Tools/Equip		214
8411 · Protective Gear/Clothing		
04/01/2022	William Ewing	180
04/20/2022	Idea Print Works Inc	204
Total 8411 · Protective Gear/Clothing		384
8413 · Radio Bldg Repairs & Equipment		
04/30/2022	Copeland Lumber Yards	24
Total 8413 · Radio Bldg Repairs & Equipment		24
9009 · Service Fees		
04/15/2022	Treasury Management Fee	5
04/15/2022	Treasury Management Fee	5
04/15/2022	Treasury Management Fee	11
Total 9009 · Service Fees		21
Total 8000 · General Fund Expenses		17,286
Total Expense		53,236
Net Income		-53,236

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
Income				
3001 · Taxes/General/Current Year	252,980	242,471	10,509	104%
3009 · Taxes/General/Prior Years	16,317	8,000	8,317	204%
3011 · Taxes/Chief Levy/Current ...	105,841	104,649	1,192	101%
3019 · Taxes/Chief Levy/Prior Years	867	3,500	-2,633	25%
3021 · Taxes/FF Levy/Current Year	211,681	209,297	2,384	101%
3029 · Taxes/FF Levy/Prior Years	1,703	5,000	-3,297	34%
3101 · Interest Income/General Fu...	3	9,000	-8,997	0%
3102 · Interest Income - LGIP	2,261			
3103 · Interest Income - LOSAP	20			
3104 · Trk/Bldg Reserve Fund Inte...	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	243	100	143	243%
3191 · Insurance Recovery	0	1,000	-1,000	0%
3192 · Insurance Dividends	0	700	-700	0%
Total Income	591,919	592,217	-298	100%
Gross Profit	591,919	592,217	-298	100%
Expense				
6000 · Firefighters Expenses				
6010 · Firefighter Salaries	185,977	209,500	-23,523	89%
6015 · PERS Benefit	52,718	37,700	15,018	140%
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	237,375	273,700	-36,325	87%
66000 · Payroll Taxes	23,484			
7000 · Chief Fund Expenses				
7001 · Contractor Fire Chief	19,000			
7010 · Chief Salary	51,025	66,000	-14,975	77%
7015 · Chief PERS Benefit	13,282	14,000	-718	95%
7016 · Chief Insurance Benefit	500	14,000	-13,500	4%
7019 · Chief Payroll Taxes	0	8,000	-8,000	0%
7110 · Chief's Aide	15,732	12,000	3,732	131%
7280 · Chief Seminar/Conferences	0	2,500	-2,500	0%
7300 · Chief Cell Phone	366	1,200	-834	30%
7412 · Chief Uniforms	158	900	-742	18%
7510 · Chief Annual Physical Exam	0	500	-500	0%
Total 7000 · Chief Fund Expenses	100,062	119,100	-19,038	84%

Seal Rock Rural Fire Protection District

Budget vs Actual Report

Accrual Basis

July 2021 through June 2022

	Jul '21 - Jun ...	Budget	\$ Over Budget	% of Budget
8000 · General Fund Expenses				
8012 · Temporary Employment E...	11,207			
8040 · Workers Comp/Life/AD&D	7,981	12,000	-4,019	67%
8110 · Vehicle Fuel	5,420	9,000	-3,580	60%
8130 · Office Supplies & Expenses	3,957	4,000	-43	99%
8140 · Medical Supplies/Services	2,010	3,000	-990	67%
8150 · Building Maintenance/Rep...	2,606	5,000	-2,394	52%
8160 · Vehicle/Equip Repairs & ...	8,552	14,000	-5,448	61%
8165 · Equipment Testing	4,746	8,000	-3,254	59%
8170 · Misc Supplies & Expenses	822	600	222	137%
8210 · Legal/Professional Services	11,198	12,000	-802	93%
8220 · Audit Services	6,900	14,000	-7,100	49%
8230 · Property/Liability Insuran...	11,664	12,000	-336	97%
8240 · Election Costs	1,996	600	1,396	333%
8250 · Electricity/Propane Utilities	6,995	7,500	-505	93%
8260 · Water/Sewer/Trash	7,001	8,000	-999	88%
8270 · Dues/Memberships/Fees	1,336	2,000	-664	67%
8280 · Seminars/Conferences	0	4,000	-4,000	0%
8281 · Food & Beverages	819	2,000	-1,181	41%
8285 · Public Notices, Ads, Etc	492	1,000	-508	49%
8290 · Volunteer Awards/Events	419	1,000	-582	42%
8291 · Volunteer Trng/Ed/Recrui...	1,312	6,000	-4,688	22%
8292 · Volunteer Physical Exams	0	3,000	-3,000	0%
8293 · Volunteer Reimbursements	150	1,000	-850	15%
8300 · Telephone/Internet/TV	3,684	5,000	-1,317	74%
8310 · Accounting Services	15,721	14,000	1,721	112%
8320 · Dispatch Services	13,320	22,000	-8,680	61%
8335 · Emergency Preparedness/...	4,021	1,000	3,021	402%
8340 · Secretarial Services	195	2,000	-1,805	10%
8350 · Hydrant Maintenance	33	1,000	-967	3%
8360 · Small Tools/Equip	574	2,000	-1,426	29%
8410 · Capital Equipment	0	5,000	-5,000	0%
8411 · Protective Gear/Clothing	5,862	6,000	-138	98%
8412 · Radios & Pagers	606	1,000	-394	61%
8413 · Radio Bldg Repairs & Equ...	24	1,000	-976	2%
8415 · Grant Equipment	0	5,000	-5,000	0%
8550 · Contingency	0	15,000	-15,000	0%
9009 · Service Fees	214	100	114	214%
Total 8000 · General Fund Expenses	141,836	209,800	-67,964	68%
9000 · Truck & Bldg Fund Expenses				
9004 · Materials & Services	51	176,700	-176,649	0%
9005 · Building Improvements/B...	14	5,000	-4,986	0%
9006 · Building #3 Note Payments	13,162	31,600	-18,438	42%
Total 9000 · Truck & Bldg Fund E...	13,227	213,300	-200,073	6%
Total Expense	515,984	815,900	-299,916	63%
Net Income	75,934	-223,683	299,617	-34%

Seal Rock Rural Fire Protection District

Bills Paid

April 2022

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
Barrelhead Supply Inc			
Bill Pmt -Check	04/14/2022	4148	51.20-
Total Barrelhead Supply Inc			51.20-
Barrett Business Services Inc			
Bill Pmt -Check	04/01/2022	EFT	1,236.83-
Total Barrett Business Services Inc			1,236.83-
Carson Oil Co., Inc			
Bill Pmt -Check	04/14/2022	4149	1,689.42-
Total Carson Oil Co., Inc			1,689.42-
Columbia Bank			
Bill Pmt -Check	04/14/2022	4150	252.38-
Total Columbia Bank			252.38-
Columbia Bank Credit Card - 0741			
Bill Pmt -Check	04/22/2022	4179	679.44-
Total Columbia Bank Credit Card - 0741			679.44-
Curtis Tools			
Bill Pmt -Check	04/14/2022	4151	2,472.00-
Total Curtis Tools			2,472.00-
Good Earth Pest Company			
Bill Pmt -Check	04/14/2022	4152	275.00-
Total Good Earth Pest Company			275.00-
Local Government Law Group PC			
Bill Pmt -Check	04/14/2022	4153	1,102.50-
Total Local Government Law Group PC			1,102.50-

Seal Rock Rural Fire Protection District

Bills Paid

April 2022

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
Pioneer Printing Inc.			
Bill Pmt -Check	04/14/2022	4154	<u>21.75-</u>
Total Pioneer Printing Inc.			21.75-
Rapid Rescue Edu			
Bill Pmt -Check	04/14/2022	4155	<u>320.00-</u>
Total Rapid Rescue Edu			320.00-
Safety Home Address			
Bill Pmt -Check	04/14/2022	4156	<u>407.00-</u>
Total Safety Home Address			407.00-
Sierra Springs			
Bill Pmt -Check	04/14/2022	4147	<u>8.44-</u>
Total Sierra Springs			8.44-
William Ewing			
Bill Pmt -Check	04/01/2022	4144	<u>500.00-</u>
Total William Ewing			<u>500.00-</u>
TOTAL			<u><u>9,015.96-</u></u>

Seal Rock Rural Fire Protection District
Checking / Savings Transactions

Accrual Basis

As of April 30, 2022

Date	Name	Debit	Credit	Balance
1000 · Operating Funds				555,563.87
1010 · Cash/General Bank Acct - 3944				63,427.71
04/01/2022	Karin Ellison		150.00	63,277.71
04/01/2022	William Ewing		500.00	62,777.71
04/01/2022	Karin Ellison		150.00	62,627.71
04/01/2022	Barrett Business Services Inc		1,236.83	61,390.88
04/04/2022	QuickBooks Payroll Service		14,665.55	46,725.33
04/04/2022	QuickBooks Payroll Service		1,231.05	45,494.28
04/04/2022	Seal Rock Water District		40.29	45,453.99
04/04/2022	Seal Rock Water District		44.85	45,409.14
04/04/2022	Seal Rock Water District		46.64	45,362.50
04/04/2022	Seal Rock Water District		93.46	45,269.04
04/05/2022	Schwab, Joe		1,011.47	44,257.57
04/08/2022	IRS US Treasury 941		6,706.92	37,550.65
04/08/2022	Oregon Department of Justice		860.40	36,690.25
04/08/2022	Oregon Dept of Revenue		2,129.39	34,560.86
04/08/2022	Central Lincoln PUD		103.89	34,456.97
04/08/2022	Central Lincoln PUD		139.16	34,317.81
04/08/2022	Central Lincoln PUD		204.51	34,113.30
04/14/2022	Sierra Springs		8.44	34,104.86
04/14/2022	Barrelhead Supply Inc		51.20	34,053.66
04/14/2022	Carson Oil Co., Inc		1,689.42	32,364.24
04/14/2022	Columbia Bank		252.38	32,111.86
04/14/2022	Curtis Tools		2,472.00	29,639.86
04/14/2022	Good Earth Pest Company		275.00	29,364.86
04/14/2022	Local Government Law Group PC		1,102.50	28,262.36
04/14/2022	Pioneer Printing Inc.		21.75	28,240.61
04/14/2022	Rapid Rescue Edu		320.00	27,920.61
04/14/2022	Safety Home Address		407.00	27,513.61
04/15/2022	Barrett Business Services Inc		2,090.70	25,422.91
04/15/2022	Treasury Management Fee		5.00	25,417.91
04/19/2022	Peak Internet		45.00	25,372.91
04/19/2022	Dahl Disposal Service		62.95	25,309.96
04/19/2022	Dahl Disposal Service		62.95	25,247.01
04/21/2022	Columbia Bank Credit Card - 0741		1,181.10	24,065.91
04/22/2022	Columbia Bank Credit Card -0166		252.38	23,813.53
04/22/2022	Barrett Business Services Inc		921.15	22,892.38
04/22/2022	Columbia Bank Credit Card - 0741		679.44	22,212.94
04/25/2022		50,000.00		72,212.94
04/25/2022	Paul Rimola		150.00	72,062.94

Seal Rock Rural Fire Protection District
Checking / Savings Transactions

Accrual Basis

As of April 30, 2022

Date	Name	Debit	Credit	Balance
04/26/2022	Deposit	100.00		72,162.94
04/29/2022	Barrett Business Services Inc		1,314.45	70,848.49
Total 1010 · Cash/General Bank Acct - 3944		50,100.00	42,679.22	70,848.49
1020 · Cash/General LGIP Acct - 4353				491,786.16
04/25/2022			50,000.00	441,786.16
Total 1020 · Cash/General LGIP Acct - 4353		0.00	50,000.00	441,786.16
1090 · Cash on Hand				350.00
04/25/2022	Paul Rimola	150.00		500.00
Total 1090 · Cash on Hand		150.00	0.00	500.00
Total 1000 · Operating Funds		50,250.00	92,679.22	513,134.65
1050 · LOSAP FUNDS				19,130.26
1060 · Cash/LOSAP Bank Account - 2064				1,937.47
04/01/2022	Bill Kenworthy (LOSAP)		225.00	1,712.47
04/01/2022	Brittain Meatzie (LOSAP)		375.00	1,337.47
04/01/2022	Dave Ball (LOSAP)		300.00	1,037.47
04/01/2022	Dave Snyder (LOSAP)		150.00	887.47
04/01/2022	Larry Silverthorn (LOSAP)		450.00	437.47
04/01/2022	Lyle Beard (LOSAP)		300.00	137.47
04/01/2022	Mark Jung (LOSAP)		450.00	-312.53
04/01/2022	Ned Brittain (LOSAP)		150.00	-462.53
04/01/2022	Patty Benjamin (LOSAP)		150.00	-612.53
04/01/2022	Paul Highfill (LOSAP)		450.00	-1,062.53
04/01/2022	Peter Benjamin (LOSAP)		225.00	-1,287.53
04/01/2022	Rod Peterson (LOSAP)		450.00	-1,737.53
04/15/2022	Treasury Management Fee		5.00	-1,742.53
04/21/2022		2,000.00		257.47
04/30/2022	Deposit	0.01		257.48
Total 1060 · Cash/LOSAP Bank Account - 2064		2,000.01	3,680.00	257.48
1065 · LOSAP CD - 3385				17,192.79
04/21/2022			2,000.00	15,192.79
04/21/2022	Penalty		0.49	15,192.30
Total 1065 · LOSAP CD - 3385		0.00	2,000.49	15,192.30
Total 1050 · LOSAP FUNDS		2,000.01	5,680.49	15,449.78

Seal Rock Rural Fire Protection District
Checking / Savings Transactions

Accrual Basis

As of April 30, 2022

Date	Name	Debit	Credit	Balance
1100 · Truck & Bldg Reserve Funds				195,388.45
1110 · Cash/Bldg Loan Payments - 3576				8,055.57
04/01/2022	Paul Highfill/note		2,632.37	5,423.20
04/15/2022	Treasury Management Fee		10.95	5,412.25
04/30/2022	Interest Income	0.04		5,412.29
Total 1110 · Cash/Bldg Loan Payments - 3576		0.04	2,643.32	5,412.29
1130 · Cash/Trk & Bldg LGIP - 4326				187,332.88
04/01/2022		79.81		187,412.69
Total 1130 · Cash/Trk & Bldg LGIP - 4326		79.81	0.00	187,412.69
Total 1100 · Truck & Bldg Reserve Funds		79.85	2,643.32	192,824.98
TOTAL		<u>52,329.86</u>	<u>101,003.03</u>	<u>721,409.41</u>

Seal Rock Rural Fire Protection District

Bills Paid

April 2022

Accrual Basis

Type	Date	Num	Amount
Barrelhead Supply Inc			
Bill Pmt -Check	04/14/2022	4148	51.20-
Total Barrelhead Supply Inc			51.20-
Barrett Business Services Inc			
Bill Pmt -Check	04/01/2022	EFT	1,236.83-
Total Barrett Business Services Inc			1,236.83-
Carson Oil Co., Inc			
Bill Pmt -Check	04/14/2022	4149	1,689.42-
Total Carson Oil Co., Inc			1,689.42-
Columbia Bank			
Bill Pmt -Check	04/14/2022	4150	252.38-
Total Columbia Bank			252.38-
Columbia Bank Credit Card - 0741			
Bill Pmt -Check	04/22/2022	4179	679.44-
Total Columbia Bank Credit Card - 0741			679.44-
Curtis Tools			
Bill Pmt -Check	04/14/2022	4151	2,472.00-
Total Curtis Tools			2,472.00-
Good Earth Pest Company			
Bill Pmt -Check	04/14/2022	4152	275.00-
Total Good Earth Pest Company			275.00-
Local Government Law Group PC			
Bill Pmt -Check	04/14/2022	4153	1,102.50-
Total Local Government Law Group PC			1,102.50-

Seal Rock Rural Fire Protection District

Bills Paid

April 2022

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
Pioneer Printing Inc.			
Bill Pmt -Check	04/14/2022	4154	<u>21.75-</u>
Total Pioneer Printing Inc.			21.75-
Rapid Rescue Edu			
Bill Pmt -Check	04/14/2022	4155	<u>320.00-</u>
Total Rapid Rescue Edu			320.00-
Safety Home Address			
Bill Pmt -Check	04/14/2022	4156	<u>407.00-</u>
Total Safety Home Address			407.00-
Sierra Springs			
Bill Pmt -Check	04/14/2022	4147	<u>8.44-</u>
Total Sierra Springs			8.44-
William Ewing			
Bill Pmt -Check	04/01/2022	4144	<u>500.00-</u>
Total William Ewing			<u>500.00-</u>
TOTAL			<u><u>9,015.96-</u></u>

Seal Rock Rural Fire Protection District

Expense Detail

April 2022

Accrual Basis

Date	Name	Memo	Amount
6000 · Firefighters Expenses			
6010 · Firefighter Salaries			
04/05/2022	Hedin, Seth	Direct Deposit	600.00
04/05/2022	Riportella, Nicholas D	Direct Deposit	5,070.00
04/05/2022	Riportella, Nicholas D	Direct Deposit	0.00
04/05/2022	Riportella, Nicholas D	Direct Deposit	794.40
04/05/2022	Riportella, Nicholas D	Direct Deposit	102.54
04/05/2022	Schwab, Joe		1,200.00
04/05/2022	Udoutch, Derek	Direct Deposit	5,460.00
04/05/2022	Udoutch, Derek	Direct Deposit	2,304.00
04/05/2022	Udoutch, Derek	Direct Deposit	650.40
04/05/2022	Udoutch, Derek	Direct Deposit	0.00
04/05/2022	Udoutch, Derek	Direct Deposit	124.13
04/05/2022	Stay IV, Charles A	Direct Deposit	512.80
04/05/2022	Stay IV, Charles A	Direct Deposit	923.04
04/05/2022	Stay IV, Charles A	Direct Deposit	87.02
04/05/2022	Sturzenegger, Jared M	Direct Deposit	512.80
04/05/2022	Sturzenegger, Jared M	Direct Deposit	461.52
04/05/2022	Sturzenegger, Jared M	Direct Deposit	87.02
Total 6010 · Firefighter Salaries			18,889.67
6015 · PERS Benefit			
04/30/2022		Accrued PERS	3,125.45
Total 6015 · PERS Benefit			3,125.45
Total 6000 · Firefighters Expenses			22,015.12
66000 · Payroll Taxes			
04/04/2022	QuickBooks Payroll Service	Fee for 4 direct deposit(s) at...	7.00
04/04/2022	QuickBooks Payroll Service	Fee for 2 direct deposit(s) at...	3.50
04/05/2022	Ewing, William FC	Direct Deposit	1.91
04/05/2022	Ewing, William FC	Direct Deposit	347.20
04/05/2022	Ewing, William FC	Direct Deposit	81.20
04/05/2022	Ewing, William FC	Direct Deposit	50.40
04/05/2022	Hedin, Seth	Direct Deposit	0.26
04/05/2022	Hedin, Seth	Direct Deposit	37.20
04/05/2022	Hedin, Seth	Direct Deposit	8.70
04/05/2022	Hedin, Seth	Direct Deposit	5.40
04/05/2022	Riportella, Nicholas D	Direct Deposit	2.64

Seal Rock Rural Fire Protection District
Expense Detail
April 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
04/05/2022	Riportella, Nicholas D	Direct Deposit	369.95
04/05/2022	Riportella, Nicholas D	Direct Deposit	86.52
04/05/2022	Riportella, Nicholas D	Direct Deposit	53.70
04/05/2022	Schwab, Joe		0.53
04/05/2022	Schwab, Joe		74.40
04/05/2022	Schwab, Joe		17.40
04/05/2022	Schwab, Joe		10.80
04/05/2022	Udoutch, Derek	Direct Deposit	3.43
04/05/2022	Udoutch, Derek	Direct Deposit	529.39
04/05/2022	Udoutch, Derek	Direct Deposit	123.81
04/05/2022	Udoutch, Derek	Direct Deposit	76.85
04/05/2022	Stay IV, Charles A	Direct Deposit	1.32
04/05/2022	Stay IV, Charles A	Direct Deposit	94.42
04/05/2022	Stay IV, Charles A	Direct Deposit	22.08
04/05/2022	Stay IV, Charles A	Direct Deposit	13.70
04/05/2022	Sturzenegger, Jared M	Direct Deposit	0.66
04/05/2022	Sturzenegger, Jared M	Direct Deposit	65.80
04/05/2022	Sturzenegger, Jared M	Direct Deposit	15.39
04/05/2022	Sturzenegger, Jared M	Direct Deposit	9.55
Total 66000 · Payroll Taxes			2,115.11
7000 · Chief Fund Expenses			
7010 · Chief Salary			
04/05/2022	Ewing, William FC	Direct Deposit	5,600.00
Total 7010 · Chief Salary			5,600.00
7016 · Chief Insurance Benefit			
04/01/2022	William Ewing	Insurance reimbursement	500.00
Total 7016 · Chief Insurance Benefit			500.00
7110 · Chief's Aide			
04/14/2022	Barrett Business Services Inc		1,236.83
04/15/2022	Barrett Business Services Inc		2,090.70
04/22/2022	Barrett Business Services Inc		921.15
04/29/2022	Barrett Business Services Inc		1,314.45
Total 7110 · Chief's Aide			5,563.13

Seal Rock Rural Fire Protection District

Expense Detail

April 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
7412 · Chief Uniforms			
04/25/2022	Columbia Bank Credit Card - 0741		157.99
Total 7412 · Chief Uniforms			<u>157.99</u>
Total 7000 · Chief Fund Expenses			11,821.12
8000 · General Fund Expenses			
8110 · Vehicle Fuel			
04/14/2022	Carson Oil Co., Inc		1,689.42
04/14/2022	Columbia Bank		252.38
04/30/2022	Carson Oil Co., Inc	Invoices 0698598 & 0704279	649.23
Total 8110 · Vehicle Fuel			<u>2,591.03</u>
8130 · Office Supplies & Expenses			
04/14/2022	Pioneer Printing Inc.		21.75
04/21/2022	Columbia Bank Credit Card - 0741		58.97
04/21/2022	Columbia Bank Credit Card - 0741		7.96
04/21/2022	Columbia Bank Credit Card - 0741		95.76
04/25/2022	Columbia Bank Credit Card - 0741		145.99
04/25/2022	Columbia Bank Credit Card - 0741		88.59
04/25/2022	Columbia Bank Credit Card - 0741		27.49
04/25/2022	Columbia Bank Credit Card - 0741		13.95
04/25/2022	Columbia Bank Credit Card - 0741		8.97
04/25/2022	Columbia Bank Credit Card - 0741		232.40
Total 8130 · Office Supplies & Expenses			<u>701.83</u>
8150 · Building Maintenance/Repairs			
04/14/2022	Barrelhead Supply Inc		51.20
04/14/2022	Good Earth Pest Company		275.00
04/15/2022	Copeland Lumber Yards		24.30
Total 8150 · Building Maintenance/Repairs			<u>350.50</u>
8160 · Vehicle/Equip Repairs & Main			
04/14/2022	Curtis Tools		1,299.00
04/30/2022	Wilson's NAPA Auto Parts		16.92
Total 8160 · Vehicle/Equip Repairs & Main			<u>1,315.92</u>

Seal Rock Rural Fire Protection District
Expense Detail
April 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
8165 · Equipment Testing			
04/14/2022	Curtis Tools		1,173.00
Total 8165 · Equipment Testing			1,173.00
8170 · Misc Supplies & Expenses			
04/14/2022	Safety Home Address		407.00
Total 8170 · Misc Supplies & Expenses			407.00
8210 · Legal/Professional Services			
04/01/2022	Karin Ellison		150.00
04/01/2022	Karin Ellison		150.00
04/14/2022	Local Government Law Group PC		1,347.50
04/14/2022	Local Government Law Group PC		-245.00
Total 8210 · Legal/Professional Services			1,402.50
8220 · Audit Services			
04/22/2022	Grimstad & Associates		3,200.00
Total 8220 · Audit Services			3,200.00
8230 · Property/Liability Insurance			
04/30/2022		Expense Prepaid Insurance	1,121.83
Total 8230 · Property/Liability Insurance			1,121.83
8250 · Electricity/Propane Utilities			
04/08/2022	Central Lincoln PUD		103.89
04/08/2022	Central Lincoln PUD		139.16
04/08/2022	Central Lincoln PUD		204.51
04/13/2022	CoEnergy Propane		216.51
04/22/2022	Central Lincoln PUD		265.12
04/25/2022	Columbia Bank Credit Card - 0741		290.00
Total 8250 · Electricity/Propane Utilities			1,219.19

Seal Rock Rural Fire Protection District
Expense Detail
April 2022

Accrual Basis

Date	Name	Memo	Amount
8260 · Water/Sewer/Trash			
04/04/2022	Seal Rock Water District		40.29
04/04/2022	Seal Rock Water District		44.85
04/04/2022	Seal Rock Water District		46.64
04/04/2022	Seal Rock Water District		93.46
04/19/2022	Dahl Disposal Service		62.95
04/19/2022	Dahl Disposal Service		62.95
04/20/2022	M & E Septic Service, Inc.		386.00
Total 8260 · Water/Sewer/Trash			737.14
8270 · Dues/Memberships/Fees			
04/01/2022	Oregon Volunteer Firefighters Assn.		30.00
Total 8270 · Dues/Memberships/Fees			30.00
8281 · Food & Beverages			
04/14/2022	Sierra Springs		8.44
04/21/2022	Columbia Bank Credit Card - 0741		40.83
04/25/2022	Columbia Bank Credit Card - 0741		26.59
04/25/2022	Columbia Bank Credit Card - 0741		26.59
04/25/2022	Columbia Bank Credit Card - 0741		66.49
04/30/2022	Sierra Springs		22.95
Total 8281 · Food & Beverages			191.89
8285 · Public Notices, Ads, Etc			
04/30/2022	News Times		20.00
Total 8285 · Public Notices, Ads, Etc			20.00
8291 · Volunteer Trng/Ed/Recruitment			
04/14/2022	Rapid Rescue Edu		320.00
04/25/2022	Columbia Bank Credit Card - 0741		358.00
Total 8291 · Volunteer Trng/Ed/Recruitment			678.00

Seal Rock Rural Fire Protection District
Expense Detail
April 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
8300 · Telephone/Internet/TV			
04/19/2022	Peak Internet		45.00
04/30/2022	Pioneer Connect		169.54
Total 8300 · Telephone/Internet/TV			214.54
8310 · Accounting Services			
04/30/2022	Thomas M Wilson Accounting & ...		1,288.75
Total 8310 · Accounting Services			1,288.75
8360 · Small Tools/Equip			
04/25/2022	Columbia Bank Credit Card - 0741		199.00
04/25/2022	Columbia Bank Credit Card - 0741		14.97
Total 8360 · Small Tools/Equip			213.97
8411 · Protective Gear/Clothing			
04/01/2022	William Ewing		180.00
04/20/2022	Idea Print Works Inc		203.75
Total 8411 · Protective Gear/Clothing			383.75
8413 · Radio Bldg Repairs & Equipment			
04/30/2022	Copeland Lumber Yards		24.30
Total 8413 · Radio Bldg Repairs & Equipment			24.30
9009 · Service Fees			
04/15/2022	Treasury Management Fee		5.00
04/15/2022	Treasury Management Fee		5.00
04/15/2022	Treasury Management Fee		10.95
04/21/2022	Penalty		0.49
Total 9009 · Service Fees			21.44
Total 8000 · General Fund Expenses			17,286.58
TOTAL			<u>53,237.93</u>

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

Accrual Basis

	Apr 22
Income	
3102 · Interest Income - LGIP	80
3103 · Interest Income - LOSAP	0
3104 · Trk/Bldg Reserve Fund Interest	0
3190 · Misc Income	100
Total Income	180
Gross Profit	180
Expense	
6000 · Firefighters Expenses	
6010 · Firefighter Salaries	18,890
6015 · PERS Benefit	3,125
Total 6000 · Firefighters Expenses	22,015
66000 · Payroll Taxes	2,115
7000 · Chief Fund Expenses	
7010 · Chief Salary	5,600
7016 · Chief Insurance Benefit	500
7110 · Chief's Aide	5,563
7412 · Chief Uniforms	158
Total 7000 · Chief Fund Expenses	11,821
8000 · General Fund Expenses	
8110 · Vehicle Fuel	2,591
8130 · Office Supplies & Expenses	702
8150 · Building Maintenance/Repairs	351
8160 · Vehicle/Equip Repairs & Main	1,316
8165 · Equipment Testing	1,173
8170 · Misc Supplies & Expenses	407
8210 · Legal/Professional Services	1,403
8220 · Audit Services	3,200
8230 · Property/Liability Insurance	1,122
8250 · Electricity/Propane Utilities	1,219
8260 · Water/Sewer/Trash	737

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

Accrual Basis

	<u>Apr 22</u>
8270 · Dues/Memberships/Fees	30
8281 · Food & Beverages	192
8285 · Public Notices, Ads, Etc	20
8291 · Volunteer Trng/Ed/Recruitment	678
8300 · Telephone/Internet/TV	215
8310 · Accounting Services	1,289
8360 · Small Tools/Equip	214
8411 · Protective Gear/Clothing	384
8413 · Radio Bldg Repairs & Equipment	24
9009 · Service Fees	<u>21</u>
Total 8000 · General Fund Expenses	<u>17,287</u>
Total Expense	<u>53,238</u>
Net Income	<u><u>-53,058</u></u>

**Seal Rock Fire District
Cash Requirements
for Board Meeting of April 21, 2022**

PERS - Chief & Firefighters	\$	3,125
Estimated Bills Paid Between Board Meetings <i>(Bills for Same Period of Prior Year)</i>	\$	21,045
Payroll for Current Month	\$	24,449
Add Cushion	\$	30,000
Estimated Cash Required	\$	78,619
Less Current Book Balance	\$	34,271
Additional Cash Required	\$	44,348

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>44,348</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