

Seal Rock Rural Fire Protection District

Balance Sheet

As of March 31, 2022

Accrual Basis

	<u>Mar 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Operating Funds	
1010 · Cash/General Bank Acct - 3944	63,428
1020 · Cash/General LGIP Acct - 4353	491,786
1090 · Cash on Hand	<u>350</u>
Total 1000 · Operating Funds	555,564
1050 · LOSAP FUNDS	
1060 · Cash/LOSAP Bank Account - 2064	1,937
1065 · LOSAP CD - 3385	<u>17,193</u>
Total 1050 · LOSAP FUNDS	19,130
1100 · Truck & Bldg Reserve Funds	
1110 · Cash/Bldg Loan Payments - 3576	8,056
1130 · Cash/Trk & Bldg LGIP - 4326	<u>187,333</u>
Total 1100 · Truck & Bldg Reserve Funds	<u>195,388</u>
Total Checking/Savings	770,083
Accounts Receivable	
1201 · Property Taxes Receivable	<u>34,666</u>
Total Accounts Receivable	34,666
Other Current Assets	
1300 · LOSAP ACCOUNTS	
1360 · Due to LOSAP Volunteers	<u>7,350</u>
Total 1300 · LOSAP ACCOUNTS	7,350

Seal Rock Rural Fire Protection District

Balance Sheet

As of March 31, 2022

Accrual Basis

	<u>Mar 31, 22</u>
1400 · Prepaid Expenses	
1401 · Prepaid Insurance Premiums	10,097
	<u>10,097</u>
Total 1400 · Prepaid Expenses	10,097
Total Other Current Assets	<u>17,447</u>
Total Current Assets	822,195
Fixed Assets	
1701 · Land	2,050
1702 · Fire Station/Seal Rock	67,175
1702.1 · Fire Station/Seal Rock/Bldg 3	319,046
1703 · Fire Station/Bayshore	47,229
1704 · Equipment	187,711
1705 · Fire Trucks & Vehicles	649,894
1709 · Extrication Equipment	37,800
1710 · HP Color Printer	220
1804 · Accumulated Depreciation	-824,447
	<u>486,678</u>
Total Fixed Assets	486,678
TOTAL ASSETS	<u><u>1,308,873</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2100 · Accounts Payable	5,025
	<u>5,025</u>
Total Accounts Payable	5,025
Other Current Liabilities	
2103 · Accrued PERS - Firefighters	18,747
2300 · Due to LOSAP Volunteers	26,510

Seal Rock Rural Fire Protection District

Balance Sheet

As of March 31, 2022

Accrual Basis

	<u>Mar 31, 22</u>
2500 · Deferred Revenue	27,489
2601 · Note Payable/Bldg 3	<u>184,037</u>
Total Other Current Liabilities	<u>256,783</u>
Total Current Liabilities	<u>261,808</u>
Total Liabilities	261,808
Equity	
2901 · Fund Balances/All Funds	658,476
2920 · GAAP - Audit Adjustments	134,872
32000 · Fund Balance to be Allocated	102,732
Net Income	<u>150,985</u>
Total Equity	<u>1,047,065</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,308,873</u></u>

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

Accrual Basis

	Mar 22
Income	
3001 · Taxes/General/Current Year	5,681
3009 · Taxes/General/Prior Years	171
3011 · Taxes/Chief Levy/Current Year	2,431
3019 · Taxes/Chief Levy/Prior Years	74
3021 · Taxes/FF Levy/Current Year	4,861
3029 · Taxes/FF Levy/Prior Years	143
3102 · Interest Income - LGIP	3
3103 · Interest Income - LOSAP	0
	13,364
Total Income	13,364
Gross Profit	13,364
Expense	
6000 · Firefighters Expenses	
6010 · Firefighter Salaries	16,893
6015 · PERS Benefit	3,125
	20,017
Total 6000 · Firefighters Expenses	20,017
66000 · Payroll Taxes	1,691
7000 · Chief Fund Expenses	
7110 · Chief's Aide	4,865
	4,865
Total 7000 · Chief Fund Expenses	4,865
8000 · General Fund Expenses	
8150 · Building Maintenance/Repairs	423
8160 · Vehicle/Equip Repairs & Main	1,572
8165 · Equipment Testing	1,173
8210 · Legal/Professional Services	545
8230 · Property/Liability Insurance	1,122
8250 · Electricity/Propane Utilities	500
8260 · Water/Sewer/Trash	722
8291 · Volunteer Trng/Ed/Recruitment	520
8300 · Telephone/Internet/TV	667
8310 · Accounting Services	1,221

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

Accrual Basis

	<u>Mar 22</u>
8340 · Secretarial Services	160
8350 · Hydrant Maintenance	33
8412 · Radios & Pagers	306
9009 · Service Fees	<u>21</u>
Total 8000 · General Fund Expenses	8,985
9000 · Truck & Bldg Fund Expenses	
9004 · Materials & Services	51
9005 · Building Improvements/Bayshore	<u>14</u>
Total 9000 · Truck & Bldg Fund Expenses	<u>65</u>
Total Expense	<u>35,623</u>
Net Income	<u><u>-22,259</u></u>

Seal Rock Rural Fire Protection District

Expense Detail

March 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
Expense		
6000 · Firefighters Expenses		
6010 · Firefighter Salaries		
03/04/2022	Riportella, Nicholas D	4,104
03/04/2022	Riportella, Nicholas D	103
03/04/2022	Stay IV, Charles A	3,333
03/04/2022	Stay IV, Charles A	51
03/04/2022	Stay IV, Charles A	87
03/04/2022	Sturzenegger, Jared M	3,333
03/04/2022	Sturzenegger, Jared M	660
03/04/2022	Sturzenegger, Jared M	87
03/04/2022	Udoutch, Derek	4,757
03/04/2022	Udoutch, Derek	254
03/04/2022	Udoutch, Derek	124
Total 6010 · Firefighter Salaries		16,893
6015 · PERS Benefit		
03/31/2022		3,125
Total 6015 · PERS Benefit		3,125
Total 6000 · Firefighters Expenses		20,017
66000 · Payroll Taxes		
03/03/2022	QuickBooks Payroll Service	7
03/04/2022	Riportella, Nicholas D	210
03/04/2022	Riportella, Nicholas D	3
03/04/2022	Riportella, Nicholas D	274
03/04/2022	Riportella, Nicholas D	64
03/04/2022	Riportella, Nicholas D	40
03/04/2022	Stay IV, Charles A	3
03/04/2022	Stay IV, Charles A	215
03/04/2022	Stay IV, Charles A	50
03/04/2022	Stay IV, Charles A	31
03/04/2022	Sturzenegger, Jared M	3
03/04/2022	Sturzenegger, Jared M	253
03/04/2022	Sturzenegger, Jared M	59
03/04/2022	Sturzenegger, Jared M	37
03/04/2022	Udoutch, Derek	3
03/04/2022	Udoutch, Derek	318

Seal Rock Rural Fire Protection District
Expense Detail
March 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
03/04/2022	Udoutch, Derek	74
03/04/2022	Udoutch, Derek	46
Total 66000 · Payroll Taxes		1,691
7000 · Chief Fund Expenses		
7110 · Chief's Aide		
03/04/2022	Barrett Business Services Inc	631
03/11/2022	Barrett Business Services Inc	1,770
03/18/2022	Barrett Business Services Inc	1,097
03/25/2022	Barrett Business Services Inc	1,366
Total 7110 · Chief's Aide		4,865
Total 7000 · Chief Fund Expenses		4,865
8000 · General Fund Expenses		
8150 · Building Maintenance/Repairs		
03/30/2022	Engle And Sons Enterprises LLC	212
03/30/2022	Engle And Sons Enterprises LLC	212
Total 8150 · Building Maintenance/Repairs		423
8160 · Vehicle/Equip Repairs & Main		
03/01/2022	Curtis Tools	1,299
03/01/2022	Lincoln County Fleet Services	210
03/01/2022	Waldport Ace Hardware	63
Total 8160 · Vehicle/Equip Repairs & Main		1,572
8165 · Equipment Testing		
03/01/2022	Curtis Tools	1,173
Total 8165 · Equipment Testing		1,173
8210 · Legal/Professional Services		
03/01/2022	Karin Ellison	150
03/01/2022	Local Government Law Group PC	245
03/02/2022	Karin Ellison	150
Total 8210 · Legal/Professional Services		545

Seal Rock Rural Fire Protection District

Expense Detail

March 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
8230 · Property/Liability Insurance		
03/31/2022		1,122
Total 8230 · Property/Liability Insurance		1,122
8250 · Electricity/Propane Utilities		
03/11/2022	Central Lincoln PUD	112
03/11/2022	Central Lincoln PUD	157
03/11/2022	Central Lincoln PUD	231
Total 8250 · Electricity/Propane Utilities		500
8260 · Water/Sewer/Trash		
03/03/2022	Seal Rock Water District	41
03/03/2022	Seal Rock Water District	46
03/03/2022	Seal Rock Water District	51
03/03/2022	Seal Rock Water District	74
03/18/2022	Dahl Disposal Service	63
03/18/2022	Dahl Disposal Service	63
03/30/2022	Central Lincoln PUD	385
Total 8260 · Water/Sewer/Trash		722
8291 · Volunteer Trng/Ed/Recruitment		
03/18/2022	Rapid Rescue Edu	520
Total 8291 · Volunteer Trng/Ed/Recruitment		520
8300 · Telephone/Internet/TV		
03/17/2022	Peak Internet	45
03/17/2022	Pioneer Connect	304
03/25/2022	Credo	11
03/30/2022	Pioneer Connect	307
Total 8300 · Telephone/Internet/TV		667
8310 · Accounting Services		
03/31/2022	Thomas M Wilson Accounting & Tax LLC	1,221
Total 8310 · Accounting Services		1,221

Seal Rock Rural Fire Protection District
Expense Detail
March 2022

Accrual Basis

Date	Name	Amount
8340 · Secretarial Services		
03/30/2022	Oregon Fire Service Office Administrators	40
03/30/2022	Oregon Fire Service Office Administrators	40
03/30/2022	Oregon Fire Service Office Administrators	40
03/30/2022	Oregon Fire Service Office Administrators	40
Total 8340 · Secretarial Services		160
8350 · Hydrant Maintenance		
03/01/2022	Waldport Ace Hardware	33
Total 8350 · Hydrant Maintenance		33
8412 · Radios & Pagers		
03/01/2022	Waldport Ace Hardware	100
03/17/2022	Complete Wireless Solutions	206
Total 8412 · Radios & Pagers		306
9009 · Service Fees		
03/15/2022	Treasury Management Fee	11
03/15/2022	Treasury Management Fee	5
03/15/2022	Treasury Management Fee	5
Total 9009 · Service Fees		21
Total 8000 · General Fund Expenses		8,985
9000 · Truck & Bldg Fund Expenses		
9004 · Materials & Services		
03/07/2022	Barrelhead Supply Inc	51
Total 9004 · Materials & Services		51

Seal Rock Rural Fire Protection District

Expense Detail

March 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
9005 · Building Improvements/Bayshore		
03/01/2022	Waldport Ace Hardware	<u>14</u>
	Total 9005 · Building Improvements/Bayshore	<u>14</u>
	Total 9000 · Truck & Bldg Fund Expenses	<u>65</u>
	Total Expense	<u>35,623</u>
	Net Income	<u><u>-35,623</u></u>

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	252,227	242,471	9,756	104%
3009 · Taxes/General/Prior Years	16,075	8,000	8,075	201%
3011 · Taxes/Chief Levy/Current Year	105,516	104,649	867	101%
3019 · Taxes/Chief Levy/Prior Years	763	3,500	-2,737	22%
3021 · Taxes/FF Levy/Current Year	211,032	209,297	1,735	101%
3029 · Taxes/FF Levy/Prior Years	1,494	5,000	-3,506	30%
3101 · Interest Income/General Fund	3	9,000	-8,997	0%
3102 · Interest Income - LGIP	2,182			
3103 · Interest Income - LOSAP	20			
3104 · Trk/Bldg Reserve Fund Interest	1	3,000	-2,999	0%
3120 · Department of Forestry	0	500	-500	0%
3160 · Grants Received	0	5,000	-5,000	0%
3190 · Misc Income	143	100	43	143%
3191 · Insurance Recovery	0	1,000	-1,000	0%
3192 · Insurance Dividends	0	700	-700	0%
Total Income	589,455	592,217	-2,762	100%
Gross Profit	589,455	592,217	-2,762	100%
Expense				
6000 · Firefighters Expenses				
6010 · Firefighter Salaries	167,629	209,500	-41,871	80%
6015 · PERS Benefit	49,593	37,700	11,893	132%
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	215,901	273,700	-57,799	79%
66000 · Payroll Taxes				
	21,373			
7000 · Chief Fund Expenses				
7001 · Contractor Fire Chief	19,000			
7010 · Chief Salary	44,925	66,000	-21,075	68%
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	13,962	12,000	1,962	116%
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	92,035	119,100	-27,065	77%

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...	11,207			
8040 · Workers Comp/Life/AD&D	7,981	12,000	-4,019	67%
8110 · Vehicle Fuel	5,515	9,000	-3,485	61%
8130 · Office Supplies & Expenses	3,277	4,000	-723	82%
8140 · Medical Supplies/Services	2,010	3,000	-990	67%
8150 · Building Maintenance/Repairs	2,793	5,000	-2,207	56%
8160 · Vehicle/Equip Repairs & M...	7,976	14,000	-6,024	57%
8165 · Equipment Testing	4,146	8,000	-3,854	52%
8170 · Misc Supplies & Expenses	822	600	222	137%
8210 · Legal/Professional Services	11,048	12,000	-952	92%
8220 · Audit Services	3,700	14,000	-10,300	26%
8230 · Property/Liability Insurance	10,542	12,000	-1,458	88%
8240 · Election Costs	1,996	600	1,396	333%
8250 · Electricity/Propane Utilities	5,775	7,500	-1,725	77%
8260 · Water/Sewer/Trash	6,264	8,000	-1,736	78%
8270 · Dues/Memberships/Fees	1,306	2,000	-694	65%
8280 · Seminars/Conferences	0	4,000	-4,000	0%
8281 · Food & Beverages	636	2,000	-1,364	32%
8285 · Public Notices, Ads, Etc	472	1,000	-528	47%
8290 · Volunteer Awards/Events	419	1,000	-582	42%
8291 · Volunteer Trng/Ed/Recruit...	954	6,000	-5,046	16%
8292 · Volunteer Physical Exams	0	3,000	-3,000	0%
8293 · Volunteer Reimbursements	150	1,000	-850	15%
8300 · Telephone/Internet/TV	3,469	5,000	-1,531	69%
8310 · Accounting Services	14,432	14,000	432	103%
8320 · Dispatch Services	13,320	22,000	-8,680	61%
8335 · Emergency Preparedness/C...	4,021	1,000	3,021	402%
8340 · Secretarial Services	275	2,000	-1,725	14%
8350 · Hydrant Maintenance	33	1,000	-967	3%
8360 · Small Tools/Equip	360	2,000	-1,640	18%
8410 · Capital Equipment	0	5,000	-5,000	0%
8411 · Protective Gear/Clothing	5,478	6,000	-522	91%
8412 · Radios & Pagers	606	1,000	-394	61%
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%
9009 · Service Fees	193	100	93	193%
Total 8000 · General Fund Expenses	131,176	209,800	-78,624	63%
9000 · Truck & Bldg Fund Expenses				
9004 · Materials & Services	51	176,700	-176,649	0%
9005 · Building Improvements/Bay...	14	5,000	-4,986	0%
9006 · Building #3 Note Payments	13,162	31,600	-18,438	42%
Total 9000 · Truck & Bldg Fund Exp...	13,227	213,300	-200,073	6%
Total Expense	473,712	815,900	-342,188	58%
Net Income	115,743	-223,683	339,426	-52%

Seal Rock Rural Fire Protection District

Bills Paid

March 2022

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
Barrelhead Supply Inc			
Bill Pmt -Check	03/01/2022	4132	<u>51.20-</u>
Total Barrelhead Supply Inc			51.20-
Central Lincoln PUD			
Bill Pmt -Check	03/15/2022	EFT	<u>300.92-</u>
Total Central Lincoln PUD			300.92-
Complete Wireless Solutions			
Bill Pmt -Check	03/01/2022	4133	<u>205.68-</u>
Total Complete Wireless Solutions			205.68-
Curtis Tools			
Bill Pmt -Check	03/01/2022	4134	<u>2,472.00-</u>
Total Curtis Tools			2,472.00-
Lincoln County Fleet Services			
Bill Pmt -Check	03/01/2022	4135	<u>209.88-</u>
Total Lincoln County Fleet Services			209.88-
Local Government Law Group PC			
Bill Pmt -Check	03/01/2022	4136	<u>245.00-</u>
Total Local Government Law Group PC			245.00-
Rapid Rescue Edu			
Bill Pmt -Check	03/01/2022	4137	<u>520.00-</u>
Total Rapid Rescue Edu			520.00-
Thomas M Wilson Accounting & Tax LLC			
Bill Pmt -Check	03/01/2022	4138	<u>1,323.20-</u>
Total Thomas M Wilson Accounting & Tax LLC			1,323.20-

Seal Rock Rural Fire Protection District

Bills Paid

March 2022

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
Waldport Ace Hardware			
Bill Pmt -Check	03/01/2022	4139	<u>210.20-</u>
Total Waldport Ace Hardware			<u>210.20-</u>
TOTAL			<u><u>5,538.08-</u></u>

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

Accrual Basis

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

Seal Rock Rural Fire Protection District
Checking / Savings Transactions

Accrual Basis

As of March 31, 2022

Date	Name	Debit	Credit	Balance
1000 · Operating Funds				573,672.17
1010 · Cash/General Bank Acct - 3944				53,647.65
03/01/2022	Karin Ellison		150.00	53,497.65
03/01/2022	Barrelhead Supply Inc		51.20	53,446.45
03/01/2022	Complete Wireless Solutions		205.68	53,240.77
03/01/2022	Curtis Tools		2,472.00	50,768.77
03/01/2022	Lincoln County Fleet Services		209.88	50,558.89
03/01/2022	Local Government Law Group PC		245.00	50,313.89
03/01/2022	Rapid Rescue Edu		520.00	49,793.89
03/01/2022	Thomas M Wilson Accounting & Tax...		1,323.20	48,470.69
03/01/2022	Waldport Ace Hardware		210.20	48,260.49
03/02/2022	Karin Ellison		150.00	48,110.49
03/03/2022	QuickBooks Payroll Service		12,336.07	35,774.42
03/03/2022	Seal Rock Water District		211.89	35,562.53
03/04/2022	Barrett Business Services Inc		631.35	34,931.18
03/09/2022	IRS US Treasury 941		3,921.78	31,009.40
03/09/2022	Oregon Department of Justice		860.40	30,149.00
03/09/2022	Oregon Dept of Revenue		1,465.56	28,683.44
03/11/2022	Central Lincoln PUD		111.93	28,571.51
03/11/2022	Central Lincoln PUD		156.79	28,414.72
03/11/2022	Central Lincoln PUD		230.80	28,183.92
03/11/2022	Barrett Business Services Inc		1,769.85	26,414.07
03/15/2022	Central Lincoln PUD		300.92	26,113.15
03/15/2022	Treasury Management Fee		5.00	26,108.15
03/17/2022	Peak Internet		45.00	26,063.15
03/17/2022	Pioneer Connect		304.07	25,759.08
03/18/2022	Barrett Business Services Inc		1,097.10	24,661.98
03/18/2022	Dahl Disposal Service		62.95	24,599.03
03/18/2022	Dahl Disposal Service		62.95	24,536.08
03/22/2022		41,252.00		65,788.08
03/25/2022	Barrett Business Services Inc		1,366.20	64,421.88
03/25/2022	Credo		11.45	64,410.43
03/30/2022	Pioneer Connect		306.61	64,103.82
03/30/2022	Central Lincoln PUD		384.54	63,719.28
03/30/2022	Engle And Sons Enterprises LLC		211.57	63,507.71
03/30/2022	Oregon Fire Service Office Administr...		40.00	63,467.71
03/30/2022	Oregon Fire Service Office Administr...		40.00	63,427.71
Total 1010 · Cash/General Bank Acct - 3944		41,252.00	31,471.94	63,427.71

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

Accrual Basis

As of March 31, 2022

Date	Name	Debit	Credit	Balance
	1020 · Cash/General LGIP Acct - 4353			519,674.52
03/03/2022		13,363.64		533,038.16
03/22/2022			41,252.00	491,786.16
	Total 1020 · Cash/General LGIP Acct - 4353	13,363.64	41,252.00	491,786.16
	1090 · Cash on Hand			350.00
	Total 1090 · Cash on Hand			350.00
	Total 1000 · Operating Funds	54,615.64	72,723.94	555,563.87
	1050 · LOSAP FUNDS			19,135.24
	1060 · Cash/LOSAP Bank Account - 2064			1,942.45
03/15/2022	Treasury Management Fee		5.00	1,937.45
03/31/2022		0.02		1,937.47
	Total 1060 · Cash/LOSAP Bank Account - 2064	0.02	5.00	1,937.47
	1065 · LOSAP CD - 3385			17,192.79
	Total 1065 · LOSAP CD - 3385			17,192.79
	Total 1050 · LOSAP FUNDS	0.02	5.00	19,130.26
	1100 · Truck & Bldg Reserve Funds			198,031.70
	1110 · Cash/Bldg Loan Payments - 3576			10,698.82
03/01/2022	Paul Highfill/note		2,632.37	8,066.45
03/15/2022	Treasury Management Fee		10.95	8,055.50
03/31/2022		0.07		8,055.57
	Total 1110 · Cash/Bldg Loan Payments - 3576	0.07	2,643.32	8,055.57
	1130 · Cash/Trk & Bldg LGIP - 4326			187,332.88
	Total 1130 · Cash/Trk & Bldg LGIP - 4326			187,332.88
	Total 1100 · Truck & Bldg Reserve Funds	0.07	2,643.32	195,388.45
TOTAL		54,615.73	75,372.26	770,082.58

**Seal Rock Rural Fire Protection District
Bills Paid in Current Month**

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-
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-
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-
Pioneer Printing Inc.			
Bill Pmt -Check	04/14/2022	4154	21.75-
Total Pioneer Printing Inc.			21.75-
Rapid Rescue Edu			
Bill Pmt -Check	04/14/2022	4155	320.00-
Total Rapid Rescue Edu			320.00-

**Seal Rock Rural Fire Protection District
Bills Paid in Current Month**

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
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>7,099.69-</u></u>

Seal Rock Rural Fire Protection District

Expense Detail

March 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
6000 · Firefighters Expenses			
6010 · Firefighter Salaries			
03/04/2022	Riportella, Nicholas D	Direct Deposit	4,104.00
03/04/2022	Riportella, Nicholas D	Direct Deposit	102.54
03/04/2022	Stay IV, Charles A	Direct Deposit	3,333.33
03/04/2022	Stay IV, Charles A	Direct Deposit	50.78
03/04/2022	Stay IV, Charles A	Direct Deposit	87.02
03/04/2022	Sturzenegger, Jared M	Direct Deposit	3,333.33
03/04/2022	Sturzenegger, Jared M	Direct Deposit	660.14
03/04/2022	Sturzenegger, Jared M	Direct Deposit	87.02
03/04/2022	Udoutch, Derek	Direct Deposit	4,756.57
03/04/2022	Udoutch, Derek	Direct Deposit	253.90
03/04/2022	Udoutch, Derek	Direct Deposit	0.00
03/04/2022	Udoutch, Derek	Direct Deposit	124.13
Total 6010 · Firefighter Salaries			16,892.76
6015 · PERS Benefit			
03/31/2022		Expense Prepaid Insurance	3,124.54
Total 6015 · PERS Benefit			3,124.54
Total 6000 · Firefighters Expenses			20,017.30
66000 · Payroll Taxes			
03/03/2022	QuickBooks Payroll Service	Fee for 4 direct deposit(s) at...	7.00
03/04/2022	Riportella, Nicholas D	Direct Deposit	210.47
03/04/2022	Riportella, Nicholas D	Direct Deposit	2.93
03/04/2022	Riportella, Nicholas D	Direct Deposit	273.86
03/04/2022	Riportella, Nicholas D	Direct Deposit	64.05
03/04/2022	Riportella, Nicholas D	Direct Deposit	39.75
03/04/2022	Stay IV, Charles A	Direct Deposit	2.66
03/04/2022	Stay IV, Charles A	Direct Deposit	215.21
03/04/2022	Stay IV, Charles A	Direct Deposit	50.33
03/04/2022	Stay IV, Charles A	Direct Deposit	31.24
03/04/2022	Sturzenegger, Jared M	Direct Deposit	2.93
03/04/2022	Sturzenegger, Jared M	Direct Deposit	252.99
03/04/2022	Sturzenegger, Jared M	Direct Deposit	59.16
03/04/2022	Sturzenegger, Jared M	Direct Deposit	36.72
03/04/2022	Udoutch, Derek	Direct Deposit	2.75
03/04/2022	Udoutch, Derek	Direct Deposit	318.34

Seal Rock Rural Fire Protection District
Expense Detail
March 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
03/04/2022	Udoutch, Derek	Direct Deposit	74.45
03/04/2022	Udoutch, Derek	Direct Deposit	46.21
Total 66000 · Payroll Taxes			1,691.05
7000 · Chief Fund Expenses			
7110 · Chief's Aide			
03/04/2022	Barrett Business Services Inc		631.35
03/11/2022	Barrett Business Services Inc		1,769.85
03/18/2022	Barrett Business Services Inc		1,097.10
03/25/2022	Barrett Business Services Inc		1,366.20
Total 7110 · Chief's Aide			4,864.50
Total 7000 · Chief Fund Expenses			4,864.50
8000 · General Fund Expenses			
8150 · Building Maintenance/Repairs			
03/30/2022	Engle And Sons Enterprises LLC	Door jam repair	211.57
03/30/2022	Engle And Sons Enterprises LLC	Door repair	211.57
Total 8150 · Building Maintenance/Repairs			423.14
8160 · Vehicle/Equip Repairs & Main			
03/01/2022	Curtis Tools	Air Compressor	1,299.00
03/01/2022	Lincoln County Fleet Services		209.88
03/01/2022	Waldport Ace Hardware	Nuts, bolts,Gunk, and Wind...	63.33
Total 8160 · Vehicle/Equip Repairs & Main			1,572.21
8165 · Equipment Testing			
03/01/2022	Curtis Tools	Flow Testing	1,173.00
Total 8165 · Equipment Testing			1,173.00
8210 · Legal/Professional Services			
03/01/2022	Karin Ellison		150.00
03/01/2022	Local Government Law Group PC		245.00
03/02/2022	Karin Ellison		150.00
Total 8210 · Legal/Professional Services			545.00

Seal Rock Rural Fire Protection District

Expense Detail

March 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
8230 · Property/Liability Insurance			
03/31/2022		Expense Prepaid Insurance	1,121.83
Total 8230 · Property/Liability Insurance			1,121.83
8250 · Electricity/Propane Utilities			
03/11/2022	Central Lincoln PUD		111.93
03/11/2022	Central Lincoln PUD		156.79
03/11/2022	Central Lincoln PUD		230.80
Total 8250 · Electricity/Propane Utilities			499.52
8260 · Water/Sewer/Trash			
03/03/2022	Seal Rock Water District		40.84
03/03/2022	Seal Rock Water District		45.85
03/03/2022	Seal Rock Water District		51.44
03/03/2022	Seal Rock Water District		73.76
03/18/2022	Dahl Disposal Service		62.95
03/18/2022	Dahl Disposal Service		62.95
03/30/2022	Central Lincoln PUD		384.54
Total 8260 · Water/Sewer/Trash			722.33
8291 · Volunteer Trng/Ed/Recruitment			
03/18/2022	Rapid Rescue Edu	training	520.00
Total 8291 · Volunteer Trng/Ed/Recruitment			520.00
8300 · Telephone/Internet/TV			
03/17/2022	Peak Internet		45.00
03/17/2022	Pioneer Connect	BUS-108993	304.07
03/25/2022	Credo	1706145	11.45
03/30/2022	Pioneer Connect	BUS-108993	306.61
Total 8300 · Telephone/Internet/TV			667.13
8310 · Accounting Services			
03/31/2022	Thomas M Wilson Accounting & ...		1,221.25
Total 8310 · Accounting Services			1,221.25

Seal Rock Rural Fire Protection District
Expense Detail
March 2022

Accrual Basis

Date	Name	Memo	Amount
8340 · Secretarial Services			
03/30/2022	Oregon Fire Service Office Admin...	Lynda Engle Dues	40.00
03/30/2022	Oregon Fire Service Office Admin...	Lisa Welch Dues	40.00
03/30/2022	Oregon Fire Service Office Admin...	Lynda Engles Dues	40.00
03/30/2022	Oregon Fire Service Office Admin...	Lisa Welche Dues	40.00
Total 8340 · Secretarial Services			160.00
8350 · Hydrant Maintenance			
03/01/2022	Waldport Ace Hardware	Hose nozzle and line trmr	32.98
Total 8350 · Hydrant Maintenance			32.98
8412 · Radios & Pagers			
03/01/2022	Waldport Ace Hardware	Alkaline battery	99.90
03/17/2022	Complete Wireless Solutions		205.68
Total 8412 · Radios & Pagers			305.58
9009 · Service Fees			
03/15/2022	Treasury Management Fee		10.95
03/15/2022	Treasury Management Fee		5.00
03/15/2022	Treasury Management Fee		5.00
Total 9009 · Service Fees			20.95
Total 8000 · General Fund Expenses			8,984.92
9000 · Truck & Bldg Fund Expenses			
9004 · Materials & Services			
03/07/2022	Barrelhead Supply Inc		51.20
Total 9004 · Materials & Services			51.20
9005 · Building Improvements/Bayshore			
03/01/2022	Waldport Ace Hardware	Fresh water hose	13.99
Total 9005 · Building Improvements/Bayshore			13.99
Total 9000 · Truck & Bldg Fund Expenses			65.19
TOTAL			35,622.96

**Seal Rock Fire District
Accountant's Report of March 2022 Transactions
For April 21, 2022 Board Meeting**

BALANCE SHEET

Overall cash in all accounts equal \$770,083.

Total Liabilities are \$261,808.

There were no new Fixed Assets purchased in March.

INCOME & EXPENSE

Property Taxes for Current and Prior Years were received in the amount of \$13,363. Property Taxes are deposited into the Local Government Investment Pool (LGIP) Account.

Total Expenses were \$35,623.

Net Income was a loss of \$22,259.

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

Although the reporting to PERS was completed I did not have a signed agreement to be authorized to report to PERS. I am now the Web Administrator so that PERS will accept our reporting. I can now obtain additional training by PERS. The PERS reporting and accepted for October 2021 thru March 2022. Billing for the months completed have not yet been received. However an Accrual for the estimated PERS expense had been recorded each month.

EXPENSE DETAIL

No unusual expenses were paid in March.

BUDGET VS ACTUAL REPORT

Nine months reporting or 75% 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

There were no Credit Card Charges.

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 \$50,000.

**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	\$	24,489	
Add Cushion	\$	30,000	
Estimated Cash Required	\$	78,659	
Less Current Book Balance	\$	29,273	
Additional Cash Required	\$	49,386	

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>50,000</u>	Monthly Transfer

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

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