

**Seal Rock Fire District
Accountant's Report of January 2022 Transactions
For February 17, 2022 Board Meeting**

BALANCE SHEET

Overall cash in all accounts equal \$834,835.

Total Liabilities are \$257,865.

There were no new Fixed Assets purchased in January.

INCOME & EXPENSE

Property Taxes for Current and Prior Years were received in the amount of \$2,916. Property Taxes are deposited into the Local Government Investment Pool (LGIP) Account.

Total Expenses were \$41,559.

Net Income was a loss of \$38,643.

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

The PERS reporting has been completed for October 2021 thru February 2022. An Accrual for the estimated PERS expense had been recorded each month for the outstanding PERS. I expect that the billing for PERS will come in the next 30 days.

EXPENSE DETAIL

PERS for the Firefighters were accrued in the amount of \$3,125.

The annual Liability Insurance has been paid in the amount of \$13,462 and placed in Prepaid Insurance (Account #1401). Since this is a 12 month premium (based on a calendar year) each month \$1,122 will be reported as Property/Liability Insurance (Account #8230) and draw down the Prepaid Insurance account.

Election Costs of \$1,996 were paid.

Accounting Services this month included additional services. Forth Quarter Payroll Reporting along with several required Annual Year End Payroll Reports for

Federal and Oregon including Payroll W-2's. Retirement reporting for the LOSAP (Length of Service Appreciation Program) volunteers Forms 1099-R were also processed.

BUDGET VS ACTUAL REPORT

Seven months reporting or 84% of the year is being reported.

Total Income YTD (Year-to-Date) is at 96%.

Total Expenses YTD (Year-to-Date) are at 46%

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 (year 2017 is correct).

Election Costs (Account #8240) were paid in January for \$1,996 which exceed the \$600 budgeted.

BILLS PAID REPORT

Payments are reported by Vender.

CREDIT CARD CHARGES

This is the first reporting of the new credit card charges. These payments are in addition to the vendors on the Bills Paid Report.

CHECKING / SAVINGS TRANSACTIONS

Listing by date of all financial transactions.

BILLS PAID IN FEBRUARY

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 \$20,831.

Seal Rock Rural Fire Protection District

Balance Sheet

As of January 31, 2022

Accrual Basis

	<u>Jan 31, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1000 · Operating Funds	
1010 · Cash/General Bank Acct - 3944	76,770
1020 · Cash/General LGIP Acct - 4353	531,402
1090 · Cash on Hand	<u>200</u>
Total 1000 · Operating Funds	608,372
1050 · LOSAP FUNDS	
1060 · Cash/LOSAP Bank Account - 2064	1,947
1065 · LOSAP CD - 3385	<u>17,191</u>
Total 1050 · LOSAP FUNDS	19,138
1100 · Truck & Bldg Reserve Funds	
1110 · Cash/Bldg Loan Payments - 3576	13,342
1130 · Cash/Trk & Bldg LGIP - 4326	<u>186,633</u>
Total 1100 · Truck & Bldg Reserve Funds	<u>199,975</u>
Total Checking/Savings	827,485
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 January 31, 2022

Accrual Basis

	<u>Jan 31, 22</u>
1400 · Prepaid Expenses	
1401 · Prepaid Insurance Premiums	12,340
	<u>12,340</u>
Total 1400 · Prepaid Expenses	12,340
	<u>19,690</u>
Total Other Current Assets	19,690
Total Current Assets	881,842
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>1,368,520</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
2201 · Cardmember Services 0741	2,066
	<u>2,066</u>
Total Credit Cards	2,066
Other Current Liabilities	
2103 · Accrued PERS - Firefighters	12,498
2300 · Due to LOSAP Volunteers	26,510

Seal Rock Rural Fire Protection District

Balance Sheet

As of January 31, 2022

Accrual Basis

	<u>Jan 31, 22</u>
2500 · Deferred Revenue	27,489
2601 · Note Payable/Bldg 3	<u>189,301</u>
Total Other Current Liabilities	<u>255,799</u>
Total Current Liabilities	<u>257,865</u>
Total Liabilities	257,865
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>214,575</u>
Total Equity	<u>1,110,655</u>
TOTAL LIABILITIES & EQUITY	<u><u>1,368,520</u></u>

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

Accrual Basis

	Jan 22
Income	
3001 · Taxes/General/Current Year	1,035
3009 · Taxes/General/Prior Years	229
3011 · Taxes/Chief Levy/Current Year	447
3019 · Taxes/Chief Levy/Prior Years	99
3021 · Taxes/FF Levy/Current Year	893
3029 · Taxes/FF Levy/Prior Years	198
3102 · Interest Income - LGIP	2
3103 · Interest Income - LOSAP	2
3104 · Trk/Bldg Reserve Fund Interest	0
3190 · Misc Income	11
	2,916
Total Income	2,916
Gross Profit	2,916
Expense	
6000 · Firefighters Expenses	
6010 · Firefighter Salaries	16,917
6015 · PERS Benefit	3,125
	20,041
Total 6000 · Firefighters Expenses	20,041
66000 · Payroll Taxes	1,515
7000 · Chief Fund Expenses	
7001 · Contractor Fire Chief	3,800
7300 · Chief Cell Phone	89
	3,889
Total 7000 · Chief Fund Expenses	3,889
8000 · General Fund Expenses	
8012 · Temporary Employment Expen...	4,492
8110 · Vehicle Fuel	326
8130 · Office Supplies & Expenses	452
8140 · Medical Supplies/Services	656
8160 · Vehicle/Equip Repairs & Main	166
8210 · Legal/Professional Services	542
8230 · Property/Liability Insurance	1,122

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

Accrual Basis

	<u>Jan 22</u>
8240 · Election Costs	1,996
8250 · Electricity/Propane Utilities	576
8260 · Water/Sewer/Trash	1,378
8290 · Volunteer Awards/Events	222
8300 · Telephone/Internet/TV	568
8310 · Accounting Services	2,300
8360 · Small Tools/Equip	360
8411 · Protective Gear/Clothing	936
9009 · Service Fees	<u>21</u>
Total 8000 · General Fund Expenses	<u>16,114</u>
Total Expense	<u>41,559</u>
Net Income	<u><u>-38,643</u></u>

Seal Rock Rural Fire Protection District

Expense Detail

January 2022

Accrual Basis

Date	Name	Amount
Expense		
6000 · Firefighters Expenses		
6010 · Firefighter Salaries		
01/05/2022	Riportella, Nicholas D	4,104
01/05/2022	Riportella, Nicholas D	103
01/05/2022	Stay IV, Charles A	3,333
01/05/2022	Stay IV, Charles A	87
01/05/2022	Sturzenegger, Jared M	3,333
01/05/2022	Sturzenegger, Jared M	989
01/05/2022	Sturzenegger, Jared M	87
01/05/2022	Udoutch, Derek	4,757
01/05/2022	Udoutch, Derek	124
Total 6010 · Firefighter Salaries		16,917
 6015 · PERS Benefit		
01/31/2022		3,125
Total 6015 · PERS Benefit		3,125
Total 6000 · Firefighters Expenses		20,041
 66000 · Payroll Taxes		
01/04/2022	QuickBooks Payroll Service	7
01/05/2022	Riportella, Nicholas D	3
01/05/2022	Riportella, Nicholas D	261
01/05/2022	Riportella, Nicholas D	61
01/05/2022	Riportella, Nicholas D	50
01/05/2022	Stay IV, Charles A	3
01/05/2022	Stay IV, Charles A	212
01/05/2022	Stay IV, Charles A	50
01/05/2022	Stay IV, Charles A	41
01/05/2022	Sturzenegger, Jared M	3
01/05/2022	Sturzenegger, Jared M	273
01/05/2022	Sturzenegger, Jared M	64
01/05/2022	Sturzenegger, Jared M	53
01/05/2022	Udoutch, Derek	3
01/05/2022	Udoutch, Derek	303

Seal Rock Rural Fire Protection District

Expense Detail

January 2022

Accrual Basis

Date	Name	Amount
01/05/2022	Udoutch, Derek	71
01/05/2022	Udoutch, Derek	59
Total 66000 · Payroll Taxes		1,515
7000 · Chief Fund Expenses		
7001 · Contractor Fire Chief		
01/06/2022	Duncraggan LLC	3,800
Total 7001 · Contractor Fire Chief		3,800
7300 · Chief Cell Phone		
01/17/2022	AT&T	89
Total 7300 · Chief Cell Phone		89
Total 7000 · Chief Fund Expenses		3,889
8000 · General Fund Expenses		
8012 · Temporary Employment Expense		
01/07/2022	Barrett Business Services Inc	683
01/14/2022	Barrett Business Services Inc	787
01/14/2022	Barrett Business Services Inc	787
01/21/2022	Barrett Business Services Inc	725
01/21/2022	Barrett Business Services Inc	725
01/28/2022	Barrett Business Services Inc	787
Total 8012 · Temporary Employment Expense		4,492
8110 · Vehicle Fuel		
01/04/2022	Chevron	49
01/05/2022	Carson Oil Co., Inc	277
Total 8110 · Vehicle Fuel		326
8130 · Office Supplies & Expenses		
01/06/2022	Ten Mile Lock and Safe	217
01/10/2022	Quick Computer Sercives	218
01/17/2022	Pioneer Printing Inc.	17
Total 8130 · Office Supplies & Expenses		452

Seal Rock Rural Fire Protection District

Expense Detail

January 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
8140 · Medical Supplies/Services		
01/07/2022	Bound Tree Medical, LLC	78
01/10/2022	Bound Tree Medical, LLC	537
01/12/2022	Bound Tree Medical, LLC	42
Total 8140 · Medical Supplies/Services		656
8160 · Vehicle/Equip Repairs & Main		
01/12/2022	Lincoln County Fleet Services	166
Total 8160 · Vehicle/Equip Repairs & Main		166
8210 · Legal/Professional Services		
01/01/2022	Karin Ellison	150
01/01/2022	Local Government Law Group PC	392
Total 8210 · Legal/Professional Services		542
8230 · Property/Liability Insurance		
01/31/2022		1,122
Total 8230 · Property/Liability Insurance		1,122
8240 · Election Costs		
01/14/2022	Lincoln County Clerk	1,996
Total 8240 · Election Costs		1,996
8250 · Electricity/Propane Utilities		
01/11/2022	Central Lincoln PUD	65
01/11/2022	Central Lincoln PUD	104
01/11/2022	Central Lincoln PUD	204
01/18/2022	Central Lincoln PUD	203
Total 8250 · Electricity/Propane Utilities		576

Seal Rock Rural Fire Protection District

Expense Detail

January 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
8260 · Water/Sewer/Trash		
01/05/2022	Dahl Disposal Service	609
01/05/2022	Dahl Disposal Service	255
01/06/2022	M & E Septic Service, Inc.	350
01/10/2022	Seal Rock Water District	40
01/10/2022	Seal Rock Water District	44
01/10/2022	Seal Rock Water District	40
01/10/2022	Seal Rock Water District	40
Total 8260 · Water/Sewer/Trash		1,378
8290 · Volunteer Awards/Events		
01/20/2022	Idea Print Works Inc	222
Total 8290 · Volunteer Awards/Events		222
8300 · Telephone/Internet/TV		
01/08/2022	Dish	138
01/18/2022	Credo	13
01/19/2022	Pioneer Connect	301
01/21/2022	Peak Internet	27
01/31/2022	AT&T	89
Total 8300 · Telephone/Internet/TV		568
8310 · Accounting Services		
01/31/2022	Thomas M Wilson Accounting & Tax L...	2,300
Total 8310 · Accounting Services		2,300
8360 · Small Tools/Equip		
01/17/2022	Fire Rescue Equipment NW, LLC	360
Total 8360 · Small Tools/Equip		360
8411 · Protective Gear/Clothing		
01/01/2022	5.11 Inc.	936
Total 8411 · Protective Gear/Clothing		936

Seal Rock Rural Fire Protection District

Expense Detail

January 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Amount</u>
9009 · Service Fees		
01/18/2022	Treasury Management Fee	5
01/18/2022	Treasury Management Fee	11
01/18/2022	Treasury Management Fee	<u>5</u>
Total 9009 · Service Fees		<u>21</u>
Total 8000 · General Fund Expenses		<u>16,114</u>
Total Expense		<u>41,559</u>
Net Income		<u><u>-41,559</u></u>

**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	238,849	242,471	-3,622	99%
3009 · Taxes/General/Prior Years	15,904	8,000	7,904	199%
3011 · Taxes/Chief Levy/Current Year	103,085	104,649	-1,564	99%
3019 · Taxes/Chief Levy/Prior Years	689	3,500	-2,811	20%
3021 · Taxes/FF Levy/Current Year	206,171	209,297	-3,126	99%
3029 · Taxes/FF Levy/Prior Years	1,352	5,000	-3,648	27%
3101 · Interest Income/General Fund	3	9,000	-8,997	0%
3102 · Interest Income - LGIP	71			
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	<u>566,287</u>	<u>592,217</u>	<u>-25,930</u>	<u>96%</u>
Gross Profit	566,287	592,217	-25,930	96%
Expense				
6000 · Firefighters Expenses				
6010 · Firefighter Salaries	131,846	209,500	-77,654	63%
6015 · PERS Benefit	43,344	37,700	5,644	115%
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 Expenses	<u>173,737</u>	<u>273,700</u>	<u>-99,963</u>	<u>63%</u>
66000 · Payroll Taxes	17,566			
7000 · Chief Fund Expenses				
7001 · Contractor Fire Chief	15,200			
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%

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>
7412 · Chief Uniforms	0	900	-900	0%
7510 · Chief Annual Physical Exam	0	500	-500	0%
Total 7000 · Chief Fund Expenses	68,172	119,100	-50,928	57%
8000 · General Fund Expenses				
8012 · Temporary Employment Ex...	13,443			
8040 · Workers Comp/Life/AD&D	7,981	12,000	-4,019	67%
8110 · Vehicle Fuel	3,017	9,000	-5,983	34%
8130 · Office Supplies & Expenses	2,306	4,000	-1,694	58%
8140 · Medical Supplies/Services	1,999	3,000	-1,001	67%
8150 · Building Maintenance/Repairs	357	5,000	-4,643	7%
8160 · Vehicle/Equip Repairs & Main	4,993	14,000	-9,007	36%
8165 · Equipment Testing	1,800	8,000	-6,200	23%
8170 · Misc Supplies & Expenses	363	600	-237	60%
8210 · Legal/Professional Services	8,684	12,000	-3,316	72%
8220 · Audit Services	3,700	14,000	-10,300	26%
8230 · Property/Liability Insurance	8,299	12,000	-3,701	69%
8240 · Election Costs	1,996	600	1,396	333%
8250 · Electricity/Propane Utilities	4,301	7,500	-3,199	57%
8260 · Water/Sewer/Trash	4,903	8,000	-3,097	61%
8270 · Dues/Memberships/Fees	1,306	2,000	-694	65%
8280 · Seminars/Conferences	0	4,000	-4,000	0%
8281 · Food & Beverages	444	2,000	-1,556	22%
8285 · Public Notices, Ads, Etc	472	1,000	-528	47%
8290 · Volunteer Awards/Events	419	1,000	-582	42%
8291 · Volunteer Trng/Ed/Recruitm...	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	2,171	5,000	-2,829	43%
8310 · Accounting Services	11,887	14,000	-2,113	85%
8320 · Dispatch Services	8,778	22,000	-13,222	40%
8335 · Emergency Preparedness/CE...	4,021	1,000	3,021	402%
8340 · Secretarial Services	115	2,000	-1,885	6%
8350 · Hydrant Maintenance	0	1,000	-1,000	0%
8360 · Small Tools/Equip	360	2,000	-1,640	18%
8410 · Capital Equipment	0	5,000	-5,000	0%
8411 · Protective Gear/Clothing	5,553	6,000	-447	93%
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%

**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>
8550 · Contingency	0	15,000	-15,000	0%
9009 · Service Fees	151	100	51	151%
Total 8000 · General Fund Expenses	104,082	209,800	-105,718	50%
9000 · Truck & Bldg Fund Expenses				
9004 · Materials & Services	0	176,700	-176,700	0%
9005 · Building Improvements/Bays...	0	5,000	-5,000	0%
9006 · Building #3 Note Payments	13,162	31,600	-18,438	42%
Total 9000 · Truck & Bldg Fund Exp...	13,162	213,300	-200,138	6%
Total Expense	376,720	815,900	-439,180	46%
Net Income	189,567	-223,683	413,250	-85%

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	89.04-
Total AT&T			89.04-
Bound Tree Medical, LLC			
Bill Pmt -Check	01/19/2022	4081	203.13-
Total Bound Tree Medical, LLC			203.13-
Cardmember Service			
Bill Pmt -Check	01/14/2022	4078	666.38-
Total Cardmember Service			666.38-
Carson Oil Co., Inc			
Bill Pmt -Check	01/19/2022	4082	867.10-
Total Carson Oil Co., Inc			867.10-
Credo			
Bill Pmt -Check	01/19/2022	4084	12.65-
Total Credo			12.65-
Duncraggan LLC			
Bill Pmt -Check	01/06/2022	4077	3,800.00-
Bill Pmt -Check	01/31/2022	4098	3,800.00-
Total Duncraggan LLC			7,600.00-
Grimstad & Associates			
Bill Pmt -Check	01/19/2022	4085	3,700.00-
Total Grimstad & Associates			3,700.00-
Lincoln County Clerk			
Bill Pmt -Check	01/14/2022	4079	1,996.00-
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 Management			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 & Development			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			13,462.00-
Ten Mile Lock and Safe			
Bill Pmt -Check	01/19/2022	4095	<u>217.00-</u>
Total Ten Mile Lock and Safe			217.00-
Thomas M Wilson Accounting & Tax LLC			
Bill Pmt -Check	01/19/2022	4096	<u>1,133.75-</u>
Total Thomas M Wilson Accounting & Tax LLC			1,133.75-
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>36,780.28-</u></u>

Seal Rock Rural Fire Protection District
Credit Card Charges
January 2022

Accrual Basis

<u>Date</u>	<u>Memo</u>	<u>Account</u>	<u>Amount</u>
5.11 Inc.			
01/01/2022	4798510051507107	8411 · Protective Gear/Clothing	<u>936.00</u>
Total 5.11 Inc.			936.00
Chevron			
01/04/2022	4798510051507107	8110 · Vehicle Fuel	<u>48.88</u>
Total Chevron			48.88
Dahl Disposal Service			
01/05/2022	4798510051507107	8260 · Water/Sewer/Trash	608.54
01/05/2022	4798510051507107	8260 · Water/Sewer/Trash	<u>254.63</u>
Total Dahl Disposal Service			863.17
Quick Computer Sercives			
01/10/2022	4798510051507107	8130 · Office Supplies & Expenses	<u>217.99</u>
Total Quick Computer Sercives			<u>217.99</u>
TOTAL			<u><u>2,066.04</u></u>

Seal Rock Rural Fire Protection District
Checking / Savings Transactions

Accrual Basis

As of January 31, 2022

Date	Name	Debit	Credit	Balance
1000 · Operating Funds				667,175.52
1010 · Cash/General Bank Acct - 3944				76,495.49
01/01/2022	Karin Ellison		150.00	76,345.49
01/04/2022	QuickBooks Payroll Service		12,235.20	64,110.29
01/05/2022	Oregon Department of Justice		860.40	63,249.89
01/05/2022	Consumers Power Inc.	11.16		63,261.05
01/06/2022	Duncraggan LLC		3,800.00	59,461.05
01/07/2022	Barrett Business Services Inc		683.10	58,777.95
01/10/2022	IRS US Treasury 941		3,845.26	54,932.69
01/10/2022	Oregon Dept of Revenue		1,491.10	53,441.59
01/10/2022	Seal Rock Water District		40.39	53,401.20
01/10/2022	Seal Rock Water District		43.62	53,357.58
01/10/2022	Seal Rock Water District		40.21	53,317.37
01/10/2022	Seal Rock Water District		40.35	53,277.02
01/11/2022	Central Lincoln PUD		64.98	53,212.04
01/11/2022	Central Lincoln PUD		104.13	53,107.91
01/11/2022	Central Lincoln PUD		204.36	52,903.55
01/14/2022	Cardmember Service		666.38	52,237.17
01/14/2022	Lincoln County Clerk		1,996.00	50,241.17
01/14/2022	Barrett Business Services Inc		786.60	49,454.57
01/18/2022	Central Lincoln PUD		202.64	49,251.93
01/18/2022	Treasury Management Fee		5.00	49,246.93
01/19/2022	AT&T		89.04	49,157.89
01/19/2022	Bound Tree Medical, LLC		203.13	48,954.76
01/19/2022	Carson Oil Co., Inc		867.10	48,087.66
01/19/2022	Credo		12.65	48,075.01
01/19/2022	Grimstad & Associates		3,700.00	44,375.01
01/19/2022	Lincoln County Emergency Managem...		2,521.39	41,853.62
01/19/2022	Lincoln County Fleet Services		1,256.64	40,596.98
01/19/2022	Lincoln County Planning & Develop...		100.00	40,496.98
01/19/2022	Local Government Law Group PC		392.00	40,104.98
01/19/2022	M & E Septic Service, Inc.		350.00	39,754.98
01/19/2022	Northwest Rescue		1,500.00	38,254.98
01/19/2022	Pacific Office Automation		220.20	38,034.78
01/19/2022	Pioneer Printing Inc.		34.70	38,000.08
01/19/2022	Special Districts Insurance Services		13,462.00	24,538.08
01/19/2022	Ten Mile Lock and Safe		217.00	24,321.08
01/19/2022	Thomas M Wilson Accounting & Tax...		1,133.75	23,187.33
01/19/2022	Wilson's NAPA Auto Parts		458.30	22,729.03
01/19/2022	Pioneer Connect		301.13	22,427.90
01/21/2022		61,981.00		84,408.90
01/21/2022	Peak Internet		27.00	84,381.90
01/21/2022	Barrett Business Services Inc		724.50	83,657.40

Seal Rock Rural Fire Protection District
Checking / Savings Transactions

Accrual Basis

As of January 31, 2022

Date	Name	Debit	Credit	Balance
01/28/2022	Barrett Business Services Inc		786.60	82,870.80
01/31/2022	Duncraggan LLC		3,800.00	79,070.80
	Total 1010 · Cash/General Bank Acct - 3944	61,992.16	59,416.85	79,070.80
	1020 · Cash/General LGIP Acct - 4353			590,480.03
01/21/2022			61,981.00	528,499.03
01/31/2022		2,902.62		531,401.65
	Total 1020 · Cash/General LGIP Acct - 4353	2,902.62	61,981.00	531,401.65
	1090 · Cash on Hand			200.00
	Total 1090 · Cash on Hand			200.00
	Total 1000 · Operating Funds	64,894.78	121,397.85	610,672.45
	1050 · LOSAP FUNDS			22,815.86
	1060 · Cash/LOSAP Bank Account - 2064			5,627.41
01/01/2022	Bill Kenworthy (LOSAP)		225.00	5,402.41
01/01/2022	Brittain Meatzie (LOSAP)		375.00	5,027.41
01/01/2022	Dave Ball (LOSAP)		300.00	4,727.41
01/01/2022	Dave Snyder (LOSAP)		150.00	4,577.41
01/01/2022	Larry Silverthorn (LOSAP)		450.00	4,127.41
01/01/2022	Lyle Beard (LOSAP)		300.00	3,827.41
01/01/2022	Mark Jung (LOSAP)		450.00	3,377.41
01/01/2022	Ned Brittain (LOSAP)		150.00	3,227.41
01/01/2022	Patty Benjamin (LOSAP)		150.00	3,077.41
01/01/2022	Paul Highfill (LOSAP)		450.00	2,627.41
01/01/2022	Peter Benjamin (LOSAP)		225.00	2,402.41
01/01/2022	Rod Peterson (LOSAP)		450.00	1,952.41
01/18/2022	Treasury Management Fee		5.00	1,947.41
01/31/2022	Interest Income	0.02		1,947.43
	Total 1060 · Cash/LOSAP Bank Account - 2064	0.02	3,680.00	1,947.43
	1065 · LOSAP CD - 3385			17,188.45
01/07/2022	Interest Income	2.17		17,190.62
	Total 1065 · LOSAP CD - 3385	2.17	0.00	17,190.62
	Total 1050 · LOSAP FUNDS	2.19	3,680.00	19,138.05

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

Accrual Basis

As of January 31, 2022

Date	Name	Debit	Credit	Balance
1100 · Truck & Bldg Reserve Funds				202,618.49
1110 · Cash/Bldg Loan Payments - 3576				15,985.27
01/03/2022	Paul Highfill/note		2,632.37	13,352.90
01/18/2022	Treasury Management Fee		10.95	13,341.95
01/31/2022	Interest Income	0.11		13,342.06
Total 1110 · Cash/Bldg Loan Payments - 3576		0.11	2,643.32	13,342.06
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		0.11	2,643.32	199,975.28
TOTAL		64,897.08	127,721.17	829,785.78

Seal Rock Rural Fire Protection District

Bills Paid

February 2022

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
AT&T			
Bill Pmt -Check	02/07/2022	4099	<u>89.10-</u>
Total AT&T			89.10-
Barrett Business Services Inc			
Bill Pmt -Check	02/07/2022	EFT	724.50-
Bill Pmt -Check	02/07/2022	EFT	<u>786.60-</u>
Total Barrett Business Services Inc			1,511.10-
Bound Tree Medical, LLC			
Bill Pmt -Check	02/07/2022	4100	656.21-
Bill Pmt -Check	02/07/2022	4107	<u>181.92-</u>
Total Bound Tree Medical, LLC			838.13-
Carson Oil Co., Inc			
Bill Pmt -Check	02/10/2022	4111	<u>478.66-</u>
Total Carson Oil Co., Inc			478.66-
CoEnergy Propane			
Bill Pmt -Check	02/07/2022	4108	<u>1,108.90-</u>
Total CoEnergy Propane			1,108.90-
Dish			
Bill Pmt -Check	02/07/2022	4101	<u>138.08-</u>
Total Dish			138.08-
Fire Rescue Equipment NW, LLC			
Bill Pmt -Check	02/07/2022	4102	<u>360.00-</u>
Total Fire Rescue Equipment NW, LLC			360.00-

Seal Rock Rural Fire Protection District

Bills Paid

February 2022

Accrual Basis

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Amount</u>
Idea Print Works Inc			
Bill Pmt -Check	02/07/2022	4103	<u>221.50-</u>
Total Idea Print Works Inc			221.50-
Lincoln County Fleet Services			
Bill Pmt -Check	02/07/2022	4104	<u>166.43-</u>
Total Lincoln County Fleet Services			166.43-
Local Government Law Group PC			
Bill Pmt -Check	02/07/2022	4105	<u>392.00-</u>
Total Local Government Law Group PC			392.00-
Pacific Office Automation			
Bill Pmt -Check	02/07/2022	4109	<u>145.20-</u>
Total Pacific Office Automation			145.20-
Thomas M Wilson Accounting & Tax LLC			
Bill Pmt -Check	02/01/2022	4113	<u>2,300.38-</u>
Total Thomas M Wilson Accounting & Ta...			2,300.38-
Waldport Tire			
Bill Pmt -Check	02/07/2022	4110	<u>26.96-</u>
Total Waldport Tire			<u>26.96-</u>
TOTAL			<u><u>7,776.44-</u></u>

Seal Rock Rural Fire Protection District

Expense Detail

January 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
6000 · Firefighters Expenses			
6010 · Firefighter Salaries			
01/05/2022	Riportella, Nicholas D	Direct Deposit	4,104.00
01/05/2022	Riportella, Nicholas D	Direct Deposit	102.54
01/05/2022	Stay IV, Charles A	Direct Deposit	3,333.33
01/05/2022	Stay IV, Charles A	Direct Deposit	87.02
01/05/2022	Sturzenegger, Jared M	Direct Deposit	3,333.33
01/05/2022	Sturzenegger, Jared M	Direct Deposit	988.80
01/05/2022	Sturzenegger, Jared M	Direct Deposit	87.02
01/05/2022	Udoutch, Derek	Direct Deposit	4,756.57
01/05/2022	Udoutch, Derek	Direct Deposit	0.00
01/05/2022	Udoutch, Derek	Direct Deposit	124.13
Total 6010 · Firefighter Salaries			16,916.74
6015 · PERS Benefit			
01/31/2022		PERS	3,124.54
Total 6015 · PERS Benefit			3,124.54
Total 6000 · Firefighters Expenses			20,041.28
66000 · Payroll Taxes			
01/04/2022	QuickBooks Payroll Service	Fee for 4 direct deposit(...	7.00
01/05/2022	Riportella, Nicholas D	Direct Deposit	2.64
01/05/2022	Riportella, Nicholas D	Direct Deposit	260.81
01/05/2022	Riportella, Nicholas D	Direct Deposit	60.99
01/05/2022	Riportella, Nicholas D	Direct Deposit	50.48
01/05/2022	Stay IV, Charles A	Direct Deposit	2.64
01/05/2022	Stay IV, Charles A	Direct Deposit	212.06
01/05/2022	Stay IV, Charles A	Direct Deposit	49.60
01/05/2022	Stay IV, Charles A	Direct Deposit	41.04
01/05/2022	Sturzenegger, Jared M	Direct Deposit	3.17
01/05/2022	Sturzenegger, Jared M	Direct Deposit	273.37
01/05/2022	Sturzenegger, Jared M	Direct Deposit	63.93
01/05/2022	Sturzenegger, Jared M	Direct Deposit	52.91
01/05/2022	Udoutch, Derek	Direct Deposit	2.64
01/05/2022	Udoutch, Derek	Direct Deposit	302.60

Seal Rock Rural Fire Protection District

Expense Detail

January 2022

Accrual Basis

Date	Name	Memo	Amount
01/05/2022	Udoutch, Derek	Direct Deposit	70.77
01/05/2022	Udoutch, Derek	Direct Deposit	58.57
Total 66000 · Payroll Taxes			1,515.22
7000 · Chief Fund Expenses			
7001 · Contractor Fire Chief			
01/06/2022	Duncraggan LLC		3,800.00
Total 7001 · Contractor Fire Chief			3,800.00
7300 · Chief Cell Phone			
01/17/2022	AT&T		89.04
Total 7300 · Chief Cell Phone			89.04
Total 7000 · Chief Fund Expenses			3,889.04
8000 · General Fund Expenses			
8012 · Temporary Employment Expense			
01/07/2022	Barrett Business Services Inc		683.10
01/14/2022	Barrett Business Services Inc		786.60
01/14/2022	Barrett Business Services Inc		786.60
01/21/2022	Barrett Business Services Inc		724.50
01/21/2022	Barrett Business Services Inc		724.50
01/28/2022	Barrett Business Services Inc	Inv# 3201299	786.60
Total 8012 · Temporary Employment Expense			4,491.90
8110 · Vehicle Fuel			
01/04/2022	Chevron	4798510051507107	48.88
01/05/2022	Carson Oil Co., Inc		277.33
Total 8110 · Vehicle Fuel			326.21
8130 · Office Supplies & Expenses			
01/06/2022	Ten Mile Lock and Safe		217.00
01/10/2022	Quick Computer Sercives	4798510051507107	217.99
01/17/2022	Pioneer Printing Inc.		17.35
Total 8130 · Office Supplies & Expenses			452.34

Seal Rock Rural Fire Protection District

Expense Detail

January 2022

Accrual Basis

Date	Name	Memo	Amount
8140 · Medical Supplies/Services			
01/07/2022	Bound Tree Medical, LLC		77.99
01/10/2022	Bound Tree Medical, LLC		536.65
01/12/2022	Bound Tree Medical, LLC		41.57
Total 8140 · Medical Supplies/Services			656.21
8160 · Vehicle/Equip Repairs & Main			
01/12/2022	Lincoln County Fleet Services		166.43
Total 8160 · Vehicle/Equip Repairs & Main			166.43
8210 · Legal/Professional Services			
01/01/2022	Karin Ellison		150.00
01/01/2022	Local Government Law Group PC		392.00
Total 8210 · Legal/Professional Services			542.00
8230 · Property/Liability Insurance			
01/31/2022		Prepaid Insurance	1,121.83
Total 8230 · Property/Liability Insurance			1,121.83
8240 · Election Costs			
01/14/2022	Lincoln County Clerk	12/7/21 Notice	1,996.00
Total 8240 · Election Costs			1,996.00
8250 · Electricity/Propane Utilities			
01/11/2022	Central Lincoln PUD	Account 269708000	64.98
01/11/2022	Central Lincoln PUD	Account 269708003	104.13
01/11/2022	Central Lincoln PUD	Account 269708002	204.36
01/18/2022	Central Lincoln PUD		202.64
Total 8250 · Electricity/Propane Utilities			576.11

Seal Rock Rural Fire Protection District

Expense Detail

January 2022

Accrual Basis

Date	Name	Memo	Amount
8260 · Water/Sewer/Trash			
01/05/2022	Dahl Disposal Service	4798510051507107	608.54
01/05/2022	Dahl Disposal Service	4798510051507107	254.63
01/06/2022	M & E Septic Service, Inc.		350.00
01/10/2022	Seal Rock Water District		40.39
01/10/2022	Seal Rock Water District		43.62
01/10/2022	Seal Rock Water District		40.21
01/10/2022	Seal Rock Water District		40.35
Total 8260 · Water/Sewer/Trash			1,377.74
8290 · Volunteer Awards/Events			
01/20/2022	Idea Print Works Inc		221.50
Total 8290 · Volunteer Awards/Events			221.50
8300 · Telephone/Internet/TV			
01/08/2022	Dish		138.08
01/18/2022	Credo		12.65
01/19/2022	Pioneer Connect	BUS-108993	301.13
01/21/2022	Peak Internet		27.00
01/31/2022	AT&T		89.10
Total 8300 · Telephone/Internet/TV			567.96
8310 · Accounting Services			
01/31/2022	Thomas M Wilson Accounting & Tax LLC		2,300.38
Total 8310 · Accounting Services			2,300.38
8360 · Small Tools/Equip			
01/17/2022	Fire Rescue Equipment NW, LLC		360.00
Total 8360 · Small Tools/Equip			360.00
8411 · Protective Gear/Clothing			
01/01/2022	5.11 Inc.	4798510051507107	936.00
Total 8411 · Protective Gear/Clothing			936.00

Seal Rock Rural Fire Protection District

Expense Detail

January 2022

Accrual Basis

<u>Date</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
9009 · Service Fees			
01/18/2022	Treasury Management Fee		5.00
01/18/2022	Treasury Management Fee		10.95
01/18/2022	Treasury Management Fee		5.00
Total 9009 · Service Fees			<u>20.95</u>
Total 8000 · General Fund Expenses			<u>16,113.56</u>
TOTAL			<u><u>41,559.10</u></u>

**Seal Rock Fire District
Cash Requirements
For Board Meeting of January 17, 2022**

PERS - Chief & Firefighters	\$	3,125
Estimated Bills Paid Between Board Meetings <i>(Bills for Same Period of Prior Year)</i>	\$	20,829
Payroll for Current Month	\$	17,249
Add Cushion	\$	<u>30,000</u>
Estimated Cash Required	\$	71,203
Less Current Book Balance	\$	<u>50,372</u>
Additional Cash Required	\$	<u><u>20,831</u></u>

TRANSFER MUST HAPPEN BEFORE BILLS ARE PAID

Date of transfers:

From:	To:	Amount	Conf. #:
<u>GENERAL LGIP #4353</u>	<u>GENERAL BANK ACCT #3944</u>	<u>20,831</u>	<u>bills/payroll (above)</u>
From:	To:	Amount	Conf. #:
<u>GENERAL LGIP #4353</u>	<u>LOSAP BANK ACCT #2064</u>	<u> </u>	<u>Annual Transfer</u>
From:	To:	Amount	Conf. #:
<u>TRUCK/BLDG LGIP #4326</u>	<u>TRUCK/BLDG #3576</u>	<u> </u>	<u>Annual Transfer</u>