

LOWELL RFPD
Balance Sheet
 As of July 31, 2024

	<u>Jul 31, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Banner Bank Checking	59,333.97
1004 · Banner PERS Checking	-184.55
1200.0 · LGIP Account	
1210 · LGIP General Fund	<u>139,878.25</u>
Total 1200.0 · LGIP Account	<u>139,878.25</u>
Total Checking/Savings	<u>199,027.67</u>
Total Current Assets	<u>199,027.67</u>
TOTAL ASSETS	<u>199,027.67</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
5153 · Mastercard *5153 Chief	3,548.85
5156 · Brown Mastercard *6851	253.37
5158 · Priser Mastercard *1666	856.33
5252 · Hall Mastercard *4882	<u>494.51</u>
Total Credit Cards	5,153.06
Other Current Liabilities	
2100.0 · Payroll Taxes Payable	
2110 · Federal	3,897.18
2120 · State Withholding	-559.00
2122 · State OR Paid Family Leave	-54.45
2123 · State OR Transit Tax	-2.95
2160 · Federal Unemployment	-2.04
2100.0 · Payroll Taxes Payable - Other	<u>-62.15</u>
Total 2100.0 · Payroll Taxes Payable	3,216.59
2111 · Direct Deposit Liabilities	<u>-0.10</u>
Total Other Current Liabilities	<u>3,216.49</u>
Total Current Liabilities	8,369.55
Long Term Liabilities	
2411 · Debt Service - Fill Station	89,007.46
2412 · Municipal Leasing Corp - HME	<u>270,303.34</u>
Total Long Term Liabilities	<u>359,310.80</u>
Total Liabilities	367,680.35
Equity	
3000.0 · General Fund Balance	
3010 · Gen Fund - Begin Fund Balance	<u>150,890.00</u>
Total 3000.0 · General Fund Balance	150,890.00
3300.0 · Equipment Reserve Fund	
3310 · Equip Res - Begin Fund Balance	<u>111,651.00</u>
Total 3300.0 · Equipment Reserve Fund	111,651.00
3500 · Retained Earnings	-43,067.46
3940 · Opening Bal Equity	-359,310.80
Net Income	<u>-28,815.42</u>
Total Equity	<u>-168,652.68</u>
TOTAL LIABILITIES & EQUITY	<u>199,027.67</u>

LOWELL RFPD
Profit & Loss
 July 2024 through June 2025

	Jul '24 - Jun 25
Income	
4000.0 · Property Taxes	
4010 · Current Taxes - General Fund	2,233.18
4020 · Previous Years Taxes	618.57
Total 4000.0 · Property Taxes	2,851.75
4100.0 · Interest Earnings	
4110 · LGIP Interest - GF	662.76
4111 · Interest - Banner Checking	0.98
Total 4100.0 · Interest Earnings	663.74
4200.0 · Grants	34,630.00
Total Income	38,145.49
Gross Profit	38,145.49
Expense	
5000.0 · ADMINISTRATION	
5000.1 · PERSONAL SERVICES	
5000.2 · Wages	
5010 · Chief Salary	7,152.71
5015 · Office Worker/Admin Assistant	1,328.70
5025 · Part-Time Fire Fighter	5,765.25
5027 · Firefighter / EMT	11,504.09
5030 · FF/EMT Training Coord. Pay	5,793.67
Total 5000.2 · Wages	31,544.42
5050.2 · Payroll Taxes & Benefits	
5055 · FICA	1,955.76
5060 · Medicare	457.37
5065 · PERS	5,666.27
5070 · Health Insurance	8,610.00
5075 · State WBF	15.25
5076 · State - OR Paid Family Leave	0.15
Total 5050.2 · Payroll Taxes & Benefits	16,704.80
Total 5000.1 · PERSONAL SERVICES	48,249.22
5100.2 · MATERIALS & SERVICES	
5111 · Bank Service Charges	35.10
5115 · Office Supplies	209.92
5120 · Legal Services & Fees	193.05
5155 · Dues & Subscriptions	3,600.82
5160 · Fidelity Bond	533.00
5175 · Board Travel	695.10
5192 · Copier Expense	85.95
Total 5100.2 · MATERIALS & SERVICES	5,352.94
Total 5000.0 · ADMINISTRATION	53,602.16
6000.0 · FIREFIGHTING AND RESCUE	
6100.2 · MATERIALS & SERVICES	
6015 · Fire Prevention	434.62
6025 · Volunteer Expense	274.25
6030 · Gas, Oil, Tires	1,105.01
6040 · Liability/Workers Comp Insuranc	2,417.05
6045 · Utilities	2,861.94

LOWELL RFPD
Profit & Loss
July 2024 through June 2025

	<u>Jul '24 - Jun 25</u>
6060 · EMT Supplies	681.52
6065 · Building & Ground	165.13
6070 · Vehicle Repair and Maintenance	846.56
6075 · Equipment Repair & Maint.	39.96
6080 · Fire Fighting Equipment	2,197.52
Total 6100.2 · MATERIALS & SERVICES	11,023.56
6300.0 · CAPITAL OUTLAY	
6310 · Equipment - Fire & Rescue	25,000.00
Total 6300.0 · CAPITAL OUTLAY	25,000.00
Total 6000.0 · FIREFIGHTING AND RESCUE	36,023.56
Total Expense	89,625.72
Net Income	-51,480.23

LOWELL RFPD
Transaction List by Date
 July 2024

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 08/08/24

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Check	07/01/2024	12650	Lane County	Boat Purchase from Lane County	1002 · Banner Bank...	X	6310 · Equipment - Fire & Rescue	-25,000.00
Credit Card Charge	07/01/2024		USPS	Postage	5153 · Mastercard *...	X	5115 · Office Supplies	-5.79
Credit Card Charge	07/01/2024		Amazon	Masterlocks	5153 · Mastercard *...	X	6070 · Vehicle Repair and Maintenance	-56.50
Bill	07/01/2024		Walter E. Nelson Co.	Cust No. 1662 Order No. 12644	2000 · Accounts Pa...	X	6065 · Building & Ground	-22.98
Bill	07/01/2024		Special District Insu...	July 2024 Health Insurance Premium	2000 · Accounts Pa...	X	5070 · Health Insurance	-4,305.00
Credit Card Charge	07/01/2024		Oregon State Mann...	Boat Registration	5153 · Mastercard *...	X	5120 · Legal Services & Fees	-193.05
Credit Card Charge	07/01/2024		USPS	Postage	5153 · Mastercard *...	X	5115 · Office Supplies	-1.50
Deposit	07/01/2024			Deposit	1210 · LGP Genera...	X	-SPLIT-	1,997.65
Check	07/01/2024	EFT	Exede	May 2024 Statement	1002 · Banner Bank...	X	6045 · Utilities	-152.74
Transfer	07/01/2024			Funds Transfer	1004 · Banner PERS Checking	X	1004 · Banner PERS Checking	-7,000.00
Liability Check	07/02/2024	EFT	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank...	X	2120 · State Withholding	-392.00
Liability Check	07/02/2024	EFT	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank...	X	-SPLIT-	-49.79
Liability Check	07/02/2024	EFT	United States Treas...	93-0849053	1002 · Banner Bank...	X	-SPLIT-	-1,472.48
Credit Card Charge	07/02/2024		Oregon Fire Chiefs ...	Registration	5153 · Mastercard *...	X	5155 · Dues & Subscriptions	-120.00
General Journal	07/02/2024			Returned ACH due to Positive Pay	5153 · Mastercard *...	X	1002 · Banner Bank Checking	-1,134.46
Credit Card Charge	07/02/2024	AJ120	Oregon Fire Chiefs ...	2024 OFCA Spring Conference Registration	5156 · Brown Maste...	X	5155 · Dues & Subscriptions	-120.00
Bill	07/02/2024		Pacific Office Autom...	Inv. 351067	2000 · Accounts Pa...	X	5192 · Copier Expense	-85.95
Bill	07/03/2024		Lowell School District	Fuel June 2024	2000 · Accounts Pa...	X	6030 · Gas, Oil, Tires	-961.70
Check	07/03/2024	EFT	Intuit	Acct No. 3060941	1002 · Banner Bank...	X	5155 · Dues & Subscriptions	-85.00
Check	07/03/2024	EFT	SaniPac	Acct No. 3060941	1002 · Banner Bank...	X	6045 · Utilities	-120.88
Check	07/03/2024	EFT	SaniPac	Omv/ 73773	1002 · Banner Bank...	X	6045 · Utilities	-103.70
Bill	07/03/2024		Cascade Health Sol...	Direct Deposit	2000 · Accounts Pa...	X	6025 · Volunteer Expense	-228.00
Paycheck	07/05/2024	DD1765	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/05/2024	DD1766	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/05/2024	DD1767	Priser, William D	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Liability Check	07/05/2024		QuickBooks Payroll ...	Created by Payroll Service on 07/02/2024	1002 · Banner Bank...	X	2111 · Direct Deposit Liabilities	-4,587.33
Paycheck	07/05/2024	DD1768	Hall, Lloyd E	VOID: Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/05/2024	DD1769	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Liability Check	07/05/2024		QuickBooks Payroll ...	Created by Payroll Service on 07/02/2024	1002 · Banner Bank...	X	2111 · Direct Deposit Liabilities	-62.96
Deposit	07/05/2024			Deposit	1002 · Banner Bank...	X	4200.0 · Grants	34,630.00
Bill	07/05/2024		Active 911	VOID: Inv. 575873	2000 · Accounts Pa...	X	5155 · Dues & Subscriptions	0.00
Credit Card Charge	07/06/2024		Bound Tree Medical	EMT Supplies	5158 · Priser Master...	X	6060 · EMT Supplies	-336.52
Transfer	07/08/2024			Funds Transfer	1210 · LGP Genera...	X	1002 · Banner Bank Checking	-50,000.00
Check	07/08/2024	EFT	Banner Bank	Visa Charges *4882	1002 · Banner Bank...	X	5158 · Priser Mastercard **1666	-46.25
Check	07/08/2024	EFT	Banner Bank	Online Payment	1002 · Banner Bank...	X	5156 · Brown Mastercard *6851	-16.47
Liability Check	07/08/2024	eft	Internal Revenue S...	VOID: 93-0849053	1002 · Banner Bank...	X	2100.0 · Payroll Taxes Payable	0.00
Bill	07/08/2024		Jerry's Home Impr...	VOID: Inv 252068/1	2000 · Accounts Pa...	X	6065 · Building & Ground	0.00
Bill	07/08/2024	12666	Active 911	VOID: Inv. 575873	1002 · Banner Bank...	X	6045 · Utilities	0.00
Bill Pmt-Check	07/08/2024	12667	Jerry's Home Impr...	VOID: Inv 252068/1	1002 · Banner Bank...	X	2000 · Accounts Payable	0.00
Bill Pmt-Check	07/08/2024	12668	Lowell School District	Fuel June 2024	1002 · Banner Bank...	X	2000 · Accounts Payable	0.00
Bill Pmt-Check	07/08/2024	12669	Special District Insu...	July 2024 Health Insurance Premium	1002 · Banner Bank...	X	2000 · Accounts Payable	-961.70
Bill Pmt-Check	07/08/2024	12670	Walter E. Nelson Co.	Service from 05/16-06/16 2024	1002 · Banner Bank...	X	2000 · Accounts Payable	-4,305.00
Check	07/10/2024	EFT	Lane Electric	Service from 05/16/2024-06/16/2024	1002 · Banner Bank...	X	2000 · Accounts Payable	-22.98
Check	07/10/2024	EFT	Lane Electric	Pro-Annual Subscription	1002 · Banner Bank...	X	6045 · Utilities	-114.01
Credit Card Charge	07/10/2024		zoom	EFT - Online via Web	5153 · Mastercard *...	X	5155 · Dues & Subscriptions	-42.67
Credit Card Charge	07/10/2024		Active 911	Streamline Bill July 2024	5153 · Mastercard *...	X	5155 · Dues & Subscriptions	-740.25
Credit Card Charge	07/10/2024		Streamline	Streamline Bill July 2024	5153 · Mastercard *...	X	6015 · Fire Prevention	-63.00
Credit Card Charge	07/10/2024		Sea Western	Streamline Bill June 2024	5153 · Mastercard *...	X	6015 · Fire Prevention	-63.00
Bill	07/10/2024		Sea Western	Inv. 33896	2000 · Accounts Pa...	X	6080 · Fire Fighting Equipment	-1,600.00
Bill	07/10/2024		Sea Western	Inv. 33875	2000 · Accounts Pa...	X	6080 · Fire Fighting Equipment	-597.52
Credit Card Charge	07/11/2024		Amazon	Mattress	5156 · Brown Maste...	X	5115 · Office Supplies	-41.03
Bill	07/11/2024		First Net	August 2024	2000 · Accounts Pa...	X	5155 · Dues & Subscriptions	-200.20
Bill	07/11/2024		Walter E. Nelson Co.	Cust No. 1662 Order No. 77740	2000 · Accounts Pa...	X	6065 · Building & Ground	-52.67
Bill	07/11/2024		Med Tech Resource...	Inv. 149131	2000 · Accounts Pa...	X	6060 · EMT Supplies	-345.00
Credit Card Charge	07/12/2024		DPSS		5158 · Priser Master...	X	6025 · Volunteer Expense	-46.25

LOWELL RFPD
Transaction List by Date
July 2024

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08/08/24

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Bill	07/12/2024		Jerry's Home Impro...	Inv 252068/1	2000 · Accounts Pa...		-SPLIT-	-129.44
Bill	07/12/2024		Battery Pros	P194413 / P1194416	2000 · Accounts Pa...		6070 · Vehicle Repair and Maintenance	-701.90
Check	07/15/2024	EFT	Douglas FastNet	Acct No. 3060941	1002 · Banner Bank...	X	6045 · Utilities	-130.75
Liability Check	07/16/2024		QuickBooks Payroll ...	Adjusted for voided paycheck(s)	1002 · Banner Bank...	X	2111 · Direct Deposit Liabilities	0.00
Liability Check	07/16/2024		QuickBooks Payroll ...	Created by Payroll Service on 07/15/2024	1002 · Banner Bank...	X	2111 · Direct Deposit Liabilities	-423.71
Check	07/16/2024	EFT	DS Waters of Ameri...	June Water (See also PRIMO or Sierra Sprl...	1002 · Banner Bank...	X	6025 · Volunteer Expense	-52.96
Paycheck	07/17/2024	DD1779	Brown, Cody D	VOID: Direct Deposit Payroll Service funds ...	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/17/2024	DD1780	Brown, Cody D	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
General Journal	07/17/2024	AJE20	Douglas FastNet	Returned ACH due to Positive Pay	6045 · Utilities		-SPLIT-	-130.75
Liability Check	07/18/2024		QuickBooks Payroll ...	Adjusted for voided paycheck(s)	1002 · Banner Bank...	X	2111 · Direct Deposit Liabilities	-6,466.99
Paycheck	07/19/2024	DD1773	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/19/2024	DD1774	Lierman, Samuel M	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/19/2024	DD1775	Nash, Ashton T	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/19/2024	DD1776	Priser, William D	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/19/2024	DD1777	Spait(Firefighter), C...	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/19/2024	DD1778	Wright Rendon, Mat...	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/19/2024	DD1772	Brown, Nathaniel L	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/19/2024	DD1771	Brown, Cody D	VOID: Direct Deposit Payroll Service funds ...	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/19/2024	DD1770	Bowlsby, Paul M	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Credit Card Charge	07/19/2024		Sierra Springs	Inv. 1001643237	5153 · Mastercard * ...	X	5115 · Office Supplies	-161.60
Check	07/20/2024	EFT	SAIF Corporation		1002 · Banner Bank...	X	6040 · Liability/Workers Comp Insuranc	-1,211.42
Credit Card Charge	07/22/2024		Sling		5153 · Mastercard * ...	X	6045 · Utilities	-40.00
Credit Card Charge	07/22/2024		Sunriver Resort	Board Member Reservation	5153 · Mastercard * ...	X	5175 · Board Travel	-139.02
Credit Card Charge	07/22/2024		Sunriver Resort	Board Member Reservation	5153 · Mastercard * ...	X	5175 · Board Travel	-139.02
Credit Card Charge	07/22/2024		Sunriver Resort	Board Member Reservation	5153 · Mastercard * ...	X	5175 · Board Travel	-139.02
Credit Card Charge	07/22/2024		Sunriver Resort	Board Member Reservation	5153 · Mastercard * ...	X	5175 · Board Travel	-139.02
Credit Card Charge	07/22/2024		City of Lowell	12620.001	1002 · Banner Bank...	X	6045 · Utilities	-279.97
Check	07/22/2024	EFT	Cabelas		1002 · Banner Bank...	X	6070 · Vehicle Repair and Maintenance	-88.16
Credit Card Charge	07/24/2024		Shell Oil	Fuel	5153 · Mastercard * ...	X	6030 · Gas, Oil, Tires	-144.31
Credit Card Charge	07/25/2024		EPUD	June 2024 Electrical Service	1002 · Banner Bank...	X	6045 · Utilities	-38.43
Check	07/25/2024	EFT	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank...	X	2120 · State Withholding	-1,104.00
Liability Check	07/29/2024	EFT	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank...	X	-SPLIT-	-132.10
Liability Check	07/29/2024	EFT	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank...	X	-SPLIT-	-68.18
Liability Check	07/29/2024	EFT	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank...	X	2120 · State Withholding	-559.00
Liability Check	07/30/2024	EFT	QuickBooks Payroll ...	Created by Payroll Service on 07/29/2024	1002 · Banner Bank...	X	2111 · Direct Deposit Liabilities	-6,516.20
Credit Card Credit	07/30/2024		Shell Oil	Fuel	5153 · Mastercard * ...	X	6030 · Gas, Oil, Tires	1.00
Paycheck	07/31/2024	DD1781	Dragt, Lon P	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/31/2024	DD1782	Sprague, Beth	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Check	07/31/2024	EFT	PERS	July 1-31, 2024	1004 · Banner PER...	X	5065 · PERS	-5,666.27
Credit Card Charge	07/31/2024		ULINE		5158 · Priser Master...	X	6015 · Fire Prevention	-308.62
Deposit	07/31/2024			Deposit	1210 · LGIP Genera...		-SPLIT-	1,516.76
Check	07/31/2024			Service Charge	1002 · Banner Bank...	X	5111 · Bank Service Charges	-35.00
Deposit	07/31/2024			Interest	1002 · Banner Bank...	X	4111 · Interest - Banner Checking	0.80
Deposit	07/31/2024			Interest	1004 · Banner PER...	X	4111 · Interest - Banner Checking	0.18

Jul 24