

LOWELL RFPD
Balance Sheet
As of October 8, 2026

	Oct 8, 26
ASSETS	
Current Assets	
Checking/Savings	
1002 · Banner Bank Checking	39,891.15
1004 · Banner PERS Checking	10,472.19
1200.0 · LGIP Account	
1210 · LGIP General Fund	282,690.11
1200.0 · LGIP Account - Other	13,983.52
Total 1200.0 · LGIP Account	296,673.63
Total Checking/Savings	347,036.97
Total Current Assets	347,036.97
TOTAL ASSETS	347,036.97
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-2,539.19
Total Accounts Payable	-2,539.19
Credit Cards	
5153 · Chief Mastercard *5153	-606.75
5158 · Priser Mastercard *1666	-1,556.10
5252 · Hall Mastercard *4882	346.65
5703 · Bowsby Mastercard *4623	-1,197.63
Total Credit Cards	-3,013.83
Other Current Liabilities	
2100.0 · Payroll Taxes Payable	
2110 · Federal	16,919.54
2120 · State Withholding	913.00
2122 · State OR Paid Family Leave	325.21
2123 · State OR Transit Tax	85.12
2160 · Federal Unemployment	-9.94
2100.0 · Payroll Taxes Payable - Other	-1.13
Total 2100.0 · Payroll Taxes Payable	18,231.80
2111 · Direct Deposit Liabilities	-6,043.12
Total Other Current Liabilities	12,188.68
Total Current Liabilities	6,635.66
Total Liabilities	6,635.66
Equity	
3000.0 · General Fund Balance	
3010 · Gen Fund - Begin Fund Balance	256,083.57
Total 3000.0 · General Fund Balance	256,083.57
3500 · Retained Earnings	363,626.47
Net Income	-279,308.73
Total Equity	340,401.31
TOTAL LIABILITIES & EQUITY	347,036.97

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Cash Basis

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Profit & Loss Budget vs. Actual

July 2026 through June 2027

	Jul '26 - Jun 27	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	7,898.57	663,950.00	-656,051.43	1.2%
4016 · Current Taxes - 2025 Levy	0.00	369,000.00	-369,000.00	0.0%
Total 4000.0 · Property Taxes	7,898.57	1,032,950.00	-1,025,051.43	0.8%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	4,160.87	10,000.00	-5,839.13	41.6%
4111 · Interest - Banner Checking	10,471.00			
Total 4100.0 · Interest Earnings	14,631.87	10,000.00	4,631.87	146.3%
4200.0 · Grants				
4216 · OSFM	35,000.00	35,000.00	0.00	100.0%
4200.0 · Grants - Other	6,770.00			
Total 4200.0 · Grants	41,770.00	35,000.00	6,770.00	119.3%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	0.00	392,316.00	-392,316.00	0.0%
4410 · Miscellaneous Income	1,670.46	4,000.00	-2,329.54	41.8%
Total 4400.0 · Other Income 1	1,670.46	396,316.00	-394,645.54	0.4%
49900 · Uncategorized Income	28,413.75			
Total Income	94,384.65	1,474,266.00	-1,379,881.35	6.4%
Gross Profit	94,384.65	1,474,266.00	-1,379,881.35	6.4%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	22,705.75	94,000.00	-71,294.25	24.2%
5015 · Office Worker/Admin Assistant	3,200.00	15,500.00	-12,300.00	20.6%
5025 · Part-Time Fire Fighter	20,535.96	45,000.00	-24,464.04	45.6%
5027 · Firefighter / EMT	36,485.39	154,600.00	-118,114.61	23.6%
5032 · Conflagration	25,029.48			
Total 5000.2 · Wages	107,956.58	309,100.00	-201,143.42	34.9%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	6,972.96			
5060 · Medicare	1,630.78			
5065 · PERS	35,278.77	80,000.00	-44,721.23	44.1%
5070 · Health Insurance	24,755.98	56,000.00	-31,244.02	44.2%
5075 · State WBF	701.03			

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Profit & Loss Budget vs. Actual

July 2026 through June 2027

	Jul '26 - Jun 27	Budget	\$ Over Budget	% of Budget
5050.2 · Payroll Taxes & Benefits - Other	-362.43	32,200.00	-32,562.43	-1.1%
Total 5050.2 · Payroll Taxes & Benefits	68,977.09	168,200.00	-99,222.91	41.0%
5000.1 · PERSONAL SERVICES - Other	4,510.33			
Total 5000.1 · PERSONAL SERVICES	181,444.00	477,300.00	-295,856.00	38.0%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	65.25	450.00	-384.75	14.5%
5115 · Office Supplies	1,777.85	2,500.00	-722.15	71.1%
5120 · Legal Services & Fees	0.00	3,000.00	-3,000.00	0.0%
5125 · Audit	0.00	8,500.00	-8,500.00	0.0%
5130 · Property & Liability Insurance	0.00	40,000.00	-40,000.00	0.0%
5155 · Dues & Subscriptions	4,203.73	15,000.00	-10,796.27	28.0%
5160 · Fidelity Bond	533.00	550.00	-17.00	96.9%
5161 · Communication Services	0.00	4,500.00	-4,500.00	0.0%
5170 · Board Training Expense	0.00	2,000.00	-2,000.00	0.0%
5175 · Board Travel	0.00	4,000.00	-4,000.00	0.0%
5180 · Board Administrative Expenses	0.00	1,300.00	-1,300.00	0.0%
5185 · Office Equipment (small)	0.00	5,000.00	-5,000.00	0.0%
5190 · Copier Lease	0.00	1,500.00	-1,500.00	0.0%
5191 · Communication Equipment	1,237.50	1,000.00	237.50	123.8%
5192 · Copier Expense	5,056.36	1,200.00	3,856.36	421.4%
5195 · Reconciliation Discrepancies	35,289.41			
Total 5100.2 · MATERIALS & SERVICES	48,163.10	90,500.00	-42,336.90	53.2%
Total 5000.0 · ADMINISTRATION	229,607.10	567,800.00	-338,192.90	40.4%
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	0.00	3,000.00	-3,000.00	0.0%
6015 · Fire Prevention	220.00	2,000.00	-1,780.00	11.0%
6020 · Logistics/Meals	89.50	1,000.00	-910.50	9.0%
6025 · Volunteer Expense	1,919.54	20,000.00	-18,080.46	9.6%
6030 · Gas, Oil, Tires	6,105.51	30,000.00	-23,894.49	20.4%
6035 · Volunteer Insurance	1,840.00	3,200.00	-1,360.00	57.5%
6040 · Liability/Workers Comp Insurance	0.00	25,000.00	-25,000.00	0.0%
6045 · Utilities	6,869.22	30,000.00	-23,130.78	22.9%
6050 · Dispatch Assessment	0.00	30,000.00	-30,000.00	0.0%
6055 · Training	263.00	8,000.00	-7,737.00	3.3%
6060 · EMT Supplies	2,093.63	12,000.00	-9,906.37	17.4%
6065 · Building & Ground	3,089.57	20,000.00	-16,910.43	15.4%
6070 · Vehicle Repair and Maintenance	18,230.05	20,000.00	-1,769.95	91.2%
6075 · Equipment Repair & Maint.	6,420.88	15,000.00	-8,579.12	42.8%
6080 · Fire Fighting Equipment	619.00	15,000.00	-14,381.00	4.1%
6090 · Miscellaneous Supplies	0.00	1,000.00	-1,000.00	0.0%

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Cash Basis

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Profit & Loss Budget vs. Actual

July 2026 through June 2027

	Jul '26 - Jun 27	Budget	\$ Over Budget	% of Budget
6096 · EMT Education	0.00	10,000.00	-10,000.00	0.0%
Total 6100.2 · MATERIALS & SERVICES	47,759.90	245,200.00	-197,440.10	19.5%
6300.0 · CAPITAL OUTLAY				
6324 · Turnouts	2,195.00			
6325 · Buildings and Grounds	74,479.74	80,000.00	-5,520.26	93.1%
Total 6300.0 · CAPITAL OUTLAY	76,674.74	80,000.00	-3,325.26	95.8%
Total 6000.0 · FIREFIGHTING AND RESCUE	124,434.64	325,200.00	-200,765.36	38.3%
69800 · Uncategorized Expenses	17,167.57			
7000.0 · Debt Service - Equipment Fund				
5048 · Fill Station Principal	0.00	11,945.00	-11,945.00	0.0%
5049 · Fill Station Interest	0.00	3,877.00	-3,877.00	0.0%
7041 · Engine Lease Principal	0.00	44,366.00	-44,366.00	0.0%
7042 · Engine Lease Interest	0.00	5,315.00	-5,315.00	0.0%
7043 · Brush Truck Principal	11,389.01	9,971.00	1,418.01	114.2%
7044 · Brush Truck Interest	1,562.99	2,982.00	-1,419.01	52.4%
Total 7000.0 · Debt Service - Equipment Fund	12,952.00	78,456.00	-65,504.00	16.5%
8000.0 · Contingency				
8010 · General Operating Contingency	0.00	236,613.00	-236,613.00	0.0%
Total 8000.0 · Contingency	0.00	236,613.00	-236,613.00	0.0%
Total Expense	384,161.31	1,208,069.00	-823,907.69	31.8%
Net Income	-289,776.66	266,197.00	-555,973.66	-108.9%

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LOWELL RFPD

Transaction List by Date

October 2026

Type	Date	Num	Name	Memo	Account	Clr
Oct 26						
Transfer	10/01/2026			Funds Transfer	1210 · LGIP General...	
Bill	10/06/2026		First Net		2000 · Accounts Pa...	
Liability Check	10/08/2026		QuickBooks Payroll ...	Created by P...	1002 · Banner Bank ...	
Liability Check	10/08/2026		QuickBooks Payroll ...	Created by P...	1002 · Banner Bank ...	
Check	10/08/2026	EFT	SaniPac	Garbage Serv...	1002 · Banner Bank ...	
Check	10/08/2026	EFT	SaniPac	Garbage Serv...	1002 · Banner Bank ...	
Bill	10/08/2026		Idaho Medical Acad...	Inv 001943 S...	2000 · Accounts Pa...	
Bill	10/08/2026		Idaho Medical Acad...	Inv 001925 Ja...	2000 · Accounts Pa...	
Bill	10/08/2026		Tyree Oil, Inc	INV386120	2000 · Accounts Pa...	
Bill	10/08/2026		ImageTrend, Inc	Invoice 10/05/...	2000 · Accounts Pa...	
Bill	10/08/2026		Cruise Master Engra...	Inv. 29424	2000 · Accounts Pa...	
Bill	10/08/2026		MES Service Comp...	INV2585183	2000 · Accounts Pa...	
Bill	10/08/2026		Thermo Fluids, Inc.	INV LO24758	2000 · Accounts Pa...	
Bill	10/08/2026		Jerry's Home Improv...	INV. I89998/2	2000 · Accounts Pa...	
Bill	10/08/2026		EMS Mobile Service...	INV 1130498	2000 · Accounts Pa...	
General Journal	10/08/2026	CJE08R	City of Lowell	VOID: Revers...	1002 · Banner Bank ...	
General Journal	10/08/2026	CJE09R	Bowlsby, Paul M	VOID: Revers...	1002 · Banner Bank ...	
Paycheck	10/09/2026	DD2156	Brown, Cody D	Direct Deposit	1002 · Banner Bank ...	
Paycheck	10/09/2026	DD2157	Burch, Ciaran E	Direct Deposit	1002 · Banner Bank ...	
Paycheck	10/09/2026	DD2158	Burch, William R	Direct Deposit	1002 · Banner Bank ...	
Paycheck	10/09/2026	DD2159	Smith, Mackenzie R	Direct Deposit	1002 · Banner Bank ...	
Paycheck	10/09/2026	DD2160	Sotomayor, Alexand...	Direct Deposit	1002 · Banner Bank ...	
Paycheck	10/09/2026	DD2161	Su- Parker, JIng Wi...	Direct Deposit	1002 · Banner Bank ...	
Paycheck	10/09/2026	DD2163	Garcia Cosby, Jorge A	Direct Deposit	1002 · Banner Bank ...	
Paycheck	10/09/2026	DD2162	Bowlsby, Paul M	Direct Deposit	1002 · Banner Bank ...	
Paycheck	10/09/2026	DD2164	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank ...	
Paycheck	10/09/2026	DD2165	Priser, William D	Direct Deposit	1002 · Banner Bank ...	
Check	10/10/2026	ETF	Lane Electric	September 20...	1002 · Banner Bank ...	
Check	10/10/2026	EFT	Lane Electric	September 20...	1002 · Banner Bank ...	
Check	10/10/2026	EFT	City of Lowell	September 20...	1002 · Banner Bank ...	
General Journal	10/31/2026	CJE07		Balance Adju...	1004 · Banner PER...	X
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LOWELL RFPD
Transaction List by Date
October 2026

Split	Amount
1002 · Banner ...	-50,000.00
5155 · Dues & ...	-683.89
2111 · Direct D...	-2,445.58
2111 · Direct D...	-4,482.19
6045 · Utilities	-70.08
6045 · Utilities	-129.24
6096 · EMT Ed...	-1,200.00
6096 · EMT Ed...	-1,200.00
6030 · Gas, Oil...	-1,412.17
5155 · Dues & ...	-301.41
6025 · Volunte...	-93.20
6075 · Equipm...	-2,507.94
6030 · Gas, Oil...	-243.93
6065 · Building...	-17.97
6070 · Vehicle ...	-542.03
6045 · Utilities	0.00
69800 · Uncate...	0.00
-SPLIT-	0.00
-SPLIT-	0.00
-SPLIT-	0.00
-SPLIT-	0.00
-SPLIT-	0.00
-SPLIT-	0.00
-SPLIT-	0.00
-SPLIT-	0.00
-SPLIT-	0.00
-SPLIT-	0.00
6045 · Utilities	-169.06
6045 · Utilities	-640.29
6045 · Utilities	-282.88
-SPLIT-	64.00