

LOWELL RFPD
Balance Sheet
 As of May 4, 2026

	<u>May 4, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Banner Bank Checking	36,227.63
1004 · Banner PERS Checking	15,897.49
1200.0 · LGIP Account	
1210 · LGIP General Fund	633,199.16
Total 1200.0 · LGIP Account	<u>633,199.16</u>
Total Checking/Savings	<u>685,324.28</u>
Total Current Assets	<u>685,324.28</u>
TOTAL ASSETS	<u>685,324.28</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-686.76
Total Accounts Payable	<u>-686.76</u>
Credit Cards	
5153 · Chief Mastercard *5153	110.46
5158 · Priser Mastercard *1666	164.94
5252 · Hall Mastercard *4882	494.51
5703 · Bowsby Mastercard *4623	99.87
Total Credit Cards	<u>869.78</u>
Other Current Liabilities	
2100.0 · Payroll Taxes Payable	
2110 · Federal	-2,651.44
2120 · State Withholding	-827.00
2122 · State OR Paid Family Leave	-73.45
2123 · State OR Transit Tax	-16.84
2100.0 · Payroll Taxes Payable - Other	-65.45
Total 2100.0 · Payroll Taxes Payable	<u>-3,634.18</u>
2111 · Direct Deposit Liabilities	507.64
Total Other Current Liabilities	<u>-3,126.54</u>
Total Current Liabilities	<u>-2,943.52</u>
Total Liabilities	<u>-2,943.52</u>
Equity	
3000.0 · General Fund Balance	
3010 · Gen Fund - Begin Fund Balance	256,083.57
Total 3000.0 · General Fund Balance	<u>256,083.57</u>
3500 · Retained Earnings	-256,052.61
Net Income	688,236.84
Total Equity	<u>688,267.80</u>
TOTAL LIABILITIES & EQUITY	<u>685,324.28</u>

LOWELL RFPD Profit & Loss Budget vs. Actual July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	667,455.62	624,000.00	43,455.62	107.0%
4016 · Current Taxes - 2025 Levy	368,299.32	315,818.00	52,481.32	116.6%
4020 · Previous Years Taxes	4,858.43			
Total 4000.0 · Property Taxes	1,040,613.37	939,818.00	100,795.37	110.7%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	14,842.36	2,000.00	12,842.36	742.1%
4111 · Interest - Banner Checking	10.70			
Total 4100.0 · Interest Earnings	14,853.06	2,000.00	12,853.06	742.7%
4200.0 · Grants	22,348.00	29,118.00	-6,770.00	76.7%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	249,522.00	108,436.00	141,086.00	230.1%
4410 · Miscellaneous Income	21,716.00	4,000.00	17,716.00	542.9%
Total 4400.0 · Other Income 1	271,238.00	112,436.00	158,802.00	241.2%
Total Income	1,349,052.43	1,083,372.00	265,680.43	124.5%
Gross Profit	1,349,052.43	1,083,372.00	265,680.43	124.5%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	74,273.56	88,600.00	-14,326.44	83.8%
5015 · Office Worker/Admin Assistant	13,265.83	15,000.00	-1,734.17	88.4%
5025 · Part-Time Fire Fighter	29,034.20	37,113.00	-8,078.80	78.2%
5026 · Contract Services	0.00			
5027 · Firefighter / EMT				
5027.1 · Firefighter / EMT.1	0.00	0.00	0.00	0.0%
5027.2 · Firefighter / EMT.2	0.00	0.00	0.00	0.0%
5030 · FF/EMT Training Coord. Pay	0.00	0.00	0.00	0.0%
5027 · Firefighter / EMT - Other	136,154.42	146,430.00	-10,275.58	93.0%
Total 5027 · Firefighter / EMT	136,154.42	146,430.00	-10,275.58	93.0%
5032 · Conflagration	5,213.96			
Total 5000.2 · Wages	257,941.97	287,143.00	-29,201.03	89.8%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	19,360.56	24,085.00	-4,724.44	80.4%
5060 · Medicare	3,740.15	4,300.00	-559.85	87.0%
5065 · PERS	63,053.09	75,000.00	-11,946.91	84.1%
5070 · Health Insurance	35,801.00	54,000.00	-18,199.00	66.3%
5075 · State WBF	64.14	400.00	-335.86	16.0%
5076 · State - OR Paid Family Leave	0.21	2,100.00	-2,099.79	0.0%
5077 · State - OR ST Transit Tax	202.88	350.00	-147.12	58.0%
5078 · Payroll CRM	769.00			
Total 5050.2 · Payroll Taxes & Benefits	122,991.03	160,235.00	-37,243.97	76.8%
Total 5000.1 · PERSONAL SERVICES	380,933.00	447,378.00	-66,445.00	85.1%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	410.50	450.00	-39.50	91.2%
5115 · Office Supplies	723.45	2,500.00	-1,776.55	28.9%
5120 · Legal Services & Fees	780.00	3,000.00	-2,220.00	26.0%
5125 · Audit	9,100.00	6,500.00	600.00	107.1%
5130 · Property & Liability Insurance	30,184.00	32,000.00	-1,816.00	94.3%
5145 · Election Expense	1,242.78	600.00	642.78	207.1%
5155 · Dues & Subscriptions	13,373.96	12,500.00	873.96	107.0%
5160 · Fidelity Bond	498.00	550.00	-52.00	90.5%
5170 · Board Training Expense	750.00	2,000.00	-1,250.00	37.5%
5175 · Board Travel	2,300.00	4,000.00	-1,700.00	57.5%
5180 · Board Administrative Expenses	1,122.93	800.00	322.93	140.4%
5190 · Copier Lease	1,376.67	1,500.00	-123.33	91.8%
5191 · Communication Equipment	0.00	1,000.00	-1,000.00	0.0%
5192 · Copier Expense	909.69	700.00	209.69	130.0%
Total 5100.2 · MATERIALS & SERVICES	62,771.98	70,100.00	-7,328.02	89.5%
Total 5000.0 · ADMINISTRATION	443,704.98	517,478.00	-73,773.02	85.7%
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	731.02	1,000.00	-268.98	73.1%
6015 · Fire Prevention	1,175.00	3,100.00	-1,925.00	37.9%
6020 · Logistics/Meals	365.94	600.00	-234.06	61.0%
6025 · Volunteer Expense	17,265.53	15,000.00	2,265.53	115.1%
6030 · Gas, Oil, Tires	9,849.81	19,000.00	-9,150.19	51.8%
6035 · Volunteer Insurance	3,024.00	2,700.00	324.00	112.0%
6040 · Liability/Workers Comp Insuranc	5,306.98	14,650.00	-9,343.02	36.2%
6045 · Utilities	17,831.88	24,000.00	-6,168.12	74.3%
6050 · Dispatch Assessment	20,771.44	21,000.00	-228.56	98.9%
6055 · Training	1,114.88	3,000.00	-1,885.12	37.2%

LOWELL RFPD Profit & Loss Budget vs. Actual July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
6060 · EMT Supplies	5,677.05	5,000.00	677.05	113.5%
6065 · Building & Ground	9,379.28	10,000.00	-620.72	93.8%
6070 · Vehicle Repair and Maintenance	8,874.52	9,000.00	-125.48	98.6%
6075 · Equipment Repair & Maint.	5,719.27	9,000.00	-3,280.73	63.5%
6080 · Fire Fighting Equipment	28,955.79	26,770.00	2,185.79	108.2%
6085 · Household Supplies	0.00	500.00	-500.00	0.0%
6090 · Miscellaneous Supplies	15.96			
6095 · Fire Fighting Supplies	109.90			
6096 · EMT Education	10,000.00	10,000.00	0.00	100.0%
Total 6100.2 · MATERIALS & SERVICES	146,168.25	174,320.00	-28,151.75	83.9%
6300.0 · CAPITAL OUTLAY				
6324 · Turnouts	0.00	10,000.00	-10,000.00	0.0%
Total 6300.0 · CAPITAL OUTLAY	0.00	10,000.00	-10,000.00	0.0%
Total 6000.0 · FIREFIGHTING AND RESCUE	146,168.25	184,320.00	-38,151.75	79.3%
7000.0 · Debt Service - Equipment Fund				
5048 · Fill Station Principal	11,291.58	11,292.00	-0.42	100.0%
5049 · Fill Station Interest	4,530.01	4,531.00	-0.99	100.0%
7041 · Engine Lease Principal	43,128.74	43,129.00	-0.26	100.0%
7042 · Engine Lease Interest	6,552.15	6,553.00	-0.85	100.0%
7043 · Brush Truck Principal	11,389.01	11,389.00	0.01	100.0%
7044 · Brush Truck Interest	1,563.02	1,563.00	0.02	100.0%
Total 7000.0 · Debt Service - Equipment Fund	78,454.51	78,457.00	-2.49	100.0%
8000.0 · Contingency				
8010 · General Operating Contingency	0.00	51,987.00	-51,987.00	0.0%
Total 8000.0 · Contingency	0.00	51,987.00	-51,987.00	0.0%
Total Expense	668,327.74	832,242.00	-163,914.26	80.3%
Net Income	680,724.69	251,130.00	429,594.69	271.1%