

LOWELL RFPD
Profit & Loss Budget vs. Actual
 July 1 through September 4, 2020

	Jul 1 - Sep 4, 20	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	-20.06	455,082.00	-455,102.06	-0.0%
4015 · Current Taxes-Bond Debt	0.00	0.00	0.00	0.0%
4020 · Previous Years Taxes	1,426.52	8,000.00	-6,573.48	17.8%
4025 · 2002 Taxes	0.00	0.00	0.00	0.0%
4030 · 2003 Taxes	0.00	0.00	0.00	0.0%
4035 · 2004 Taxes	0.00	0.00	0.00	0.0%
4040 · 2005 Taxes	0.00	0.00	0.00	0.0%
4045 · 2006 Taxes	0.00	0.00	0.00	0.0%
4050 · 2007 taxes	0.00	0.00	0.00	0.0%
4055 · 2008 Taxes	0.00	0.00	0.00	0.0%
4060 · 2009 Taxes	0.00	0.00	0.00	0.0%
4065 · 2010 Taxes	0.00	0.00	0.00	0.0%
4090 · Previous Taxes-Bond Debt	0.00	0.00	0.00	0.0%
4000.0 · Property Taxes - Other	0.00	0.00	0.00	0.0%
Total 4000.0 · Property Taxes	1,406.46	463,082.00	-461,675.54	0.3%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	286.25	7,500.00	-7,213.75	3.8%
4111 · Interest - Banner Checking	1.87	0.00	1.87	100.0%
4115 · LGIP Interest on temp invest	0.00	0.00	0.00	0.0%
4150 · Apparatus Interest	0.00	0.00	0.00	0.0%
4155 · Interest on Checking GF	0.00	0.00	0.00	0.0%
4160 · 2001 Interest on Taxes	0.00	0.00	0.00	0.0%
4165 · 2002 Interest on Taxes	0.00	0.00	0.00	0.0%
4170 · Construction Fund Income	0.00	0.00	0.00	0.0%
4175 · 2003 Interest on Taxes	0.00	0.00	0.00	0.0%
4100.0 · Interest Earnings - Other	0.00	0.00	0.00	0.0%
Total 4100.0 · Interest Earnings	288.12	7,500.00	-7,211.88	3.8%
4156 · Interest Income - ERF	0.00	0.00	0.00	0.0%
4200.0 · Grants				
4210 · Grants - AFG/RFA	0.00	0.00	0.00	0.0%
4215 · Safety Grant	0.00	0.00	0.00	0.0%
4200.0 · Grants - Other	0.00	0.00	0.00	0.0%
Total 4200.0 · Grants	0.00	0.00	0.00	0.0%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	0.00	200,000.00	-200,000.00	0.0%
4410 · Miscellaneous Income	10.00	4,000.00	-3,990.00	0.3%
4415 · Other Income	0.00	0.00	0.00	0.0%
4420 · Sale of Assets	0.00	0.00	0.00	0.0%
4400.0 · Other Income 1 - Other	0.00	0.00	0.00	0.0%

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Total 4400.0 · Other Income 1	10.00	204,000.00	-203,990.00	0.0%
4450 · Financing resources - refi tend	0.00	0.00	0.00	0.0%
49900 · Uncategorized Income	0.00	0.00	0.00	0.0%
8999-1 · Transfer In - Apparatus	0.00	0.00	0.00	0.0%
8999-8 · Transfer In - Equip Reserve	0.00	0.00	0.00	0.0%
Total Income	1,704.58	674,582.00	-672,877.42	0.3%
Cost of Goods Sold				
50000 · Cost of Goods Sold	0.00	0.00	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.0%
Gross Profit	1,704.58	674,582.00	-672,877.42	0.3%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	13,100.00	78,000.00	-64,900.00	16.8%
5015 · Office Worker/Admin Assistant	1,720.00	12,000.00	-10,280.00	14.3%
5020 · Instructor	0.00	0.00	0.00	0.0%
5025 · Part-Time Fire Fighter	0.00	10,000.00	-10,000.00	0.0%
5026 · Contract Services	0.00	0.00	0.00	0.0%
5027 · Firefighter / EMT	10,277.20	86,000.00	-75,722.80	12.0%
5030 · FF/EMT Training Coord. Pay	0.00	46,000.00	-46,000.00	0.0%
5031 · Wages	0.00	0.00	0.00	0.0%
5035 · Fire Fighter Utility	0.00	0.00	0.00	0.0%
5036 · Unemployment Expense for PTF	0.00	0.00	0.00	0.0%
5040 · Draws from Salary	0.00	0.00	0.00	0.0%
5000.2 · Wages - Other	0.00	0.00	0.00	0.0%
Total 5000.2 · Wages	25,097.20	232,000.00	-206,902.80	10.8%
5045 · Compensated Absences-AccrualADJ	0.00	0.00	0.00	0.0%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	3,157.23	15,184.00	-12,026.77	20.8%
5060 · Medicare	0.00	4,164.00	-4,164.00	0.0%
5065 · PERS	5,517.50	14,000.00	-8,482.50	39.4%
5070 · Health Insurance	12,915.64	40,000.00	-27,084.36	32.3%
5075 · State WBF	0.00	652.00	-652.00	0.0%
5050.2 · Payroll Taxes & Benefits - Other	0.00	0.00	0.00	0.0%
Total 5050.2 · Payroll Taxes & Benefits	21,590.37	74,000.00	-52,409.63	29.2%
5000.1 · PERSONAL SERVICES - Other	12,276.33	0.00	12,276.33	100.0%
Total 5000.1 · PERSONAL SERVICES	58,963.90	306,000.00	-247,036.10	19.3%

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5100.2 · MATERIALS & SERVICES				
5110 · Bookkeeping	0.00	0.00	0.00	0.0%
5111 · Bank Service Charges	84.94	200.00	-115.06	42.5%
5115 · Office Supplies	461.14	1,100.00	-638.86	41.9%
5120 · Legal Services & Fees	423.00	3,000.00	-2,577.00	14.1%
5125 · Audit	0.00	10,000.00	-10,000.00	0.0%
5127 · Bookkeeping Services	0.00	0.00	0.00	0.0%
5130 · Property & Liability Insurance	0.00	19,000.00	-19,000.00	0.0%
5135 · Secretary Expense	0.00	0.00	0.00	0.0%
5140 · Budget Publication	0.00	0.00	0.00	0.0%
5145 · Election Expense	0.00	0.00	0.00	0.0%
5150 · Filing Fees	0.00	0.00	0.00	0.0%
5155 · Dues & Subscriptions	125.39	5,000.00	-4,874.61	2.5%
5160 · Fidelity Bond	498.00	550.00	-52.00	90.5%
5165 · Interest Expense	0.00	0.00	0.00	0.0%
5170 · Board Training Expense	0.00	2,000.00	-2,000.00	0.0%
5175 · Board Travel	0.00	5,000.00	-5,000.00	0.0%
5180 · Board Administrative Expenses	0.00	300.00	-300.00	0.0%
5185 · Office Equipment (small)	0.00	1,000.00	-1,000.00	0.0%
5190 · Copier Lease	537.20	1,500.00	-962.80	35.8%
5191 · Communication Equipment	219.00	1,500.00	-1,281.00	14.6%
5192 · Copier Expense	78.21	500.00	-421.79	15.6%
5195 · Reconciliation Discrepancies	0.00	0.00	0.00	0.0%
5196 · Instructor Expense (Pay)	0.00	0.00	0.00	0.0%
5100.2 · MATERIALS & SERVICES - Other	0.00	0.00	0.00	0.0%
Total 5100.2 · MATERIALS & SERVICES	2,426.88	50,650.00	-48,223.12	4.8%
5300.3 · CAPITAL OUTLAY				
5310 · Office Equipment	0.00	0.00	0.00	0.0%
5315 · Buildings and Grounds	0.00	0.00	0.00	0.0%
5320 · FF & Rescue - AFG Grant Exhaust	0.00	0.00	0.00	0.0%
5321 · Phone System	0.00	0.00	0.00	0.0%
5325 · Staff Vehicle	0.00	0.00	0.00	0.0%
5300.3 · CAPITAL OUTLAY - Other	0.00	0.00	0.00	0.0%
Total 5300.3 · CAPITAL OUTLAY	0.00	0.00	0.00	0.0%
5000.0 · ADMINISTRATION - Other	0.00	0.00	0.00	0.0%
Total 5000.0 · ADMINISTRATION	61,390.78	356,650.00	-295,259.22	17.2%
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	-205.00	1,000.00	-1,205.00	-20.5%
6015 · Fire Prevention	145.00	2,400.00	-2,255.00	6.0%
6020 · Logistics/Meals	77.75	1,500.00	-1,422.25	5.2%
6025 · Volunteer Expense	2,037.29	15,000.00	-12,962.71	13.6%
6030 · Gas, Oil, Tires	2,327.71	18,000.00	-15,672.29	12.9%

7:55 AM

09/04/20

Cash Basis

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6035 · Volunteer Insurance	968.76	8,000.00	-7,031.24	12.1%
6040 · Liability/Workers Comp Insuranc	3,125.01	7,500.00	-4,374.99	41.7%
6045 · Utilities				
6046 · Station 2	0.00	0.00	0.00	0.0%
6045 · Utilities - Other	1,295.80	23,000.00	-21,704.20	5.6%
Total 6045 · Utilities	1,295.80	23,000.00	-21,704.20	5.6%
6050 · Dispatch Assessment	0.00	15,000.00	-15,000.00	0.0%
6055 · Training	1,010.59	6,900.00	-5,889.41	14.6%
6060 · EMT Supplies	1,488.25	7,000.00	-5,511.75	21.3%
6065 · Building & Ground	2,314.22	8,000.00	-5,685.78	28.9%
6070 · Vehicle Repair and Maintenance	2,227.86	11,000.00	-8,772.14	20.3%
6075 · Equipment Repair & Maint.	51.56	7,000.00	-6,948.44	0.7%
6080 · Fire Fighting Equipment	492.16	10,000.00	-9,507.84	4.9%
6085 · Household Supplies				
6086 · Station 2 Household Supplies	0.00	0.00	0.00	0.0%
6085 · Household Supplies - Other	192.55	0.00	192.55	100.0%
Total 6085 · Household Supplies	192.55	0.00	192.55	100.0%
6090 · Miscellaneous Supplies	68.30	500.00	-431.70	13.7%
6095 · Fire Fighting Supplies	44.91	0.00	44.91	100.0%
6096 · EMT Education	845.00	20,000.00	-19,155.00	4.2%
6100 · PPE AFG Grant	0.00	0.00	0.00	0.0%
6101 · Safety Grant - Security Fencing	0.00	0.00	0.00	0.0%
6105 · Wildland RFA Grant	0.00	0.00	0.00	0.0%
6200 · Fire Fighting Expense	0.00	0.00	0.00	0.0%
6205 · Consumable Supplies	0.00	0.00	0.00	0.0%
6215 · Public Education	0.00	0.00	0.00	0.0%
6100.2 · MATERIALS & SERVICES - Other	0.00	0.00	0.00	0.0%
Total 6100.2 · MATERIALS & SERVICES	18,507.72	161,800.00	-143,292.28	11.4%
6300.0 · CAPITAL OUTLAY				
6310 · Equipment - Fire & Rescue	0.00	0.00	0.00	0.0%
6320 · Station 2 Property	0.00	5,000.00	-5,000.00	0.0%
6321 · Rescue Tools	0.00	0.00	0.00	0.0%
6322 · Administration	0.00	0.00	0.00	0.0%
6323 · Training Equipment	0.00	10,000.00	-10,000.00	0.0%
6324 · Turnouts	0.00	0.00	0.00	0.0%
6300.0 · CAPITAL OUTLAY - Other	0.00	0.00	0.00	0.0%
Total 6300.0 · CAPITAL OUTLAY	0.00	15,000.00	-15,000.00	0.0%
6000.0 · FIREFIGHTING AND RESCUE - Other	0.00	0.00	0.00	0.0%
Total 6000.0 · FIREFIGHTING AND RESCUE	18,507.72	176,800.00	-158,292.28	10.5%
69800 · Uncategorized Expenses	0.00	0.00	0.00	0.0%

7:55 AM

09/04/20

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7000.0 · Debt Service - Equipment Fund				
6048 · Station 2 Loan Payment - Princi	0.00	13,213.00	-13,213.00	0.0%
6049 · Station 2 Loan Pymnt - Interest	0.00	2,358.00	-2,358.00	0.0%
7010 · Fire Truck Principal	0.00	0.00	0.00	0.0%
7015 · Fire Truck Interest	0.00	0.00	0.00	0.0%
7030 · Bonded Debt Interest	0.00	0.00	0.00	0.0%
7035 · Bond Principal	0.00	0.00	0.00	0.0%
7040 · Tender Lease Down Payment	0.00	0.00	0.00	0.0%
7041 · Tender Lease Principal	0.00	47,000.00	-47,000.00	0.0%
7042 · Tender Lease Interest	0.00	3,000.00	-3,000.00	0.0%
7050 · Building & Grounds	0.00	0.00	0.00	0.0%
7065 · Water Rescue Boat	0.00	0.00	0.00	0.0%
7070 · SCBA Lease	0.00	0.00	0.00	0.0%
7075 · SCBA Interest	0.00	0.00	0.00	0.0%
7000.0 · Debt Service - Equipment Fund - Other	0.00	0.00	0.00	0.0%
Total 7000.0 · Debt Service - Equipment Fund	0.00	65,571.00	-65,571.00	0.0%
8000.0 · Contingency				
8010 · General Operating Contingency	0.00	50,560.00	-50,560.00	0.0%
8000.0 · Contingency - Other	0.00	0.00	0.00	0.0%
Total 8000.0 · Contingency	0.00	50,560.00	-50,560.00	0.0%
8100.0 · Transfers				
8110 · From General Fund to Equip Res	0.00	25,000.00	-25,000.00	0.0%
8115 · To Equip Res from General Fund	0.00	0.00	0.00	0.0%
8100.0 · Transfers - Other	0.00	0.00	0.00	0.0%
Total 8100.0 · Transfers	0.00	25,000.00	-25,000.00	0.0%
9997 · Property Tax Receivable -Debt S	0.00	0.00	0.00	0.0%
9998 · Depreciation Expense	0.00	0.00	0.00	0.0%
Total Expense	79,898.50	674,581.00	-594,682.50	11.8%
Net Income	-78,193.92	1.00	-78,194.92	-7,819,392.0%