

09/10/26

Sumner Rural Fire Protection District
Balance Sheet
As of August 31, 2026

	<u>Aug 31, 26</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Banner Bank checking	24.54
1150 · Banner Bank MMA	<u>261,712.34</u>
Total Checking/Savings	261,736.88
Other Current Assets	
Bank error	<u>25,300.00</u>
Total Other Current Assets	<u>25,300.00</u>
Total Current Assets	287,036.88
Fixed Assets	
1700 · Fixed Assets	<u>1,437,191.24</u>
Total Fixed Assets	<u>1,437,191.24</u>
TOTAL ASSETS	<u>1,724,228.12</u>
LIABILITIES & EQUITY	
Equity	
3010 · Investment in Fixed Assets	1,437,191.24
3900 · Retained Earnings	287,374.60
Net Income	<u>(337.72)</u>
Total Equity	<u>1,724,228.12</u>
TOTAL LIABILITIES & EQUITY	<u>1,724,228.12</u>

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Sumner Rural Fire Protection District

Profit & Loss

August 2026

	Aug 26	Jul - Aug 26
Ordinary Income/Expense		
Income		
4000 · Current Year Tax Revenue	446.57	2,013.41
4200 · Prior Year Tax Revenue	372.83	847.43
4300 · Interest Income	23.40	47.13
Total Income	842.80	2,907.97
Gross Profit	842.80	2,907.97
Expense		
6120 · Repair/Maint. - Contracts	0.00	2,837.01
6220 · Legal Notices/Election Expense	0.00	161.18
6230 · Audit & Professional Fees	123.75	247.50
Total Expense	123.75	3,245.69
Net Ordinary Income	719.05	(337.72)
Net Income	719.05	(337.72)

Sumner Rural Fire Protection District
Transaction List by Date
August 2026

Date	Num	Name	Memo	Split	Debit	Credit
Aug 26						
08/17/202	4970	Stephanie Stroud...	Inv #2557	6230 · Audit...		123.75
08/21/202			Deposit	-SPLIT-	819.40	
08/25/202			Deposit	1150 · Bann...	17,800.00	
08/25/202			check withdrawn by bank in error	Bank error		25,300.00
08/31/202			Interest	4300 · Inter...	23.40	
Aug 26						

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Sumner Rural Fire Protection District

Profit & Loss Detail

August 2026

Type	Date	Num	Name	Memo	Clr	Split	Original Amo...	Balance
Ordinary Income/Expense								
Income								
4000 · Current Year Tax Revenue								
Deposit	08/21/202			Deposit		1100 · Bann...	446.57	446.57
Total 4000 · Current Year Tax Revenue								446.57
4200 · Prior Year Tax Revenue								
Deposit	08/21/202			Deposit		1100 · Bann...	372.83	372.83
Total 4200 · Prior Year Tax Revenue								372.83
4300 · Interest Income								
Deposit	08/31/202			Interest		1150 · Bann...	23.40	23.40
Total 4300 · Interest Income								23.40
Total Income								842.80
Gross Profit								842.80
Expense								
6230 · Audit & Professional Fees								
Check	08/17/202	4970	Stephanie Stroud...	July 2026		1100 · Bann...	123.75	123.75
Total 6230 · Audit & Professional Fees								123.75
Total Expense								123.75
Net Ordinary Income								719.05
Net Income								719.05

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Cash Basis

Sumner Rural Fire Protection District
Profit & Loss Budget vs. Actual - General Fund
 July through August 2026

	<u>Jul - Aug 26</u>	<u>Budget</u>	<u>\$ Over Budg...</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
4000 · Current Year Tax Revenue	2,013.41	146,021.00	(144,007.59)	1.4%
4200 · Prior Year Tax Revenue	847.43			
4300 · Interest Income	47.13			
Total Income	<u>2,907.97</u>	<u>146,021.00</u>	<u>(143,113.03)</u>	<u>2.0%</u>
Gross Profit	2,907.97	146,021.00	(143,113.03)	2.0%
Expense				
6020 · Firefighter/Board Training	0.00	6,000.00	(6,000.00)	0.0%
6120 · Repair/Maint. - Contracts	2,837.01	124,117.85	(121,280.84)	2.3%
6160 · Insurance - Liability/Casualty	0.00	2,500.00	(2,500.00)	0.0%
6170 · Insurance - Workers Comp/Dis...	0.00	300.00	(300.00)	0.0%
6180 · Directors Expense	0.00	1,500.00	(1,500.00)	0.0%
6210 · Membership Dues & Subs.	0.00	2,000.00	(2,000.00)	0.0%
6220 · Legal Notices/Election Expense	161.18	200.00	(38.82)	80.6%
6230 · Audit & Professional Fees	247.50	3,000.00	(2,752.50)	8.3%
6240 · Legal Fees	0.00	500.00	(500.00)	0.0%
6260 · Travel/Living	0.00	5,903.15	(5,903.15)	0.0%
Total Expense	<u>3,245.69</u>	<u>146,021.00</u>	<u>(142,775.31)</u>	<u>2.2%</u>
Net Ordinary Income	<u>(337.72)</u>	<u>0.00</u>	<u>(337.72)</u>	<u>100.0%</u>
Net Income	<u>(337.72)</u>	<u>0.00</u>	<u>(337.72)</u>	<u>100.0%</u>



10 South First Avenue
P.O. Box 907
Walla Walla, WA 99362-0265
bannerbank.com

Statement of Account

Statement Date 08/31/26

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Account Number XXXXXXXXXXXX3678

(509) 527-3636 | (800) 272-9933 Toll-Free

Sumner Rural Fire Protection District
60817 Selander Rd
Coos Bay OR 97420-7464

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SUMMARY OF ACCOUNTS

Basic Public Funds Checking	XXXXXXXXXXXX3678	\$24.54
Public Funds Money Market	XXXXXXXXXXXX4809	\$261,712.34

CHECKING ACCOUNT

XXXXXXXXXXXX3678

Basic Public Funds Checking

Account Title: Sumner Rural Fire Protection District

Account Number	XXXXXXXXXXXX3678	Number of Enclosures	2
Previous Balance	6,828.89	Statement Dates	8/03/26 thru 8/31/26
2 Deposits/Credits	18,619.40	Days in the statement period	29
Debits	.00	Average Ledger	5,273.87
2 Checks	25,423.75	Average Collected	5,199.45
Service Charge	.00		
Interest Paid	.00		
Current Balance	24.54		

Deposits and Additions

Date	Description	Amount
8/21	Deposit	819.40



10 South First Avenue
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Statement of Account

Statement Date 08/31/26
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Account Number XXXXXXXXXXXX3678
(509) 527-3636 | (800) 272-9933 Toll-Free

8/25 Transfer from DDA Acct No. XXXXXXXXXXXX4809-D

17,800.00

Checks In Number Order

Date	Check No	Amount	Date	Check No	Amount
8/25	4962	25,300.00	8/19	4970*	123.75

*Denotes missing check numbers.

Daily Balance Summary

Date	Balance	Date	Balance
08/03	6,828.89	08/21	7,524.54
08/19	6,705.14	08/25	24.54

CHECKING ACCOUNT

XXXXXXXXXXXX4809

Public Funds Money Market

Account Title: Sumner Rural Fire Protection District

Account Number XXXXXXXXXXXX4809

Previous Balance 279,488.94

Deposits/Credits .00

1 Debits 17,800.00

Service Charge .00

Interest Paid 23.40

Current Balance 261,712.34

Statement Dates 8/03/26 thru 8/31/26

Days in the statement period 29

Average Ledger 275,192.38

Average Collected 275,192.38

Interest Earned 21.86

Annual Percentage Yield Earned 0.10%

2026 Interest Paid 157.87

Deposits and Additions

Date	Description	Amount
8/31	Interest Deposit	23.40

Withdrawals and Deductions

Date	Description	Amount
8/25	Transfer to DDA Acct No. XXXXXXXXXXXX3678-D	-17,800.00

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
08/03	279,488.94	08/25	261,688.94	08/31	261,712.34

Interest Rate Summary

Date	Rate
8/02	0.100000%

***** END OF STATEMENT *****



10 South First Avenue
P.O. Box 907
Walla Walla, WA 99362-0265
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Account Number
Statement Date
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Account: 1001312443197 **Banner Bank** **Bill Pay** **08/25/26**
UNION L CREDIT
435 W 7TH ST
PUEBLO CO 81068
MEMO: FOR DEPOSIT
PAY TWENTY FIVE THOUSAND THREE HUNDRED AND NO/100 DOLLARS
\$ 25,300.00
TO ORDER OF: JAMES CROCKET UNION
FOR DEPOSIT ONLY
PUEBLO CO 81068
MEMO: INV #2557
0004962# 1323374076C 5980243678#

4962 08/25/2026 25,300.00

SUMNER RURAL FIRE PROTECTION DISTRICT **4970**
BOX 11 DELANEO RD
COOS BAY OR 97420
8-17-2026
PAY TO THE ORDER OF: Stephanie Strout, CPA
\$ 123.75
One Hundred Twenty-Three and 75/100 DOLLARS
Stephanie Strout, CPA
PO Box 150
Coos Bay, OR 97420
MEMO: Inv #2557
0004970# 1323374076C 5980243678#

4970 08/19/2026 123.75

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Sumner Rural Fire Protection District
Reconciliation Summary

1100 - Banner Bank checking, Period Ending 08/31/2026

	<u>Aug 31, 26</u>	
Beginning Balance		6,828.89
Cleared Transactions		
Checks and Payments - 2 items	(25,423.75)	
Deposits and Credits - 2 items	18,619.40	
	<u> </u>	
Total Cleared Transactions	(6,804.35)	
	<u> </u>	
Cleared Balance		24.54
	<u> </u>	
Register Balance as of 08/31/2026		24.54
Ending Balance		24.54

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Sumner Rural Fire Protection District Reconciliation Detail

1100 - Banner Bank checking, Period Ending 08/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						6,828.89
Cleared Transactions						
Checks and Payments - 2 items						
Check	08/17/2026	4970	Stephanie Stroud...	X	(123.75)	(123.75)
Check	08/25/2026			X	(25,300.00)	(25,423.75)
Total Checks and Payments					(25,423.75)	(25,423.75)
Deposits and Credits - 2 items						
Deposit	08/21/2026			X	819.40	819.40
Deposit	08/25/2026			X	17,800.00	18,619.40
Total Deposits and Credits					18,619.40	18,619.40
Total Cleared Transactions					(6,804.35)	(6,804.35)
Cleared Balance					(6,804.35)	24.54
Register Balance as of 08/31/2026					(6,804.35)	24.54
Ending Balance					(6,804.35)	24.54

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Sumner Rural Fire Protection District
Reconciliation Summary
1150 - Banner Bank MMA, Period Ending 08/31/2026

	<u>Aug 31, 26</u>
Beginning Balance	279,488.94
Cleared Transactions	
Checks and Payments - 1 item	(17,800.00)
Deposits and Credits - 1 item	23.40
	<u> </u>
Total Cleared Transactions	(17,776.60)
	<u> </u>
Cleared Balance	261,712.34
	<u> </u>
Register Balance as of 08/31/2026	261,712.34
Ending Balance	261,712.34

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Sumner Rural Fire Protection District
Reconciliation Detail
1150 · Banner Bank MMA, Period Ending 08/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						279,488.94
Cleared Transactions						
Checks and Payments - 1 item						
Deposit	08/25/2026			X	(17,800.00)	(17,800.00)
Total Checks and Payments					(17,800.00)	(17,800.00)
Deposits and Credits - 1 item						
Deposit	08/31/2026			X	23.40	23.40
Total Deposits and Credits					23.40	23.40
Total Cleared Transactions					(17,776.60)	(17,776.60)
Cleared Balance					(17,776.60)	261,712.34
Register Balance as of 08/31/2026					(17,776.60)	261,712.34
Ending Balance					(17,776.60)	261,712.34