

06/08/26

Sumner Rural Fire Protection District

Balance Sheet

As of May 31, 2026

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	<u>May 31, 26</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1100 · Banner Bank checking	5,367.96
1150 · Banner Bank MMA	279,442.24
<b>Total Checking/Savings</b>	<u>284,810.20</u>
<b>Total Current Assets</b>	284,810.20
<b>Fixed Assets</b>	
1700 · Fixed Assets	1,437,191.24
<b>Total Fixed Assets</b>	<u>1,437,191.24</u>
<b>TOTAL ASSETS</b>	<u><b>1,722,001.44</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
3010 · Investment in Fixed Assets	1,437,191.24
3900 · Retained Earnings	289,222.26
Net Income	(4,412.06)
<b>Total Equity</b>	<u>1,722,001.44</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>1,722,001.44</b></u>

# Sumner Rural Fire Protection District

## Profit & Loss

May 2026

06/08/26

	May 26	Jul '25 - May 26
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
4000 - Current Year Tax Revenue	0.00	131,104.74
4200 - Prior Year Tax Revenue	0.00	4,327.36
4300 - Interest Income	18.94	200.18
4500 - Miscellaneous Income	0.00	77,663.30
4565 - Miscellaneous Grants	0.00	96.34
<b>Total Income</b>	18.94	213,391.92
<b>Gross Profit</b>	18.94	213,391.92
<b>Expense</b>		
6060 - Supplies - General	0.00	500.00
6120 - Repair/Maint. - Contracts	0.00	193,917.87
6160 - Insurance - Liability/Casualty	0.00	2,444.00
6170 - Insurance - Workers Comp/Dis...	0.00	207.39
6210 - Membership Dues & Subs.	0.00	595.07
6220 - Legal Notices/Election Expense	0.00	159.65
6230 - Audit & Professional Fees	123.75	19,980.00
<b>Total Expense</b>	123.75	217,803.98
<b>Net Ordinary Income</b>	(104.81)	(4,412.06)
<b>Net Income</b>	(104.81)	(4,412.06)

**Sumner Rural Fire Protection District**  
**Transaction List by Date**  
**May 2026**

06/08/26

<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Split</u>	<u>Debit</u>	<u>Credit</u>
<b>May 26</b>						
05/18/2026	4964	Stephanie Stroud...	Inv #2466	6230 · Audit & Profes...		123.75
05/26/2026			Deposit	1100 · Banner Bank ...	70,000.00	
05/31/2026			Interest	4300 · Interest Income	18.94	
<b>May 26</b>						

## Sumner Rural Fire Protection District Profit & Loss Detail May 2026

Type	Date	Num	Name	Memo	Clr	Split	Original Amo...	Balance
<b>Ordinary Income/Expense</b>								
<b>Income</b>								
<b>4300 · Interest Income</b>								
Deposit	05/31/2026			Interest		1150 · Bann...	18.94	18.94
Total 4300 · Interest Income								18.94
Total Income								18.94
Gross Profit								18.94
<b>Expense</b>								
<b>6230 · Audit &amp; Professional Fees</b>								
Check	05/18/2026	4964	Stephanie Stroud...	April 2026		1100 · Bann...	123.75	123.75
Total 6230 · Audit & Professional Fees								123.75
Total Expense								123.75
Net Ordinary Income								(104.81)
<b>Net Income</b>								<b>(104.81)</b>

**Sumner Rural Fire Protection District**  
**Profit & Loss Budget vs. Actual - General Fund**  
 July 2025 through May 2026

	Jul '25 - May 26	Budget	\$ Over Budget	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Current Year Tax Revenue	131,104.74	140,547.00	(9,442.26)	93.3%
4200 · Prior Year Tax Revenue	4,327.36	5,000.00	(672.64)	86.5%
4300 · Interest Income	200.18	225.00	(24.82)	89.0%
4500 · Miscellaneous Income	77,759.64	26,680.00	51,079.64	291.5%
<b>Total Income</b>	<u>213,391.92</u>	<u>172,452.00</u>	<u>40,939.92</u>	<u>123.7%</u>
<b>Gross Profit</b>	213,391.92	172,452.00	40,939.92	123.7%
<b>Expense</b>				
6000 · Personnel Services	0.00	26,680.00	(26,680.00)	0.0%
6020 · Firefighter/Board Training	0.00	6,000.00	(6,000.00)	0.0%
6060 · Supplies - General	500.00			
6120 · Repair/Maint. - Contracts	193,917.87	119,465.00	74,452.87	162.3%
6160 · Insurance - Liability/Casualty	2,444.00			
6170 · Insurance - Workers Comp/Dis...	207.39	500.00	(292.61)	41.5%
6180 · Directors Expense	0.00	1,500.00	(1,500.00)	0.0%
6200 · Office Expense	0.00	2,000.00	(2,000.00)	0.0%
6210 · Membership Dues & Subs.	595.07	1,000.00	(404.93)	59.5%
6220 · Legal Notices/Election Expense	159.65	500.00	(340.35)	31.9%
6230 · Audit & Professional Fees	19,980.00	5,000.00	14,980.00	399.6%
6240 · Legal Fees	0.00	500.00	(500.00)	0.0%
6260 · Travel/Living	0.00	2,082.00	(2,082.00)	0.0%
6310 · Chief's expense	0.00	2,000.00	(2,000.00)	0.0%
6500 · Special Payments	0.00	5,225.00	(5,225.00)	0.0%
<b>Total Expense</b>	<u>217,803.98</u>	<u>172,452.00</u>	<u>45,351.98</u>	<u>126.3%</u>
<b>Net Ordinary Income</b>	<u>(4,412.06)</u>	<u>0.00</u>	<u>(4,412.06)</u>	<u>100.0%</u>
<b>Net Income</b>	<u><u>(4,412.06)</u></u>	<u><u>0.00</u></u>	<u><u>(4,412.06)</u></u>	<u><u>100.0%</u></u>

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06/08/26  
Cash Basis

**Sumner Rural Fire Protection District**  
**Profit & Loss Budget vs. Actual - Build/Land Aquis.**  
July 2025 through May 2026

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	<u>Jul '25 - May 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
7925 · Capital Outl...	0.00	279,000.00	(279,000.00)	0.0%
Total Expense	0.00	279,000.00	(279,000.00)	0.0%
Net Ordinary Income	0.00	(279,000.00)	279,000.00	0.0%
Net Income	<u>0.00</u>	<u>(279,000.00)</u>	<u>279,000.00</u>	<u>0.0%</u>

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Cash Basis

**Sumner Rural Fire Protection District**  
**Profit & Loss Budget vs. Actual - Apparatus Reserve**  
July 1, 2025 through June 8, 2026

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	<u>Jul 1, '25 - Jun 8, 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Expense				
7925 - Capital Outl...	0.00	16,621.00	(16,621.00)	0.0%
<b>Total Expense</b>	<u>0.00</u>	<u>16,621.00</u>	<u>(16,621.00)</u>	<u>0.0%</u>
<b>Net Ordinary Income</b>	<u>0.00</u>	<u>(16,621.00)</u>	<u>16,621.00</u>	<u>0.0%</u>
<b>Net Income</b>	<u><b>0.00</b></u>	<u><b>(16,621.00)</b></u>	<u><b>16,621.00</b></u>	<u><b>0.0%</b></u>



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

**Statement of Account**

Statement Date	05/29/26
Page	1 of 2
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	\$5,491.71
Public Funds Money Market	XXXXXXXXXXXX4809	\$279,442.24

**CHECKING ACCOUNT** XXXXXXXXXXXX3678

**Basic Public Funds Checking**

Account Title: Sumner Rural Fire Protection District

Account Number	XXXXXXXXXXXX3678	Number of Enclosures	0
Previous Balance	75,491.71	Statement Dates	5/01/26 thru 5/31/26
Deposits/Credits	.00	Days in the statement period	31
1 Debits	70,000.00	Average Ledger	61,943.32
Service Charge	.00	Average Collected	61,943.32
Interest Paid	.00		
Current Balance	5,491.71		

**Withdrawals and Deductions**

Date	Description	Amount
5/26	Online trsf from X3678 to X480 9 Funds Transfer via Online	-70,000.00



10 South First Avenue  
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bannerbank.com

**Statement of Account**

Statement Date	05/29/26
Page	2 of 2
Account Number	XXXXXXXXXXXX3678

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

**Daily Balance Summary**

Date	Balance	Date	Balance
05/01	75,491.71	05/26	5,491.71

**CHECKING ACCOUNT**

XXXXXXXXXXXX4809

**Public Funds Money Market**

Account Title: Sumner Rural Fire Protection District		Statement Dates	5/01/26 thru 5/31/26
Account Number	XXXXXXXXXXXX4809	Days in the statement period	31
Previous Balance	209,423.30	Average Ledger	222,971.68
1 Deposits/Credits	70,000.00	Average Collected	222,971.68
Debits	.00	Interest Earned	18.94
Service Charge	.00	Annual Percentage Yield Earned	0.10%
Interest Paid	18.94	2026 Interest Paid	87.77
Current Balance	279,442.24		

**Deposits and Additions**

Date	Description	Amount
5/26	Online trsf from X3678 to X480 9 Funds Transfer via Online	70,000.00
5/31	Interest Deposit	18.94

**Daily Balance Summary**

Date	Balance	Date	Balance	Date	Balance
05/01	209,423.30	05/26	279,423.30	05/31	279,442.24

**Interest Rate Summary**

Date	Rate
4/30	0.100000%

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

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**Sumner Rural Fire Protection District**  
**Reconciliation Summary**  
1100 · Banner Bank checking, Period Ending 05/31/2026

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	<u>May 31, 26</u>
<b>Beginning Balance</b>	75,491.71
<b>Cleared Transactions</b>	
Checks and Payments - 1 item	<u>(70,000.00)</u>
<b>Total Cleared Transactions</b>	<u>(70,000.00)</u>
<b>Cleared Balance</b>	<u><b>5,491.71</b></u>
<b>Uncleared Transactions</b>	
Checks and Payments - 1 item	<u>(123.75)</u>
<b>Total Uncleared Transactions</b>	<u>(123.75)</u>
<b>Register Balance as of 05/31/2026</b>	<u><b>5,367.96</b></u>
<b>Ending Balance</b>	5,367.96

**Sumner Rural Fire Protection District**  
**Reconciliation Detail**  
 1100 - Banner Bank checking, Period Ending 05/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						75,491.71
<b>Cleared Transactions</b>						
<b>Checks and Payments - 1 item</b>						
Deposit	05/26/2026			X	(70,000.00)	(70,000.00)
Total Checks and Payments					(70,000.00)	(70,000.00)
Total Cleared Transactions					(70,000.00)	(70,000.00)
Cleared Balance					(70,000.00)	5,491.71
<b>Uncleared Transactions</b>						
<b>Checks and Payments - 1 item</b>						
Check	05/18/2026	4964	Stephanie Stroud...		(123.75)	(123.75)
Total Checks and Payments					(123.75)	(123.75)
Total Uncleared Transactions					(123.75)	(123.75)
Register Balance as of 05/31/2026					(70,123.75)	5,367.96
<b>Ending Balance</b>					<b>(70,123.75)</b>	<b>5,367.96</b>

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**Sumner Rural Fire Protection District**  
**Reconciliation Summary**  
1150 · Banner Bank MMA, Period Ending 05/31/2026

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	<u>May 31, 26</u>
Beginning Balance	209,423.30
Cleared Transactions	
Deposits and Credits - 2 items	<u>70,018.94</u>
Total Cleared Transactions	<u>70,018.94</u>
Cleared Balance	<b><u>279,442.24</u></b>
Register Balance as of 05/31/2026	279,442.24
Ending Balance	279,442.24

**Sumner Rural Fire Protection District**  
**Reconciliation Detail**  
 1150 - Banner Bank MMA, Period Ending 05/31/2026

Type	Date	Num	Name	Clr	Amount	Balance
<b>Beginning Balance</b>						209,423.30
<b>Cleared Transactions</b>						
<b>Deposits and Credits - 2 items</b>						
Deposit	05/26/2026			X	70,000.00	70,000.00
Deposit	05/31/2026			X	18.94	70,018.94
Total Deposits and Credits					70,018.94	70,018.94
Total Cleared Transactions					70,018.94	70,018.94
Cleared Balance					70,018.94	279,442.24
Register Balance as of 05/31/2026					70,018.94	279,442.24
<b>Ending Balance</b>					<b>70,018.94</b>	<b>279,442.24</b>