

LOWELL RURAL FIRE PROTECTION DISTRICT

389 N. Pioneer Street

Lowell, OR 97452

Meeting of the Board of Directors

Agenda

January 10, 2024

5:00 P.M.

1. Call to Order
2. Roll Call
3. Additions to the Agenda
4. Approval of Board Meeting Minutes from December 13, 2023
5. Correspondence
6. Unfinished Business
 - a) Discussion around Air Fill Station
 - b) Discussion around Sheriff Boat
7. Treasurers Report
 - a) Review Financial Statements
 - b) Review District Bills
 - a. ACTION: Pay bills
8. New Business
 - a) Audit Discussion
9. Comments from the Floor
10. Chiefs Update
11. Board Comments
12. Next Meeting February 14, 2024
13. Adjourn

Lowell Rural Fire Protection District
Meeting Minutes of the Board of Directors – Dec 13, 2023

Call to Order – At 1704 by Director Prenevost.

Roll Call – J. Prenevost, B. Burr, J. Myers, J. Walker

Additions to the Agenda – None

Comments from the Floor – None

Approval of October 2023 Minutes – B. Burr made the motion to approve the minutes. J. Myers seconded the motion. No discussion. Motion passed.

Correspondence – None

Unfinished Business – None

Treasurers Report – Chief Dragt reported tax receipts are at 74% of projected income. Several budgeted items are higher than anticipated; Fidelity Bond looks to be double-charged and should be refunded. Board Ethics expense doubled from last year due to a new house bill. This is a required payment. The last payment on the Station 2 property is being made in December. Chief added that many companies are moving to a 10-day net due. Chief requested a credit card limit increase.

J Myers moved to increase the Banner Bank credit card limit on Nathan Brown's Banner Bank credit card to \$5,000. B. Burr seconded the motion. Motion passed unanimously.

J. Myers moved to pay the bills. B. Burr seconded the motion. Motion passed.

New Business

The air fill station compressor is frozen. Chief provided 3 quotes for a new air fill station. The highest is \$105k for a one-piece unit; the other two are for 2-piece units for \$88k and \$87k. All bids are for higher models than the station currently has. Receipt turn-around time is 4-6 weeks after ordering for the quickest unit. Bottles are currently being filled at Dexter.

Chief shared the Sheriff's Office boat is now available for purchase by LRFPD. Lowell Fire has been waiting for the boat to come up for sale.

Chief Dragt discussed funding options for both the compressor and boat needs. J. Prenevost spoke to the current interest rate status and suggested a line of credit would benefit the department. B. Burr and J. Myers agreed. J. Prenevost suggested a 200k line of credit be pursued by the Chief. Chief noted any purchase still needs approved by the board over 10k regardless of the line of credit amount.

Lowell Rural Fire Protection District
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J. Myers moved authorize Chief Dragt to obtain a line of credit in the amount of \$200,000k from a banking institution on behalf of Lowell Rural Fire District that offers the district the most acceptable terms. B. Burr seconded the motion. The motion passed unanimously.

J. Myers moved to authorize Chief Dragt to purchase a boat from the Lane County Sheriff's office and air-fill station which best meets the Fire District's needs. B. Burr seconded the motion. The motion passed unanimously.

Comments from the Floor. None.

Chief's Update.

A Fire Academy has started with 10 recruits now in training. Saturday is the annual Holiday Dinner at the Fire Station at 6pm. The Christmas Tree lighting and Parade participation were successful. Chief reported the status on Director Ballenger.

Board Comments. The board discussed current and future Board Membership.

Calls for August. 20 Total Calls for September. – 15 Rescue, 10 EMS 3 Hazardous conditions, 1 False Alarm.

Board Comments – None.

Next Meeting, Next Meeting January 10 @ 1700 hrs.

Adjourned – 1728 hrs.

X

Board President

X

Board Vice President

X

Board Secretary/Treasurer

X

Board Director

Lowell Rural Fire Protection District
Meeting Minutes of the Board of Directors – Dec 13, 2023

X

Board Director

LOWELL RFPD
Balance Sheet
 As of December 30, 2023

	Dec 30, 23
ASSETS	
Current Assets	
Checking/Savings	
1002 · Banner Bank Checking	5,475.12
1004 · Banner PERS Checking	10,658.19
1200.0 · LGIP Account	
1210 · LGIP General Fund	542,038.85
Total 1200.0 · LGIP Account	542,038.85
Total Checking/Savings	558,172.16
Total Current Assets	558,172.16
TOTAL ASSETS	558,172.16
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	-2,608.83
Total Accounts Payable	-2,608.83
Credit Cards	
5153 · Mastercard *5153 Chief	1,460.96
5156 · Brown Mastercard *6851	92.34
5158 · Priser Mastercard *1666	865.55
5252 · Hall Mastercard *4882	494.51
Total Credit Cards	2,913.36
Other Current Liabilities	
2100.0 · Payroll Taxes Payable	
2122 · State OR Paid Family Leave	-4.11
2100.0 · Payroll Taxes Payable - Other	-53.65
Total 2100.0 · Payroll Taxes Payable	-57.76
Total Other Current Liabilities	-57.76
Total Current Liabilities	246.77
Total Liabilities	246.77
Equity	
3000.0 · General Fund Balance	
3010 · Gen Fund - Begin Fund Balance	150,890.00
Total 3000.0 · General Fund Balance	150,890.00
3300.0 · Equipment Reserve Fund	
3310 · Equip Res - Begin Fund Balance	111,651.00
Total 3300.0 · Equipment Reserve Fund	111,651.00
3500 · Retained Earnings	-269,207.58
Net Income	564,591.97
Total Equity	557,925.39
TOTAL LIABILITIES & EQUITY	558,172.16

LOWELL RFPD
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	591,526.16	549,000.00	42,526.16	107.7%
4020 · Previous Years Taxes	3,705.14			
Total 4000.0 · Property Taxes	595,231.30	549,000.00	46,231.30	108.4%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	4,729.03	2,000.00	2,729.03	236.5%
4111 · Interest - Banner Checking	5.33			
Total 4100.0 · Interest Earnings	4,734.36	2,000.00	2,734.36	236.7%
4200.0 · Grants	35,000.00	35,000.00	0.00	100.0%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	123,141.00	118,000.00	5,141.00	104.4%
4410 · Miscellaneous Income	2,343.24	4,000.00	-1,656.76	58.6%
4460 · Equip Reserve Fund				
4462 · Equip Reserve CashCF Prev Yr	133,198.00	121,651.00	11,547.00	109.5%
Total 4460 · Equip Reserve Fund	133,198.00	121,651.00	11,547.00	109.5%
Total 4400.0 · Other Income 1	258,682.24	243,651.00	15,031.24	106.2%
8999-8 · Transfer In - Equip Reserve	0.00	121,651.00	-121,651.00	0.0%
Total Income	893,647.90	951,302.00	-57,654.10	93.9%
Gross Profit	893,647.90	951,302.00	-57,654.10	93.9%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	41,674.98	83,500.00	-41,825.02	49.9%
5015 · Office Worker/Admin Assistant	6,427.20	14,000.00	-7,572.80	45.9%
5025 · Part-Time Fire Fighter	28,603.33	45,000.00	-16,396.67	63.6%
5027 · Firefighter / EMT	73,311.75	92,000.00	-18,688.25	79.7%
5030 · FF/EMT Training Coord. Pay	1,987.62	50,470.00	-48,482.38	3.9%
Total 5000.2 · Wages	152,004.88	284,970.00	-132,965.12	53.3%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	9,424.30	17,618.46	-8,194.16	53.5%
5060 · Medicare	2,204.06	3,635.52	-1,431.46	60.6%
5065 · PERS	30,766.30	34,000.00	-3,233.70	90.5%
5070 · Health Insurance	28,095.20	49,000.00	-20,904.80	57.3%
5075 · State WBF	89.33	161.08	-71.75	55.5%
5076 · State - OR Paid Family Leave	27.68			
5077 · State - OR ST Transit Tax	0.00	284.94	-284.94	0.0%
5050.2 · Payroll Taxes & Benefits - Other	0.00	0.00	0.00	0.0%
Total 5050.2 · Payroll Taxes & Benefits	70,606.87	104,700.00	-34,093.13	67.4%
Total 5000.1 · PERSONAL SERVICES	222,611.75	389,670.00	-167,058.25	57.1%

LOWELL RFPD
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	149.83	100.00	49.83	149.8%
5115 · Office Supplies	1,505.37	1,700.00	-194.63	88.6%
5120 · Legal Services & Fees	232.56	3,000.00	-2,767.44	7.8%
5125 · Audit	6,500.00	7,500.00	-1,000.00	86.7%
5130 · Property & Liability Insurance	0.00	26,000.00	-26,000.00	0.0%
5145 · Election Expense	588.77	450.00	138.77	130.8%
5155 · Dues & Subscriptions	2,634.40	9,000.00	-6,365.60	29.3%
5160 · Fidelity Bond	498.00	550.00	-52.00	90.5%
5170 · Board Training Expense	0.00	2,000.00	-2,000.00	0.0%
5175 · Board Travel	758.39	4,000.00	-3,241.61	19.0%
5180 · Board Administrative Expenses	756.55	450.00	306.55	168.1%
5190 · Copier Lease	1,137.27	1,300.00	-162.73	87.5%
5191 · Communication Equipment	222.50	1,000.00	-777.50	22.3%
5192 · Copier Expense	417.54	600.00	-182.46	69.6%
Total 5100.2 · MATERIALS & SERVICES	15,401.18	57,650.00	-42,248.82	26.7%
Total 5000.0 · ADMINISTRATION	238,012.93	447,320.00	-209,307.07	53.2%
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	0.00	1,000.00	-1,000.00	0.0%
6015 · Fire Prevention	2,518.32	2,000.00	518.32	125.9%
6020 · Logistics/Meals	193.00	600.00	-407.00	32.2%
6025 · Volunteer Expense	6,965.10	15,000.00	-8,034.90	46.4%
6030 · Gas, Oil, Tires	6,573.92	18,000.00	-11,426.08	36.5%
6035 · Volunteer Insurance	1,156.00	2,600.00	-1,444.00	44.5%
6040 · Liability/Workers Comp Insuranc	3,923.83	13,000.00	-9,076.17	30.2%
6045 · Utilities	10,801.00	20,000.00	-9,199.00	54.0%
6050 · Dispatch Assessment	0.00	20,000.00	-20,000.00	0.0%
6055 · Training	1,281.87	3,500.00	-2,218.13	36.6%
6060 · EMT Supplies	1,681.85	5,000.00	-3,318.15	33.6%
6065 · Building & Ground	6,872.25	53,500.00	-46,627.75	12.8%
6070 · Vehicle Repair and Maintenance	6,841.17	10,000.00	-3,158.83	68.4%
6075 · Equipment Repair & Maint.	3,350.80	8,000.00	-4,649.20	41.9%
6080 · Fire Fighting Equipment	2,854.71	10,000.00	-7,145.29	28.5%
6085 · Household Supplies	396.86	500.00	-103.14	79.4%
6096 · EMT Education	7,118.49	10,000.00	-2,881.51	71.2%
Total 6100.2 · MATERIALS & SERVICES	62,529.17	192,700.00	-130,170.83	32.4%
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	62,529.17	202,700.00	-140,170.83	30.8%
69800 · Uncategorized Expenses	9.48			
7000.0 · Debt Service - Equipment Fund				
6048 · Station 2 Loan Payment - Princi	14,943.79	14,944.00	-0.21	100.0%
6049 · Station 2 Loan Pymnt - Interest	626.16	627.00	-0.84	99.9%
7041 · Engine Lease Principal	39,619.88	40,757.00	-1,137.12	97.2%
7042 · Engine Lease Interest	10,061.00	8,925.00	1,136.00	112.7%
Total 7000.0 · Debt Service - Equipment Fund	65,250.83	65,253.00	-2.17	100.0%
8000.0 · Contingency				
8010 · General Operating Contingency	0.00	114,378.00	-114,378.00	0.0%
Total 8000.0 · Contingency	0.00	114,378.00	-114,378.00	0.0%

LOWELL RFPD
Profit & Loss Budget vs. Actual
July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8100.0 · Transfers				
8115 · To Gen Fund from Equip Reserve	0.00	121,651.00	-121,651.00	0.0%
Total 8100.0 · Transfers	<u>0.00</u>	<u>121,651.00</u>	<u>-121,651.00</u>	<u>0.0%</u>
Total Expense	<u>365,802.41</u>	<u>951,302.00</u>	<u>-585,499.59</u>	<u>38.5%</u>
Net Income	<u>527,845.49</u>	<u>0.00</u>	<u>527,845.49</u>	<u>100.0%</u>

LOWELL RFPD
Transaction List by Date
December 9, 2023 through January 9, 2024

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Dec 9, '23 - Jan 9, 24								
Check	12/09/2023	EFT	Sierra Springs	Office Supplie...	1002 · Banner Bank ...		5115 · Office S...	-49.84
Credit Card Charge	12/09/2023		Amazon	Inv. 28129	5153 · Mastercard *	X	5115 · Office S...	-59.99
Bill	12/11/2023		Sea Western	Inv. 230155/1	2000 · Accounts Pa...		6080 · Fire Fig...	-202.60
Bill	12/11/2023		Jerry's Home Improv...	December 2023	2000 · Accounts Pa...		6065 · Building...	-158.99
Bill	12/11/2023		First Net	Funds Transfer	2000 · Accounts Pa...		5155 · Dues & ...	-200.20
Transfer	12/12/2023				1210 · LGIP General...	X	1002 · Banner ...	-50,000.00
Bill	12/12/2023		Eugene Silkscreen I...	Inv. 60214	2000 · Accounts Pa...		6025 · Volunte...	-640.00
Bill	12/13/2023		Larracas, Tommy Jay	EMT Training ...	2000 · Accounts Pa...		6096 · EMT Ed...	-750.00
Bill	12/13/2023		Caleb Spaht	Training Grant	2000 · Accounts Pa...		6096 · EMT Ed...	-1,125.00
Bill	12/13/2023		Priscilla Thurman	EMT Training ...	2000 · Accounts Pa...		6096 · EMT Ed...	-1,125.00
Bill	12/13/2023		Med Tech Resource...	Inv. 144332	2000 · Accounts Pa...		6060 · EMT Su...	-175.13
Bill	12/13/2023	12553	Caleb Spaht	Training Grant	1002 · Banner Bank ...	X	2000 · Account...	-1,125.00
Bill Pmt -Check	12/13/2023		Larracas, Tommy Jay	EMT Training ...	1002 · Banner Bank ...	X	2000 · Account...	-750.00
Bill Pmt -Check	12/13/2023	12554	Med Tech Resource...		1002 · Banner Bank ...	X	2000 · Account...	-250.13
Bill Pmt -Check	12/13/2023	12555	Priscilla Thurman		1002 · Banner Bank ...	X	2000 · Account...	-1,125.00
Bill Pmt -Check	12/13/2023	12556	Sea Western		1002 · Banner Bank ...	X	2000 · Account...	-202.60
Bill Pmt -Check	12/13/2023	12557	US Bank Equipment...		1002 · Banner Bank ...	X	5190 · Copier ...	-197.20
Check	12/14/2023	EFT	Walter E. Nelson Co.	Monthly Leas...	2000 · Accounts Pa...	X	6065 · Building...	-245.06
Bill	12/15/2023		Dollar Tree	Order 73733	5153 · Mastercard *	X	6025 · Volunte...	-57.55
Credit Card Charge	12/16/2023		Walmart		5153 · Mastercard *	X	6025 · Volunte...	-34.28
Credit Card Charge	12/16/2023		Rattlesnake BBQ		5153 · Mastercard *	X	6025 · Volunte...	-320.50
Bill	12/19/2023	Inv. 96...	Bio-Med	Inv. 96177	2000 · Accounts Pa...	X	6025 · Volunte...	-29.00
Check	12/20/2023	EFT	SAIF Corporation	Invoice 10013...	1002 · Banner Bank ...	X	6040 · Liability/...	-1,179.32
Check	12/20/2023	EFT	City of Lowell	12820.001	1002 · Banner Bank ...	X	6045 · Utilities	-270.15
Bill	12/20/2023	60433	Eugene Silkscreen I...	Inv. 60433	2000 · Accounts Pa...	X	6025 · Volunte...	-1,690.40
Credit Card Charge	12/20/2023		Bound Tree Medical	EMT Supplies	5158 · Priser Master...	X	6060 · EMT Su...	-237.26
Liability Check	12/21/2023		QuickBooks Payroll ...	Created by P...	1002 · Banner Bank ...	X	2111 · Direct D...	-4,105.24
Bill	12/21/2023		Lane Electric	11/16 to 12/1...	2000 · Accounts Pa...	X	6045 · Utilities	-263.54
Bill	12/21/2023		Brown, Nathaniel L	11/16 to 12/1...	2000 · Accounts Pa...	X	6045 · Utilities	-554.71
Paycheck	12/22/2023	DD1707	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	12/22/2023	DD1708	Priser, William D	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	12/22/2023	DD1709	Accuity	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Bill	12/22/2023		Jerry's Home Improv...	Final Billing fo...	2000 · Accounts Pa...	X	5125 · Audit	-3,500.00
Credit Card Charge	12/24/2023		Walter E. Nelson Co.	Order 823231	5153 · Mastercard *	X	6025 · Volunte...	-350.46
Bill	12/26/2023		Walter E. Nelson Co.	Order No. 738...	2000 · Accounts Pa...	X	6065 · Building...	-96.98
Bill	12/27/2023		Walter E. Nelson Co.	Service Charge	2000 · Accounts Pa...	X	6065 · Building...	-115.70
Check	12/27/2023		Bound Tree Medical	EMT Supplies	1002 · Banner Bank ...	X	5111 · Bank S...	-69.95
Credit Card Charge	12/27/2023		QuickBooks Payroll ...	Created by P...	5158 · Priser Master...	X	6060 · EMT Su...	-264.36
Liability Check	12/28/2023		Dragt, Lon P	Direct Deposit	1002 · Banner Bank ...	X	2111 · Direct D...	-6,251.22
Paycheck	12/29/2023	DD1710	Sprague, Beth	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	12/29/2023	DD1711	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank ...	X	-SPLIT-	0.00
Liability Check	12/29/2023	EFT	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank ...	X	2120 · State W...	-1,181.00
Liability Check	12/29/2023	EFT	United States Treas...	93-0849053	1002 · Banner Bank ...	X	-SPLIT-	-107.68
Liability Check	12/29/2023	EFT	US Bank Equipment...	Monthly Trans...	1002 · Banner Bank ...	X	-SPLIT-	-4,418.40
General Journal	12/29/2023	AJE08		Deposit	1002 · Banner Bank ...	X	1004 · Banner ...	-3,000.00
Deposit	12/29/2023			Inv. 517622205	2000 · Accounts Pa...	X	-SPLIT-	2,339.73
Bill	12/30/2023			Deposit	1002 · Accounts Pa...	X	5160 · Fidelity ...	-314.59
Deposit	12/30/2023				1002 · Banner Bank ...			533.00

LOWELL RFPD
Transaction List by Date
December 9, 2023 through January 9, 2024

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Bill	12/31/2023		Special District Asso...	SAO-SDIS M...	2000 · Accounts Pa...		5155 · Dues & ...	-933.00
Deposit	12/31/2023			Interest	1002 · Banner Bank ...	X	4111 · Interest ...	1.14
Deposit	12/31/2023			Interest	1004 · Banner PER...	X	4111 · Interest ...	0.11
Check	01/01/2024	EFT	Pacific Office Autom...	Inv. 921591	2000 · Accounts Pa...		5192 · Copier ...	-52.46
Check	01/01/2024	EFT	SAIF Corporation	Inv. 10013080...	1002 · Banner Bank ...		6040 · Liability/...	-777.54
Check	01/01/2024		Exede	December 20...	1002 · Banner Bank ...		6045 · Utilities	-152.10
Check	01/01/2024		Eryn Whisler	Training Grant	2000 · Accounts Pa...		6096 · EMT Ed...	-1,500.00
Check	01/02/2024		Intuit	Monthly Quick...	5153 · Mastercard *		5115 · Office S...	-46.00
Credit Card Charge	01/02/2024		SamiPac	Acct No. 3060...	1002 · Banner Bank ...		6045 · Utilities	-100.99
Check	01/04/2024		QuickBooks Payroll ...	Created by P...	1002 · Banner Bank ...		2111 · Direct D...	-4,196.69
Bill	01/04/2024		Paul Bowlsby	Training Grant	2000 · Accounts Pa...		6096 · EMT Ed...	-1,500.00
Paycheck	01/05/2024	DD1712	Brown, Nathaniel L	Direct Deposit	1002 · Banner Bank ...		-SPLIT-	0.00
Paycheck	01/05/2024	DD1713	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank ...		-SPLIT-	0.00
Paycheck	01/05/2024	DD1714	Priser, William D	Direct Deposit	1002 · Banner Bank ...		-SPLIT-	0.00
Bill	01/05/2024		Lowell School District	Fuel Decemb...	2000 · Accounts Pa...	X	6030 · Gas, Oil...	-655.08
Transfer	01/08/2024			Funds Transfer	1210 · LGIP General...		1002 · Banner ...	-50,000.00
Bill	01/09/2024		Batteries Plus	Batteries	2000 · Accounts Pa...		6075 · Equipm...	-353.52
Check	01/09/2024	EFT	Sierra Springs		1002 · Banner Bank ...		5115 · Office S...	-49.84
Check	01/09/2024	EFT	EPUD	December 20...	1002 · Banner Bank ...		6045 · Utilities	-34.93
Check	01/09/2024	EFT	PERS	PERS August...	1004 · Banner PER...	X	-SPLIT-	-10,611.48
Check	01/09/2024	EFT	Special District Insur...	February 202...	2000 · Accounts Pa...	X	5070 · Health I...	-4,013.60
Bill	01/09/2024	12559	Accuity	Final Billing fo...	1002 · Banner Bank ...		2000 · Account...	-3,500.00
Bill Pmt -Check	01/09/2024	12560	Batteries Plus	Batteries	1002 · Banner Bank ...		2000 · Account...	-353.52
Bill Pmt -Check	01/09/2024	12561	Cascade Health Sol...	Inv. 53429	1002 · Banner Bank ...		2000 · Account...	-1,016.00
Bill Pmt -Check	01/09/2024	12562	Eryn Whisler	Training Grant	1002 · Banner Bank ...		2000 · Account...	-1,500.00
Bill Pmt -Check	01/09/2024	12563	Eugene Silkscreen I...		1002 · Banner Bank ...		2000 · Account...	-2,330.40
Bill Pmt -Check	01/09/2024	12564	First Net	December 2023	1002 · Banner Bank ...		2000 · Account...	-200.20
Bill Pmt -Check	01/09/2024	12565	Industrial Source	Acct. 3679 Inv...	1002 · Banner Bank ...		2000 · Account...	-748.93
Bill Pmt -Check	01/09/2024	12566	Jerry's Home Improv...	Inv. 230155/1	1002 · Banner Bank ...		2000 · Account...	-158.99
Bill Pmt -Check	01/09/2024	12568	Lowell School District	Fuel Decemb...	1002 · Banner Bank ...		2000 · Account...	-655.08
Bill Pmt -Check	01/09/2024	12569	Pacific Office Autom...		1002 · Banner Bank ...		2000 · Account...	-151.11
Bill Pmt -Check	01/09/2024	12570	Paul Bowlsby	Training Grant	1002 · Banner Bank ...		2000 · Account...	-1,500.00
Bill Pmt -Check	01/09/2024	12571	Special District Insur...	February 202...	1002 · Banner Bank ...		2000 · Account...	-4,013.60
Bill Pmt -Check	01/09/2024	12572	US Bank Equipment...	Inv. 517622205	1002 · Banner Bank ...		2000 · Account...	-314.59
Bill Pmt -Check	01/09/2024	12573	Walter E. Nelson Co.		1002 · Banner Bank ...		2000 · Account...	-457.74
Bill Pmt -Check	01/09/2024	12574	Wilson's Auto Parts		1002 · Banner Bank ...		2000 · Account...	-493.88
Bill Pmt -Check	01/09/2024	EFT	Lane Electric		1002 · Banner Bank ...		2000 · Account...	-818.25
Check	01/09/2024	EFT	Banner Bank	Visa Charges...	1002 · Banner Bank ...		5158 · Priser M...	-501.62
Check	01/09/2024	EFT	Banner Bank	October 1-31...	1002 · Banner Bank ...		5153 · Masterc...	-1,170.75