

# **LOWELL RURAL FIRE PROTECTION DISTRICT**

389 N. Pioneer Street

**Lowell, OR 97452**

**Meeting of the Board of Directors**

**Agenda**

**March 13, 2024**

**5:00 P.M.**

1. Call to Order
2. Roll Call
3. Additions to the Agenda
4. Comments from the Floor
5. Approval of Board Meeting Minutes from February 14, 2024
6. Correspondence
7. Unfinished Business
8. Treasurers Report
  - a) Review Financial Statements
  - b) Review District Bills
    - a. ACTION: Pay bills
9. New Business
  - a) Budget Officer
    - a. MOTION
  - b) Budget Committee
    - a. MOTION
  - c) Budget Calendar
    - a. MOTION
10. Chiefs Update
11. Board Comments
12. Next Meeting April 10, 2023
  - a) Budget Committee Meeting 17:00

**LOWELL RURAL FIRE PROTECTION DISTRICT**

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Meeting of the Board of Directors

Agenda

13. Adjourn

Lowell Rural Fire Protection District  
Meeting Minutes of the Board of Directors – Feb 14, 2024

**Call to Order** – At 1700 by Director Prenevost.

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

**Additions to the Agenda** – None

**Comments from the Floor** – None

**Approval of January Minutes** – J. Walker made the motion to approve the minutes. J. Myers seconded the motion. No discussion. Motion passed.

**Correspondence** – None

**Unfinished Business** –

**Banner Bank Line of Credit:** The Chief reviewed the proposal for a \$200,000 Line of Credit. Feedback from the District's attorney was obtained. Banner Bank's proposal was not favorable and included multiple fees, and higher rates.

**Government Capital Loan:** The Chief reviewed the proposal for air fill station fund loan. A five-year proposal was presented for debt service. The Chief requested an additional seven-year proposal with the debt service aligning the property payments recently paid off. Based on the rate, payment schedule and response, Chief recommended the Board consider moving forward with Govt Capital who already handles debt for the district.

An AFG grant is being drafted to fund these as well and is due March 8<sup>th</sup>, with funding after July 1, 2024. AFG grants are intended for items that have no alternate source of funding available. Consideration is being given to funding the Air-Pac need with this grant.

*J. Walker moved to approve the purchase of an air fill station via a 7-year debt service term from Govt Capital Loan. J. Myers seconded the motion. Motion passed unanimously.*

*J. Myers moved to authorize Chief Dragt to fully execute with signing authority the bank contract on behalf of Lowell Rural Fire Protection District for the above referenced loan. B. Burr seconded the motion. Motion passed unanimously.*

*J. Walker moved to accept Resolution 2023-6 formalizing the Lease Purchase Agreement financing an SCBA Air Fill Station contingent on attorney approval. B. Burr seconded the motion. Motion passed unanimously.*

**Treasurers Report** – Tax revenue has exceeded our conservative budget as has interest income. Expenses are on budget and consistent with our expectations for this time of the year. Chief noted the current debt service for property has been paid in full. Chief Dragt said the current focus is on

Lowell Rural Fire Protection District  
Meeting Minutes of the Board of Directors – Feb 14, 2024

strengthening the cash carryforward as the District's costs continue to rise. He noted expenses are rising faster than tax revenue is with options for additional revenue including a levy or a bond for a station upgrade.

Property and liability insurance is expected to rise 15% in 2024 with a 3-4% increase in other insurances.

**J. Myers moved to pay the bills. J. Walker seconded the motion. Motion passed.**

**New Business**

None

**Comments from the Floor.** None.

**Chief's Update.**

Fire academy is meeting again this weekend with FF1 testing coming up. The majority of new recruits are now starting shifts. Chief requested the Board RSVP for the 50-Year Awards Banquet on March 9<sup>th</sup> from 5-10pm. Chief has a vacation scheduled for February 22-28<sup>th</sup>. Budget season begins next month and budget members are actively being recruited. Chief provided an update on Board Member Ballenger.

**Calls for January.** 53 Calls Total. 4 fires, 27 medical/mva, 6 lines down, 2 public service, 2 good intent, 12 downlines/mva/medical pending entry.

**Board Comments –**

**Next Meeting,** Next Meeting March 6 @ 1700 hrs.

**Adjourned –** 1733 hrs.

X

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Board President

X

Board Vice President

X

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Board Secretary/Treasurer

X

Board Director

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X

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Board Director

**LOWELL RFPD**  
**Balance Sheet**  
 As of March 1, 2024

	<u>Mar 1, 24</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · Banner Bank Checking	21,321.87
1004 · Banner PERS Checking	727.21
1200.0 · LGIP Account	
1210 · LGIP General Fund	404,259.80
<b>Total 1200.0 · LGIP Account</b>	<u>404,259.80</u>
<b>Total Checking/Savings</b>	<u>426,308.88</u>
<b>Total Current Assets</b>	<u>426,308.88</u>
<b>TOTAL ASSETS</b>	<b><u>426,308.88</u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 · Accounts Payable	-1,675.83
<b>Total Accounts Payable</b>	<u>-1,675.83</u>
<b>Credit Cards</b>	
5153 · Mastercard *5153 Chief	482.64
5156 · Brown Mastercard *6851	230.68
5158 · Priser Mastercard *1666	424.70
5252 · Hall Mastercard *4882	494.51
<b>Total Credit Cards</b>	<u>1,632.53</u>
<b>Other Current Liabilities</b>	
2100.0 · Payroll Taxes Payable	
2110 · Federal	3,155.42
2120 · State Withholding	831.00
2122 · State OR Paid Family Leave	-5.12
2160 · Federal Unemployment	-2.04
2100.0 · Payroll Taxes Payable - Other	-51.61
<b>Total 2100.0 · Payroll Taxes Payable</b>	<u>3,927.65</u>
<b>Total Other Current Liabilities</b>	<u>3,927.65</u>
<b>Total Current Liabilities</b>	<u>3,884.35</u>
<b>Total Liabilities</b>	<u>3,884.35</u>
<b>Equity</b>	
3000.0 · General Fund Balance	
3010 · Gen Fund - Begin Fund Balance	150,890.00
<b>Total 3000.0 · General Fund Balance</b>	<u>150,890.00</u>
3300.0 · Equipment Reserve Fund	
3310 · Equip Res - Begin Fund Balance	111,651.00
<b>Total 3300.0 · Equipment Reserve Fund</b>	<u>111,651.00</u>
3500 · Retained Earnings	-269,210.08
Net Income	429,093.61
<b>Total Equity</b>	<u>422,424.53</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>426,308.88</u></b>

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

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>4000.0 · Property Taxes</b>				
4010 · Current Taxes - General Fund	599,587.76	549,000.00	50,587.76	109.2%
4020 · Previous Years Taxes	3,978.59			
<b>Total 4000.0 · Property Taxes</b>	<b>603,566.35</b>	<b>549,000.00</b>	<b>54,566.35</b>	<b>109.9%</b>
<b>4100.0 · Interest Earnings</b>				
4110 · LGIP Interest - GF	8,615.03	2,000.00	6,615.03	430.8%
4111 · Interest - Banner Checking	7.31			
<b>Total 4100.0 · Interest Earnings</b>	<b>8,622.34</b>	<b>2,000.00</b>	<b>6,622.34</b>	<b>431.1%</b>
<b>4200.0 · Grants</b>	<b>35,000.00</b>	<b>35,000.00</b>	<b>0.00</b>	<b>100.0%</b>
<b>4400.0 · Other Income 1</b>				
4405 · Cash Carryover previous year	123,141.00	118,000.00	5,141.00	104.4%
4410 · Miscellaneous Income	2,348.24	4,000.00	-1,651.76	58.7%
4460 · Equip Reserve Fund				
4462 · Equip Reserve CashCF Prev Yr	133,198.00	121,651.00	11,547.00	109.5%
<b>Total 4460 · Equip Reserve Fund</b>	<b>133,198.00</b>	<b>121,651.00</b>	<b>11,547.00</b>	<b>109.5%</b>
<b>Total 4400.0 · Other Income 1</b>	<b>258,687.24</b>	<b>243,651.00</b>	<b>15,036.24</b>	<b>106.2%</b>
<b>8999-8 · Transfer In - Equip Reserve</b>	<b>0.00</b>	<b>121,651.00</b>	<b>-121,651.00</b>	<b>0.0%</b>
<b>Total Income</b>	<b>905,875.93</b>	<b>951,302.00</b>	<b>-45,426.07</b>	<b>95.2%</b>
<b>Gross Profit</b>	<b>905,875.93</b>	<b>951,302.00</b>	<b>-45,426.07</b>	<b>95.2%</b>
<b>Expense</b>				
<b>5000.0 · ADMINISTRATION</b>				
<b>5000.1 · PERSONAL SERVICES</b>				
<b>5000.2 · Wages</b>				
5010 · Chief Salary	55,566.64	83,500.00	-27,933.36	66.5%
5015 · Office Worker/Admin Assistant	9,084.60	14,000.00	-4,915.40	64.9%
5025 · Part-Time Fire Fighter	28,944.13	45,000.00	-16,055.87	64.3%
5027 · Firefighter / EMT	61,712.13	92,000.00	-30,287.87	67.1%
5030 · FF/EMT Training Coord. Pay	34,849.86	50,470.00	-15,620.14	69.1%
<b>Total 5000.2 · Wages</b>	<b>190,157.36</b>	<b>284,970.00</b>	<b>-94,812.64</b>	<b>66.7%</b>
<b>5050.2 · Payroll Taxes &amp; Benefits</b>				
5055 · FICA	11,789.76	17,618.46	-5,828.70	66.9%
5060 · Medicare	2,757.28	3,635.52	-878.24	75.8%
5065 · PERS	41,342.01	34,000.00	7,342.01	121.6%
5070 · Health Insurance	36,122.40	49,000.00	-12,877.60	73.7%
5075 · State WBF	111.34	161.08	-49.74	69.1%
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%
<b>Total 5050.2 · Payroll Taxes &amp; Benefits</b>	<b>92,150.47</b>	<b>104,700.00</b>	<b>-12,549.53</b>	<b>88.0%</b>
<b>Total 5000.1 · PERSONAL SERVICES</b>	<b>282,307.83</b>	<b>389,670.00</b>	<b>-107,362.17</b>	<b>72.4%</b>
<b>5100.2 · MATERIALS &amp; SERVICES</b>				
5111 · Bank Service Charges	210.65	100.00	110.65	210.7%
5115 · Office Supplies	4,256.97	1,700.00	2,556.97	250.4%
5120 · Legal Services & Fees	432.56	3,000.00	-2,567.44	14.4%
5125 · Audit	6,500.00	7,500.00	-1,000.00	86.7%
5130 · Property & Liability Insurance	26,536.07	26,000.00	536.07	102.1%
5145 · Election Expense	588.77	450.00	138.77	130.8%
5155 · Dues & Subscriptions	3,759.79	9,000.00	-5,240.21	41.8%
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	849.03	1,300.00	-450.97	65.3%
5191 · Communication Equipment	222.50	1,000.00	-777.50	22.3%
5192 · Copier Expense	482.61	600.00	-117.39	80.4%
<b>Total 5100.2 · MATERIALS &amp; SERVICES</b>	<b>45,851.89</b>	<b>57,650.00</b>	<b>-11,798.11</b>	<b>79.5%</b>
<b>Total 5000.0 · ADMINISTRATION</b>	<b>328,159.72</b>	<b>447,320.00</b>	<b>-119,160.28</b>	<b>73.4%</b>
<b>6000.0 · FIREFIGHTING AND RESCUE</b>				
<b>6100.2 · MATERIALS &amp; SERVICES</b>				
6010 · Chief's Expense	0.00	1,000.00	-1,000.00	0.0%
6015 · Fire Prevention	2,581.32	2,000.00	581.32	129.1%

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

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
6020 · Logistics/Meals	261.92	600.00	-338.08	43.7%
6025 · Volunteer Expense	10,590.99	15,000.00	-4,409.01	70.6%
6030 · Gas, Oil, Tires	8,554.18	18,000.00	-9,445.82	47.5%
6035 · Volunteer Insurance	2,701.93	2,600.00	101.93	103.9%
6040 · Liability/Workers Comp Insuranc	5,103.15	13,000.00	-7,896.85	39.3%
6045 · Utilities	13,867.63	20,000.00	-6,132.37	69.3%
6050 · Dispatch Assessment	17,573.93	20,000.00	-2,426.07	87.9%
6055 · Training	1,516.16	3,500.00	-1,983.84	43.3%
6060 · EMT Supplies	2,349.30	5,000.00	-2,650.70	47.0%
6065 · Building & Ground	31,616.28	53,500.00	-21,883.72	59.1%
6070 · Vehicle Repair and Maintenance	6,434.11	10,000.00	-3,565.89	64.3%
6075 · Equipment Repair & Maint.	7,553.55	8,000.00	-446.45	94.4%
6080 · Fire Fighting Equipment	9,601.42	10,000.00	-398.58	96.0%
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%
<b>Total 6100.2 · MATERIALS &amp; SERVICES</b>	<b>127,821.22</b>	<b>192,700.00</b>	<b>-64,878.78</b>	<b>66.3%</b>
<b>6300.0 · CAPITAL OUTLAY</b>				
6324 · Turnouts	0.00	10,000.00	-10,000.00	0.0%
<b>Total 6300.0 · CAPITAL OUTLAY</b>	<b>0.00</b>	<b>10,000.00</b>	<b>-10,000.00</b>	<b>0.0%</b>
<b>Total 6000.0 · FIREFIGHTING AND RESCUE</b>	<b>127,821.22</b>	<b>202,700.00</b>	<b>-74,878.78</b>	<b>63.1%</b>
69800 · Uncategorized Expenses	9.48			
<b>7000.0 · Debt Service - Equipment Fund</b>				
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%
<b>Total 7000.0 · Debt Service - Equipment Fund</b>	<b>65,250.83</b>	<b>65,253.00</b>	<b>-2.17</b>	<b>100.0%</b>
<b>8000.0 · Contingency</b>				
8010 · General Operating Contingency	0.00	114,378.00	-114,378.00	0.0%
<b>Total 8000.0 · Contingency</b>	<b>0.00</b>	<b>114,378.00</b>	<b>-114,378.00</b>	<b>0.0%</b>
<b>8100.0 · Transfers</b>				
8115 · To Gen Fund from Equip Reserve	0.00	121,651.00	-121,651.00	0.0%
<b>Total 8100.0 · Transfers</b>	<b>0.00</b>	<b>121,651.00</b>	<b>-121,651.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>521,241.25</b>	<b>951,302.00</b>	<b>-430,060.75</b>	<b>54.8%</b>
<b>Net Income</b>	<b>384,634.68</b>	<b>0.00</b>	<b>384,634.68</b>	<b>100.0%</b>

LOWELL RFPD  
Transaction List by Date  
February 7 through March 7, 2024

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
<b>Feb 7 - Mar 7, 24</b>								
Check	02/07/2024	EFT	Lane Electric	Service from 12/16-1/13/2024	1002 · Banner Ban...	X	6045 · Utilities	-256.66
Bill	02/07/2024		Cascade Fire Equipment	Inv. 9991	2000 · Accounts P...		6080 · Fire Fi...	-356.60
Bill	02/07/2024		Lowell School District	Fuel - January 2024	2000 · Accounts P...		6030 · Gas, ...	-236.34
Bill	02/07/2024		Lowell School District	Fuel - March 2023	2000 · Accounts P...		6030 · Gas, ...	-768.17
Bill	02/07/2024		Lowell School District	Fuel - 2023 Underpayment	2000 · Accounts P...		6030 · Gas, ...	-39.69
Bill Pmt -Check	02/07/2024	12589	911 Supply		1002 · Banner Ban...	X	2000 · Accou...	-44.24
Bill Pmt -Check	02/07/2024	12588	Cascade Fire Equipment	Inv. 9991	1002 · Banner Ban...	X	2000 · Accou...	-356.60
Bill Pmt -Check	02/07/2024	12586	Cascade Health Solutions	Inv. 57038	1002 · Banner Ban...	X	2000 · Accou...	-221.00
Bill Pmt -Check	02/07/2024	12585	City of Eugene	Fire Dispatch Services Contract through June ...	1002 · Banner Ban...	X	2000 · Accou...	-17,541.45
Bill Pmt -Check	02/07/2024	12584	First Net	January 2023	1002 · Banner Ban...	X	2000 · Accou...	-200.20
Bill Pmt -Check	02/07/2024	12579	Lowell School District		1002 · Banner Ban...	X	2000 · Accou...	-1,654.20
Bill Pmt -Check	02/07/2024	12582	National Fire Fighter Wildland	Inv. 0002199428 Acct No. 3679	1002 · Banner Ban...	X	2000 · Accou...	-93.50
Bill Pmt -Check	02/07/2024	12581	National Hose Testing Specialties, Inc	2023-Job 23-11303	1002 · Banner Ban...	X	2000 · Accou...	-3,509.50
Bill Pmt -Check	02/07/2024	12583	Oregon Fire District Directors Associ...	Inv. 24-1777	1002 · Banner Ban...	X	2000 · Accou...	-625.00
Bill Pmt -Check	02/07/2024	12578	Sea Western		1002 · Banner Ban...	X	2000 · Accou...	-405.20
Bill Pmt -Check	02/07/2024	12580	Secretary of State	VOID: Lowell Fire District Audit	1002 · Banner Ban...	X	2000 · Accou...	0.00
Bill Pmt -Check	02/07/2024	12576	Special District Insurance Services		1002 · Banner Ban...	X	2000 · Accou...	-30,268.60
Bill Pmt -Check	02/07/2024	12575	Walter E. Nelson Co.	Cust 1662 - Inv 1101650 - SC 106/107	1002 · Banner Ban...	X	2000 · Accou...	-63.96
Transfer	02/07/2024			Funds Transfer	1210 · LGIP Gene...	X	1002 · Banne...	-50,000.00
Credit Card Cha...	02/08/2024		Amazon	Stihl 1128	5156 · Brown Mast...	X	6065 · Buildin...	-17.99
Credit Card Cha...	02/09/2024		Amazon	Avery 15-Tab Dividers for 3-Ring Binders	5156 · Brown Mast...	X	5115 · Office ...	-75.68
Check	02/10/2024	EFT	Lane Electric	Service from 12/16-1/15/2024	1002 · Banner Ban...	X	6045 · Utilities	-596.70
Bill	02/11/2024		First Net	February 2024	2000 · Accounts P...		5155 · Dues ...	-200.20
Credit Card Cha...	02/12/2024		Best Buy	Washer Machine	5153 · Mastercard ...	X	5115 · Office ...	-1,009.98
Credit Card Cha...	02/12/2024		Quill		5153 · Mastercard ...	X	-SPLIT-	-105.46
Credit Card Cha...	02/12/2024		Amazon	Avery 15- Tab Dividers for 3-Ring Binders	5156 · Brown Mast...	X	5115 · Office ...	-37.84
Credit Card Cha...	02/13/2024		Bridge Town Market	Structure Fire AM Breakfast	5153 · Mastercard ...	X	6020 · Logist...	-36.29
Check	02/14/2024	12590	WHA Insurance Agency, Inc.	Inv. 3568	1002 · Banner Ban...	X	-SPLIT-	-1,827.00
Liability Check	02/15/2024		QuickBooks Payroll Service	Created by Payroll Service on 02/12/2024	1002 · Banner Ban...	X	2111 · Direct ...	-4,199.68
Check	02/15/2024	EFT	City of Lowell	12620.001	1002 · Banner Ban...	X	6045 · Utilities	-270.17
Paycheck	02/16/2024	DD17...	Brown, Nathaniel L	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Paycheck	02/16/2024	DD17...	Hall, Lloyd E	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Paycheck	02/16/2024	DD17...	Priser, William D	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Credit Card Cha...	02/16/2024		Jerry's Home Improvement		5153 · Mastercard ...	X	6025 · Volunt...	-174.65
Credit Card Cha...	02/17/2024		Bridge Town Market	Propane	5156 · Brown Mast...	X	6030 · Gas, ...	-6.29
Credit Card Cha...	02/17/2024		Shell Oil	Fuel	5156 · Brown Mast...	X	6030 · Gas, ...	-12.98
Credit Card Credit	02/17/2024		Amazon		5156 · Brown Mast...	X	6065 · Buildin...	22.12
Credit Card Cha...	02/18/2024		Amazon	Replacement Belt for Hoover Windtunnel	5156 · Brown Mast...	X	6065 · Buildin...	-12.99
Bill	02/19/2024		HME Incorporated	Inv. 5119011 Customer No. 494560 Order N...	2000 · Accounts P...		6075 · Equip...	-510.26
Credit Card Cha...	02/20/2024		Google Storage		5156 · Brown Mast...	X	5155 · Dues ...	-99.99
Bill	02/21/2024		Curtis	Inv. 794134 Sales Order 866794	2000 · Accounts P...		6080 · Fire Fi...	-1,336.80
Bill	02/22/2024		Nathan Brown	Boot Allowance	2000 · Accounts P...		6025 · Volunt...	-100.00
Credit Card Cha...	02/23/2024		Jerry's Home Improvement		5153 · Mastercard ...	X	6075 · Equip...	-3.00
Bill	02/24/2024		Brady Davis	Volunteer Training Grant	2000 · Accounts P...		6025 · Volunt...	-2,941.00
Credit Card Cha...	02/25/2024		WalMart		5156 · Brown Mast...	X	6065 · Buildin...	-66.54
Bill	02/25/2024		Jerry's Home Improvement	Inv. 239251	2000 · Accounts P...		6065 · Buildin...	-61.97
Bill	02/26/2024	0002...	Industrial Source	Acct 3679 Invoice 0002250079	2000 · Accounts P...		6060 · EMT S...	-83.71
Check	02/27/2024	EFT	PERS	PERS January 2024	1004 · Banner PE...	X	-SPLIT-	-5,319.75
Check	02/27/2024	12577	Secretary of State		1002 · Banner Ban...	X	5120 · Legal ...	-200.00
Check	02/27/2024			Service Charge	1002 · Banner Ban...	X	5111 · Bank ...	-35.00
Credit Card Cha...	02/27/2024		Amazon	Office Supplies W2 1099	5153 · Mastercard ...	X	6055 · Training	-68.63
Liability Check	02/28/2024	EFT	Oregon Dept of Revenue	1275000-7	1002 · Banner Ban...		2120 · State ...	-709.00
Liability Check	02/28/2024	EFT	Oregon Dept of Revenue	1275000-7	1002 · Banner Ban...		-SPLIT-	-154.53
Liability Check	02/28/2024	EFT	United States Treasury	93-0849053	1002 · Banner Ban...	X	-SPLIT-	-2,505.14
Liability Check	02/29/2024		QuickBooks Payroll Service	Created by Payroll Service on 02/28/2024	1002 · Banner Ban...	X	2111 · Direct ...	-6,370.79
Liability Check	02/29/2024		QuickBooks Payroll Service	Created by Payroll Service on 02/28/2024	1002 · Banner Ban...	X	2111 · Direct ...	-4,059.55
Deposit	02/29/2024			Interest	1004 · Banner PE...	X	4111 · Interes...	0.09
Check	02/29/2024	EFT	EPUD	January 2024 Electrical Services	1002 · Banner Ban...	X	6045 · Utilities	-37.55
Deposit	02/29/2024			Interest	1002 · Banner Ban...	X	4111 · Interes...	1.22
Deposit	02/29/2024			Deposit	1210 · LGIP Gene...	X	-SPLIT-	1,739.15
Bill	02/29/2024		US Bank Equipment Finance	Inv. 522250216	2000 · Accounts P...		5190 · Copier...	-106.72
Bill	02/29/2024		Sea Western	Inv. 30303	2000 · Accounts P...		6080 · Fire Fi...	-4,365.00
Paycheck	03/01/2024	DD17...	Dragl, Lon P	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Paycheck	03/01/2024	DD17...	Sprague, Beth	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Paycheck	03/01/2024	DD17...	Priser, William D	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Paycheck	03/01/2024	DD17...	Hall, Lloyd E	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Paycheck	03/01/2024	DD17...	Brown, Nathaniel L	Direct Deposit	1002 · Banner Ban...	X	-SPLIT-	0.00
Check	03/01/2024	EFT	Exede	February 2024 Statement	1002 · Banner Ban...		6045 · Utilities	-152.10
Bill	03/01/2024		Walter E. Nelson Co.	Cust 1662 -Invoice 75125	2000 · Accounts P...		6065 · Buildin...	-180.34
Bill	03/01/2024		Special District Insurance Services	March 2024 Health Insurance Premium	2000 · Accounts P...		5070 · Health...	-4,013.60
Check	03/01/2024		SAIF Corporation	Inv. 1001308071	1002 · Banner Ban...		6040 · Liabilt...	-1,179.32
General Journal	03/01/2024	AJE10		Monthly Transfer for PERS Liability	1002 · Banner Ban...		1004 · Banne...	-3,000.00
Credit Card Cha...	03/02/2024		Intuit	Monthly Quickbooks Subscription	5153 · Mastercard ...	X	5115 · Office ...	-85.00
Bill	03/04/2024		Walter E. Nelson Co.	Cust 1662, Invoice 75126	2000 · Accounts P...		6065 · Buildin...	-55.70
General Journal	03/05/2024	AJE09		Monthly Transfer for PERS Liability	1002 · Banner Ban...		1004 · Banne...	-3,000.00
Credit Card Cha...	03/06/2024		Sling		5153 · Mastercard ...	X	6045 · Utilities	-40.00
Check	03/06/2024	EFT	Banner Bank	January 1-31, 2024	1002 · Banner Ban...		5153 · Master...	-513.03
Check	03/06/2024	EFT	Banner Bank	Visa Charges *4882	1002 · Banner Ban...		5158 · Priser ...	-87.56
Check	03/07/2024	EFT	Banner Bank	Online Payment	1002 · Banner Ban...		5156 · Brown ...	-81.68
Bill	03/07/2024		Golden West Industrial Supply	Work Lights	2000 · Accounts P...		6065 · Buildin...	-685.02
Bill Pmt -Check	03/07/2024	12591	Bio-Med	Inv. 104391	1002 · Banner Ban...		2000 · Accou...	-145.00
Bill Pmt -Check	03/07/2024	12592	Brady Davis	Volunteer Training Grant	1002 · Banner Ban...		2000 · Accou...	-2,941.00
Bill Pmt -Check	03/07/2024	12593	Curtis	Inv. 794134 Sales Order 866794	1002 · Banner Ban...		2000 · Accou...	-1,336.80
Bill Pmt -Check	03/07/2024	12594	First Net	February 2024	1002 · Banner Ban...		2000 · Accou...	-200.20
Bill Pmt -Check	03/07/2024	12595	Golden West Industrial Supply	Work Lights	1002 · Banner Ban...		2000 · Accou...	-685.02
Bill Pmt -Check	03/07/2024	12596	HME Incorporated	Inv. 5119011 Customer No. 494560 Order N...	1002 · Banner Ban...		2000 · Accou...	-510.26
Bill Pmt -Check	03/07/2024	12597	Industrial Source	Acct 3679 Invoice 0002250079	1002 · Banner Ban...		2000 · Accou...	-83.71
Bill Pmt -Check	03/07/2024	12598	J&K Electrical	Inv. 23-0160-1	1002 · Banner Ban...		2000 · Accou...	-23,435.48
Bill Pmt -Check	03/07/2024	12599	Jerry's Home Improvement	Inv. 239251	1002 · Banner Ban...		2000 · Accou...	-61.97
Bill Pmt -Check	03/07/2024	12600	Nathan Brown	Boot Allowance	1002 · Banner Ban...		2000 · Accou...	-100.00

**LOWELL RFPD**  
**Transaction List by Date**  
February 7 through March 7, 2024

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Bill Pmt -Check	03/07/2024	12601	Pacific Office Automation	Inv. 996637	1002 · Banner Ban...	2000 · Accou...		-65.07
Bill Pmt -Check	03/07/2024	12602	Sea Western	Inv. 30303	1002 · Banner Ban...	2000 · Accou...		-4,365.00
Bill Pmt -Check	03/07/2024	12603	Special District Insurance Services	March 2024 Health Insurance Premium	1002 · Banner Ban...	2000 · Accou...		-4,013.60
Bill Pmt -Check	03/07/2024	12604	US Bank Equipment Finance	Inv. 522250216	1002 · Banner Ban...	2000 · Accou...		-106.72
Bill Pmt -Check	03/07/2024	12605	Walter E. Nelson Co.		1002 · Banner Ban...	2000 · Accou...		-236.04
Deposit	03/07/2024			Deposit	1002 · Banner Ban...	-SPLIT-		399.96
<b>Feb 7 - Mar 7, 24</b>								