

# LOWELL RURAL FIRE PROTECTION DISTRICT

389 N. Pioneer Street

Lowell, OR 97452

Meeting of the Board of Directors

Agenda

August 14, 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 July 10, 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) New .gov DNS Server with emails
10. Chiefs Update
11. Board Comments
12. Next Meeting September 11, 2024
13. Adjourn

Lowell Rural Fire Protection District  
Meeting Minutes of the Board of Directors – July 10, 2024

**Call to Order** – At 1704 by B. Burr

**Roll Call** – M. Baker, B. Burr, L. Annis, Chief Dragt

**Swear in New Members** – New Board Members Max Baker and Liz Annis were sworn in as Lowell Rural Fire District Board Members by Chief Dragt.

**Elections of Officers**

**M. Baker moved to elect Bob. Burr as Secretary Treasurer. L. Annis seconded the motion. Motion passed unanimously.**

**B. Burr moved to appoint Max Baker as President. L. Annis seconded the motion. Motion passed unanimously.**

**B. Burr moved to appoint Liz Annis as Vice President. M. Baker seconded the motion. Motion passed unanimously.**

**Board of Director's List**

**Max Baker, Board President**

**Liz Annis, Board Vice President**

**Bob Burr, Board Secretary**

**Jason Prenevost, Director**

**John Myers, Director**

**Meeting Records Motion**

Chief Dragt explained to the Board in order to update Banner Bank signers meeting minutes reflecting the request must be presented. He provided the Board a suggested motion to complete this process.

**Max Baker moved to update the only signers on all accounts at Banner Bank to Max Baker, President, Liz Annis, Vice President, B. Burr, Secretary Treasurer, Jason Prenevost, Director, John Myers, Director and all others removed. The motion was seconded by B. Burr. Motion passed unanimously. The Board directed Chief Dragt to update the banking accounts as noted.**

**Additions to the Agenda** – None

**Comments from the Floor** – None

**Approval of July Minutes** – B. Burr made the motion to approve the minutes as presented. L. Annis seconded the motion. No discussion. Motion passed.

**Correspondence** – None

### **Unfinished Business**

The Board Handbook discussed at the prior meeting was presented for approval. **L. Annis moved to adopt the revisions to the Board Handbook policies. B. Burr seconded the motion. Motion passed unanimously**

### **Treasurers Report**

Chief Dragt reviewed the Profit and Loss which reflected 114.7% of projected revenue. PERS expense increased and the motion last month moving 30k from contingency is reflected in this budget. Chief noted the fiscal year ending net income unadjusted amount is \$220,000. B. Sprague is currently working on year end adjustments. Our new fiscal year began on July 1, 2024.

**B. Burr moved to pay the bills. L. Annis seconded the motion. Motion passed.**

### **New Business**

#### **Resolution 2024-2 Authorizing Volunteer Worker's Comp Coverage**

**L. Annis moved to adopt Resolution 2024-2 Authorizing Volunteers Workers Comp Coverage. B Burr seconded the motion. No discussion. Motion passed unanimously.**

#### **Resolution 2024-3 Establishing Agents of Record**

B. Burr moved to adopt Resolution 2024-3 Establishing Agents of Record for Banking (Banner) Insurance, (WHA), and Legal Services (Local Govt. Law Group). L. Annis seconded the motion. No discussion. Motion passed unanimously.

#### **Resolution 2024-4 Establishing Meeting Date, Time and Location**

L. Annis moved to accept resolution 2024-4 setting the meeting date for the second Wednesday of the month at 5pm at Lowell Rural Fire Protection District. B. Burr seconded the motion. No discussion. The motion passed unanimously.

### **Audit.**

Chief shared the auditors identified an internal control deficiency wherein the District has too few employees managing finances to implement segregation of duties. There is a new requirement for the Board of Directors to identify a remedy and timeline for implementation. Chief noted the Board's monthly review and approval of the financials is an acceptable remedy and suggested the Board approve a letter noting the remedy and that it will continue to be implemented indefinitely.

**B. Burr moved a letter be approved formalizing the Board of Directors review and approval of the financials monthly to implement internal controls in response to the auditor's note. L. Annis seconded the motion. Motion passed unanimously.**

**Comments from the Floor. None.**

Lowell Rural Fire Protection District  
Meeting Minutes of the Board of Directors – July 10, 2024

**Chief's Update.** The boat has been received from the Sheriff's office. We are looking into pricing for new lettering. The boat races are this weekend. Chief reminded the Board the OFDDA conference is in Sun River Nov 7-9 and asked members to let him know if they plan to attend.

The annual audit process is beginning. As a full audit was less expensive than a review, we are completing a full audit this year. The Blackberry Jam is scheduled for July 26-28.

Water rescue training will be at Lowell Marina on July 25<sup>th</sup> with both boats at 6pm. Chief invited the Board Members to spectate.

**Calls for May.** 42 Calls Total. 3 Fire (train, grass), 19 Medical, 7 MVA, 1 Water Rescue, 6 Illegal Burns, 1, Boater Issue, 2 Public Service, 5 Dispatch and cancelled. Calls Total. 1 fire. 17 medical. 1 mva. 1 water rescue.

**Board Comments – None**

**Next Meeting,** Next Meeting August 14, 2024

**Adjourned – 1725 hrs.**

**LOWELL RFPD**  
**Balance Sheet**  
 As of July 31, 2024

	Jul 31, 24
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · Banner Bank Checking	59,333.97
1004 · Banner PERS Checking	-184.55
1200.0 · LGIP Account	
1210 · LGIP General Fund	139,878.25
<b>Total 1200.0 · LGIP Account</b>	139,878.25
<b>Total Checking/Savings</b>	199,027.67
<b>Total Current Assets</b>	199,027.67
<b>TOTAL ASSETS</b>	<b>199,027.67</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
5153 · Mastercard *5153 Chief	3,548.85
5156 · Brown Mastercard *6851	253.37
5158 · Priser Mastercard *1666	856.33
5252 · Hall Mastercard *4882	494.51
<b>Total Credit Cards</b>	5,153.06
<b>Other Current Liabilities</b>	
2100.0 · Payroll Taxes Payable	
2110 · Federal	3,897.18
2120 · State Withholding	-559.00
2122 · State OR Paid Family Leave	-54.45
2123 · State OR Transit Tax	-2.95
2160 · Federal Unemployment	-2.04
2100.0 · Payroll Taxes Payable - Other	-62.15
<b>Total 2100.0 · Payroll Taxes Payable</b>	3,216.59
2111 · Direct Deposit Liabilities	-0.10
<b>Total Other Current Liabilities</b>	3,216.49
<b>Total Current Liabilities</b>	8,369.55
<b>Long Term Liabilities</b>	
2411 · Debt Service - Fill Station	89,007.46
2412 · Municipal Leasing Corp - HME	270,303.34
<b>Total Long Term Liabilities</b>	359,310.80
<b>Total Liabilities</b>	367,680.35
<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>	150,890.00
3300.0 · Equipment Reserve Fund	
3310 · Equip Res - Begin Fund Balance	111,651.00
<b>Total 3300.0 · Equipment Reserve Fund</b>	111,651.00
3500 · Retained Earnings	-43,067.46
3940 · Opening Bal Equity	-359,310.80
Net Income	-28,815.42
<b>Total Equity</b>	-168,652.68
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>199,027.67</b>

**LOWELL RFPD**  
**Profit & Loss Budget vs. Actual**  
**July 2024 through June 2025**

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	2,233.18	599,400.00	-597,166.82	0.4%
4020 · Previous Years Taxes	618.57			
<b>Total 4000.0 · Property Taxes</b>	<b>2,851.75</b>	<b>599,400.00</b>	<b>-596,548.25</b>	<b>0.5%</b>
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	662.76	2,000.00	-1,337.24	33.1%
4111 · Interest - Banner Checking	0.98			
<b>Total 4100.0 · Interest Earnings</b>	<b>663.74</b>	<b>2,000.00</b>	<b>-1,336.26</b>	<b>33.2%</b>
4200.0 · Grants	34,630.00	34,630.00	0.00	100.0%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	0.00	204,000.00	-204,000.00	0.0%
4410 · Miscellaneous Income	0.00	4,000.00	-4,000.00	0.0%
<b>Total 4400.0 · Other Income 1</b>	<b>0.00</b>	<b>208,000.00</b>	<b>-208,000.00</b>	<b>0.0%</b>
<b>Total Income</b>	<b>38,145.49</b>	<b>844,030.00</b>	<b>-805,884.51</b>	<b>4.5%</b>
<b>Gross Profit</b>	<b>38,145.49</b>	<b>844,030.00</b>	<b>-805,884.51</b>	<b>4.5%</b>
<b>Expense</b>				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	7,152.71	86,000.00	-78,847.29	8.3%
5015 · Office Worker/Admin Assistant	1,328.70	14,500.00	-13,171.30	9.2%
5025 · Part-Time Fire Fighter	5,765.25	41,088.00	-35,322.75	14.0%
5027 · Firefighter / EMT	11,504.09	94,760.00	-83,255.91	12.1%
5030 · FF/EMT Training Coord. Pay	5,793.67	52,000.00	-46,206.33	11.1%
<b>Total 5000.2 · Wages</b>	<b>31,544.42</b>	<b>288,348.00</b>	<b>-256,803.58</b>	<b>10.9%</b>
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	1,955.76	21,442.00	-19,486.24	9.1%
5060 · Medicare	457.37	3,900.00	-3,442.63	11.7%
5065 · PERS	5,666.27	71,000.00	-65,333.73	8.0%
5070 · Health Insurance	8,610.00	52,000.00	-43,390.00	16.6%
5075 · State WBF	15.25	200.00	-184.75	7.6%
5076 · State - OR Paid Family Leave	0.15	0.00	0.15	100.0%
5077 · State - OR ST Transit Tax	0.00	2,000.00	-2,000.00	0.0%
<b>Total 5050.2 · Payroll Taxes &amp; Benefits</b>	<b>16,704.80</b>	<b>150,542.00</b>	<b>-133,837.20</b>	<b>11.1%</b>
<b>Total 5000.1 · PERSONAL SERVICES</b>	<b>48,249.22</b>	<b>438,890.00</b>	<b>-390,640.78</b>	<b>11.0%</b>
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	35.10	450.00	-414.90	7.8%
5115 · Office Supplies	209.92	2,500.00	-2,290.08	8.4%
5120 · Legal Services & Fees	193.05	3,000.00	-2,806.95	6.4%
5125 · Audit	0.00	8,500.00	-8,500.00	0.0%
5130 · Property & Liability Insurance	0.00	31,000.00	-31,000.00	0.0%
5155 · Dues & Subscriptions	3,848.82	12,500.00	-8,651.18	30.8%
5160 · Fidelity Bond	533.00	550.00	-17.00	96.9%
5170 · Board Training Expense	0.00	2,000.00	-2,000.00	0.0%
5175 · Board Travel	695.10	4,000.00	-3,304.90	17.4%
5180 · Board Administrative Expenses	0.00	800.00	-800.00	0.0%
5190 · Copier Lease	0.00	1,500.00	-1,500.00	0.0%
5191 · Communication Equipment	0.00	1,000.00	-1,000.00	0.0%
5192 · Copier Expense	85.95	700.00	-614.05	12.3%
<b>Total 5100.2 · MATERIALS &amp; SERVICES</b>	<b>5,600.94</b>	<b>68,500.00</b>	<b>-62,899.06</b>	<b>8.2%</b>
<b>Total 5000.0 · ADMINISTRATION</b>	<b>53,850.16</b>	<b>507,390.00</b>	<b>-453,539.84</b>	<b>10.6%</b>
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	434.62	3,100.00	-2,665.38	14.0%
6020 · Logistics/Meals	0.00	600.00	-600.00	0.0%
6025 · Volunteer Expense	274.25	15,000.00	-14,725.75	1.8%
6030 · Gas, Oil, Tires	2,180.40	19,000.00	-16,819.60	11.5%
6035 · Volunteer Insurance	0.00	2,700.00	-2,700.00	0.0%
6040 · Liability/Workers Comp Insuranc	2,417.05	14,200.00	-11,782.95	17.0%
6045 · Utilities	2,861.94	23,000.00	-20,138.06	12.4%

## LOWELL RFPD Profit & Loss Budget vs. Actual July 2024 through June 2025

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
6050 · Dispatch Assessment	0.00	16,609.00	-16,609.00	0.0%
6055 · Training	0.00	3,000.00	-3,000.00	0.0%
6060 · EMT Supplies	681.52	5,000.00	-4,318.48	13.6%
6065 · Building & Ground	165.13	10,000.00	-9,834.87	1.7%
6070 · Vehicle Repair and Maintenance	846.56	9,000.00	-8,153.44	9.4%
6075 · Equipment Repair & Maint.	39.96	9,000.00	-8,960.04	0.4%
6080 · Fire Fighting Equipment	2,197.52	8,000.00	-5,802.48	27.5%
6085 · Household Supplies	0.00	500.00	-500.00	0.0%
6096 · EMT Education	0.00	10,000.00	-10,000.00	0.0%
<b>Total 6100.2 · MATERIALS &amp; SERVICES</b>	<b>12,098.95</b>	<b>149,709.00</b>	<b>-137,610.05</b>	<b>8.1%</b>
<b>6300.0 · CAPITAL OUTLAY</b>				
6310 · Equipment - Fire & Rescue	25,000.00	25,500.00	-500.00	98.0%
<b>Total 6300.0 · CAPITAL OUTLAY</b>	<b>25,000.00</b>	<b>25,500.00</b>	<b>-500.00</b>	<b>98.0%</b>
<b>Total 6000.0 · FIREFIGHTING AND RESCUE</b>	<b>37,098.95</b>	<b>175,209.00</b>	<b>-138,110.05</b>	<b>21.2%</b>
<b>7000.0 · Debt Service - Equipment Fund</b>				
5048 · Fill Station Principal	0.00	10,675.00	-10,675.00	0.0%
5049 · Fill Station Interest	0.00	5,148.00	-5,148.00	0.0%
7041 · Engine Lease Principal	0.00	41,926.00	-41,926.00	0.0%
7042 · Engine Lease Interest	0.00	7,755.00	-7,755.00	0.0%
<b>Total 7000.0 · Debt Service - Equipment Fund</b>	<b>0.00</b>	<b>65,504.00</b>	<b>-65,504.00</b>	<b>0.0%</b>
<b>8000.0 · Contingency</b>				
8010 · General Operating Contingency	0.00	95,927.00	-95,927.00	0.0%
<b>Total 8000.0 · Contingency</b>	<b>0.00</b>	<b>95,927.00</b>	<b>-95,927.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>90,949.11</b>	<b>844,030.00</b>	<b>-753,080.89</b>	<b>10.8%</b>
<b>Net Income</b>	<b>-52,803.62</b>	<b>0.00</b>	<b>-52,803.62</b>	<b>100.0%</b>

LOWELL RFPD  
Transaction List by Date

July 2024

10:01 PM  
08/08/24

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Check	07/01/2024	12650	Lane County	Boat Purchase from Lane County	1002 - Banner Bank...	X	6310 - Equipment - Fire & Rescue	-25,000.00
Credit Card Charge	07/01/2024		USPS	Postage	5153 - Mastercard *...	X	5115 - Office Supplies	-5.79
Credit Card Charge	07/01/2024		Amazon	Masterlocks	5153 - Mastercard *...	X	6070 - Vehicle Repair and Maintenance	-56.50
Bill	07/01/2024		Walter E. Nelson Co.	Cust No. 1662 Order No. 12644	2000 - Accounts Pa...	X	6065 - Building & Ground	-22.98
Bill	07/01/2024		Special District Insu...	July 2024 Health Insurance Premium	2000 - Accounts Pa...	X	5070 - Health Insurance	-4,305.00
Credit Card Charge	07/01/2024		Oregon State Marin...	Boat Registration	5153 - Mastercard *...	X	5120 - Legal Services & Fees	-193.05
Credit Card Charge	07/01/2024		USPS	Postage	5153 - Mastercard *...	X	5115 - Office Supplies	-1.50
Deposit	07/01/2024			Deposit	1210 - LGIP Genera...	X	-SPLIT-	1,997.65
Check	07/01/2024	EFT	Exede	May 2024 Statement	1002 - Banner Bank...	X	6045 - Utilities	-152.74
Transfer	07/01/2024			Funds Transfer	1002 - Banner Bank...	X	1004 - Banner PERS Checking	-7,000.00
Liability Check	07/02/2024	EFT	Oregon Dept of Rev...	1275000-7	1002 - Banner Bank...	X	2120 - State Withholding	-392.00
Liability Check	07/02/2024	EFT	Oregon Dept of Rev...	1275000-7	1002 - Banner Bank...	X	-SPLIT-	-49.79
Liability Check	07/02/2024	EFT	United States Treas...	93-0849053	1002 - Banner Bank...	X	-SPLIT-	-1,472.48
Credit Card Charge	07/02/2024		Oregon Fire Chiefs ...	Registration	5153 - Mastercard *...	X	5155 - Dues & Subscriptions	-120.00
General Journal	07/02/2024		Oregon Fire Chiefs ...	Returned ACH due to Positive Pay	5153 - Mastercard *...	X	1002 - Banner Bank Checking	-1,134.46
Credit Card Charge	07/02/2024	AJE20	Oregon Fire Chiefs ...	2024 OFCA Spring Conference Registration	5156 - Brown Maste...	X	5155 - Dues & Subscriptions	-120.00
Bill	07/02/2024		Pacific Office Autom...	Inv. 351067	2000 - Accounts Pa...	X	5192 - Copier Expense	-85.95
Bill	07/03/2024		Lowell School District	Fuel June 2024	2000 - Accounts Pa...	X	6030 - Gas, Oil, Tires	-961.70
Check	07/03/2024	EFT	Intuit	Acct No. 3060941	1002 - Banner Bank...	X	5155 - Dues & Subscriptions	-85.00
Check	07/03/2024	EFT	SaniPac	Acct No. 3060941	1002 - Banner Bank...	X	6045 - Utilities	-120.88
Check	07/03/2024	EFT	SaniPac	Omvl 73773	1002 - Banner Bank...	X	6045 - Utilities	-103.70
Bill	07/03/2024		Cascade Health Sol...		2000 - Accounts Pa...	X	6025 - Volunteer Expense	-228.00
Paycheck	07/05/2024	DD1765	Brown, Nathaniel L	Direct Deposit	1002 - Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/05/2024	DD1766	Hall, Lloyd E	Direct Deposit	1002 - Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/05/2024	DD1767	Priser, William D	Direct Deposit	1002 - Banner Bank...	X	-SPLIT-	0.00
Liability Check	07/05/2024		QuickBooks Payroll ...	Created by Payroll Service on 07/02/2024	1002 - Banner Bank...	X	2111 - Direct Deposit Liabilities	-4,587.33
Paycheck	07/05/2024	DD1768	Hall, Lloyd E	VOID: Direct Deposit	1002 - Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/05/2024	DD1769	Hall, Lloyd E	Direct Deposit	1002 - Banner Bank...	X	-SPLIT-	0.00
Liability Check	07/05/2024		QuickBooks Payroll ...	Created by Payroll Service on 07/02/2024	1002 - Banner Bank...	X	2111 - Direct Deposit Liabilities	-62.96
Deposit	07/05/2024			Deposit	1002 - Banner Bank...	X	4200.0 - Grants	34,630.00
Bill	07/05/2024		Active 911	VOID: Inv. 575873	2000 - Accounts Pa...	X	5155 - Dues & Subscriptions	0.00
Credit Card Charge	07/06/2024		Bound Tree Medical	EMT Supplies	5158 - Priser Master...	X	6060 - EMT Supplies	-336.52
Transfer	07/08/2024			Funds Transfer	1210 - LGIP Genera...	X	1002 - Banner Bank Checking	-50,000.00
Check	07/08/2024		Banner Bank	VOID: Inv. 575873	1002 - Banner Bank...	X	5158 - Priser Mastercard *1666	-46.25
Check	07/08/2024		Banner Bank	Online Payment	1002 - Banner Bank...	X	2100.0 - Payroll Taxes Payable	-16.47
Liability Check	07/08/2024		Internal Revenue S...	VOID: 93-0849053	1002 - Banner Bank...	X	6065 - Building & Ground	0.00
Bill	07/08/2024		Jerry's Home Impro...	VOID: Inv 252068/1	2000 - Accounts Pa...	X	2000 - Accounts Payable	0.00
Bill Pmt -Check	07/08/2024	12666	Jerry's Home Impro...	VOID: Inv 252068/1	1002 - Banner Bank...	X	2000 - Accounts Payable	0.00
Bill Pmt -Check	07/08/2024	12667	Jerry's Home Impro...	VOID: Inv 252068/1	1002 - Banner Bank...	X	2000 - Accounts Payable	0.00
Bill Pmt -Check	07/08/2024	12668	Lowell School District	Fuel June 2024	1002 - Banner Bank...	X	2000 - Accounts Payable	-961.70
Bill Pmt -Check	07/08/2024	12669	Special District Insu...	July 2024 Health Insurance Premium	1002 - Banner Bank...	X	2000 - Accounts Payable	-4,305.00
Bill Pmt -Check	07/08/2024	12670	Walter E. Nelson Co.	Cust No. 1662 Order No. 12644	1002 - Banner Bank...	X	2000 - Accounts Payable	-22.98
Check	07/10/2024	EFT	Lane Electric	Service from 05/16-06/16 2024	1002 - Banner Bank...	X	6045 - Utilities	-114.01
Check	07/10/2024	EFT	Lane Electric	Service from 05/16/2024-06/16/2024	1002 - Banner Bank...	X	6045 - Utilities	-492.56
Credit Card Charge	07/10/2024		zoom	Pro-Annual Subscription	5153 - Mastercard *...	X	5155 - Dues & Subscriptions	-42.67
Credit Card Charge	07/10/2024		Active 911	EFT - Online via Web	5153 - Mastercard *...	X	5155 - Dues & Subscriptions	-740.25
Credit Card Charge	07/10/2024		Streamline	Streamline Bill July 2024	5153 - Mastercard *...	X	6015 - Fire Prevention	-63.00
Credit Card Charge	07/10/2024		Streamline	Streamline Bill July 2024	5153 - Mastercard *...	X	6015 - Fire Prevention	-63.00
Bill	07/10/2024		Sea Western	Inv. 33896	2000 - Accounts Pa...	X	6080 - Fire Fighting Equipment	-1,600.00
Bill	07/10/2024		Sea Western	Inv. 33875	2000 - Accounts Pa...	X	6080 - Fire Fighting Equipment	-597.52
Credit Card Charge	07/11/2024		Amazon	Mattress	5156 - Brown Maste...	X	5115 - Office Supplies	-41.03
Bill	07/11/2024		First Net	August 2024	2000 - Accounts Pa...	X	5155 - Dues & Subscriptions	-200.20
Bill	07/11/2024		Walter E. Nelson Co.	Cust No. 1662 Order No. 77740	2000 - Accounts Pa...	X	6065 - Building & Ground	-52.67
Bill	07/11/2024		Med Tech Resource...	Inv. 149131	2000 - Accounts Pa...	X	6060 - EMT Supplies	-345.00
Credit Card Charge	07/12/2024		DPSS		5158 - Priser Master...	X	6025 - Volunteer Expense	-46.25



LOWELL RFPD  
Transaction List by Date

July 2024

10:01 PM  
08/08/24

Type	Date	Num	Name	Memo	Account	Cir	Split	Amount
Bill	07/12/2024		Jerry's Home Impro...	Inv 252068/1	2000 · Accounts Pa...	X	-SPLIT-	-129.44
Bill	07/12/2024		Battery Pros	P194413 / P1194416	2000 · Accounts Pa...	X	6070 · Vehicle Repair and Maintenance	-701.90
Check	07/15/2024	EFT	Douglas FastNet	Acct No. 3060941	1002 · Banner Bank...	X	6045 · Utilities	-130.75
Liability Check	07/16/2024		QuickBooks Payroll ...	Adjusted for voided paycheck(s)	1002 · Banner Bank...	X	2111 · Direct Deposit Liabilities	0.00
Liability Check	07/16/2024		QuickBooks Payroll ...	Created by Payroll Service on 07/15/2024	1002 · Banner Bank...	X	2111 · Direct Deposit Liabilities	-423.71
Check	07/16/2024	EFT	DS Waters of Ameri...	June Water (See also PRIMO or Sierra Spr...	1002 · Banner Bank...	X	6025 · Volunteer Expense	-52.96
Paycheck	07/17/2024	DD1779	Brown, Cody D	VOID: Direct Deposit Payroll Service funds ...	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/17/2024	DD1780	Brown, Cody D	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
General Journal	07/17/2024	AJE20	Douglas FastNet	Returned ACH due to Positive Pay	6045 · Utilities	X	-SPLIT-	-130.75
Liability Check	07/18/2024		QuickBooks Payroll ...	Adjusted for voided paycheck(s)	1002 · Banner Bank...	X	2111 · Direct Deposit Liabilities	-6,466.99
Paycheck	07/19/2024	DD1773	Hell, Lloyd E	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/19/2024	DD1774	Liemann, Samuel M	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/19/2024	DD1775	Nash, Ashton T	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/19/2024	DD1776	Priser, William D	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/19/2024	DD1777	Spant(Firefighter), C...	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/19/2024	DD1778	Wright Rendon, Mat...	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/19/2024	DD1772	Brown, Nathaniel L	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/19/2024	DD1771	Brown, Cody D	VOID: Direct Deposit Payroll Service funds ...	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	07/19/2024	DD1770	Bowlsby, Paul M	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Credit Card Charge	07/19/2024		Sierra Springs	Inv. 1001643237	5153 · Mastercard *...	X	5115 · Office Supplies	-161.60
Check	07/20/2024	EFT	SAIF Corporation		1002 · Banner Bank...	X	6040 · Liability/Workers Comp Insuranc	-1,211.42
Credit Card Charge	07/22/2024		Sling		5153 · Mastercard *...	X	6045 · Utilities	-40.00
Credit Card Charge	07/22/2024		Sunriver Resort	Board Member Reservation	5153 · Mastercard *...	X	5175 · Board Travel	-139.02
Credit Card Charge	07/22/2024		Sunriver Resort	Board Member Reservation	5153 · Mastercard *...	X	5175 · Board Travel	-139.02
Credit Card Charge	07/22/2024		Sunriver Resort	Board Member Reservation	5153 · Mastercard *...	X	5175 · Board Travel	-139.02
Credit Card Charge	07/22/2024		Sunriver Resort	Board Member Reservation	5153 · Mastercard *...	X	5175 · Board Travel	-139.02
Check	07/22/2024	EFT	City of Lowell	12620.001	1002 · Banner Bank...	X	6045 · Utilities	-279.97
Credit Card Charge	07/24/2024		Cabelas		5153 · Mastercard *...	X	6070 · Vehicle Repair and Maintenance	-88.16
Credit Card Charge	07/25/2024		Shell Oil	Fuel	5153 · Mastercard *...	X	6030 · Gas, Oil, Tires	-144.31
Check	07/25/2024	EFT	EPUD	June 2024 Electrical Service	1002 · Banner Bank...	X	6045 · Utilities	-38.43
Liability Check	07/29/2024	EFT	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank...	X	2120 · State Withholding	-1,104.00
Liability Check	07/29/2024	EFT	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank...	X	-SPLIT-	-132.10
Liability Check	07/29/2024	EFT	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank...	X	-SPLIT-	-68.18
Liability Check	07/29/2024	EFT	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank...	X	2120 · State Withholding	-599.00
Credit Card Credit	07/30/2024		QuickBooks Payroll ...	Created by Payroll Service on 07/29/2024	1002 · Banner Bank...	X	2111 · Direct Deposit Liabilities	-6,516.20
Paycheck	07/30/2024	DD1781	Shell Oil	Fuel	5153 · Mastercard *...	X	6030 · Gas, Oil, Tires	1.00
Paycheck	07/31/2024	DD1782	Dragt, Lon P	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Check	07/31/2024	EFT	Sprague, Beth	July 1-31, 2024	1004 · Banner PER...	X	5065 · PERS	-5,666.27
Credit Card Charge	07/31/2024		PERS		1002 · Banner PER...	X	6015 · Fire Prevention	-308.62
Deposit	07/31/2024		ULINE		1210 · LGIP Genera...	X	-SPLIT-	1,516.76
Check	07/31/2024			Deposit	1002 · Banner Bank...	X	5111 · Bank Service Charges	-35.00
Deposit	07/31/2024			Service Charge	1002 · Banner Bank...	X	4111 · Interest - Banner Checking	0.80
Deposit	07/31/2024			Interest	1004 · Banner PER...	X	4111 · Interest - Banner Checking	0.18

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