

LOWELL RURAL FIRE PROTECTION DISTRICT

389 N. Pioneer Street

Lowell, OR 97452

Meeting of the Board of Directors

Agenda

December 11, 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 November 13, 2024
6. Correspondence
7. Unfinished Business
 - a) Potential Levy
8. Treasurers Report
 - a) Review Financial Statements
 - b) Review District Bills
 - a. ACTION: Pay bills
9. New Business
10. Chiefs Update
11. Board Comments
12. Next Meeting January 8, 2025
13. Adjourn

Lowell Rural Fire Protection District
Meeting Minutes of the Board of Directors – November 13, 2024

Call to Order – At 1704 by M. Baker

Roll Call – J. Myers, L. Annis, M. Baker, B. Burr, J. Prenevost

Additions to the Agenda.

None.

Comments from the Floor - None

Approval of the October Minutes.

J. Myers moved to accept the October 2024 minutes. L. Annis seconded the motion. No discussion. Motion passed unanimously.

Correspondence. None

Unfinished Business.

None

Treasurers Report

Chief reported the tax disbursements should be received in the next 3 weeks bringing the district flush by the end of November. The district is carefully planning their expenditures until this revenue arrives. All budgeted areas are currently as anticipated. Chief explained the Communication's line item showing over budget reflects the SDAO Communication Grant and shows on both the income and expenditure side.

L. Annis moved to pay the bills. J. Myers seconded the motion. No discussion. Motion passed unanimously.

New Business

Potential Levy

After intensive review of the budget, discussion with other area Chiefs and forecasting Chief Dragt recommended the we pursue a 5-year Levy to be able to maintain the current level of operations. Chief provided extensive explanation around the calculation of a proposed levy amount. He explained this does not increase our operations but ensures our ability to provide the same level of service to the community given the exponentially increasing CPI. The board members discussed at length the issue of basing a level of a dollar amount verses a percentage of operating budget, the ability to leverage funds received over the long term to ensure the district's sustainability and the calculated tax base. The board directed the Chief to continue with evaluating an appropriate levy amount and to return to the board in December with more specific numbers.

Lowell Rural Fire Protection District
Meeting Minutes of the Board of Directors – November 13, 2024

Chief's Update

Fire academy started with 4 attending and learning SCBA and time management.

Chief continues to follow up on the Seismic Grant subsequent to the Chief's conference. There is concern that the building is too large to obtain the grant in its entirety and it was recommended we pursue the grant for half the building.

Chief's Conference. Chief reported the Chief's conference yielded valuable information but could have been structured differently with vendors. The OFCA is looking for new membership and has solicited Chief Dragt. Chief Dragt sought Board approval for this commitment.

The board expressed support for Chief Dragt's involvement in the OFCA as a board member.

Chief explained the PILT, (payment in lieu of taxes) program. This is federal funding provided to the county for distribution to the districts. The county has not distributed to the districts to-date. The OFCA is pursuing this issue which Chief Dragt is monitoring as well.

December 14th at 6pm is the LRFPD Holiday Event and Badging Ceremony. The Chief encouraged the Board attendance.

Calls for November. 39 calls total including – 3 Fires, 27 Medical, 1 MVA, 2 Illegal Burns, 5 Good Intent, 1 Alarm System

Board Comments

None

Next Meeting, Next Meeting December 11 @ 1700.

Adjourned –1740 hrs.

LOWELL RFPD
Balance Sheet
 As of December 5, 2024

	Dec 5, 24
ASSETS	
Current Assets	
Checking/Savings	
1002 · Banner Bank Checking	96,998.40
1004 · Banner PERS Checking	2,474.23
1200.0 · LGIP Account	
1210 · LGIP General Fund	314,397.57
Total 1200.0 · LGIP Account	314,397.57
Total Checking/Savings	413,870.20
Total Current Assets	413,870.20
TOTAL ASSETS	413,870.20
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
5153 · Mastercard *5153 Chief	-5,083.20
5156 · Brown Mastercard *6851	-0.16
5158 · Priser Mastercard *1666	52.94
5252 · Hall Mastercard *4882	427.97
5702 · Mastercard *5702 Cockrum	26.33
Total Credit Cards	-4,576.12
Other Current Liabilities	
2100.0 · Payroll Taxes Payable	
2110 · Federal	-1,321.76
2120 · State Withholding	-399.00
2122 · State OR Paid Family Leave	-38.32
2123 · State OR Transit Tax	-5.54
2160 · Federal Unemployment	-2.04
2100.0 · Payroll Taxes Payable - Other	-59.67
Total 2100.0 · Payroll Taxes Payable	-1,826.33
2111 · Direct Deposit Liabilities	-4,194.41
Total Other Current Liabilities	-6,020.74
Total Current Liabilities	-10,596.86
Long Term Liabilities	
2411 · Debt Service - Fill Station	89,007.46
2412 · Municipal Leasing Corp - HME	270,303.34
Total Long Term Liabilities	359,310.80
Total Liabilities	348,713.94
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

1:56 PM
12/05/24
Cash Basis

LOWELL RFPD
Balance Sheet
As of December 5, 2024

	<u>Dec 5, 24</u>
3500 · Retained Earnings	-42,974.96
3940 · Opening Bal Equity	-359,310.80
Net Income	<u>204,901.02</u>
Total Equity	<u>65,156.26</u>
TOTAL LIABILITIES & EQUITY	<u><u>413,870.20</u></u>

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

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	504,342.77	599,400.00	-95,057.23	84.1%
4020 · Previous Years Taxes	2,514.24			
Total 4000.0 · Property Taxes	506,857.01	599,400.00	-92,542.99	84.6%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	2,043.06	2,000.00	43.06	102.2%
4111 · Interest - Banner Checking	4.24			
Total 4100.0 · Interest Earnings	2,047.30	2,000.00	47.30	102.4%
4200.0 · Grants	44,826.09	34,630.00	10,196.09	129.4%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	0.00	204,000.00	-204,000.00	0.0%
4410 · Miscellaneous Income	1,951.95	4,000.00	-2,048.05	48.8%
Total 4400.0 · Other Income 1	1,951.95	208,000.00	-206,048.05	0.9%
Total Income	555,682.35	844,030.00	-288,347.65	65.8%
Gross Profit	555,682.35	844,030.00	-288,347.65	65.8%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	35,763.55	86,000.00	-50,236.45	41.6%
5015 · Office Worker/Admin Assistant	6,066.70	14,500.00	-8,433.30	41.8%
5025 · Part-Time Fire Fighter	23,142.75	41,088.00	-17,945.25	56.3%
5027 · Firefighter / EMT	53,901.05	94,760.00	-40,858.95	56.9%
5030 · FF/EMT Training Coord. Pay	17,536.20	52,000.00	-34,463.80	33.7%
Total 5000.2 · Wages	136,410.25	288,348.00	-151,937.75	47.3%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	8,457.45	21,442.00	-12,984.55	39.4%
5060 · Medicare	1,977.93	3,900.00	-1,922.07	50.7%
5065 · PERS	31,008.47	71,000.00	-39,991.53	43.7%
5070 · Health Insurance	26,892.25	52,000.00	-25,107.75	51.7%
5075 · State WBF	74.71	200.00	-125.29	37.4%
5076 · State - OR Paid Family Leave	0.41	0.00	0.41	100.0%
5077 · State - OR ST Transit Tax	0.00	2,000.00	-2,000.00	0.0%
5050.2 · Payroll Taxes & Benefits - Other	0.00	0.00	0.00	0.0%
Total 5050.2 · Payroll Taxes & Benefits	68,411.22	150,542.00	-82,130.78	45.4%
Total 5000.1 · PERSONAL SERVICES	204,821.47	438,890.00	-234,068.53	46.7%
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	205.30	450.00	-244.70	45.6%
5115 · Office Supplies	431.92	2,500.00	-2,068.08	17.3%
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	-281.07	31,000.00	-31,281.07	-0.9%
5155 · Dues & Subscriptions	6,273.73	12,500.00	-6,226.27	50.2%
5160 · Fidelity Bond	533.00	550.00	-17.00	96.9%
5170 · Board Training Expense	1,575.00	2,000.00	-425.00	78.8%
5175 · Board Travel	695.10	4,000.00	-3,304.90	17.4%
5180 · Board Administrative Expenses	756.55	800.00	-43.45	94.6%
5185 · Office Equipment (small)	883.70			
5190 · Copier Lease	649.14	1,500.00	-850.86	43.3%
5191 · Communication Equipment	10,477.09	1,000.00	9,477.09	1,047.7%
5192 · Copier Expense	357.41	700.00	-342.59	51.1%
Total 5100.2 · MATERIALS & SERVICES	22,749.92	68,500.00	-45,750.08	33.2%
Total 5000.0 · ADMINISTRATION	227,571.39	507,390.00	-279,818.61	44.9%

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

	Jul '24 - Jun 25	Budget	\$ Over Budget	% of Budget
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	115.94	1,000.00	-884.06	11.6%
6015 · Fire Prevention	686.62	3,100.00	-2,413.38	22.1%
6020 · Logistics/Meals	0.00	600.00	-600.00	0.0%
6025 · Volunteer Expense	4,229.88	15,000.00	-10,770.12	28.2%
6030 · Gas, Oil, Tires	4,878.90	19,000.00	-14,121.10	25.7%
6035 · Volunteer Insurance	-389.93	2,700.00	-3,089.93	-14.4%
6040 · Liability/Workers Comp Insuranc	7,125.56	14,200.00	-7,074.44	50.2%
6045 · Utilities	9,015.63	23,000.00	-13,984.37	39.2%
6050 · Dispatch Assessment	16,608.43	16,609.00	-0.57	100.0%
6055 · Training	196.00	3,000.00	-2,804.00	6.5%
6060 · EMT Supplies	2,635.36	5,000.00	-2,364.64	52.7%
6065 · Building & Ground	1,449.93	10,000.00	-8,550.07	14.5%
6070 · Vehicle Repair and Maintenance	1,343.34	9,000.00	-7,656.66	14.9%
6075 · Equipment Repair & Maint.	258.09	9,000.00	-8,741.91	2.9%
6080 · Fire Fighting Equipment	3,752.14	8,000.00	-4,247.86	46.9%
6085 · Household Supplies	0.00	500.00	-500.00	0.0%
6095 · Fire Fighting Supplies	3,000.00			
6096 · EMT Education	0.00	10,000.00	-10,000.00	0.0%
Total 6100.2 · MATERIALS & SERVICES	54,905.89	149,709.00	-94,803.11	36.7%
6300.0 · CAPITAL OUTLAY				
6310 · Equipment - Fire & Rescue	25,000.00	25,500.00	-500.00	98.0%
Total 6300.0 · CAPITAL OUTLAY	25,000.00	25,500.00	-500.00	98.0%
Total 6000.0 · FIREFIGHTING AND RESCUE	79,905.89	175,209.00	-95,303.11	45.6%
7000.0 · Debt Service - Equipment Fund				
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	41,925.89	41,926.00	-0.11	100.0%
7042 · Engine Lease Interest	7,755.00	7,755.00	0.00	100.0%
Total 7000.0 · Debt Service - Equipment Fund	49,680.89	65,504.00	-15,823.11	75.8%
8000.0 · Contingency				
8010 · General Operating Contingency	0.00	95,927.00	-95,927.00	0.0%
Total 8000.0 · Contingency	0.00	95,927.00	-95,927.00	0.0%
Total Expense	357,158.17	844,030.00	-486,871.83	42.3%
Net Income	198,524.18	0.00	198,524.18	100.0%

LOWELL RFPD Transaction List by Date November 13 through December 5, 2024

Type	Date	Num	Name	Memo	Account	Cir	Split	Amount
Nov 13 - Dec 5, 24								
Bill	11/13/2024		City of Eugene	Fire Dispatch Services Contract through June 30, 2025	2000 · Accounts Paya...		6050 · Dispatch ...	-16,608.43
Check	11/13/2024	EFT	SanIPac	Acct No. 3060941	1002 · Banner Bank C...	X	6045 · Utilities	-125.96
Bill Pmt -Check	11/13/2024	12722	Bio-Med	Inv. 109837	1002 · Banner Bank C...	X	2000 · Accounts ...	-58.00
Bill Pmt -Check	11/13/2024	12723	Business Radio Licen...		1002 · Banner Bank C...	X	2000 · Accounts ...	-125.00
Bill Pmt -Check	11/13/2024	12724	Cascade Fire Equipm...		1002 · Banner Bank C...	X	2000 · Accounts ...	-184.31
Bill Pmt -Check	11/13/2024	12725	Cascade Health Soluti...		1002 · Banner Bank C...	X	2000 · Accounts ...	-228.00
Bill Pmt -Check	11/13/2024	12726	City of Eugene	Inv. 13718 - Hose Clamp	1002 · Banner Bank C...	X	2000 · Accounts ...	-16,608.43
Bill Pmt -Check	11/13/2024	12727	Cruise Master Engravi...	Fire Dispatch Services Contract through June 30, 2025	1002 · Banner Bank C...	X	2000 · Accounts ...	-87.90
Bill Pmt -Check	11/13/2024	12728	First Net	Inv. 28446	1002 · Banner Bank C...	X	2000 · Accounts ...	-200.20
Bill Pmt -Check	11/13/2024	12729	Image Trend, Inc	Invoice 10/05/24-10/04/25	1002 · Banner Bank C...	X	2000 · Accounts ...	-284.11
Bill Pmt -Check	11/13/2024	12730	Lowell School District	Fuel - October 2024	1002 · Banner Bank C...	X	2000 · Accounts ...	-746.79
Bill Pmt -Check	11/13/2024	12731	My Comm Inc.	Inv. 0017225	1002 · Banner Bank C...	X	2000 · Accounts ...	-280.00
Bill Pmt -Check	11/13/2024	12732	NAPA Auto Parts	Inv 590983	1002 · Banner Bank C...	X	2000 · Accounts ...	-156.76
Bill Pmt -Check	11/13/2024	12733	Pacific Office Automati...		1002 · Banner Bank C...	X	2000 · Accounts ...	-1,205.63
Bill Pmt -Check	11/13/2024	12734	SAIF Corporation	Policy No. 1000947157	1002 · Banner Bank C...	X	2000 · Accounts ...	-716.00
Bill Pmt -Check	11/13/2024	12735	Special District Associ...	SDAO-SDIS Membership Dues	1002 · Banner Bank C...	X	2000 · Accounts ...	-4,305.00
Bill Pmt -Check	11/13/2024	12736	Special District Insura...	November 2024 Health Insurance Premium	1002 · Banner Bank C...	X	2000 · Accounts ...	-83.75
Bill Pmt -Check	11/13/2024	12737	Thermo Fluids, Inc.	Inv. 95267679	1002 · Banner Bank C...	X	2000 · Accounts ...	-234.78
Bill Pmt -Check	11/13/2024	12738	US Bank Equipment F...		1002 · Banner Bank C...	X	2000 · Accounts ...	-60.78
Bill Pmt -Check	11/13/2024	12739	Walter E. Nelson Co.		1002 · Banner Bank C...	X	2000 · Accounts ...	-350.00
Bill Pmt -Check	11/13/2024	12740	Western Mobile Storage	Relocate Container - Inv. 841697 - Customer No. 08009...	1002 · Banner Bank C...	X	2000 · Accounts ...	-3,000.00
Check	11/14/2024	12741	Brady Davis	Training Grant - Fall 2024	1002 · Banner Bank C...	X	6095 · Fire Fight...	-73,571.17
Deposit	11/14/2024				1210 · LGIP General F...	X	-SPLIT-	73,571.17
Transfer	11/14/2024				1210 · LGIP General F...	X	1002 · Banner B...	-130.93
Check	11/15/2024	EFT	Douglas FastNet	Funds Transfer	1002 · Banner Bank C...	X	6045 · Utilities	-85.00
Check	11/16/2024	EFT	United States Treasury	Acct No. 3060941	1002 · Banner Bank C...	X	5111 · Bank Ser...	-1,116.10
Liability Check	11/18/2024	EFT	Oregon Dept of Reven...	Service Charge	1002 · Banner Bank C...	X	-SPLIT-	-351.00
Liability Check	11/18/2024	EFT	Oregon Dept. of Admi...	93-0849053	1002 · Banner Bank C...	X	2120 · State Wit...	-40.98
Liability Check	11/18/2024	EFT	Oregon Dept. of Admi...	1275000-7	1002 · Banner Bank C...	X	-SPLIT-	600.00
Deposit	11/18/2024	EFT	City of Lowell	1275000-7	1002 · Banner Bank C...	X	4410 · Miscellan...	-282.95
Check	11/20/2024	EFT	QuickBooks Payroll S...	2620.001	1002 · Banner Bank C...	X	6045 · Utilities	-3,646.71
Liability Check	11/21/2024	EFT	SAIF Corporation	Created by Payroll Service on 11/18/2024	1002 · Banner Bank C...	X	2111 · Direct De...	-1,205.63
Check	11/22/2024	EFT	Banner Bank	Policy No. 751344	1002 · Banner Bank C...	X	6040 · Liability/...	-5,914.66
Check	11/22/2024	EFT	Banner Bank	October 1-30, 2024	1002 · Banner Bank C...	X	5153 · Masterca...	-288.34
Check	11/22/2024	EFT	Banner Bank	Visa Charges *4882	1002 · Banner Bank C...	X	5158 · Priser Ma...	0.00
Paycheck	11/22/2024	DD1854	Cockrum, Todd W	Visa Charges *4882	1002 · Banner Bank C...	X	5252 · Hall Mast...	0.00
Paycheck	11/22/2024	DD1855	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Paycheck	11/22/2024	DD1856	Priser, William D	Direct Deposit	1002 · Banner Bank C...	X	-SPLIT-	0.00
Bill	11/22/2024	EFT	Walter E. Nelson Co.	Direct Deposit	2000 · Accounts Paya...	X	6065 · Building ...	-46.44
Bill	11/22/2024	EFT	Walter E. Nelson Co.	Cust. 1662 Order No. 825589 Invoice No. 1110944	2000 · Accounts Paya...	X	6065 · Building ...	-208.70
Liability Check	11/26/2024	EFT	Oregon Dept. of Admi...	Cust. 1662 - Order No. 804511 - Invoice Date 11/26/2024	1002 · Banner Bank C...	X	-SPLIT-	-63.43
Liability Check	11/26/2024	EFT	United States Treasury	1275000-7	1002 · Banner Bank C...	X	-SPLIT-	-1,977.42
Deposit	11/26/2024	EFT	City of Lowell	93-0849053	1002 · Banner Bank C...	X	-SPLIT-	320,850.98
Deposit	11/26/2024	EFT	City of Lowell	Deposit	1002 · Banner Bank C...	X	-SPLIT-	107,602.38
Transfer	11/26/2024	EFT	City of Lowell	Funds Transfer	1210 · LGIP General F...	X	-SPLIT-	-75,000.00
Bill	11/26/2024	EFT	All Ground Up, LLC	Excavate for 20x20 Cement Pad	1210 · LGIP General F...	X	-SPLIT-	-14,000.00
Liability Check	11/26/2024	DD1857	QuickBooks Payroll S...	Funds Transfer	2000 · Accounts Paya...	X	1002 · Banner B...	0.00
Paycheck	11/27/2024	DD1858	Sprague, Beth	Created by Payroll Service on 11/26/2024	1004 · Banner PERS...	X	6065 · Building ...	-2,537.50
Paycheck	11/29/2024	EFT	Oregon Dept of Reven...	Direct Deposit	1002 · Banner Bank C...	X	1002 · Banner B...	-6,332.45
Liability Check	11/29/2024	EFT	Oregon Dept of Reven...	Direct Deposit	1002 · Banner Bank C...	X	2111 · Direct De...	0.00
Transfer	11/29/2024	EFT	US Bank Equipment F...	1275000-7	1002 · Banner Bank C...	X	-SPLIT-	0.00
Bill	11/30/2024	EFT	US Bank Equipment F...	Funds Transfer	1002 · Banner Bank C...	X	-SPLIT-	-505.00
Deposit	11/30/2024	EFT	US Bank Equipment F...	Inv. 542419627	1002 · Banner Bank C...	X	2120 · State Wit...	-14,000.00
Deposit	11/30/2024	EFT	US Bank Equipment F...	Interest	2000 · Accounts Paya...	X	5190 · Copier Le...	-190.25
Deposit	11/30/2024	EFT	US Bank Equipment F...	Interest	1002 · Banner Bank C...	X	4111 · Interest ...	0.65

LOWELL RFPD
Transaction List by Date
November 13 through December 5, 2024

Type	Date	Num	Name	Memo	Account	Cir	Split	Amount
Deposit	11/30/2024			Interest	1004 · Banner PERS ...	X	4111 · Interest - ...	0.22
Check	12/01/2024		Pinnacle Public Finance		1002 · Banner Bank C...	X	-SPLIT-	-49,680.89
Credit Card Charge	12/01/2024	12702	Streamline	Streamline - December 1 - Jan 1, 2025	5153 · Mastercard *51...	X	6015 · Fire Prev...	-63.00
Bill	12/01/2024		Special District Insura...	December 24, Health Insurance Premium	2000 · Accounts Paya...		5070 · Health In...	-5,367.25
Check	12/01/2024	EFT	Exede	Dec 2024 Statement	1002 · Banner Bank C...		6045 · Utilities	-153.06
Liability Check	12/02/2024	DD	Oregon Dept of Reven...	1275000-7	1002 · Banner Bank C...		2120 · State Wit...	-399.00
Liability Check	12/02/2024	EFT	Oregon Dept. of Admi...	1275000-7	1002 · Banner Bank C...		-SPLIT-	-46.80
Liability Check	12/02/2024	EFT	United States Treasury	93-0849053	1002 · Banner Bank C...		-SPLIT-	-1,321.76
Check	12/02/2024	EFT	PERS	October 1-31, 2024 PERS	1004 · Banner PERS ...		5065 · PERS	-7,000.23
Transfer	12/02/2024	EFT	PERS	November 1-30, 2024 PERS	1004 · Banner PERS ...		5065 · PERS	-5,270.60
Check	12/02/2024		Lane Electric	Funds Transfer	1210 · LGIP General F...		1002 · Banner B...	-50,000.00
Credit Card Charge	12/02/2024	EFT	Intuit	10/18 - 11/16/2024	1002 · Banner Bank C...		6045 · Utilities	-425.91
Bill	12/02/2024		NAPA Auto Parts	Annual Intuit Renewal	5153 · Mastercard *51...		5155 · Dues & S...	-147.00
Bill	12/04/2024		William D. Priser	Inv. 943-435274	2000 · Accounts Paya...		6070 · Vehicle R...	-15.99
Bill	12/04/2024		Lowell School District	Reimbursement for Use of Personal Card	2000 · Accounts Paya...		6065 · Building ...	-65.06
Liability Check	12/05/2024		QuickBooks Payroll S...	Fuel - November 2024	2000 · Accounts Paya...		6030 · Gas, Oli, ...	-145.25
Liability Check	12/05/2024		QuickBooks Payroll S...	Adjusted for voided paycheck(s)	1002 · Banner Bank C...		2111 · Direct De...	-2,550.82
Credit Card Charge	12/05/2024		Bridge Town Market	Created by Payroll Service on 12/02/2024	1002 · Banner Bank C...		2111 · Direct De...	-1,643.49
Bill Pmt-Check	12/05/2024	12742	Cascade Health Soluti...	Light Bulbs	5702 · Mastercard *57...		6030 · Gas, Oli, ...	-26.33
Bill Pmt-Check	12/05/2024	12743	First Net	Invoice No. 82891	1002 · Banner Bank C...		2000 · Accounts ...	-233.00
Bill Pmt-Check	12/05/2024	12744	Lowell School District	December 2024	1002 · Banner Bank C...		2000 · Accounts ...	-200.20
Bill Pmt-Check	12/05/2024	12745	NAPA Auto Parts	Fuel - November 2024	1002 · Banner Bank C...		2000 · Accounts ...	-145.25
Bill Pmt-Check	12/05/2024	12746	Pacific Office Automati...	Inv. 943-435274	1002 · Banner Bank C...		2000 · Accounts ...	-15.99
Bill Pmt-Check	12/05/2024	12747	Special District Insura...	Inv. 852635	1002 · Banner Bank C...		2000 · Accounts ...	-37.54
Bill Pmt-Check	12/05/2024	12748	US Bank Equipment F...	December 24, Health Insurance Premium	1002 · Banner Bank C...		2000 · Accounts ...	-5,367.25
Bill Pmt-Check	12/05/2024	12749	Walter E. Nelson Co.	Inv. 542419627	1002 · Banner Bank C...		2000 · Accounts ...	-190.25
Bill Pmt-Check	12/05/2024	12750	William D. Priser	Reimbursement for Use of Personal Card	1002 · Banner Bank C...		2000 · Accounts ...	-255.14
Deposit	12/05/2024			Deposit	1210 · LGIP General F...	X	-SPLIT-	-85.06
								228.82