

# LOWELL RURAL FIRE PROTECTION DISTRICT

389 N. Pioneer Street

Lowell, OR 97452

Meeting of the Board of Directors

Agenda

March 11, 2026

5:00 P.M.

1. Call to Order

2. Roll Call Max Baker Liz Annis Bob Burr John Myers Trystan

Pierzina

3. Comments from the Floor

4. Approval of Board Meeting Minutes from February 11, 2026

5. Correspondence

6. Unfinished Business

a) PDF Compliance (Keep an eye on dates each month)

b) St. 2 Roof Project

a. ACTION: Choose Roofing Contractor

7. Treasurers Report

a) Review Financial Statements

b) Review District Bills

a. ACTION: Pay bills

8. New Business

a) Station 2 Driveway Discussion

a. ACTION: Choose Contractor

9. Chiefs Update

10. Board Comments

11. Next Meeting April 8, 2026

12. Adjourn

**BOARD MEETING Call to Order – At 17:02 by M. Baker**

**Roll Call –** M. Baker, L. Annis, B. Burr, T. Pierzina

**Comments from the Floor:** None

**Approval of the December Minutes.**

*B. Burr moved to accept the January 2026 minutes. T. Pierzina seconded the motion. No discussion. Motion passed unanimously.*

**Correspondence.** Fall Creek Christian Church shared they'd completed work to remediate flooding damage adjacent to Fire District roadway. They've requested assistance with a donation to support the \$4,500 cost of the project. M. Baker asked to review the Building and Grounds line item within the budget and requested a recommendation

*M. Baker moved to donate \$500 to Fall Creek Christian Church to offset the maintenance for storm drainage. B. Burr seconded the motion. Motion passed unanimously.*

**Unfinished Business.**

**PDF Compliance.** Current compliance date remains April 2027. Chief Dragt continues to monitor the issue.

**Treasurers Report.**

Chief shared income looks strong and expenditures are aligned with the budget. Personnel line items have been redistributed between part-time firefighter, coverage and conflagration.

M. Baker asked for clarification of the banking accounts and balances in each on the Balance Sheet. T. Pierzina clarified the LGIP is Local Government Investment Pool; M. Baker noted the interest on the LGIP account is significantly larger than prior year. Responding to a question from M. Baker Chief noted there is 10k in Capital Outlay for Turnouts.

Chief shared a new line item will be added under payroll for the CRM subscription to reflect that properly rather than place it in dues/subscriptions.

Debt Service has been paid in full for the fiscal year.

*B. Burr moved to pay the bills. T. Pierzina seconded the motion. No discussion. Motion passed unanimously.*

**New Business**

Lowell Rural Fire Protection District  
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St. 2 Roof Project. Chief Dragt reached out to 3 businesses of which 2 provided a quote. The first quote was \$29,975 for a metal roof including replacement of plywood underneath, \$11,925 for a shingle roof and a quote for a membrane roof which Chief did not recommend.

The second company quoted a metal roof at \$16,810 plus plywood replacement at a per sheet cost and declined to quote a shingle roof due to pitch. They also quoted a membrane roof which the Chief did not recommend.

The third company did not respond to multiple requests for bids.

Chief recommended the Board move forward with the second quote for a metal roof at \$16,810.

The Board discussed each bid including brand of metal roofing and specifications of plywood.

The Board directed Chief to incorporate the replacement roof expense into the 2026-2027 budget, obtain additional information from each company and speak with the company regarding scheduling.

### **Chief's Update**

#### **Calls:**

33 calls total, 23 medical, 3 rescues, 2 fire related 9 good intent, 2 public service

**Staffing:** 41 volunteer members currently and staffing remains stable.

**Apparatus:** B2302 (flat bottom to V, historical Springfield rescue boat) we are pending repair and considering donating. Chief has considered mooring the boat at Dexter Lake but has decided against it due to security concerns.

E2301 was involved in a car accident with repair to be completed next week. A \$500 deductible will apply and the insurance payment has been received.

**Buildings:** Three new mattresses and bed covers have been purchased. Racks purchased have arrived and Chief encouraged the Board to take time to look at them.

**Community Engagement.** Armandos is holding a taco night; they've asked the Fire District to assist with handing out tacos. The Awards Banquet is March 7<sup>th</sup> with the food order due to be finalized next week.

**Other:** In May the OFCA Chief's conference will be held during Board week. The Board recommended to review the agenda needs prior to the meeting date and decide to hold or cancel

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**Board Comments**

None.

**Adjournment.** The meeting was adjourned at 17:50 hrs

**Next Meeting:** March 11, 2026

# MEMO

Date: March 11, 2026  
To: Board of Directors  
From: Lon P. Dragt, Fire Chief  
Subject: Proposed 2026/2027 Budget Calendar

It is that time of year again to start the coming fiscal year budget preparations. I have a proposed Budget Calendar for that purpose.

- |   |          |
|---|----------|
| 1. Appoint Budget Officer   | March 11 |
| 2. Appoint Budget Committee Members   | March 11 |
| 3. Print 1 <sup>st</sup> Notice of Budget Committee Meeting (website)             | March 27 |
| 4. Print 2 <sup>nd</sup> Notice of Budget Committee Meeting (Bridge)              | April 1  |
| 5. Budget Committee Meeting   | April 8  |
| 6. Print 1 <sup>st</sup> Notice of Budget Committee Meeting (if needed) (website) | April 24 |
| 7. Print 2 <sup>nd</sup> Notice of Budget Committee Meeting (if needed) (Bridge)  | May 1    |
| 8. Second Budget Committee Meeting (if needed)                                    | May 13   |
| 9. Publish notice of Budget Hearing   | June 1   |
| 10. Hold Budget Hearing   | June 10  |
| 11. Board Meeting to enact resolution:  | June 10  |
| a. Adopt Budget   |          |
| b. Make Appropriations  |          |
| c. Impose and categorize taxes  |          |

Suggested Motion: I move to adopt the proposed Budget Calendar for the Fiscal Year 2026/2027.

## MEMO

Date: March 11, 2026  
To: Board of Directors  
From: Lon P. Dragt, Fire Chief  
Subject: Appointment of Budget Officer for Fiscal Year 2026/2027

As part of the budget process, the Board must appoint a Budget Officer to develop and manage the budget for the coming fiscal year. Historically the Budget Officer has been the Fire Chief as it is the Chief's responsibility to manage all aspects of the organization including the operating budget.

Suggested Motion: I move to appoint the Fire Chief as the Budget Officer for the Fiscal Year 2026/2027.

**LOWELL RFPD**  
**Balance Sheet**  
 As of March 5, 2026

	<u>Mar 5, 26</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · Banner Bank Checking	46,806.62
1004 · Banner PERS Checking	8,896.87
1200.0 · LGIP Account	
1210 · LGIP General Fund	698,052.47
<b>Total 1200.0 · LGIP Account</b>	<u>698,052.47</u>
<b>Total Checking/Savings</b>	<u>753,755.96</u>
<b>Total Current Assets</b>	<u>753,755.96</u>
<b>TOTAL ASSETS</b>	<u><b>753,755.96</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
5153 · Chief Mastercard *5153	0.46
5158 · Priser Mastercard *1666	164.94
5252 · Hall Mastercard *4882	494.51
5703 · Bowsby Mastercard *4623	101.87
<b>Total Credit Cards</b>	<u>761.78</u>
<b>Other Current Liabilities</b>	
2100.0 · Payroll Taxes Payable	
2110 · Federal	-1,235.34
2120 · State Withholding	-397.00
2122 · State OR Paid Family Leave	-37.78
2123 · State OR Transit Tax	-10.90
2100.0 · Payroll Taxes Payable - Other	-59.61
<b>Total 2100.0 · Payroll Taxes Payable</b>	<u>-1,740.63</u>
2111 · Direct Deposit Liabilities	507.64
<b>Total Other Current Liabilities</b>	<u>-1,232.99</u>
<b>Total Current Liabilities</b>	<u>-471.21</u>
<b>Total Liabilities</b>	<u>-471.21</u>
<b>Equity</b>	
3000.0 · General Fund Balance	
3010 · Gen Fund - Begin Fund Balance	256,083.57
<b>Total 3000.0 · General Fund Balance</b>	<u>256,083.57</u>
3500 · Retained Earnings	-6,530.61
Net Income	504,674.21
<b>Total Equity</b>	<u>754,227.17</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>753,755.96</b></u>

**LOWELL RFPD**  
**Profit & Loss Budget vs. Actual**  
**July 2025 through June 2026**

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	648,630.72	624,000.00	24,630.72	103.9%
4016 · Current Taxes - 2025 Levy	357,816.63	315,818.00	41,998.63	113.3%
4020 · Previous Years Taxes	3,779.06			
<b>Total 4000.0 · Property Taxes</b>	<b>1,010,226.41</b>	<b>939,818.00</b>	<b>70,408.41</b>	<b>107.5%</b>
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	10,082.53	2,000.00	8,082.53	504.1%
4111 · Interest - Banner Checking	8.97			
<b>Total 4100.0 · Interest Earnings</b>	<b>10,091.50</b>	<b>2,000.00</b>	<b>8,091.50</b>	<b>504.6%</b>
4200.0 · Grants	22,348.00	29,118.00	-6,770.00	76.7%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	0.00	108,436.00	-108,436.00	0.0%
4410 · Miscellaneous Income	21,716.00	4,000.00	17,716.00	542.9%
<b>Total 4400.0 · Other Income 1</b>	<b>21,716.00</b>	<b>112,436.00</b>	<b>-90,720.00</b>	<b>19.3%</b>
<b>Total Income</b>	<b>1,064,381.91</b>	<b>1,083,372.00</b>	<b>-18,990.09</b>	<b>98.2%</b>
<b>Gross Profit</b>	<b>1,064,381.91</b>	<b>1,083,372.00</b>	<b>-18,990.09</b>	<b>98.2%</b>
<b>Expense</b>				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	59,203.06	88,600.00	-29,396.94	66.8%
5015 · Office Worker/Admin Assistant	11,101.39	15,000.00	-3,898.61	74.0%
5025 · Part-Time Fire Fighter	28,906.27	37,113.00	-8,206.73	77.9%
5027 · Firefighter / EMT	106,908.41	146,430.00	-39,521.59	73.0%
5032 · Conflagration	5,213.96			
<b>Total 5000.2 · Wages</b>	<b>211,333.09</b>	<b>287,143.00</b>	<b>-75,809.91</b>	<b>73.6%</b>
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	16,470.82	24,085.00	-7,614.18	68.4%
5060 · Medicare	3,064.33	4,300.00	-1,235.67	71.3%
5065 · PERS	63,053.09	75,000.00	-11,946.91	84.1%
5070 · Health Insurance	31,260.00	54,000.00	-22,740.00	57.9%
5075 · State WBF	42.85	400.00	-357.15	10.7%
5076 · State - OR Paid Family Leave	0.21	2,100.00	-2,099.79	0.0%
5077 · State - OR ST Transit Tax	202.88	350.00	-147.12	58.0%
5078 · Payroll CRM	660.00			
<b>Total 5050.2 · Payroll Taxes &amp; Benefits</b>	<b>114,754.18</b>	<b>160,235.00</b>	<b>-45,480.82</b>	<b>71.6%</b>
<b>Total 5000.1 · PERSONAL SERVICES</b>	<b>326,087.27</b>	<b>447,378.00</b>	<b>-121,290.73</b>	<b>72.9%</b>
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	310.40	450.00	-139.60	69.0%
5115 · Office Supplies	633.46	2,500.00	-1,866.54	25.3%
5120 · Legal Services & Fees	150.00	3,000.00	-2,850.00	5.0%
5125 · Audit	300.00	8,500.00	-8,200.00	3.5%
5130 · Property & Liability Insurance	30,184.00	32,000.00	-1,816.00	94.3%
5145 · Election Expense	1,242.78	600.00	642.78	207.1%
5155 · Dues & Subscriptions	11,881.38	12,500.00	-618.62	95.1%
5160 · Fidelity Bond	498.00	550.00	-52.00	90.5%
5170 · Board Training Expense	750.00	2,000.00	-1,250.00	37.5%
5175 · Board Travel	2,300.00	4,000.00	-1,700.00	57.5%
5180 · Board Administrative Expenses	1,122.93	800.00	322.93	140.4%
5190 · Copier Lease	993.97	1,500.00	-506.03	66.3%
5191 · Communication Equipment	0.00	1,000.00	-1,000.00	0.0%
5192 · Copier Expense	853.92	700.00	153.92	122.0%

## LOWELL RFPD Profit & Loss Budget vs. Actual July 2025 through June 2026

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
<b>Total 5100.2 · MATERIALS &amp; SERVICES</b>	51,220.84	70,100.00	-18,879.16	73.1%
<b>Total 5000.0 · ADMINISTRATION</b>	377,308.11	517,478.00	-140,169.89	72.9%
<b>6000.0 · FIREFIGHTING AND RESCUE</b>				
<b>6100.2 · MATERIALS &amp; SERVICES</b>				
6010 · Chief's Expense	731.02	1,000.00	-268.98	73.1%
6015 · Fire Prevention	955.00	3,100.00	-2,145.00	30.8%
6020 · Logistics/Meals	289.96	600.00	-310.04	48.3%
6025 · Volunteer Expense	7,951.04	15,000.00	-7,048.96	53.0%
6030 · Gas, Oil, Tires	8,728.37	19,000.00	-10,271.63	45.9%
6035 · Volunteer Insurance	3,024.00	2,700.00	324.00	112.0%
6040 · Liability/Workers Comp Insuranc	4,322.57	14,650.00	-10,327.43	29.5%
6045 · Utilities	13,998.94	24,000.00	-10,001.06	58.3%
6050 · Dispatch Assessment	20,771.44	21,000.00	-228.56	98.9%
6055 · Training	1,114.88	3,000.00	-1,885.12	37.2%
6060 · EMT Supplies	4,802.67	5,000.00	-197.33	96.1%
6065 · Building & Ground	9,185.28	10,000.00	-814.72	91.9%
6070 · Vehicle Repair and Maintenance	-17,938.58	9,000.00	-26,938.58	-199.3%
6075 · Equipment Repair & Maint.	5,139.56	9,000.00	-3,860.44	57.1%
6080 · Fire Fighting Equipment	30,956.31	26,770.00	4,186.31	115.6%
6085 · Household Supplies	0.00	500.00	-500.00	0.0%
6095 · Fire Fighting Supplies	109.90			
6096 · EMT Education	10,000.00	10,000.00	0.00	100.0%
<b>Total 6100.2 · MATERIALS &amp; SERVICES</b>	104,142.36	174,320.00	-70,177.64	59.7%
<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>	0.00	10,000.00	-10,000.00	0.0%
<b>Total 6000.0 · FIREFIGHTING AND RESCUE</b>	104,142.36	184,320.00	-80,177.64	56.5%
<b>7000.0 · Debt Service - Equipment Fund</b>				
5048 · Fill Station Principal	11,291.58	11,292.00	-0.42	100.0%
5049 · Fill Station Interest	4,530.01	4,531.00	-0.99	100.0%
7041 · Engine Lease Principal	43,128.74	43,129.00	-0.26	100.0%
7042 · Engine Lease Interest	6,552.15	6,553.00	-0.85	100.0%
7043 · Brush Truck Principal	11,389.01	11,389.00	0.01	100.0%
7044 · Brush Truck Interest	1,563.02	1,563.00	0.02	100.0%
<b>Total 7000.0 · Debt Service - Equipment Fund</b>	78,454.51	78,457.00	-2.49	100.0%
<b>8000.0 · Contingency</b>				
8010 · General Operating Contingency	0.00	51,987.00	-51,987.00	0.0%
<b>Total 8000.0 · Contingency</b>	0.00	51,987.00	-51,987.00	0.0%
<b>Total Expense</b>	559,904.98	832,242.00	-272,337.02	67.3%
<b>Net Income</b>	504,476.93	251,130.00	253,346.93	200.9%

**LOWELL RFPD**  
**Transaction List by Date**  
**February 6 through March 5, 2026**

9:52 PM  
03/05/26

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Feb 6 - Mar 5, 26								
Liability Check	02/06/2026	EFT	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank...	X	2120 · State ...	-1,375.00
Liability Check	02/06/2026	EFT	Oregon Dept. of Ad...	1275000-7	1002 · Banner Bank...	X	-SPLIT-	-170.03
Check	02/06/2026	EFT	SaniPac	Garbage Service	1002 · Banner Bank...	X	6045 · Utilities	-129.24
Check	02/06/2026	EFT	SaniPac	Garbage Service	1002 · Banner Bank...	X	6045 · Utilities	-68.04
Check	02/06/2026	EFT	Banner Bank	Visa Charges *4882	1002 · Banner Bank...	X	5252 · Hall Ma...	-38.87
Deposit	02/06/2026			Deposit	1002 · Banner Bank...	X	6040 · Liability...	10.00
Bill Pmt -Check	02/06/2026	12951	Caleb Spahrt	Fog Machine Purchase	1002 · Banner Bank...	X	2000 · Account...	-50.00
Bill Pmt -Check	02/06/2026	12952	Cascade Health Sol...	Inv. 114311	1002 · Banner Bank...	X	2000 · Account...	-402.00
Bill Pmt -Check	02/06/2026	12953	Curtis	Inv. 1025828 Sales Order 1050808	1002 · Banner Bank...	X	2000 · Account...	-669.80
Bill Pmt -Check	02/06/2026	12955	Information Service...	LC Fire Radio Fee FY26	1002 · Banner Bank...	X	2000 · Account...	-1,521.83
Bill Pmt -Check	02/06/2026	12956	Oregon Fire District ...	Inv. 26-2393	1002 · Banner Bank...	X	2000 · Account...	-825.00
Bill Pmt -Check	02/06/2026	12957	Oregon Governmen...	Invoice AIE22782	1002 · Banner Bank...	X	2000 · Account...	-1,122.93
Bill Pmt -Check	02/06/2026	12958	Pacific Office Auto...	Inv. 966304	1002 · Banner Bank...	X	2000 · Account...	-100.71
Bill Pmt -Check	02/06/2026	12959	Special District Insu...	Health Insurance March 1-31, 2026	1002 · Banner Bank...	X	2000 · Account...	-4,541.00
Bill Pmt -Check	02/06/2026	12960	Umpqua Valley Fire...	SCBA Testing	1002 · Banner Bank...	X	2000 · Account...	-1,615.00
Bill Pmt -Check	02/06/2026	12961	US Bank Equipment...	Inv. 573086899	1002 · Banner Bank...	X	2000 · Account...	-43.43
Bill Pmt -Check	02/06/2026	12962	Industrial Source		1002 · Banner Bank...	X	2000 · Account...	-720.63
Bill	02/06/2026			Payment 2 of 7 Oregon Municipal Lease...	2000 · Accounts Pa...	X	-SPLIT-	-15,821.59
Bill Pmt -Check	02/06/2026	12963	Central Tax Exempt...	Payment 2 of 7 Oregon Municipal Lease...	1002 · Banner Bank...	X	2000 · Account...	-15,821.59
Check	02/06/2026	EFT	Central Tax Exempt...	Q3 2025 1868.94 Tax Amount 84.10 F...	1002 · Banner Bank...	X	5055 · FICA	-3,368.18
Transfer	02/06/2026			Funds Transfer	1210 · LGIP Genera...	X	1002 · Banner ...	-50,000.00
General Journal	02/06/2026	AJE31		Move employees backfilling coverage fo...	5025 · Part-Time Fir...	X	5027 · Firefigh...	-9,466.45
Liability Check	02/09/2026	EFT	United States Treas...	93-0849053	1002 · Banner Bank...	X	-SPLIT-	-4,746.74
Check	02/10/2026	EFT	Lane Electric	12/16-1/16/2026	1002 · Banner Bank...	X	6045 · Utilities	-310.00
Check	02/10/2026	EFT	Lane Electric	12/16-1/16/2026	1002 · Banner Bank...	X	6045 · Utilities	-745.67
Liability Check	02/10/2026	EFT	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank...	X	2120 · State ...	-405.00
Liability Check	02/10/2026	EFT	Oregon Dept. of Ad...	1275000-7	1002 · Banner Bank...	X	-SPLIT-	-44.90
Liability Check	02/10/2026	EFT	United States Treas...	93-0849053	1002 · Banner Bank...	X	-SPLIT-	-1,271.58
Bill	02/10/2026			Annual Insurance Premium	2000 · Accounts Pa...	X	5130 · Propert...	-29,817.00
Bill	02/10/2026			January 2025 Fuel	2000 · Accounts Pa...	X	6030 · Gas, Oi...	-487.64
Bill Pmt -Check	02/10/2026	12964	Lowell School District	Employment Law and Contract Review	1002 · Banner Bank...	X	2000 · Account...	-630.00
Bill Pmt -Check	02/10/2026	12965	Local Government L...	January 2025 Fuel	1002 · Banner Bank...	X	2000 · Account...	-487.64
Bill Pmt -Check	02/10/2026	12966	Lowell School District	Annual Insurance Premium	1002 · Banner Bank...	X	2000 · Account...	-900.00
Bill Pmt -Check	02/10/2026	12967	Special District Insu...	Training Grant	1002 · Banner Bank...	X	2000 · Account...	-900.00
Bill Pmt -Check	02/10/2026	12968	Brycen Samuel Tho...	Training Grant	1002 · Banner Bank...	X	2000 · Account...	-900.00
Deposit	02/11/2026			February Payment Prorated with Overch...	1210 · LGIP Genera...	X	-SPLIT-	7,950.49
Bill	02/11/2026	28729...	First Net	Deposit	2000 · Accounts Pa...	X	5155 · Dues & ...	-78.18
Deposit	02/11/2026			Created by Payroll Service on 02/10/2026	1002 · Banner Bank...	X	6070 · Vehicle ...	24,538.34
Liability Check	02/12/2026			Inv. INVEUG1122200	1002 · Banner Bank...	X	2111 · Direct ...	-4,272.97
Bill	02/12/2026			Direct Deposit	2000 · Accounts Pa...	X	6065 · Building...	-221.85
Paycheck	02/13/2026	DD2058	QuickBooks Payroll ...	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	02/13/2026	DD2059	Walter E. Nelson Co.	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	02/13/2026	DD2060	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Bill	02/13/2026	3679	Priser, William D	Inv. 0002533196	2000 · Accounts Pa...	X	6060 · EMT S...	-65.70
Check	02/15/2026	EFT	Industrial Source	Acct No. 3060941	1002 · Banner Bank...	X	6045 · Utilities	-131.35
Check	02/15/2026		Douglas FastNet	Service Charge	1002 · Banner Bank...	X	5111 · Bank S...	-35.00
Check	02/17/2026	1239	Lane Fire Authority	Inv. 1239 - 9 BLS, 6 Heat Saver, 2 BLS...	2000 · Accounts Pa...	X	6025 · Volunte...	-283.85
Bill	02/17/2026	INVE...	Walter E. Nelson Co.	Inv. INVEUG1122267	2000 · Accounts Pa...	X	6065 · Building...	-42.00

**LOWELL RFPD**  
**Transaction List by Date**  
 February 6 through March 5, 2026

9:52 PM  
 03/05/26

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Bill	02/17/2026	INVE...	Walter E. Nelson Co.	Inv. INVEUG1122334	2000 · Accounts Pa...	X	6065 · Building...	-81.13
Credit Card Charge	02/17/2026		Bound Tree Medical	EMS Supplies	5703 · Bowlsby Mas...	X	6060 · EMT S...	-400.98
Credit Card Charge	02/17/2026		Bound Tree Medical	EMS Supplies	5703 · Bowlsby Mas...	X	6060 · EMT S...	-99.87
Transfer	02/18/2026			Funds Transfer	1210 · LGIP Genera...	X	1002 · Banner ...	-50,000.00
Credit Card Charge	02/18/2026		Bridge Town Market	Propane	5252 · Hall Masters...	X	6065 · Building...	-20.93
Bill	02/19/2026		NAPA Auto Parts	Inv. 635958	2000 · Accounts Pa...	X	6070 · Vehicle ...	-2.32
General Journal	02/19/2026	AJE35	Local Government L...	Positive Pay Check Return for Local Go...	1002 · Banner Bank...	X	5120 · Legal S...	630.00
Bill	02/20/2026	636059	NAPA Auto Parts	Inv. 636059	2000 · Accounts Pa...	X	6070 · Vehicle ...	-7.49
Bill	02/23/2026	AR00...	Pacific Office Auto...	Inv. AR00100865	2000 · Accounts Pa...	X	5192 · Copier ...	-54.90
Credit Card Charge	02/23/2026		Sling	Sling Subscription	5153 · Chief Master...	X	6045 · Utilities	-45.99
Credit Card Charge	02/23/2026		Shell Oil		5703 · Bowlsby Mas...	X	6030 · Gas, Oi...	-10.81
Credit Card Charge	02/23/2026		Oregon Dept of Rev...	1275000-7	1002 · Banner Bank...	X	2120 · State ...	-940.00
Liability Check	02/24/2026	EFT	Oregon Dept. of Ad...	1275000-7	1002 · Banner Bank...	X	-SPLIT-	-110.47
Liability Check	02/24/2026	EFT	United States Treas...	93-0849053	1002 · Banner Bank...	X	-SPLIT-	-3,339.68
Liability Check	02/24/2026	EFT	SAIF Corporation	Inv. 1001962338 SAIF Policy NO. 7513...	1002 · Banner Bank...	X	6040 · Liability...	-984.41
Check	02/24/2026		Pacific Rubber & Su...	Hose Repair	5158 · Priser Master...	X	6065 · Building...	-20.77
Credit Card Charge	02/24/2026		Batteries Plus	Oriented Strand Board	5158 · Priser Master...	X	-SPLIT-	-41.35
Credit Card Charge	02/24/2026		Jerry's Home Impro...	Inv. INVEUG1122956	5158 · Priser Master...	X	-SPLIT-	-19.05
Credit Card Charge	02/24/2026		Walter E. Nelson Co.	Badges	2000 · Accounts Pa...	X	6065 · Building...	-179.95
Bill	02/25/2026		Badge & Wallet		5153 · Chief Master...	X	6025 · Building...	-47.95
Credit Card Charge	02/25/2026		QuickBooks Payroll ...	Created by Payroll Service on 02/24/2026	1002 · Banner Bank...	X	2111 · Direct ...	-4,236.70
Liability Check	02/26/2026		QuickBooks Payroll ...	Created by Payroll Service on 02/24/2026	1002 · Banner Bank...	X	2111 · Direct ...	-6,812.78
Liability Check	02/26/2026		EPUD	ACH EPUD AUTO DEPOS CCD 00000...	1002 · Banner Bank...	X	6045 · Utilities	-42.91
Check	02/26/2026	EFT170		Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	02/27/2026	DD2061	Bowlsby, Paul M	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	02/27/2026	DD2062	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	02/27/2026	DD2063	Priser, William D	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	02/27/2026	DD2064	Dragt, Lon P	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	02/27/2026	DD2065	Sprague, Beth	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Deposit	02/27/2026			Deposit	1210 · LGIP Genera...	X	-SPLIT-	2,285.45
Bill	02/28/2026		US Bank Equipment...	Inv. 75292339	2000 · Accounts Pa...	X	5190 · Copier ...	-96.05
Check	02/28/2026	EFT	PERS	PERS Jan 2026	1004 · Banner PER...	X	5065 · PERS	-6,817.67
Deposit	02/28/2026			Interest	1004 · Banner PER...	X	4111 · Interest...	0.23
Deposit	02/28/2026			Interest	1002 · Banner Bank...	X	4111 · Interest...	1.17
Bill	03/03/2026	Boots	William D. Priser	Reimbursement for Purchase of New Bo...	2000 · Accounts Pa...	X	6025 · Volunte...	-100.00
Bill	03/03/2026	Febru...	Lowell School District	February 2026	2000 · Accounts Pa...	X	6030 · Gas, Oi...	-667.58
Bill	03/05/2026		Special District Insu...	Health Insurance April 1-30, 2026	2000 · Accounts Pa...	X	-SPLIT-	-4,541.00
Bill	03/05/2026		Cruise Master Engr...	Reverse of GJE AJE34 -- For CHK 1293...	2000 · Accounts Pa...	X	6025 · Volunte...	139.70
General Journal	03/05/2026	AJE34R	Banner Bank	Visa Charges *5153	1002 · Banner Bank...	X	5153 · Chief M...	-353.02
Check	03/05/2026	EFT171	Banner Bank	Visa Charges *4882	1002 · Banner Bank...	X	5158 · Priser ...	-841.40
Check	03/05/2026	EFT172	Banner	Credit Card Payment *4623	1002 · Banner Bank...	X	5703 · Bowlsb...	-631.13
Check	03/05/2026		Banner Bank	Visa Charges *4882	1002 · Banner Bank...	X	5252 · Hall Ma...	-20.93
Check	03/05/2026		Banner Bank	Visa Charges *4882	1002 · Banner Bank...	X	2000 · Account...	-250.00
Bill Pmt -Check	03/05/2026	12969	Cascade Health Sol...	Inv. 116395	1002 · Banner Bank...	X	2000 · Account...	-78.18
Bill Pmt -Check	03/05/2026	12970	First Net	February Payment Prorated with Overch...	1002 · Banner Bank...	X	2000 · Account...	-65.70
Bill Pmt -Check	03/05/2026	12971	Industrial Source	Inv. 0002533196	1002 · Banner Bank...	X	2000 · Account...	-283.85
Bill Pmt -Check	03/05/2026	12972	Lane Fire Authority	Inv. 1239 - 9 BLS, 6 Heart Saver, 2 BLS...	1002 · Banner Bank...	X	2000 · Account...	-667.58
Bill Pmt -Check	03/05/2026	12973	Lowell School District	February 2026	1002 · Banner Bank...	X	2000 · Account...	-9.81
Bill Pmt -Check	03/05/2026	12974	NAPA Auto Parts		1002 · Banner Bank...	X	2000 · Account...	-211.18
Bill Pmt -Check	03/05/2026	12975	Pacific Office Auto...		1002 · Banner Bank...	X	2000 · Account...	-4,541.00
Bill Pmt -Check	03/05/2026	12976	Special District Insu...	Health Insurance April 1-30, 2026	1002 · Banner Bank...	X	2000 · Account...	-4,541.00

**LOWELL RFPD**  
**Transaction List by Date**  
**February 6 through March 5, 2026**

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03/05/26

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Bill Pmt -Check	03/05/2026	12977	US Bank Equipment...	Inv. 75292339	1002 · Banner Bank...		2000 · Account...	-96.05
Bill Pmt -Check	03/05/2026	12978	Walter E. Nelson Co.		1002 · Banner Bank...		2000 · Account...	-524.93
Bill Pmt -Check	03/05/2026	12979	William D. Priser	Reimbursement for Purchase of New Bo...	1002 · Banner Bank...		2000 · Account...	-100.00
General Journal	03/05/2026	AJE36R	Exede	Reverse of GJE AJE36 -- For CHK EFT ...	1002 · Banner Bank...	X	6045 · Utilities	2.98
Bill Pmt -Check	03/05/2026	12982	Thermo Fluids, Inc.	Inv. 98792295	1002 · Banner Bank...		2000 · Account...	-204.05
Check	03/05/2026	12983	Fall Creek Christian...	Drainage Remediation Donation	1002 · Banner Bank...		6065 · Building...	-500.00

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