

# LOWELL RURAL FIRE PROTECTION DISTRICT

389 N. Pioneer Street

Lowell, OR 97452

Meeting of the Board of Directors

Agenda

October 8, 2025

5:00 P.M.

1. Call to Order
2. Roll Call Max Baker Liz Annis Bob Burr John Myers Trystan Pierzina
3. Executive Session Opened
  - a) *"The Lowell Rural Fire Protection District will now meet in executive session, pursuant to ORS 192.660(2)(i)"*
    - a. *"To review and evaluate the employment-related performance of the Fire Chief, who does not request an open meeting."*
    - b) All members of the public are asked to leave, and are told that they will be notified when executive session is complete.
4. Executive Session Closed
5. Comments from the Floor
6. Approval of Board Meeting Minutes from September 10, 2025
7. Correspondence
8. Unfinished Business
  - a) Chief's Evaluation
  - b) Chief's Contract
  - c) PDF Compliance (Discussion in January)
9. Treasurers Report
  - a) Review Financial Statements
  - b) Review District Bills
    - a. ACTION: Pay bills

# **LOWELL RURAL FIRE PROTECTION DISTRICT**

389 N. Pioneer Street

**Lowell, OR 97452**

**Meeting of the Board of Directors**

**Agenda**

10. New Business
11. Chiefs Update
12. Board Comments
13. Next Meeting November 12, 2025
14. Adjourn

**BOARD MEETING Call to Order – At 16:57 by M. Baker**

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

**Comments from the Floor:** None

**Approval of the August Minutes.**

*L. Annis moved to accept the August 2025 minutes. B. Burr seconded the motion. No discussion. Motion passed unanimously.*

**Correspondence.** None.

**Unfinished Business.**

**Chief's Evaluation.** This topic will be added to the Oct 8, 2025 meeting agenda.

**Chief's Contract.** Chief Dragt provided a copy of the contract to the Board. At the Board's request he explained he receives a \$50 stipend for cell phone use; to add a business phone to the First Net contract would cost \$45 per month. Chief also presented a plan to upgrade the iPads and add an officer's phone. This would be upfront cost of \$420, with an estimated monthly cost of \$250. The Board discussed the benefits of moving to district provided cell phones in lieu of cell phone stipend.

This topic will be added to the Oct 8, 2025 meeting agenda as part of the executive session.

**Treasurers Report.**

Chief provided the early year budget is as planned. He reminded the Board we are on cash basis accounting and we pay health insurance one month ahead.

We have received a grant from ODF to purchase 10 fire shelters. This is a matching grant which requires the District to purchase \$6k of fire shelters or provide \$6k of in-kind training hours. No other major purchases are planned at this time.

M. Baker asked a question regarding the LGIP fund balances and timing of transfers as it pertains to the balance. Chief will doublecheck with the accountant to confirm the balance.

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

**New Business**

**PDF Compliance**

The website vendor has reminded the district our website must be accessible to meet new requirements. Options to bring us into

Lowell Rural Fire Protection District  
Meeting Minutes of the Board of Directors – September 10, 2025

compliance include archiving historical items, or purchasing a site add-on to update those historical items. All current website data and data moving forward is compliant. The Board discussed the options as presented. Via voice consensus the Board directed the Chief to archive items not in compliance and to make them available as requested. The Chief is to provide an update in January to the issue.

**Chief's Update**

September calls =38. 22 Medical, 2 Fire, 1 Rescue, 13 False Alarms .

District staffing levels are at 36 volunteers, (4 paid, 25 volunteer, 4 search and 3 pub-ed).

There are 2 volunteers within our onboarding process. The next academy will begin October 31<sup>st</sup> with 4 participants.

The Chief shared he is considering revamping the Education Grant to cover EMTs and Intermediate Paramedic using broader programs including one through Idaho.

Chief reminded the Board of the OFDDA conference in November.

Engine 2302 is currently out of service due to an air leak. B2302 is also out of service due to a starter issue. Both repairs will be made after tax receipts begin to arrive.

**Board Comments**

None

**Adjournment.** The meeting was adjourned at 17:20 hrs

**Next Meeting:** Oct 8, 2025 including an executive session from 5:00 – 5:30 pm.

**LOWELL RFPD**  
**Balance Sheet**  
 As of September 30, 2025

	Sep 30, 25
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1002 · Banner Bank Checking	45,071.80
1004 · Banner PERS Checking	20,923.74
1200.0 · LGIP Account	
1210 · LGIP General Fund	33,332.80
<b>Total 1200.0 · LGIP Account</b>	33,332.80
<b>Total Checking/Savings</b>	99,328.34
<b>Total Current Assets</b>	99,328.34
<b>TOTAL ASSETS</b>	<b>99,328.34</b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Credit Cards</b>	
5153 · Mastercard *5153 Chief	1,304.08
5158 · Priser Mastercard *1666	208.05
5252 · Hall Mastercard *4882	494.51
<b>Total Credit Cards</b>	2,006.64
<b>Other Current Liabilities</b>	
2100.0 · Payroll Taxes Payable	
2122 · State OR Paid Family Leave	-5.12
2100.0 · Payroll Taxes Payable - Other	-53.65
<b>Total 2100.0 · Payroll Taxes Payable</b>	-58.77
2111 · Direct Deposit Liabilities	507.64
<b>Total Other Current Liabilities</b>	448.87
<b>Total Current Liabilities</b>	2,455.51
<b>Total Liabilities</b>	2,455.51
<b>Equity</b>	
3000.0 · General Fund Balance	
3010 · Gen Fund - Begin Fund Balance	262,541.00
<b>Total 3000.0 · General Fund Balance</b>	262,541.00
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	96,752.50
Net Income	-150,769.67
<b>Total Equity</b>	96,872.83
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>99,328.34</b>

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

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>4000.0 · Property Taxes</b>				
4010 · Current Taxes - General Fund	3,646.34	624,000.00	-620,353.66	0.6%
4016 · Current Taxes - 2025 Levy	0.00	315,818.00	-315,818.00	0.0%
4020 · Previous Years Taxes	743.62			
<b>Total 4000.0 · Property Taxes</b>	4,389.96	939,818.00	-935,428.04	0.5%
<b>4100.0 · Interest Earnings</b>				
4110 · LGIP Interest - GF	1,198.96	2,000.00	-801.04	59.9%
4111 · Interest - Banner Checking	2.62			
<b>Total 4100.0 · Interest Earnings</b>	1,201.58	2,000.00	-798.42	60.1%
<b>4200.0 · Grants</b>	22,348.00	22,348.00	0.00	100.0%
<b>4400.0 · Other Income 1</b>				
4405 · Cash Carryover previous year	0.00	108,436.00	-108,436.00	0.0%
4410 · Miscellaneous Income	268.48	4,000.00	-3,731.52	6.7%
<b>Total 4400.0 · Other Income 1</b>	268.48	112,436.00	-112,167.52	0.2%
<b>Total Income</b>	28,208.02	1,076,602.00	-1,048,393.98	2.6%
<b>Gross Profit</b>	28,208.02	1,076,602.00	-1,048,393.98	2.6%
<b>Expense</b>				
<b>5000.0 · ADMINISTRATION</b>				
<b>5000.1 · PERSONAL SERVICES</b>				
<b>5000.2 · Wages</b>				
5010 · Chief Salary	22,135.19	88,600.00	-66,464.81	25.0%
5015 · Office Worker/Admin Assistant	3,934.56	15,000.00	-11,065.44	26.2%
5025 · Part-Time Fire Fighter	31,911.29	37,113.00	-5,201.71	86.0%
5027 · Firefighter / EMT				
5027.1 · Firefighter / EMT.1	0.00	0.00	0.00	0.0%
5027.2 · Firefighter / EMT.2	0.00	0.00	0.00	0.0%
5030 · FF/EMT Training Coord. Pay	0.00	0.00	0.00	0.0%
5027 · Firefighter / EMT - Other	42,615.59	146,430.00	-103,814.41	29.1%
<b>Total 5027 · Firefighter / EMT</b>	42,615.59	146,430.00	-103,814.41	29.1%
5032 · Conflagration	3,426.85			
<b>Total 5000.2 · Wages</b>	104,023.48	287,143.00	-183,119.52	36.2%
<b>5050.2 · Payroll Taxes &amp; Benefits</b>				
5055 · FICA	6,460.95	24,085.00	-17,624.05	26.8%
5060 · Medicare	1,511.02	4,300.00	-2,788.98	35.1%
5065 · PERS	16,024.65	75,000.00	-58,975.35	21.4%
5070 · Health Insurance	11,650.50	54,000.00	-42,349.50	21.6%
5075 · State WBF	36.55	400.00	-363.45	9.1%
5076 · State - OR Paid Family Leave	0.15	2,100.00	-2,099.85	0.0%
5077 · State - OR ST Transit Tax	0.00	350.00	-350.00	0.0%
<b>Total 5050.2 · Payroll Taxes &amp; Benefits</b>	35,683.82	160,235.00	-124,551.18	22.3%
<b>5000.1 · PERSONAL SERVICES - Other</b>	185.40			
<b>Total 5000.1 · PERSONAL SERVICES</b>	139,892.70	447,378.00	-307,485.30	31.3%
<b>5100.2 · MATERIALS &amp; SERVICES</b>				
5111 · Bank Service Charges	135.05	450.00	-314.95	30.0%
5116 · Office Supplies	247.39	2,500.00	-2,252.61	9.9%
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	367.00	32,000.00	-31,633.00	1.1%
5145 · Election Expense	1,242.78	600.00	642.78	207.1%
5155 · Dues & Subscriptions	7,724.19	12,500.00	-4,775.81	61.8%
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	0.00	4,000.00	-4,000.00	0.0%
5180 · Board Administrative Expenses	0.00	800.00	-800.00	0.0%
5190 · Copier Lease	544.27	1,500.00	-955.73	36.3%
5191 · Communication Equipment	0.00	1,000.00	-1,000.00	0.0%
5192 · Copier Expense	341.52	700.00	-358.48	48.8%
<b>Total 5100.2 · MATERIALS &amp; SERVICES</b>	12,300.20	70,100.00	-57,799.80	17.5%
<b>Total 5000.0 · ADMINISTRATION</b>	152,192.90	517,478.00	-365,285.10	29.4%

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

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
<b>6000.0 · FIREFIGHTING AND RESCUE</b>				
<b>6100.2 · MATERIALS &amp; SERVICES</b>				
6010 · Chief's Expense	240.00	1,000.00	-760.00	24.0%
6015 · Fire Prevention	420.00	3,100.00	-2,680.00	13.5%
6020 · Logistics/Meals	12.00	600.00	-588.00	2.0%
6025 · Volunteer Expense	2,215.09	15,000.00	-12,784.91	14.8%
6030 · Gas, Oil, Tires	4,418.52	19,000.00	-14,581.48	23.3%
6035 · Volunteer Insurance	1,184.00	2,700.00	-1,516.00	43.9%
6040 · Liability/Workers Comp Insuranc	-1,673.00	14,650.00	-16,323.00	-11.4%
6045 · Utilities	6,422.63	24,000.00	-17,577.37	26.8%
6050 · Dispatch Assessment	0.00	21,000.00	-21,000.00	0.0%
6055 · Training	363.00	3,000.00	-2,637.00	12.1%
6060 · EMT Supplies	154.36	5,000.00	-4,845.64	3.1%
6065 · Building & Ground	1,286.82	10,000.00	-8,713.18	12.9%
6070 · Vehicle Repair and Maintenance	1,704.99	9,000.00	-7,295.01	18.9%
6075 · Equipment Repair & Maint.	0.00	9,000.00	-9,000.00	0.0%
6080 · Fire Fighting Equipment	8,494.02	8,000.00	494.02	106.2%
6085 · Household Supplies	0.00	500.00	-500.00	0.0%
6090 · Miscellaneous Supplies	0.00			
6096 · EMT Education	4,000.00	10,000.00	-6,000.00	40.0%
<b>Total 6100.2 · MATERIALS &amp; SERVICES</b>	<b>29,242.43</b>	<b>155,550.00</b>	<b>-126,307.57</b>	<b>18.8%</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>29,242.43</b>	<b>165,550.00</b>	<b>-136,307.57</b>	<b>17.7%</b>
<b>7000.0 · Debt Service - Equipment Fund</b>				
5048 · Fill Station Principal	0.00	11,292.00	-11,292.00	0.0%
5049 · Fill Station Interest	0.00	4,531.00	-4,531.00	0.0%
7041 · Engine Lease Principal	0.00	43,129.00	-43,129.00	0.0%
7042 · Engine Lease Interest	0.00	6,553.00	-6,553.00	0.0%
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>	<b>12,952.03</b>	<b>78,457.00</b>	<b>-65,504.97</b>	<b>16.5%</b>
<b>8000.0 · Contingency</b>				
8010 · General Operating Contingency	0.00	63,987.00	-63,987.00	0.0%
<b>Total 8000.0 · Contingency</b>	<b>0.00</b>	<b>63,987.00</b>	<b>-63,987.00</b>	<b>0.0%</b>
<b>Total Expense</b>	<b>194,387.36</b>	<b>825,472.00</b>	<b>-631,084.64</b>	<b>23.5%</b>
<b>Net Income</b>	<b>-166,179.34</b>	<b>251,130.00</b>	<b>-417,309.34</b>	<b>-66.2%</b>

LOWELL RFPD  
Transaction List by Date  
September 1 through October 6, 2025

Type	Date	Num	Name	Memo	Account	Cir	Split	Amount
Bill	09/01/2025		Walter E. Nelson Co.	EUG1117491	2000 · Accounts Pa...		6065 · Building & Ground	-44.45
Bill	09/01/2025		Pacific Office Autom...	Inv. 550649	2000 · Accounts Pa...		5192 · Copier Expense	-98.50
Credit Card Charge	09/01/2025		Streamline	July 2025	5153 · Mastercard *	X	6015 · Fire Prevention	-105.00
Credit Card Charge	09/01/2025		Intuit	Monthly Payroll Fee	5153 · Mastercard *	X	5155 · Dues & Subscriptions	-189.00
Transfer	09/02/2025			Funds Transfer	1002 · Banner Bank...	X	1004 · Banner PERS Checking	-7,000.00
Check	09/02/2025	EFT	Exede	Sept 2025 Statement	1002 · Banner Bank...	X	6045 · Utilities	-151.83
Deposit	09/02/2025			Interest	1002 · Banner Bank...	X	4111 · Interest - Banner Checking	0.53
Check	09/02/2025	EFT	Banner Bank	Visa Charges *4882	1002 · Banner Bank...	X	5252 · Hall Mastercard *4882	-97.00
Check	09/02/2025	EFT	Banner Bank	Visa Charges *4882	1002 · Banner Bank...	X	5158 · Priser Mastercard *1666	-684.50
Check	09/02/2025	EFT	Banner Bank	June 1-30, 2025 VISA Charges *5153	1002 · Banner Bank...	X	5153 · Mastercard *5153 Chief	-567.28
Bill	09/04/2025		Cascade Health Sol...	Invoice 105122	2000 · Accounts Pa...	X	6025 · Volunteer Expense	-237.00
Check	09/04/2025	EFT	SaniPac	Garbage Service	1002 · Banner Bank...	X	6045 · Utilities	-68.04
Check	09/04/2025	EFT	SaniPac	Garbage Service Inv. No 5327402	1002 · Banner Bank...	X	6045 · Utilities	-129.24
Credit Card Charge	09/04/2025		Earthclick,Net LLC	Internet Provider	5153 · Mastercard *	X	5155 · Dues & Subscriptions	-65.00
Bill	09/05/2025		Special District Insu...	Health Insurance October 1-30, 2025	2000 · Accounts Pa...	X	5070 · Health Insurance	-4,527.00
Bill Pmt-Check	09/05/2025	12867	L.N. Curtis and Sons	2328.18 - 1061.88	1002 · Banner Bank...	X	2000 · Accounts Payable	-3,390.06
Bill Pmt-Check	09/05/2025	12868	Pacific Office Autom...	Inv. 479881	1002 · Banner Bank...	X	2000 · Accounts Payable	-90.15
Bill Pmt-Check	09/05/2025	12869	Satin Stitch, Inc.	VOID: Inv. 64234	1002 · Banner Bank...	X	2000 · Accounts Payable	0.00
Bill Pmt-Check	09/05/2025	12870	Sea Western	Inv. 46183	1002 · Banner Bank...	X	2000 · Accounts Payable	-2,020.00
Bill Pmt-Check	09/05/2025	12871	Sierra Springs	Water Services	1002 · Banner Bank...	X	2000 · Accounts Payable	-91.93
Bill Pmt-Check	09/05/2025	12872	Special District Insu...	VOID: Health Insurance October 1-30, 2025	1002 · Banner Bank...	X	2000 · Accounts Payable	0.00
Bill Pmt-Check	09/05/2025	12873	US Bank Equipment...	Inv. 561957598	1002 · Banner Bank...	X	2000 · Accounts Payable	-213.44
Bill Pmt-Check	09/05/2025	12874	Walter E. Nelson Co.	EUG1117491	1002 · Banner Bank...	X	2000 · Accounts Payable	-44.45
Credit	09/05/2025		Special District Insu...	Health Insurance Refund for Termined Empl...	2000 · Accounts Pa...	X	5070 · Health Insurance	9,863.25
Bill Pmt-Check	09/05/2025	12875	Special District Insu...	Health Insurance Premium Sept 2025 - Cu...	1002 · Banner Bank...	X	2000 · Accounts Payable	-326.00
Bill Pmt-Check	09/05/2025	12876	Special District Insu...	VOID: 01-0052866 - Auto Liability Balances	1002 · Banner Bank...	X	2000 · Accounts Payable	0.00
Credit Card Charge	09/06/2025		UPS	Postage	5153 · Mastercard *	X	5115 · Office Supplies	-14.75
Check	09/10/2025	12877	Smith, Mackenzie R	Training Grant	1002 · Banner Bank...	X	6096 · EMT Education	-1,000.00
Check	09/10/2025	12878	Spant(Firefighter), C...	Training Grant	1002 · Banner Bank...	X	6096 · EMT Education	-1,000.00
Check	09/10/2025	12879	Local Government L...	General Legal Matters	1002 · Banner Bank...	X	5120 · Legal Services & Fees	-150.00
Liability Check	09/11/2025		QuickBooks Payroll ...	Created by Payroll Service on 09/10/2025	1002 · Banner Bank...	X	2111 · Direct Deposit Liabilities	-6,760.55
Check	09/11/2025	EFT	Lane Electric	08/16 to 9/16	1002 · Banner Bank...	X	6045 · Utilities	-858.95
Paycheck	09/12/2025	DD1980	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/12/2025	DD1981	Nash, Ashton T	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/12/2025	DD1982	Odoud-Vega, Lucas	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/12/2025	DD1983	Priser, William D	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/12/2025	DD1984	Smith, Samuel S	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/12/2025	DD1985	Spant(Firefighter), C...	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/12/2025	DD1986	Stevens, Brandon J	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/12/2025	DD1978	Burch, William R	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/12/2025	DD1977	Burch, Ciaran E	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/12/2025	DD1976	Bowlsby, Paul M	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/12/2025	DD1987	Wright Rendon, Mat...	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Deposit	09/12/2025	DD1979	Davis, Brady R	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Credit Card Charge	09/12/2025		Jerry's Home Impro...	Stihl 2 cycle engine oil	5158 · Priser Master...	X	6065 · Building & Ground	1,069.44
Bill	09/13/2025		Sierra Springs	Water Services	2000 · Accounts Pa...	X	5115 · Office Supplies	-43.11
Check	09/15/2025		Douglas FastNet	Acct No. 3060941	1002 · Banner Bank...	X	6045 · Utilities	-52.96
Credit Card Charge	09/15/2025	EFT	Oregon Fire District ...		5153 · Mastercard *	X	5170 · Board Training Expense	-130.94
Deposit	09/16/2025			Deposit	1002 · Banner Bank...	X	-SPLIT-	-750.00
Bill	09/17/2025		NAPA Auto Parts	Inv. 622045	2000 · Accounts Pa...	X	6070 · Vehicle Repair and Maintenance	268.48
Check	09/18/2025	EFT	City of Lowell	Sept 2025 Utilities	1002 · Banner Bank...	X	6045 · Utilities	-68.24
Bill	09/22/2025		Walter E. Nelson Co.	InvEUG1118203	2000 · Accounts Pa...	X	6065 · Building & Ground	-353.09
Bill	09/22/2025		Lowell School District	Fuel for August 2025	2000 · Accounts Pa...	X	6030 · Gas, Oil, Tires	-177.38
Credit Card Charge	09/22/2025		Sling	Sling Subscription	5153 · Mastercard *	X	6045 · Utilities	-41.99

**LOWELL RFPD**  
**Transaction List by Date**  
 September 1 through October 6, 2025

10:29 PM  
 10/06/25

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Liability Check	09/23/2025	EFT	Oregon Dept. of Rev...		1002 · Banner Bank...	X	2120 · State Withholding	-1,793.00
Liability Check	09/23/2025	EFT	Oregon Dept. of Ad...		1002 · Banner Bank...	X	-SPLIT-	-187.95
Liability Check	09/23/2025	EFT	Oregon Dept. of Rev...		1002 · Banner Bank...	X	2120 · State Withholding	-614.00
Liability Check	09/23/2025	EFT	Oregon Dept. of Ad...		1002 · Banner Bank...	X	-SPLIT-	-56.22
Liability Adjust	09/23/2025		Burch, William R		3940 · Opening Bal ...	X	-SPLIT-	
Liability Adjust	09/23/2025		Burch, William R		3940 · Opening Bal ...	X	-SPLIT-	
Liability Adjust	09/23/2025		Burch, William R		3940 · Opening Bal ...	X	-SPLIT-	
Liability Check	09/23/2025	EFT	United States Treas...		1002 · Banner Bank...	X	-SPLIT-	-4,197.44
Liability Check	09/23/2025	EFT	United States Treas...		1002 · Banner Bank...	X	-SPLIT-	-1,725.22
Liability Check	09/23/2025	EFT	United States Treas...		1002 · Banner Bank...	X	-SPLIT-	-1,919.96
Liability Check	09/23/2025	EFT	Oregon Dept. of Rev...		1002 · Banner Bank...	X	-SPLIT-	-667.00
Liability Check	09/23/2025	EFT	Oregon Dept. of Ad...		1002 · Banner Bank...	X	-SPLIT-	-71.75
Liability Check	09/25/2025		QuickBooks Payroll ...	Created by Payroll Service on 09/23/2025	1002 · Banner Bank...	X	2111 · Direct Deposit Liabilities	-7,538.80
Credit Card Charge	09/25/2025		Bio-Med	Background Checks	5153 · Mastercard ...	X	6025 · Volunteer Expense	-82.00
Check	09/25/2025	EFT	EPUD	ACH EPUD AUTO DEPOS CCD 0000014...	1002 · Banner Bank...	X	6045 · Utilities	-44.07
Paycheck	09/26/2025	DD1988	Bowlsby, Paul M	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/26/2025	DD1989	Burch, Clelan E	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/26/2025	DD1990	Burch, William R	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/26/2025	DD1991	Davis, Brady R	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/26/2025	DD1992	Garcia Cosby, Jorge...	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/26/2025	DD1993	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/26/2025	DD1994	Lierman, Samuel M	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/26/2025	DD1995	Nash, Ashton T	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/26/2025	DD1996	ODoud-Vega, Lucas	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/26/2025	DD1997	Priser, William D	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/26/2025	DD1998	Smith, Samuel S	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/26/2025	DD1999	Stevens, Brandon J	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/26/2025	DD2000	Wright Rendon, Mat...	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Liability Check	09/26/2025		Oregon Dept. of Ad...	1275000-7	1002 · Banner Bank...	X	-SPLIT-	-14.43
Transfer	09/26/2025			Funds Transfer	1210 · LGIP Genera...	X	1002 · Banner Bank Checking	-50,000.00
Liability Check	09/29/2025		QuickBooks Payroll ...	Created by Payroll Service on 09/26/2025	1002 · Banner Bank...	X	2111 · Direct Deposit Liabilities	-6,793.00
Bill	09/30/2025		US Bank Equipment...	Inv. 564218386	2000 · Accounts Pa...	X	5190 · Copier Lease	-234.78
Paycheck	09/30/2025	DD2001	Dragt, Lon P	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Paycheck	09/30/2025	DD2002	Sprague, Beth	Direct Deposit	1002 · Banner Bank...	X	-SPLIT-	0.00
Liability Check	09/30/2025	EFT	Oregon Dept. of Rev...	1275000-7	1002 · Banner Bank...	X	2120 · State Withholding	-535.00
Liability Check	09/30/2025	EFT	United States Treas...	93-0849053	1002 · Banner PER...	X	-SPLIT-	-2,101.90
Deposit	09/30/2025		Intuit	Interest	1004 · Banner PER...	X	4111 · Interest - Banner Checking	0.32
Credit Card Charge	10/02/2025			Monthly Payroll Fee	5153 · Mastercard *	X	5155 · Dues & Subscriptions	-186.00
Deposit	10/02/2025			Interest	1002 · Banner Bank...	X	4111 · Interest - Banner Checking	0.50
Bill Pmt -Check	10/06/2025	12881	Cascade Health Sol...	Invoice 105122	1002 · Banner Bank...	X	2000 · Accounts Payable	-237.00
Bill Pmt -Check	10/06/2025	12882	Lowell School District	Fuel for August 2025	1002 · Banner Bank...	X	2000 · Accounts Payable	-811.26
Bill Pmt -Check	10/06/2025	12883	NAPA Auto Parts		1002 · Banner Bank...	X	2000 · Accounts Payable	-118.21
Bill Pmt -Check	10/06/2025	12884	Pacific Office Autom...	Inv. 550649	1002 · Banner Bank...	X	2000 · Accounts Payable	-98.50
Bill Pmt -Check	10/06/2025	12885	Sierra Springs	Inv. 564218386	1002 · Banner Bank...	X	2000 · Accounts Payable	-52.96
Bill Pmt -Check	10/06/2025	12886	US Bank Equipment...	InvEUG1118203	1002 · Banner Bank...	X	2000 · Accounts Payable	-234.78
Bill Pmt -Check	10/06/2025	12887	Walter E. Nelson Co.	Inv 001251 Burch, William and Inv 001328...	1002 · Banner Bank...	X	2000 · Accounts Payable	-177.38
Bill Pmt -Check	10/06/2025	Inv 00...	Idaho Medical Acad...	Visa Charges *4882	2000 · Accounts Pa...	X	-SPLIT-	-2,000.00
Bill Pmt -Check	10/06/2025	12880	Idaho Medical Acad...	Inv 001251 Burch, William and Inv 001328...	1002 · Banner Bank...	X	2000 · Accounts Payable	-2,000.00
Check	10/06/2025	EFT	Banner Bank		1002 · Banner Bank...	X	5158 · Priser Mastercard *1666	-43.11
Check	10/06/2025	EFT	Banner Bank	June 1-30, 2025 VISA Charges *5153	1002 · Banner Bank...	X	5153 · Mastercard *5153 Chief	-1,251.74