

LOWELL RURAL FIRE PROTECTION DISTRICT

389 N. Pioneer Street

Lowell, OR 97452

Meeting of the Board of Directors

Agenda

DECEMBER 10, 2025

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 November 12, 2025
5. Correspondence
6. Unfinished Business
 - a) Chief's Contract
 - b) PDF Compliance (Discussion in January)
 - c) Employee Performance Evaluation
7. Treasurers Report
 - a) Review Financial Statements
 - b) Review District Bills
 - a. ACTION: Pay bills
8. New Business
 - a) Chief Joining OFCA Board
 - a. ACTION: Board Decision
9. Chiefs Update
10. Board Comments
11. Next Meeting January 14, 2026
12. Adjourn

Lowell Rural Fire Protection District
Meeting Minutes of the Board of Directors – November 12, 2025

BOARD MEETING Call to Order – At 17:00 by M. Baker

Roll Call – M. Baker, B. Burr, T. Pierzina

Comments from the Floor: None

Approval of the October Minutes.

B. Burr moved to accept the October 2025 minutes. T Pierzina seconded the motion. No discussion. Motion passed unanimously.

Correspondence. Chief Dragt shared correspondence from the District's auditors requesting each member complete a standard questionnaire prior to audit completion.

Unfinished Business.

Performance Evaluation Process. The Board continues to work toward finalizing Policy 2211, Fire Chief Evaluation Policy. The issue has been posted and is ready to formalize.

B. Burr moved to adopt Policy 2211 accepting the Fire Chief Evaluation Policy as presented. T. Pierzina seconded the motion. Motion passed unanimously.

Chief's Contract. M. Baker shared the board's intent is to have the updated Chief's review completed by January to provide for finalized contract renewal by Jan 31, 2025. The Board Chair will forward an electronic copy of the review for each Board member.

PDF Compliance. No updates

Treasurers Report.

Chief Dragt reported a pending tax deposit of \$103k. He reviewed the expenses on the Income Statement noting the large amount of dues and subscriptions renewals. Chief also explained the purchase of 10 Fire Shelters due to a grant and reflected in the budget as well as the annual Engine payment coming due in December. OSFM was contacted regarding our employee and vehicle reimbursement for conflagration assistance which remains pending.

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

New Business

Resolution 2025-6 Accepting 2025 Volunteer Fire Capacity Project.
Grant/Supplemental Budget.

Lowell Rural Fire Protection District
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Chief reviewed the grant which provides for the purchase of Fire Shelters with an in-kind requirement from the district for training. He referred the Board to the Attachment A which updates the budget to appropriate the new Volunteer Fire Capacity Project grant revenue and expenditure.

M. Baker moved to accept Resolution 2025-6 accepting the Volunteer Fire Capacity Project Grant and updating the budget. B. Burr seconded the motion. Motion passed unanimously.

Cell Phone Plan. Chief reminded the Board of the plan to update iPads for the officers. The program proposed to be used will be sunsetting soon with the renewal costing approximately \$50-\$60 more per month. This adds an additional 3 iPad and 2 cell phones. The chief requested consensus from the Board to move forward as planned.

M. Baker moved to pursue the cell phone plan as proposed by the Chief. T. Pierzina seconded the motion. Motion passed unanimously.

Employee Performance Evaluation.

Chief presented firefighter employee performance evaluations for two firefighters to the Board. The Chief asked for feedback from the Board as it relates to merit increases originally discussed for January 1, 2025. Chief reiterated the previous discussion was to provide a performance-based merit increase in January and COLA in July. M. Baker asked for the discussion to be brought to the full Board at the next meeting.

Chief's Update

November calls = 34 total 24 Medical, 2 Fire, 4 Other

Chief reported 6 volunteer members are currently in fire academy, an additional 3 in EMT training with Idaho Medical, 1 in LCC Advanced EMT and 1 in Idaho Medical Advanced EMT. He reported engine 2302 is out of service due to a leak and the heater is no longer working in Station 2 and needs repaired. He estimated repair to cost approximately \$4,500.

The Halloween Trunk or Treat was successful at the coffee shop despite the firefighters being called away for an incident. He reminded the Board the OFDDA conference at Seaside commences the following week. Work is being continued on updating policies. He also reported cleanup at Station 3 continues.

Chief Dragt invited the Board to the annual holiday dinner on Saturday, Dec 13th at the station. Chief and Mrs. Dragt are serving homemade lasagna and ask attendees to bring side dish or dessert. Families are welcome. There will be a white elephant gift exchange with \$20 cap.

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Board Comments

None.

Adjournment. The meeting was adjourned at 17:22 hrs

Next Meeting: December 11, 2025



LOWELL RURAL FIRE PROTECTION DISTRICT

389 N. Pioneer Street

Lowell, Oregon 97452

541-937-3393

<https://www.lowellorfire.gov>

December 1, 2025

Oregon Fire Chiefs Association

RE: Letter of Support for Chief Lon Dragt – Director Position

To the Oregon Fire Chiefs Association Board of Directors,

On behalf of the Lowell Rural Fire Protection District Board of Directors, we are pleased to offer our strong and unanimous support for Chief Lon Dragt in his candidacy for a director position with the Oregon Fire Chiefs Association.

Chief Dragt has demonstrated exceptional leadership, professionalism, and dedication during his tenure with our district. Under his guidance, Lowell Fire has strengthened its operational readiness, modernized internal processes, and deepened its collaboration with neighboring agencies and community partners. His commitment to service extends beyond our jurisdiction—he consistently advocates for system-wide improvements and champions initiatives that enhance firefighter safety, training standards, and statewide interoperability.

Chief Dragt brings not only experience, but a thoughtful, measured leadership style that fosters trust and collaboration. His integrity, strategic thinking, and strong communication skills make him an asset in any organizational setting. We are confident that he will contribute positively to the OFCA's mission and provide meaningful insight on behalf of rural and combination agencies across Oregon.

The Lowell Rural Fire Protection District Board fully supports Chief Dragt's pursuit of this role and believes he will serve the Oregon Fire Chiefs Association with the same level of excellence and dedication he brings to our district.

PROUDLY SERVING THE CITIZENS OF THE LOWELL FIRE DISTRICT



LOWELL RURAL FIRE PROTECTION DISTRICT

389 N. Pioneer Street

Lowell, Oregon 97452

541-937-3393

<https://www.lowellfire.gov>

Thank you for your consideration. Please feel free to contact our board should any additional information be needed.

Respectfully,

Lowell Rural Fire Protection District Board of Directors

X

Max Baker

Board President

PROUDLY SERVING THE CITIZENS OF THE LOWELL FIRE DISTRICT

LOWELL RFPD
Balance Sheet
 As of December 8, 2025

	Dec 8, 25
ASSETS	
Current Assets	
Checking/Savings	
1002 · Banner Bank Checking	66,635.60
1004 · Banner PERS Checking	8,394.11
1200.0 · LGIP Account	
1210 · LGIP General Fund	806,991.67
Total 1200.0 · LGIP Account	806,991.67
Total Checking/Savings	882,021.38
Total Current Assets	882,021.38
TOTAL ASSETS	882,021.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
5153 · Chief Mastercard *5153	52.34
5158 · Priser Mastercard *1666	164.94
5252 · Hall Mastercard *4882	494.51
Total Credit Cards	711.79
Other Current Liabilities	
2100.0 · Payroll Taxes Payable	
2122 · State OR Paid Family Leave	-5.12
2100.0 · Payroll Taxes Payable - Other	-53.65
Total 2100.0 · Payroll Taxes Payable	-58.77
2111 · Direct Deposit Liabilities	507.64
Total Other Current Liabilities	448.87
Total Current Liabilities	1,160.66
Total Liabilities	1,160.66
Equity	
3000.0 · General Fund Balance	
3010 · Gen Fund - Begin Fund Balance	262,541.00
Total 3000.0 · General Fund Balance	262,541.00
3300.0 · Equipment Reserve Fund	
3310 · Equip Res - Begin Fund Balance	-111,651.00
Total 3300.0 · Equipment Reserve Fund	-111,651.00
3500 · Retained Earnings	98,630.96
Net Income	631,339.76
Total Equity	880,860.72
TOTAL LIABILITIES & EQUITY	882,021.38

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

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	628,330.18	624,000.00	4,330.18	100.7%
4016 · Current Taxes - 2025 Levy	346,520.50	315,818.00	30,702.50	109.7%
4020 · Previous Years Taxes	2,408.85			
Total 4000.0 · Property Taxes	977,259.53	939,818.00	37,441.53	104.0%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	1,988.46	2,000.00	-11.54	99.4%
4111 · Interest - Banner Checking	5.19			
Total 4100.0 · Interest Earnings	1,993.65	2,000.00	-6.35	99.7%
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	20,576.00	4,000.00	16,576.00	514.4%
Total 4400.0 · Other Income 1	20,576.00	112,436.00	-91,860.00	18.3%
Total Income	1,022,177.18	1,083,372.00	-61,194.82	94.4%
Gross Profit	1,022,177.18	1,083,372.00	-61,194.82	94.4%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	36,816.77	88,600.00	-51,783.23	41.6%
5015 · Office Worker/Admin Assistant	6,963.72	15,000.00	-8,036.28	46.4%
5025 · Part-Time Fire Fighter	40,159.83	37,113.00	3,046.83	108.2%
5026 · Contract Services	700.00			
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	63,296.92	146,430.00	-83,133.08	43.2%
Total 5027 · Firefighter / EMT	63,296.92	146,430.00	-83,133.08	43.2%
5032 · Conflagration	3,426.85			
Total 5000.2 · Wages	151,364.09	287,143.00	-135,778.91	52.7%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	9,384.55	24,085.00	-14,700.45	39.0%
5060 · Medicare	2,194.79	4,300.00	-2,105.21	51.0%
5065 · PERS	49,555.23	75,000.00	-25,444.77	66.1%
5070 · Health Insurance	15,180.49	54,000.00	-38,819.51	28.1%
5075 · State WBF	9.99	400.00	-390.01	2.5%
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%
Total 5050.2 · Payroll Taxes & Benefits	76,528.14	160,235.00	-83,706.86	47.8%
Total 5000.1 · PERSONAL SERVICES	227,892.23	447,378.00	-219,485.77	50.9%

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

	Jul '25 - Jun 26	Budget	\$ Over Budget	% of Budget
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	205.25	450.00	-244.75	45.6%
5115 · Office Supplies	415.99	2,500.00	-2,084.01	16.6%
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	9,566.42	12,500.00	-2,933.58	76.5%
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	0.00	800.00	-800.00	0.0%
5190 · Copier Lease	800.39	1,500.00	-699.61	53.4%
5191 · Communication Equipment	0.00	1,000.00	-1,000.00	0.0%
5192 · Copier Expense	542.03	700.00	-157.97	77.4%
Total 5100.2 · MATERIALS & SERVICES	17,137.86	70,100.00	-52,962.14	24.4%
Total 5000.0 · ADMINISTRATION	245,030.09	517,478.00	-272,447.91	47.4%
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	731.02	1,000.00	-268.98	73.1%
6015 · Fire Prevention	630.00	3,100.00	-2,470.00	20.3%
6020 · Logistics/Meals	289.96	600.00	-310.04	48.3%
6025 · Volunteer Expense	4,568.08	15,000.00	-10,431.92	30.5%
6030 · Gas, Oil, Tires	6,686.86	19,000.00	-12,313.14	35.2%
6035 · Volunteer Insurance	1,184.00	2,700.00	-1,516.00	43.9%
6040 · Liability/Workers Comp Insuranc	1,379.33	14,650.00	-13,270.67	9.4%
6045 · Utilities	9,130.15	24,000.00	-14,869.85	38.0%
6050 · Dispatch Assessment	19,249.61	21,000.00	-1,750.39	91.7%
6055 · Training	981.00	3,000.00	-2,019.00	32.7%
6060 · EMT Supplies	2,223.44	5,000.00	-2,776.56	44.5%
6065 · Building & Ground	6,530.86	10,000.00	-3,469.14	65.3%
6070 · Vehicle Repair and Maintenance	2,914.44	9,000.00	-6,085.56	32.4%
6075 · Equipment Repair & Maint.	3,493.07	9,000.00	-5,506.93	38.8%
6080 · Fire Fighting Equipment	16,586.51	14,770.00	1,816.51	112.3%
6085 · Household Supplies	0.00	500.00	-500.00	0.0%
6090 · Miscellaneous Supplies	0.00			
6096 · EMT Education	7,000.00	10,000.00	-3,000.00	70.0%
Total 6100.2 · MATERIALS & SERVICES	83,578.33	162,320.00	-78,741.67	51.5%
6300.0 · CAPITAL OUTLAY				
6324 · Turnouts	0.00	10,000.00	-10,000.00	0.0%
Total 6300.0 · CAPITAL OUTLAY	0.00	10,000.00	-10,000.00	0.0%
Total 6000.0 · FIREFIGHTING AND RESCUE	83,578.33	172,320.00	-88,741.67	48.5%
7000.0 · Debt Service - Equipment Fund				
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	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%
Total 7000.0 · Debt Service - Equipment Fund	62,632.92	78,457.00	-15,824.08	79.8%

11:52 AM
12/08/25
Cash Basis

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

	<u>Jul '25 - Jun 26</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8000.0 · Contingency				
8010 · General Operating Contingency	0.00	63,987.00	-63,987.00	0.0%
Total 8000.0 · Contingency	0.00	63,987.00	-63,987.00	0.0%
Total Expense	391,241.34	832,242.00	-441,000.66	47.0%
Net Income	630,935.84	251,130.00	379,805.84	251.2%

LOWELL RFPD
Transaction List by Date
November 8 through December 8, 2025

Type	Date	Num	Name	Memo	Account	Cir	Split	Amount
Nov 8 - Dec 8, 25								
Bill	11/08/2025	Mouse...	Cody Brown	Mouse Trap R...	2000 · Accounts Pa...		6065 · Building...	-20.53
Bill	11/10/2025	766-6...	NAPA Auto Parts	Inv. 766-627143	2000 · Accounts Pa...		6070 · Vehicle ...	-58.88
Bill	11/10/2025		ImageTrend, Inc	Invoice 10/05/...	2000 · Accounts Pa...		5155 · Dues & ...	-292.63
Bill	11/11/2025		Walter E. Nelson Co.	Inv. INVEUG1...	2000 · Accounts Pa...		6065 · Building...	-67.48
Bill	11/11/2025		First Net	December Pa...	2000 · Accounts Pa...		5155 · Dues & ...	-200.20
Bill	11/11/2025		Satin Stitch, Inc.	Inv. 70264	2000 · Accounts Pa...		6025 · Volunte...	-282.00
Bill Pmt -Check	11/12/2025	12908	Sierra Springs	Water Service...	1002 · Banner Bank ...	X	2000 · Account...	-72.94
Check	11/12/2025	EFT	Lane Electric	9/15-10/16	1002 · Banner Bank ...	X	6045 · Utilities	-160.45
Check	11/12/2025	EFT	Lane Electric	9/19-10/16	1002 · Banner Bank ...	X	6045 · Utilities	-636.29
Bill	11/13/2025	3442.50	National Hose Testi...	VOID: 25-12152	2000 · Accounts Pa...	X	6075 · Equipm...	0.00
Check	11/13/2025	EFT	Stripe	Refund for Ca...	1002 · Banner Bank ...	X	4410 · Miscella...	-280.00
Credit Card Charge	11/13/2025		Emergency Medicine	Training Gran...	5153 · Chief Master...	X	6096 · EMT Ed...	-1,000.00
Bill	11/13/2025		National Hose Testi...	25-12152	2000 · Accounts Pa...	X	6075 · Equipm...	-3,442.50
Transfer	11/14/2025		Douglas FastNet	Funds Transfer	1210 · LGIP General...	X	1002 · Banner ...	-100,000.00
Check	11/15/2025	EFT	Jim Carrasco	Acct No. 3060...	1002 · Banner Bank ...	X	6045 · Utilities	-131.42
Bill	11/15/2025		Rivertides	Truck Mainten...	2000 · Accounts Pa...	X	6070 · Vehicle ...	-315.00
Check	11/15/2025		Rivertides	Service Charge	1002 · Banner Bank ...	X	5111 · Bank S...	-35.00
Credit Card Charge	11/19/2025		Rivertides	Chief Room a...	5153 · Chief Master...	X	5175 · Board T...	-835.01
Credit Card Charge	11/19/2025		QuickBooks Payroll ...	Board Room ...	5153 · Chief Master...	X	5175 · Board T...	-824.01
Liability Check	11/20/2025		Lowell School District	Created by P...	1002 · Banner Bank ...	X	2111 · Direct D...	-4,377.72
Bill	11/20/2025		City of Lowell	26146	2000 · Accounts Pa...		6065 · Building...	-4,576.00
Check	11/20/2025	EFT	Lowell School District	Inv. 26146	2000 · Accounts Pa...	X	6030 · Gas, Oil...	-880.11
Paycheck	11/21/2025	DD2034	Bowlsby, Paul M	Nov 2025 Utili...	1002 · Banner Bank ...	X	6045 · Utilities	-277.27
Paycheck	11/21/2025	DD2035	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	11/21/2025	DD2036	Priser, William D	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Deposit	11/21/2025		Finns Fishhouse	Deposit	1210 · LGIP General...	X	-SPLIT-	140,183.00
Credit Card Charge	11/21/2025		Sling	Meals during ...	5153 · Chief Master...	X	5175 · Board T ...	-83.78
Credit Card Charge	11/22/2025		Bridge Town Market	Sling Subscri...	5153 · Chief Master...	X	6045 · Utilities	-45.99
Credit Card Charge	11/22/2025		SAIF Corporation	Propane	5158 · Priser Master...	X	6030 · Gas, Oil	-19.73
Check	11/24/2025	EFT	Med Tech Resource...	Inv. 10019623...	1002 · Banner Bank ...	X	6040 · Liability/...	-984.42
Bill	11/24/2025	156394	IntegrisEquipment	Inv. 156394	2000 · Accounts Pa...		6060 · EMT Su...	-138.00
Credit Card Charge	11/24/2025		Amazon	Defibrillator B...	5153 · Chief Master...	X	6060 · EMT Su...	-1,109.99
Credit Card Charge	11/24/2025		Quill	Ipad cases	5153 · Chief Master...	X	6025 · Volunte...	-185.72
Credit Card Charge	11/24/2025		Bound Tree Medical	File organizer...	5153 · Chief Master...	X	6025 · Volunte...	-102.68
Check	11/25/2025	EFT	SanIPac	EMS Supplies	5703 · Bowlsby Mas...	X	6060 · EMT Su...	-331.24
Check	11/25/2025	EFT	SanIPac	Garbage Serv...	1002 · Banner Bank ...	X	6045 · Utilities	-68.04
Check	11/25/2025	EFT	Oregon Dept of Rev...	Garbage Serv...	1002 · Banner Bank ...	X	6045 · Utilities	-129.24
Liability Check	11/25/2025	EFT	Oregon Dept. of Ad...	1275000-7	1002 · Banner Bank ...	X	2120 · State W...	-1,625.00
Liability Check	11/25/2025	EFT	Oregon Department ...	1275000-7	1002 · Banner Bank ...	X	-SPLIT-	-182.06
Liability Check	11/25/2025	EFT	United States Treas...	Payroll Liabilit...	1002 · Banner Bank ...	X	5077 · State - ...	-89.65
Deposit	11/25/2025		OFCA	93-0849053	1002 · Banner Bank ...	X	-SPLIT-	-5,625.06
Credit Card Charge	11/25/2025		OFCA	Deposit	1002 · Banner Bank ...	X	-SPLIT-	18,174.52
Credit Card Charge	11/25/2025		OFCA	OFCA Confer...	5153 · Chief Master...	X	6010 · Chiefs ...	-75.00
Credit Card Charge	11/25/2025		OFCA	OFCA Confer...	5153 · Chief Master...	X	6010 · Chiefs ...	-350.00
Credit Card Charge	11/25/2025		Sumner Resort	Reservation f...	5153 · Chief Master...	X	6010 · Chiefs ...	-186.02
Liability Check	11/26/2025		QuickBooks Payroll ...	Created by P...	1002 · Banner Bank ...	X	2111 · Direct D...	-6,949.76
Credit Card Charge	11/26/2025		Amazon	Ipad cases	5153 · Chief Master...	X	6025 · Volunte...	-5.95

LOWELL RFPD Transaction List by Date November 8 through December 8, 2025

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Paycheck	11/28/2025	DD2037	Dragt, Lon P	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	11/28/2025	DD2038	Sprague, Beth	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Deposit	11/28/2025			Deposit	1210 · LGIP General...	X	-SPLIT-	488,943.87
Deposit	11/28/2025			Deposit	1210 · LGIP General...	X	-SPLIT-	388.07
Bill	11/30/2025		US Bank Equipment...	Inv. 568590079	2000 · Accounts Pa...	X	5190 · Copier ...	-117.39
Deposit	11/30/2025			Interest	1004 · Banner PER...	X	4111 · Interest ...	0.48
Bill	12/01/2025		Pinnacle Public Fina...	Invoice No. 4...	2000 · Accounts Pa...		-SPLIT-	-49,680.89
Bill Pmt -Check	12/01/2025	13006	Pinnacle Public Fina...	Invoice No. 4...	1002 · Banner Bank ...		2000 · Account...	-49,680.89
Liability Check	12/01/2025	EFT	United States Treas...	93-0849053	1002 · Banner Bank ...		-SPLIT-	-1,246.26
Liability Check	12/01/2025	EFT	Oregon Dept. of Ad...	1275000-7	1002 · Banner Bank ...		-SPLIT-	-42.79
Liability Check	12/01/2025	EFT	Oregon Dept of Rev...	1275000-7	1002 · Banner Bank ...		2120 · State W...	-392.00
Bill	12/01/2025		Point S Tire & Auto ...	Inv. 1377434	2000 · Accounts Pa...		6030 · Gas, Oil...	-50.95
Bill	12/01/2025		Point S Tire & Auto ...	Inv. 1377414	2000 · Accounts Pa...		6030 · Gas, Oil...	-50.95
Transfer	12/01/2025		Pacific Office Autom...	Inv. 892569	2000 · Accounts Pa...		5192 · Copier ...	-101.01
Bill	12/01/2025		City of Eugene	Funds Transfer	1002 · Banner Bank ...		1004 · Banner ...	-7,000.00
Check	12/01/2025		PERS	Fire Dispatch ...	2000 · Accounts Pa...		6050 · Dispatc...	-19,249.61
Deposit	12/02/2025			PERS Sept-Nov	1004 · Banner PER...	X	5065 · PERS	-12,632.77
Bill	12/02/2025		Cascade Fire Equip...	Interest	1002 · Banner Bank ...		4111 · Interest ...	1.21
Check	12/02/2025		Exede	Large Fire Sh...	2000 · Accounts Pa...		6080 · Fire Fig...	-7,616.00
Liability Check	12/03/2025	EFT	QuickBooks Payroll ...	Dec 2025 Stat...	1002 · Banner Bank ...		6045 · Utilities	-153.56
Bill	12/04/2025		NAPA Auto Parts	Created by P...	1002 · Banner Bank ...		2111 · Direct D...	-4,155.76
Bill	12/04/2025	29424	Cruise Master Engra...	Inv. POR0076...	2000 · Accounts Pa...		6070 · Vehicle ...	-64.58
Paycheck	12/05/2025	DD2039	Bowlsby, Paul M	Inv. 29424	2000 · Accounts Pa...		6025 · Volunte...	-139.70
Paycheck	12/05/2025	DD2040	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank ...		-SPLIT-	0.00
Paycheck	12/05/2025	DD2041	Priser, William D	Direct Deposit	1002 · Banner Bank ...		-SPLIT-	0.00
Check	12/05/2025		PERS	Direct Deposit	1210 · LGIP General...		-SPLIT-	0.00
General Journal	12/06/2025	AJE27R	PERS	PERS Sept-Nov	1004 · Banner PER...	X	5065 · PERS	238,734.29
Check	12/08/2025	EFT	Banner Bank	Reverse of G...	1004 · Banner PER...		5065 · PERS	-11,337.90
Check	12/08/2025	EFT	Banner Bank	June 1-30, 20...	1002 · Banner Bank ...		5153 · Chief M...	5,311.20
Bill Pmt -Check	12/08/2025	12910	Cascade Fire Equip...	Large Fire Sh...	1002 · Banner Bank ...		5158 · Priser M...	-5,061.15
Bill Pmt -Check	12/08/2025	12911	Cascade Health Sol...	Inv. Novembe...	1002 · Banner Bank ...		2000 · Account...	-96.04
Bill Pmt -Check	12/08/2025	12912	City of Eugene	Fire Dispatch ...	1002 · Banner Bank ...		2000 · Account...	-643.00
Bill Pmt -Check	12/08/2025	12913	Cody Brown	Mouse Trap R...	1002 · Banner Bank ...		2000 · Account...	-19,249.61
Bill Pmt -Check	12/08/2025	12914	Cruise Master Engra...	Inv. 29424	1002 · Banner Bank ...		2000 · Account...	-20.53
Bill Pmt -Check	12/08/2025	12915	Eugene Silkscreen I...	Inv. 64857	1002 · Banner Bank ...		2000 · Account...	-139.70
Bill Pmt -Check	12/08/2025	12916	First Net	December Pa...	1002 · Banner Bank ...		2000 · Account...	-249.20
Bill Pmt -Check	12/08/2025	12917	ImageTrend, Inc	Invoice 10/05/...	1002 · Banner Bank ...		2000 · Account...	-292.63
Bill Pmt -Check	12/08/2025	12918	James Heating & Air...	Inv. 26146	1002 · Banner Bank ...		2000 · Account...	-4,576.00
Bill Pmt -Check	12/08/2025	12919	Jim Carrasco	Truck Mainten...	1002 · Banner Bank ...		2000 · Account...	-315.00
Bill Pmt -Check	12/08/2025	12920	Lowell School District	October 2025 ...	1002 · Banner Bank ...		2000 · Account...	-880.11
Bill Pmt -Check	12/08/2025	12921	Med Tech Resource...	Inv. 156394	1002 · Banner Bank ...		2000 · Account...	-138.00
Bill Pmt -Check	12/08/2025	12922	NAPA Auto Parts	Inv. 56394	1002 · Banner Bank ...		2000 · Account...	-123.46
Bill Pmt -Check	12/08/2025	12924	Pacific Office Autom...	Inv. 892569	1002 · Banner Bank ...		2000 · Account...	-101.01
Bill Pmt -Check	12/08/2025	12925	Point S Tire & Auto ...	Inv. 1377434	1002 · Banner Bank ...		2000 · Account...	-50.95
Bill Pmt -Check	12/08/2025	12926	Satin Stitch, Inc.	Inv. 70264	1002 · Banner Bank ...		2000 · Account...	-282.00
Bill Pmt -Check	12/08/2025	12927	Special District Asso...	SDAO-SDIS ...	1002 · Banner Bank ...		2000 · Account...	-725.00
Bill Pmt -Check	12/08/2025	12928	US Bank Equipment...	Inv. 568590079	1002 · Banner Bank ...		2000 · Account...	-117.39

LOWELL RFPD
Transaction List by Date
November 8 through December 8, 2025

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Bill Pmt -Check	12/08/2025	12929	Walter E. Nelson Co.	Inv. INVEUG1...	1002 · Banner Bank ...		2000 · Account...	-67.48
Bill	12/08/2025		Special District Insur...	Health Insura...	2000 · Accounts Pa...		-SPLIT-	-1,163.24
Bill Pmt -Check	12/08/2025	12930	Special District Insur...	Health Insura...	1002 · Banner Bank ...		2000 · Account...	-1,163.24
Check	12/08/2025	EFT	Banner Bank	VISA Payment *	1002 · Banner Bank ...		5703 · Bowlsby...	-331.24
Bill Pmt -Check	12/08/2025	12931	National Hose Testi...	25-12152	1002 · Banner Bank ...		2000 · Account...	-3,442.50
Check	12/08/2025	12932	Lon Dragt	Mileage for O...	1002 · Banner Bank ...		5175 · Board T...	-278.60
Check	12/08/2025	12933	Trystan Pierzina	Mileage for O...	1002 · Banner Bank ...		5175 · Board T...	-278.60
Transfer	12/08/2025			Funds Transfer	1210 · LGIP General...		1002 · Banner ...	-70,000.00

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