

LOWELL RURAL FIRE PROTECTION DISTRICT

389 N. Pioneer Street

Lowell, OR 97452

Meeting of the Board of Directors

Agenda

July 10, 2024

5:00 P.M.

1. Call to Order
2. Roll Call
3. Swear in New Members – Baker and Annis
4. Elections of Officers – President, Vice President and Secretary/Treasurer
5. Meeting Records Motion
 - a) Action: Motion
6. Comments from the Floor
7. Approval of Board Meeting Minutes from June 12, 2024
8. Correspondence
9. Unfinished Business
 - a) Board Handbook
 - a. ACTION: Motion to accept
10. Treasurers Report
 - a) Review Financial Statements
 - b) Review District Bills
 - a. ACTION: Pay bills
11. New Business
 - a) Resolution 2024 – 2, Authorizing Volunteer Worker's Comp Coverage.
 - a. ACTION: Adopt Resolution 2024 – 2
 - b) Resolution 2024 – 3, Establishing Agents of Record.
 - a. Action: Adopt Resolution 2024 - 3
 - c) Resolution 2024 – 4, Establishing Meeting Date, Time & Location

LOWELL RURAL FIRE PROTECTION DISTRICT

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Meeting of the Board of Directors

Agenda

a. ACTION: Adopt Resolution 2024 – 4

12. Chiefs Update

13. Board Comments

14. Next Meeting August 14, 2024

15. Adjourn

Lowell Rural Fire Protection District
Meeting Minutes of the Board of Directors – June 12, 2024

Call to Order – At 1705 by B. Burr

Roll Call – J. Walker, B. Burr, J. Myers, J Prenevost

Closure of Regular Meeting of the Board of Directors and open Public Hearing to take comment on the budget – At 1706 by B. Burr

Chief shared the PERS line item has been increased from the original presented budget.

Comments from the Floor, Zoom, Email or Phone – None

Closure of the Public Hearing – At 1707 by B. Burr

Additions to the Agenda – None

Comments from the Floor – None

Approval of May Minutes – J. Myer made the motion to approve the minutes. J. Prenevost seconded the motion. No discussion. Motion passed.

Correspondence – None

Unfinished Business – None

Treasurers Report

Chief shared the end of the budget cycle is approaching. He noted the District's financials are aligned with budget and reviewed the larger categorized areas. Chief advised he would be requesting a 30k transfer from contingency to PERS to cover the increased costs due to the new Unfunded Liability calculation.

B. Burr moved to pay the bills. J. Myers seconded the motion. Motion passed.

New Business

Chief requested a motion to move \$30,000 from Contingency to PERS to cover unanticipated increases within this line item.

J. Walker made a motion to transfer \$30,000 of the \$114,000 Contingency balance to the PERS expense line item. J. Myers seconded the motion. No discussion. Motion passed unanimously.

Board Candidate Interviews.

The Board interviewed 3 candidates who expressed interest in a LRFPD Board seat.

Lowell Rural Fire Protection District
Meeting Minutes of the Board of Directors – June 12, 2024

After discussion, Max Baker and Liz Annis were invited to join the Board as of July 1, 2024.

Resolution 2024-1 Adopting Budget for 2024-2025 fiscal year, make appropriates, impose tax and categorize tax.

J. Myers moved to adopt Resolution 2024-1 as written which includes making appropriations, imposing and categorizing tax. J. Walker seconded the motion. No discussion. Motion passed unanimously.

Policy B-100

Chief referred the Board to Policy B-100 accounting policy specifically relating to reducing the signature requirements to 1 Board signature rather than 2. All other internal controls will remain the same including requiring full Board review at each meeting. The policy has been posted for 30 days with no comments received.

B. Burr moved to adopt Policy B-100. J. Walker seconded the motion. No discussion. Motion passed unanimously.

Policy Discussion.

Chief Dragt provided the board an updated Board Handbook which mirrors the SDAO Board Handbook. He reviewed material changes to the policies. Chief advised if the Board wishes to adopt the handbook it will be posted for 30 days and changes could be accepted at the July meeting.

J. Walker moved to updated the policies and consider them read as of this Board meeting. B. Burr seconded the motion. No discussion. Motion passed unanimously.

Chief Dragt will continue with the process by posting the policy for comment.

Comments from the Floor. None.

Training Update – All recruits have passed tests and our 3 Cadets will join as a firefighter when they turn 18.

Chief's Update. The new boat was put into use in responding to a call for assistance from stranded people on the lake. OFDDA conference is Nov 7-9 in Sunriver. Chief shared with the Ethics Commission scrutiny increasing there may be a Board 101 class a new requirement. He asked for attendance interest from the Board.

Chief shared fire restrictions will be instituted on June 15th, but will not yet be considered fire season. Patrolling around the District there are several areas of concern including on Pengra Rd.

Late Floor Comments. An attendee asked with the new restrictions, what are the steps that will be taken by the District if burning occurs. Chief Dragt shared they focus on education, but will refer to LRAPA if appropriate.

Lowell Rural Fire Protection District
Meeting Minutes of the Board of Directors – June 12, 2024

Calls for June. 30 Calls Total – Notable were 19 medical/mva calls and 1 water rescue

Board Comments –

Next Meeting, Next Meeting July 10 @ 1700 hrs.

Adjourned – 1754 hrs.

X _____ Board President	X _____ Board Vice President
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X _____ Board Secretary/Treasurer	X _____ Board Director
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X _____ Board Director

LOWELL RFPD
Balance Sheet
 As of June 30, 2024

	<u>Jun 30, 24</u>
ASSETS	
Current Assets	
Checking/Savings	
1002 · Banner Bank Checking	35,389.56
1004 · Banner PERS Checking	-1,518.46
1200.0 · LGIP Account	
1210 · LGIP General Fund	<u>186,221.32</u>
Total 1200.0 · LGIP Account	<u>186,221.32</u>
Total Checking/Savings	<u>220,092.42</u>
Total Current Assets	<u>220,092.42</u>
TOTAL ASSETS	<u>220,092.42</u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Credit Cards	
5153 · Mastercard *5153 Chief	0.46
5156 · Brown Mastercard *6851	-111.18
5158 · Priser Mastercard *1666	211.19
5252 · Hall Mastercard *4882	<u>494.51</u>
Total Credit Cards	594.98
Other Current Liabilities	
2100.0 · Payroll Taxes Payable	
2122 · State OR Paid Family Leave	-5.12
2123 · State OR Transit Tax	5.30
2160 · Federal Unemployment	-2.04
2100.0 · Payroll Taxes Payable - Other	<u>-51.61</u>
Total 2100.0 · Payroll Taxes Payable	-53.47
2111 · Direct Deposit Liabilities	<u>-0.10</u>
Total Other Current Liabilities	<u>-53.57</u>
Total Current Liabilities	541.41
Long Term Liabilities	
2411 · Debt Service - Fill Station	89,007.46
2412 · Municipal Leasing Corp - HME	<u>270,303.34</u>
Total Long Term Liabilities	<u>359,310.80</u>
Total Liabilities	359,852.21
Equity	
3000.0 · General Fund Balance	
3010 · Gen Fund - Begin Fund Balance	<u>150,890.00</u>
Total 3000.0 · General Fund Balance	150,890.00
3300.0 · Equipment Reserve Fund	
3310 · Equip Res - Begin Fund Balance	<u>111,651.00</u>
Total 3300.0 · Equipment Reserve Fund	111,651.00
3500 · Retained Earnings	-268,977.78
3940 · Opening Bal Equity	-359,310.80
Net Income	<u>225,987.79</u>
Total Equity	<u>-139,759.79</u>
TOTAL LIABILITIES & EQUITY	<u>220,092.42</u>

LOWELL RFPD Profit & Loss Budget vs. Actual July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
Income				
4000.0 · Property Taxes				
4010 · Current Taxes - General Fund	629,837.25	549,000.00	80,837.25	114.7%
4020 · Previous Years Taxes	6,569.30			
Total 4000.0 · Property Taxes	636,406.55	549,000.00	87,406.55	115.9%
4100.0 · Interest Earnings				
4110 · LGIP Interest - GF	12,738.60	2,000.00	10,738.60	636.9%
4111 · Interest - Banner Checking	11.07			
Total 4100.0 · Interest Earnings	12,749.67	2,000.00	10,749.67	637.5%
4200.0 · Grants	35,000.00	35,000.00	0.00	100.0%
4400.0 · Other Income 1				
4405 · Cash Carryover previous year	123,141.00	118,000.00	5,141.00	104.4%
4410 · Miscellaneous Income	2,348.24	4,000.00	-1,651.76	58.7%
4460 · Equip Reserve Fund				
4462 · Equip Reserve CashCF Prev Yr	133,198.00	121,651.00	11,547.00	109.5%
Total 4460 · Equip Reserve Fund	133,198.00	121,651.00	11,547.00	109.5%
Total 4400.0 · Other Income 1	258,687.24	243,651.00	15,036.24	106.2%
49900 · Uncategorized Income	0.10			
8999-8 · Transfer In - Equip Reserve	0.00	121,651.00	-121,651.00	0.0%
Total Income	942,843.56	951,302.00	-8,458.44	99.1%
Gross Profit	942,843.56	951,302.00	-8,458.44	99.1%
Expense				
5000.0 · ADMINISTRATION				
5000.1 · PERSONAL SERVICES				
5000.2 · Wages				
5010 · Chief Salary	83,349.96	83,500.00	-150.04	99.8%
5015 · Office Worker/Admin Assistant	13,760.80	14,000.00	-239.20	98.3%
5025 · Part-Time Fire Fighter	28,944.13	45,000.00	-16,055.87	64.3%
5027 · Firefighter / EMT	89,036.66	92,000.00	-2,963.34	96.8%
5030 · FF/EMT Training Coord. Pay	50,923.12	50,470.00	453.12	100.9%
Total 5000.2 · Wages	266,014.67	284,970.00	-18,955.33	93.3%
5050.2 · Payroll Taxes & Benefits				
5055 · FICA	16,492.92	17,618.46	-1,125.54	93.6%
5060 · Medicare	3,857.22	3,635.52	221.70	106.1%
5065 · PERS	69,332.05	64,000.00	5,332.05	108.3%
5070 · Health Insurance	48,454.60	49,000.00	-545.40	98.9%
5075 · State WBF	149.63	161.08	-11.45	92.9%
5076 · State - OR Paid Family Leave	31.27			
5077 · State - OR ST Transit Tax	0.00	284.94	-284.94	0.0%
5050.2 · Payroll Taxes & Benefits - Other	0.00	0.00	0.00	0.0%
Total 5050.2 · Payroll Taxes & Benefits	138,317.69	134,700.00	3,617.69	102.7%
Total 5000.1 · PERSONAL SERVICES	404,332.36	419,670.00	-15,337.64	96.3%

LOWELL RFPD
Profit & Loss Budget vs. Actual
July 2023 through June 2024

	Jul '23 - Jun 24	Budget	\$ Over Budget	% of Budget
5100.2 · MATERIALS & SERVICES				
5111 · Bank Service Charges	388.09	100.00	288.09	388.1%
5115 · Office Supplies	5,968.53	1,700.00	4,268.53	351.1%
5120 · Legal Services & Fees	549.06	3,000.00	-2,450.94	18.3%
5125 · Audit	7,500.00	7,500.00	0.00	100.0%
5130 · Property & Liability Insurance	26,915.07	26,000.00	915.07	103.5%
5145 · Election Expense	588.77	450.00	138.77	130.8%
5155 · Dues & Subscriptions	11,096.89	9,000.00	2,096.89	123.3%
5160 · Fidelity Bond	498.00	550.00	-52.00	90.5%
5170 · Board Training Expense	0.00	2,000.00	-2,000.00	0.0%
5175 · Board Travel	758.39	4,000.00	-3,241.61	19.0%
5180 · Board Administrative Expenses	756.55	450.00	306.55	168.1%
5190 · Copier Lease	1,382.07	1,300.00	82.07	106.3%
5191 · Communication Equipment	222.50	1,000.00	-777.50	22.3%
5192 · Copier Expense	826.30	600.00	226.30	137.7%
Total 5100.2 · MATERIALS & SERVICES	57,450.22	57,650.00	-199.78	99.7%
Total 5000.0 · ADMINISTRATION	461,782.58	477,320.00	-15,537.42	96.7%
6000.0 · FIREFIGHTING AND RESCUE				
6100.2 · MATERIALS & SERVICES				
6010 · Chief's Expense	973.56	1,000.00	-26.44	97.4%
6015 · Fire Prevention	2,833.32	2,000.00	833.32	141.7%
6020 · Logistics/Meals	401.55	600.00	-198.45	66.9%
6025 · Volunteer Expense	16,501.15	15,000.00	1,501.15	110.0%
6030 · Gas, Oil, Tires	12,632.17	18,000.00	-5,367.83	70.2%
6035 · Volunteer Insurance	2,701.93	2,600.00	101.93	103.9%
6040 · Liability/Workers Comp Insuranc	6,360.89	13,000.00	-6,639.11	48.9%
6045 · Utilities	18,399.54	20,000.00	-1,600.46	92.0%
6050 · Dispatch Assessment	17,573.93	20,000.00	-2,426.07	87.9%
6055 · Training	2,484.48	3,500.00	-1,015.52	71.0%
6060 · EMT Supplies	4,237.04	5,000.00	-762.96	84.7%
6065 · Building & Ground	54,198.20	53,500.00	698.20	101.3%
6070 · Vehicle Repair and Maintenance	9,430.69	10,000.00	-569.31	94.3%
6075 · Equipment Repair & Maint.	11,147.50	8,000.00	3,147.50	139.3%
6080 · Fire Fighting Equipment	12,132.15	10,000.00	2,132.15	121.3%
6085 · Household Supplies	417.46	500.00	-82.54	83.5%
6096 · EMT Education	8,118.49	10,000.00	-1,881.51	81.2%
Total 6100.2 · MATERIALS & SERVICES	180,544.05	192,700.00	-12,155.95	93.7%
6300.0 · CAPITAL OUTLAY				
6324 · Turnouts	9,278.21	10,000.00	-721.79	92.8%
Total 6300.0 · CAPITAL OUTLAY	9,278.21	10,000.00	-721.79	92.8%
Total 6000.0 · FIREFIGHTING AND RESCUE	189,822.26	202,700.00	-12,877.74	93.6%
69800 · Uncategorized Expenses	0.10			
7000.0 · Debt Service - Equipment Fund				
6048 · Station 2 Loan Payment - Princi	14,943.79	14,944.00	-0.21	100.0%
6049 · Station 2 Loan Pymnt - Interest	626.16	627.00	-0.84	99.9%
7041 · Engine Lease Principal	39,619.88	40,757.00	-1,137.12	97.2%
7042 · Engine Lease Interest	10,061.00	8,925.00	1,136.00	112.7%
Total 7000.0 · Debt Service - Equipment Fund	65,250.83	65,253.00	-2.17	100.0%
8000.0 · Contingency				
8010 · General Operating Contingency	0.00	84,378.00	-84,378.00	0.0%
Total 8000.0 · Contingency	0.00	84,378.00	-84,378.00	0.0%

LOWELL RFPD
Profit & Loss Budget vs. Actual
July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
8100.0 · Transfers				
8115 · To Gen Fund from Equip Reserve	0.00	121,651.00	-121,651.00	0.0%
Total 8100.0 · Transfers	<u>0.00</u>	<u>121,651.00</u>	<u>-121,651.00</u>	<u>0.0%</u>
Total Expense	<u>716,855.77</u>	<u>951,302.00</u>	<u>-234,446.23</u>	<u>75.4%</u>
Net Income	<u>225,987.79</u>	<u>0.00</u>	<u>225,987.79</u>	<u>100.0%</u>

LOWELL RFPD
Transaction List by Date
 June 5 through July 8, 2024

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 07/08/24

Type	Date	Numb	Name	Memo	Account	Clr	Split	Amount
Transfer	06/05/2024		Funds Transfer		1210 · LGIP General...		1002 · Banner Bank Checking	-30,000.00
Credit Card Charge	06/05/2024		Bound Tree Medical	EMT Supplies	5158 · Priser Master...	X	6060 · EMT Supplies	-23.45
Credit Card Charge	06/05/2024		Quill	Updated Calendar	5153 · Mastercard *5...	X	5115 · Office Supplies	-31.34
Check	06/05/2024	EFT	SaniPac	Acct No. 3060941	1002 · Banner Bank ...	X	6045 · Utilities	-120.88
Credit Card Credit	06/05/2024		Shell Oil	Fuel - RBT Credit	5158 · Priser Master...	X	6030 · Gas, Oil, Tires	0.37
Liability Check	06/06/2024		QuickBooks Payroll ...	Created by Payroll Service on 06/04/2024	2000 · Accounts Pay...	X	2111 · Direct Deposit Liabilities	-4,130.19
Bill	06/06/2024		Lowell School District	Fuel May 2024	1002 · Banner Bank ...	X	6030 · Gas, Oil, Tires	-524.37
Paycheck	06/07/2024	DD1757	Brown, Nathaniel L	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	06/07/2024	DD1758	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	06/07/2024	DD1759	Priser, William D	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Bill	06/07/2024		Curtis	Inv. 830024	2000 · Accounts Pay...	X	6075 · Equipment Repair & Maint.	-3,569.90
Bill	06/07/2024		Special District Insur...	June 2024 Health Insurance Premium	2000 · Accounts Pay...	X	5070 · Health Insurance	-4,305.00
Bill Pmt -Check	06/07/2024	12645	Curtis	Inv. 830024	1002 · Banner Bank ...	X	2000 · Accounts Payable	-3,569.90
Bill Pmt -Check	06/07/2024	12646	Lexipol	EMS and Fire Learning Platform	1002 · Banner Bank ...	X	2000 · Accounts Payable	-1,869.45
Bill Pmt -Check	06/07/2024	12647	Lowell School District		1002 · Banner Bank ...	X	2000 · Accounts Payable	-1,179.45
Bill Pmt -Check	06/07/2024	12648	Special District Insur...	June 2024 Health Insurance Premium	1002 · Banner Bank ...	X	2000 · Accounts Payable	-4,305.00
Bill	06/07/2024		J&K Electrical	Inv 22-00403-1	2000 · Accounts Pay...	X	6065 · Building & Ground	-18,621.89
Bill	06/07/2024		J&K Electrical	Inv 22-00403-1	2000 · Accounts Pay...	X	2000 · Accounts Payable	-18,621.89
Bill	06/08/2024		Jerry's Home Improv...	Inv 252068/1	2000 · Accounts Pay...	X	6065 · Building & Ground	-59.99
Credit Card Charge	06/09/2024		Bridge Town Market	Reynolds Wrap / Ziplocks	5156 · Brown Master...	X	6085 · Household Supplies	-10.30
Credit Card Charge	06/10/2024		Bridge Town Market	Donuts/Orange Juice	5153 · Mastercard *5...	X	6020 · Logistics/Meals	-24.96
Bill	06/11/2024		Walter E. Nelson Co.	Cust No. 1662 Order No. 77151	2000 · Accounts Pay...	X	-SPLIT-	-62.10
Bill Pmt -Check	06/11/2024	EFT	Lane Electric	04/16/20240-05/16/2024	1002 · Banner Bank ...	X	2000 · Accounts Payable	-155.03
Bill Pmt -Check	06/11/2024	EFT	Lane Electric	04/16/20240-05/16/2024	1002 · Banner Bank ...	X	2000 · Accounts Payable	-471.73
Credit Card Credit	06/11/2024		NAPA Auto Parts	Joint - will return -wrong part	5156 · Brown Master...	X	6070 · Vehicle Repair and Maint...	54.64
Bill	06/11/2024		First Net	July 2024	2000 · Accounts Pay...	X	5155 · Dues & Subscriptions	-200.20
Check	06/12/2024	EFT	PERS	May 1-31, 2024	1004 · Banner PERS...	X	5065 · PERS	-5,393.41
Credit Card Charge	06/12/2024		IFSTA		5158 · Priser Master...	X	6055 · Training	-95.00
Credit Card Charge	06/12/2024		Bound Tree Medical	EMT Supplies	5158 · Priser Master...	X	6060 · EMT Supplies	-327.12
Credit Card Charge	06/12/2024		Jerry's Home Improv...	Padlocks	5158 · Priser Master...	X	6065 · Building & Ground	-32.07
Credit Card Charge	06/14/2024		WalMart	GTX Oil	5156 · Brown Master...	X	6075 · Equipment Repair & Maint.	-15.97
Credit Card Charge	06/14/2024		NAPA Auto Parts	Inv. 557169	2000 · Accounts Pay...	X	6070 · Vehicle Repair and Maint...	-213.31
Deposit	06/15/2024		Douglas FastNet	Deposit	1210 · LGIP General...	X	-SPLIT-	1,020.10
Check	06/18/2024	EFT	City of Lowell	Acct No. 3060941	1002 · Banner Bank ...	X	6045 · Utilities	-130.26
Check	06/18/2024	EFT	City of Lowell	12620.001	1002 · Banner Bank ...	X	6045 · Utilities	-277.88
Transfer	06/18/2024		DS Waters of America	Funds Transfer	1210 · LGIP General...	X	1002 · Banner Bank Checking	-50,000.00
Check	06/18/2024	EFT	Caleb Spaht	June Water (See also PRIMO or Sierra Springs)	2000 · Banner Bank ...	X	6025 · Volunteer Expense	-39.97
Bill	06/18/2024		Tyree Oil, Inc	Training Grant - Summer Term 2024	2000 · Accounts Pay...	X	6096 · EMT Education	-250.00
Bill	06/19/2024		QuickBooks Payroll ...	Inv. 150286	2000 · Accounts Pay...	X	6030 · Gas, Oil, Tires	-1,085.27
Liability Check	06/20/2024		Brown, Nathaniel L	Created by Payroll Service on 06/18/2024	1002 · Banner Bank ...	X	2111 · Direct Deposit Liabilities	-4,006.38
Paycheck	06/21/2024	DD1760	Hall, Lloyd E	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	06/21/2024	DD1761	Priser, William D	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Paycheck	06/21/2024	DD1762	Sling	Direct Deposit	1002 · Banner Bank ...	X	-SPLIT-	0.00
Credit Card Charge	06/22/2024		Jim Carrasco	Truck Maintenance	5153 · Mastercard *5...	X	6045 · Utilities	0.00
Bill	06/23/2024		SaniPac	Acct No. 3060941	2000 · Accounts Pay...	X	6070 · Vehicle Repair and Maint...	-40.00
Bill	06/25/2024		Lane Fire Authority	Inv. 1131	1002 · Banner Bank ...	X	6045 · Utilities	-860.00
Bill	06/25/2024	1131	SAIF Corporation	Inv. 1001643236	2000 · Banner Bank ...	X	6045 · Utilities	-120.88
Check	06/25/2024	EFT	Oregon Dept of Reve...	1275000-7	2000 · Accounts Pay...	X	6025 · Volunteer Expense	-10.35
Liability Check	06/26/2024	EFT	Banner Bank	June 1-30, 2024	1002 · Banner Bank ...	X	6040 · Liability/Workers Comp In...	-539.53
Check	06/26/2024	EFT	Banner Bank	Online Payment	1002 · Banner Bank ...	X	-SPLIT-	-408.93
Check	06/26/2024	EFT	Cascade Medical As...	Medical Direction 01/01/2024-006/30/2024	1002 · Banner Bank ...	X	5153 · Mastercard *5153 Chief	-1,134.46
Bill	06/26/2024		US Bank Equipment ...	Medical Direction 01/01/2024-006/30/2024	1002 · Banner Bank ...	X	5156 · Brown Mastercard *6851	-216.67
Bill	06/26/2024		Cascade Medical As...	Inv. 531198422	2000 · Accounts Pay...	X	5155 · Dues & Subscriptions	-360.00
Bill Pmt -Check	06/26/2024	12651	Jerry's Home Improv...	Medical Direction 01/01/2024-006/30/2024	1002 · Accounts Pay...	X	5190 · Copier Lease	-106.72
Bill Pmt -Check	06/26/2024	12652	Jerry's Home Improv...	Inv 252068/1	1002 · Banner Bank ...	X	2000 · Accounts Payable	-59.99

LOWELL RFPD
Transaction List by Date
 June 5 through July 8, 2024

9:06 PM
 07/08/24

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Bill Pmt-Check	06/26/2024	12653	Jim Carrasco	Truck Maintenance	1002 - Banner Bank ...		2000 - Accounts Payable	-860.00
Bill Pmt-Check	06/26/2024	12654	Lane Fire Authority	Inv. 1131	1002 - Banner Bank ...		2000 - Accounts Payable	-10.35
Bill Pmt-Check	06/26/2024	12655	NAPA Auto Parts	Inv. 557169	1002 - Banner Bank ...		2000 - Accounts Payable	-213.31
Bill Pmt-Check	06/26/2024	12656	Pacific Office Autom...	Inv. 283401	1002 - Banner Bank ...		2000 - Accounts Payable	-138.38
Bill Pmt-Check	06/26/2024	12657	US Bank Equipment ...	Inv. 531198422	1002 - Banner Bank ...		2000 - Accounts Payable	-106.72
Bill Pmt-Check	06/26/2024	12658	Walter E. Nelson Co.	Cust No. 1662 Order No. 77151	1002 - Banner Bank ...		2000 - Accounts Payable	-62.10
Credit Card Charge	06/26/2024		DPSST		5158 - Priser Master...	X	6025 - Volunteer Expense	-46.25
Bill	06/26/2024		Northwest Safety Cle...	Training Grant - Summer Term 2024	2000 - Accounts Pay...		6075 - Equipment Repair & Maint.	-99.54
Bill	06/26/2024		Eryn Whisler	Visa Charges *4882	2000 - Accounts Pay...		6096 - EMT Education	-750.00
Check	06/27/2024	EFT	Banner Bank	June 2024 Electrical Service	1002 - Banner Bank ...	X	5158 - Priser Mastercard *1666	-514.76
Check	06/27/2024	EFT	EPUD		1002 - Banner Bank ...	X	6045 - Utilities	-39.05
Credit Card Charge	06/27/2024		Bridge Town Market		5156 - Brown Master...	X	6065 - Building & Ground	-16.47
Bill	06/27/2024		Point S Tire & Auto ...	Inv. 1323136	2000 - Accounts Pay...		6030 - Gas, Oil, Tires	-50.95
Bill	06/27/2024		Point S Tire & Auto ...	Inv. 1323069	2000 - Accounts Pay...		6030 - Gas, Oil, Tires	-50.95
Paycheck	06/27/2024	DD1763	Dragt, Lon P	Direct Deposit	1002 - Banner Bank ...	X	-SPLIT-	0.00
Paycheck	06/27/2024	DD1764	Sprague, Beth	Direct Deposit	1002 - Banner Bank ...	X	-SPLIT-	0.00
Liability Check	06/28/2024		QuickBooks Payroll ...	Created by Payroll Service on 06/26/2024	1002 - Banner Bank ...	X	2111 - Direct Deposit Liabilities	-6,311.54
Liability Check	06/28/2024	EFT	Oregon Dept of Reve...	1275000-7	1002 - Banner Bank ...	X	2120 - State Withholding	-852.00
Liability Check	06/28/2024	EFT	United States Treasury	93-0849053	1002 - Banner Bank ...	X	-SPLIT-	-3,239.16
Check	06/30/2024	EFT	PERS	June 1-30, 2024	1004 - Banner PERS...	X	5065 - PERS	-5,339.81
Deposit	06/30/2024			Deposit	1210 - LGIP General...		-SPLIT-	876.38
Deposit	06/30/2024			Interest	1002 - Banner Bank ...	X	4111 - Interest - Banner Checking	0.75
Deposit	06/30/2024			Interest	1004 - Banner PERS...	X	4111 - Interest - Banner Checking	0.09
General Journal	06/30/2024	AJE15R	Douglas FastNet	Reverse of GJE AJE15 -- For CHK EFT voided o...	1002 - Banner Bank ...	X	6045 - Utilities	67.80
General Journal	06/30/2024	AJE16R	City of Lowell	Reverse of GJE AJE16 -- For CHK EFT voided o...	1002 - Banner Bank ...	X	6045 - Utilities	269.50
General Journal	06/30/2024	AJE17R	SAIF Corporation	Reverse of GJE AJE17 -- For CHK EFT voided o...	1002 - Banner Bank ...	X	6040 - Liability/Workers Comp In...	1,179.32
General Journal	06/30/2024	AJE18R	Lane Electric	Reverse of GJE AJE18 -- For CHK EFT voided o...	1002 - Banner Bank ...	X	6045 - Utilities	103.54
Check	06/30/2024			Service Charge	1002 - Banner Bank ...	X	5111 - Bank Service Charges	-35.00
Bill Pmt-Check	06/30/2024	12659	Caleb Spaht	Training Grant - Summer Term 2024	1002 - Banner Bank ...		2000 - Accounts Payable	-250.00
Bill Pmt-Check	06/30/2024	12660	Eryn Whisler	Training Grant - Summer Term 2024	1002 - Banner Bank ...		2000 - Accounts Payable	-750.00
Bill Pmt-Check	06/30/2024	12661	First Net	July 2024	1002 - Banner Bank ...		2000 - Accounts Payable	-200.20
Bill Pmt-Check	06/30/2024	12662	Northwest Safety Cle...	Inv. 214797	1002 - Banner Bank ...		2000 - Accounts Payable	-99.54
Bill Pmt-Check	06/30/2024	12663	Pacific Office Autom...		1002 - Banner Bank ...		2000 - Accounts Payable	-32.27
Bill Pmt-Check	06/30/2024	12664	Point S Tire & Auto ...	Inv. 150286	1002 - Banner Bank ...		2000 - Accounts Payable	-101.90
Bill Pmt-Check	06/30/2024	12665	Tyre Oil, Inc	Boat Purchase from Lane County	1002 - Banner Bank ...		2000 - Accounts Payable	-1,085.27
Check	07/01/2024	12650	Lane County	USPS	1002 - Banner Bank ...		6310 - Equipment - Fire & Rescue	-25,000.00
Credit Card Charge	07/01/2024		Amazon	Postage	5153 - Mastercard *5...		5115 - Office Supplies	-5.79
Credit Card Charge	07/01/2024		Amazon	Masterlocks	5153 - Mastercard *5...		6070 - Vehicle Repair and Maint...	-56.50
Bill	07/01/2024		Walter E. Nelson Co.	Cust No. 1662 Order No. 12644	2000 - Accounts Pay...		6065 - Building & Ground	-22.98
Bill	07/01/2024		Special District Insur...	July 2024 Health Insurance Premium	2000 - Accounts Pay...		5070 - Health Insurance	-4,305.00
Liability Check	07/02/2024	EFT	Oregon Dept of Reve...	1275000-7	1002 - Banner Bank ...		2120 - State Withholding	-392.00
Liability Check	07/02/2024	EFT	Oregon Dept of Ad...	1275000-7	1002 - Banner Bank ...		-SPLIT-	-49.79
Liability Check	07/02/2024	EFT	United States Treasury	93-0849053	1002 - Banner Bank ...		-SPLIT-	-1,472.48
Bill	07/03/2024		Lowell School District	Fuel June 2024	2000 - Accounts Pay...		6030 - Gas, Oil, Tires	-961.70
Paycheck	07/05/2024	DD1765	Brown, Nathaniel L	Direct Deposit	1002 - Banner Bank ...		-SPLIT-	0.00
Paycheck	07/05/2024	DD1766	Hall, Lloyd E	Direct Deposit	1002 - Banner Bank ...		-SPLIT-	0.00
Paycheck	07/05/2024	DD1767	Priser, William D	Direct Deposit	1002 - Banner Bank ...		-SPLIT-	0.00
Liability Check	07/05/2024		QuickBooks Payroll ...	Created by Payroll Service on 07/02/2024	1002 - Banner Bank ...		2111 - Direct Deposit Liabilities	-4,567.33
Paycheck	07/05/2024	DD1768	Hall, Lloyd E	VOID: Direct Deposit	1002 - Banner Bank ...		-SPLIT-	0.00
Paycheck	07/05/2024	DD1769	Hall, Lloyd E	Direct Deposit	1002 - Banner Bank ...		-SPLIT-	0.00
Liability Check	07/05/2024		QuickBooks Payroll ...	Created by Payroll Service on 07/02/2024	1002 - Banner Bank ...		2111 - Direct Deposit Liabilities	-62.96
Deposit	07/05/2024			Deposit	1002 - Banner Bank ...		4200.0 - Grants	34,630.00
Bill	07/05/2024		Active 911	Inv. 575873	2000 - Accounts Pay...		5155 - Dues & Subscriptions	-740.25
Credit Card Charge	07/06/2024		Bound Tree Medical	EMT Supplies	1002 - Banner Bank ...		6060 - EMT Supplies	-336.52
Transfer	07/08/2024		Banner Bank	Funds Transfer	1210 - LGIP General...		1002 - Banner Bank Checking	-50,000.00
Check	07/08/2024	EFT	Banner Bank	Visa Charges *4882	1002 - Banner Bank ...		5158 - Priser Mastercard *1666	-46.25

LOWELL RFPD
Transaction List by Date
 June 5 through July 8, 2024

9:06 PM
 07/08/24

Type	Date	Num	Name	Memo	Account	Clr	Split	Amount
Check	07/08/2024	EFT	Banner Bank	Online Payment	1002 · Banner Bank ...		5156 · Brown Mastercard *6851	-16.47
Liability Check	07/08/2024	eft	Internal Revenue Ser...	VOID: 93-0849053	1002 · Banner Bank ...		2100.0 · Payroll Taxes Payable	0.00
Bill	07/08/2024		Jerry's Home Improv...	Inv 252068/1	2000 · Accounts Pay...		6065 · Building & Ground	-59.99
Bill Pmt -Check	07/08/2024	12666	Active 911	Inv. 575873	1002 · Banner Bank ...		2000 · Accounts Payable	-740.25
Bill Pmt -Check	07/08/2024	12667	Jerry's Home Improv...	Inv 252068/1	1002 · Banner Bank ...		2000 · Accounts Payable	-59.99
Bill Pmt -Check	07/08/2024	12668	Lowell School District	Fuel June 2024	1002 · Banner Bank ...		2000 · Accounts Payable	-961.70
Bill Pmt -Check	07/08/2024	12669	Special District Insur...	July 2024 Health Insurance Premium	1002 · Banner Bank ...		2000 · Accounts Payable	-4,305.00
Bill Pmt -Check	07/08/2024	12670	Walter E. Nelson Co.	Cust No. 1662 Order No. 12644	1002 · Banner Bank ...		2000 · Accounts Payable	-22.98

Jun 5 - Jul 8, 24

MEMO

Date: July 10, 2024
To: Board of Directors
From: Lon P. Dragt, Fire Chief
Subject: Resolution 2024-2, Workers Comp Coverage

Pursuant to ORS 656.031, the district is bound to provide Worker's Compensation for its members in case of on-the-job injury. Resolution 2024-2 authorizes coverage and sets the monthly wage for volunteer members.

Suggested Motion:

I move to adopt resolution 2024-2, authorizing worker's comp coverage for district volunteer members.

**LOWELL RURAL FIRE PROTECTION DISTRICT
RESOLUTION 2024-2**

RESOLUTION TO EXTEND WORKERS' COMPENSATION COVERAGE TO VOLUNTEERS

WHEREAS, the Lowell Rural Fire Protection District Board of Directors elects the following:

Pursuant to ORS 656.031, workers' compensation coverage will be provided to the classes of volunteer workers as indicated below:

BOARD MEMBERS

Public Officials on unpaid boards will be covered only for administrative and clerical functions while performing their authorized duties as elected officials.

PUBLIC SAFETY VOLUNTEERS

Public Safety Volunteers are covered at the assumed monthly wage of \$800.00.

OTHER VOLUNTEERS

Non-public safety volunteers and board members volunteering for duties other than administration and clerical functions will utilize the appropriate reporting method as required by the insurance carrier to account for hours and have their assumed payroll reported in the correct Class Code for all their types of work using Oregon Minimum Wage.

A roster of active board members and volunteers will be kept monthly for reporting purposes and submitted to the insurance carrier quarterly or more frequently as required.

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of the Lowell Rural Fire Protection District to provide workers' compensation coverage as indicated above.

ADOPTED by the Board of Directors of the Lowell Rural Fire Protection District

DATED this _____ day of _____, 2024

X _____

President

ATTEST

X _____

Secretary/Treasurer

MEMO

Date: July 10, 2024
To: Board of Directors
From: Lon P. Dragt, Fire Chief
Subject: Resolution 2024-3, Establishing district's "Agent of Record"

As required by law, the district at its first meeting in July of each year, must establish its Agent of Record for Financial Institutions, Insurances and Legal Counsel. It is my understanding that the board wishes to continue as listed in the resolution.

Suggested Motion:

I move to adopt resolution 2024-3, establishing the Agents of Record for the district's financial institutions, insurance agents, and legal counsel.

**LOWELL RURAL FIRE PROTECTION DISTRICT
RESOLUTION 2024-3**

ESTABLISH AGENTS OF RECORD FOR FISCAL YEAR 2024/25

WHEREAS, the Board of Directors of the Lowell Rural Fire Protection District wish to, and are required to establish specific Agents of Record to assist with district business; and

WHEREAS, the Board of Directors of the Lowell Rural Fire Protection District wish to declare these Agents of Records;

THEREFORE, BE IT RESOLVED that the Board of Directors of the Lowell Rural Fire Protection District hereby establishes the following as Agents of Record for the District for the specified district business concern:

Financial Institutions:

General Banking -	Banner Bank 35867 Hwy. 58 P.O. Box 639 Pleasant Hill, Or. 97455
Investment Banking -	Local Government Investment Pool Oregon State Treasury 350 Winter St., N.E. Suite 100 Salem, Or. 97301

Insurance Agent:

Wilson-Heirgood Assoc. Insurance
2930 Chad Drive
Eugene, Or. 97408

Legal Counsel:

Local Government Law Group
975 Oak St.
Eugene, Or. 97401

ADOPTED by the Board of Directors this _____ day of _____, 2024

X _____

Board President

X _____

Secretary/Treasurer

MEMO

Date: July 10, 2024
To: Board of Directors
From: Lon P. Dragt, Fire Chief
Subject: Resolution 2024-4, District Meeting Date, Time, and Location

At the first meeting in July the Board must establish the meeting date, time, and location for its board meetings. If the board wishes to change the meeting date now is the time to do that. I have provided a resolution that makes no changes from the previous year.

Suggested Motion:

I move to adopt resolution 2024-4, setting the date, time and location of the district board meetings.

**LOWELL RURAL FIRE PROTECTION DISTRICT
RESOLUTION 2024-4**

RESOLUTION ADOPTING MEETING DATE, TIME & LOCATION

WHEREAS, the Board of Directors of the Lowell Rural Fire Protection District desires and is required to hold public meetings;

WHEREAS, the Board of Directors of the Lowell Rural Fire Protection District desires to meet at times and on day's that allow for a high level of participation from the Directors;

THEREFORE, BE IT RESOLVED that the Board of Directors shall hereby hold its regular Board of Directors meeting on the second Wednesday of each month to begin at 5:00 p.m., at the Lowell Fire District Main Station located at 389 N. Pioneer St., Lowell, Oregon 97452.

DATED this _____ day of _____, 2024

X _____

President

ATTEST

X _____

Secretary/Treasurer

MEMO

Date: July 10, 2024
To: Board of Directors
From: Lon P. Dragt, Fire Chief
Subject: Meeting Minutes Record

In order to remove and add signers to the Banner Bank account, there will need to be minutes to reflect that.

Suggested Motion:

I move to make the only signers on all accounts at Banner to be Jason Prenevost, Robert Burr, John Myers, Max Baker and Liz Annis and all others removed. (With name we would also need to state their current position on the Board) Example Jason Prenevost Board President, Robert Burr Secretary/Treasurer, Etc...