
AGENDA

This meeting will include the boards of Sheridan Fire District, SW Polk Fire District and West Valley Fire District

Joint Regular Board Meeting
Sheridan Fire District
230 SW Mill St.
Sheridan, OR 97378
May 14, 2020 at 6:00 pm

1. Call Meeting to Order
2. Pledge of Allegiance
3. Roll Call
4. Approval of Minutes/All Agencies
5. Financial Report
 - A. Sheridan
 - B. SW Polk
 - C. West Valley
6. Audience Participation
7. Presentations
 - A. PPE Presentation by BC Jason Crowe
8. Old Business
 - A. Fire & EMS Coalition.....ALL.....Discussion
 - B. Fire Authority Model.....ALL.....Discussion
9. New Business
 - A. Equitable Sharing.....ALL.....Discussion/Action
 - B. Appoint 2020-2021 Budget Committee Members.....WVFD.....Discussion/Action
 - C. Confederated Tribes of Grand Ronde Contract.....WVFD.....Discussion/Action
 - D. Fire Corps Program.....ALL.....Discussion
 - E. FY 2018-2019 Audit.....SWP.....Discussion
10. Chief's Report
11. Director comments and/or agenda items for next month
12. Adjournment
 - a. Next meeting June 11, 2020 at SW Polk Fire District, Rickreall Station

Join from PC, Mac, Linux, iOS or Android: <https://meetings.ringcentral.com/j/1489805689>

Or Telephone: +1(623)4049000

MeetingID: 148 980 5689

**Sheridan/SW Polk/West Valley Fire Districts
Joint Regular Board Meeting
825 NE Main St. Willamina, OR 97396
April 9, 2020 6PM**

Meeting was held virtually via RingCentral Meetings.

ROLL CALL

Fred Hertel – SFD/SW Polk/WVFD Fire Chief
Damon Schulze – SFD/SW Polk/WVFD Deputy Chief

Sheridan Fire District

Scot Breeden
Tammy Heidt
Brice Ingram
Dennis Rogers
Carol Harlan

SW Polk Fire District

Rod Watson
Bob Davis
Keith Moore
Frank Pender
Bruce Sigloh

West Valley Fire District

Chris Greenhill
Rick Mishler
Gary Brooks
Don Shelton
Roy Whitman

Audience

Todd Brumfield
Damon Schulze
Cody Heidt
Dave Fullerton
Steve Warden
Christy Monson
Sean Hoxie
Jason Crowe

President Chris Greenhill, West Valley Fire District, opened the meeting at 6:30 pm.

Each agency has a quorum of directors and will allow deliberation, decision making and will take public comment per the posted agenda.

FLAG SALUTE

Approval of Minutes - All agencies

SFD/SW Polk/WVFD

Motion: Rick Mishler

Second: Roy Whitman

Move to approve the minutes from the joint board meeting and special joint board meeting with the corrections made. Motion passed.

Discussion: Gary Brooks was marked absent on a vote after he had arrived. Date on the header was incorrect.

SFD: Heidt; aye Breeden; aye Rogers; aye Ingram; aye Harlan; Aye

SW Polk: Watson; absent Davis; aye Pender; aye Moore; aye Sigloh; aye

WVFD: Brooks; aye Greenhill; aye Mishler; aye Shelton; aye Whitman; aye

The oversight meeting minutes were reviewed as a group. No comments were made.

the Fire Chief, it would need to be done by the Oversight Committee, not just by Sheridan's Board. It was agreed that the 40%-Sheridan/40%-West Valley/20%-SW Polk split would likely be the most appropriate for such an expense since all three districts would have input.

Motion: Tammy Heidt

Second: Carol Harlan

Move that we approve the Employment Agreement presented to the Board tonight with an annual salary for the Chief of \$118,000, subject to any necessary, non-substantive edits by our attorney and that we delegate to President Breeden the authority to sign the final Agreement and make that retroactive to January 1, 2020.

Discussion: None

Heidt; aye Breeden; aye Rogers; aye Ingram; aye Harlan; aye

Fire & EMS Coalition – All

This item is left on the agenda at the request of the three boards. No discussion at this time.

Fire Authority Model – All

This item is left on the agenda at the request of the three boards. No discussion at this time.

Don Shelton leaves at 7:54 PM.

Appoint 2020-2021 Budget Committee Members- SW Polk

Motion: Frank Pender

Second: Keith Moore

Appoint Jeff Classen as new budget committee members. Motion passes.

Discussion: None.

Watson; aye Davis; aye Pender; aye Moore; aye Sigloh; aye

NEW BUSINESS

Action Plan-

Motion: Dennis Rogers

Second: Brice Ingram

Move to agree to the action plan as presented and approving President Breeden to sign the plan.

Discussion: None

Heidt; aye Breeden; aye Rogers; aye Ingram; aye Harlan; aye

Check Signers- SFD

Motion: Dennis Rogers

Second: Brice Ingram

Move to remove signer Dennis Grauer from First Federal checking, ending in 2698, and add Carol Harlan.

Discussion: None

Heidt; aye Breeden; aye Rogers; aye Ingram; aye Harlan; aye

Motion: Dennis Rogers

Second: Brice Ingram

Move to remove signer Dennis Grauer from US Bank checking account, ending in 3215, and add Carol Harlan.

Discussion: None

Heidt; aye Breeden; aye Rogers; aye Ingram; aye Harlan; aye

Chiefs Report

Written chief's report was provided in board packets.

The order placed for SW Polk for the brush rig chassis will not be able to be filled due to COVID-19 impacts. The order has been cancelled and other options are being explored.

A document was presented to the Boards of Directors comparing the budgeted cost and full-time equivalents of the administration teams from fiscal year 2017-2018 through the current year.

Medic 193, the Sheridan medic that is stationed in Rickreall, is generating revenue for Sheridan and West Valley, depending on which district they are covering for, and the staff is being paid for SW Polk. Staff is working on gathering the data of these revenues and expenses.

DIRECTORS COMMENTS AND/OR AGENDA ITEMS FOR NEXT MONTH

The Chief's job description and contract will be distributed once it is completed.

"Leadership consists of nothing but taking responsibility for everything that goes wrong and giving your subordinates credit for everything that goes well."

Next Meeting; May 14, 2020 at 6 pm at Sheridan Fire District, Sheridan Fire Station.

Meeting adjourned at 8:18 PM

Motion: Frank Pender

Second: Rick Mishler

SFD: Heidt; aye Breeden; aye Rogers; aye Ingram; aye Harlan; aye

SW Polk: Watson; aye Davis; aye Pender; aye Moore; aye Sigloh; aye

WVFD: Brooks; aye Greenhill; aye Mishler; aye Shelton; absent Whitman; aye

Respectfully submitted,

Mariah Prescott

Sheridan – SW Polk – West Valley Fire Districts



April 13, 2020 4 PM

Oversight Committee Notes

- COVID-19 update
 - Chief Schulze is back from deployment
 - The timeline for the peak and end of the pandemic is constantly changing and unable to be accurately predicted right now.
 - Admin team is constantly tracking and analyzing the situation to make sure we are addressing it appropriately.
 - Yamhill County has had 6 deaths so far.
- Global sharing of resources
 - The items below are all items that are shared between the three districts. All three districts give and receive these items. It was discussed that the boards could address some of these things by acknowledging some give and take, with a dollar amount threshold. This threshold would be used to limit staff hours in tracking the low-cost items but keeps the three districts equitable.
 - Fuel
 - Personnel- OT, sick time, vacation time, prevents need for extra personnel
 - Vehicles- maintenance and cost
 - Airpacks
 - Turnouts
 - Pagers and radios
 - Firefighting tools
 - Extrication tools- 191
 - Wildland PPE
 - Uniforms
 - Office Supplies- no SW Polk/West Valley, board packets
 - Training/ Station 197 cost- WiFi, supplies, fuel, electric,
- Overtime

-
- The Battalion Chiefs have around \$7,500 in overtime wages (with another \$7,200 in recoupable conflagration coverage overtime) since they started working for the districts in mid-July.
 - Student Resident Volunteer Program
 - Former West Valley Student Resident Volunteer filed for unemployment.
 - SAFER Grant
 - The grant opens this week. The plan is to apply for a Volunteer Recruitment and Retention Coordinator for the three districts. This grant is a 100%, no match, grant and covers the cost of the position for 5 years.
 - Another grant being considered is 3 3-year grants for firefighter/paramedic positions for West Valley. The first 2 years would be 75% funded and the 3rd year is 35% funded. This may help supplement the funding from the levy.
 - A third option would be to go out for a grant for SW Polk to get one of their stations staffed 24/7.
 - These grants will all take 6 months to a year to be awarded and then there is a 6-month window after that to make the hires.
 - Budget Committee Meetings
 - COVID-19 considered, it would be best to have the committees meet separately and then the hearing can be held all together.
 - It was discussed that the budget committee for West Valley should be held after the vote for the levy to know how to build the budget appropriately.
 - Board Meeting Review
 - It was suggested that the discussion be started about what to do with the property adjacent to the West Valley's Willamina Station.

Sheridan – SW Polk – West Valley Fire Districts



May 4, 2020 4 PM

Oversight Committee Notes

- COVID-19 update
 - Chief Schulze is deployed. He is one week into a 2-week deployment that has the option to extend to 3 weeks. We continue to backfill his position, and both his wages and the backfill wages will be reimbursed.
 - The slow transition out of the pandemic has begun.
 - We are looking into reimbursement options for other expenses.
- Global sharing of resources- M193
 - Revenue for SFD and expenses for SW Polk reviewed. Further discussion will be had with full boards.
- CTGR and West Valley Contract Draft
 - The contract draft was reviewed. It will be presented to the West Valley Fire District Board next.
- Employee Handbook Draft
 - The employee handbook was presented for the oversight committee to review before it goes to the attorneys. Then it will be presented to the full boards.
- Fire Corps Program Draft
 - The drafted program was presented to the oversight committee.
- Board Meeting Agenda
 - No additions or changes were made to the agenda.



West Valley Fire District

825 NE Main St
Willamina, OR 97396

(503) 876-2004

Fax (503) 876-7150

Special Board Meeting Minutes

Meeting was held at Willamina Fire Station with public access given via RingCentral meetings.

May 7, 2020 at 6:00 pm

Roll Call

Chris Greenhill
Rick Mishler
Roy Whitman
Don Shelton
Gary Brooks

Fred Hertel, Fire Chief
Damon Schulze, Deputy Chief
Les Thomas, Division Chief

Audience

Dennis Rogers
Jakob Sessa
Daniel Cummins
Steve Warden
Patty Brooks
Mike Elliot
Hayden Hewes
Randall Chilano

Long Term Planning

Financial planning, forecasting and budgetary concerns were discussed.

Discussion was held on real property needs and future perspectives.

Update was given on union negotiations and pay equity and potential impacts on the budget.

Discussion was held on hiring practices and the impacts those have on service levels.

Motion: Brooks Second: Whitman

Move to adjourn.

Greenhill; aye Whitman; aye Shelton; aye Mishler; aye Brooks; aye

ANNUAL COLLECTION STATISTICS

Date Of Service	03/01/2019
Date Of Service	04/30/2020
Invoices	0
Company	Sheridan
Provider	Sheridan

Month	Tickets	Charges	Payments	%	FireMed	%	Disallowed	%	Uncollected	%	Pending	%
Jan 20	84	158,407.50	-16,778.83	11 %	-275.00	0 %	-33,990.00	21 %	-500.00	0 %	106,863.67	67 %
Feb 20	77	144,177.50	-27,555.07	19 %	-1,050.00	1 %	-63,384.10	44 %	-1,000.00	1 %	51,188.33	36 %
Mar 20	76	138,970.00	-18,591.63	13 %	-500.00	0 %	-57,956.22	42 %	0.00	0 %	61,922.15	45 %
Apr 20	57	103,850.00	-432.75	0 %	0.00	0 %	-1,449.35	1 %	0.00	0 %	101,967.90	98 %

294

545,405.00

-63,358.28

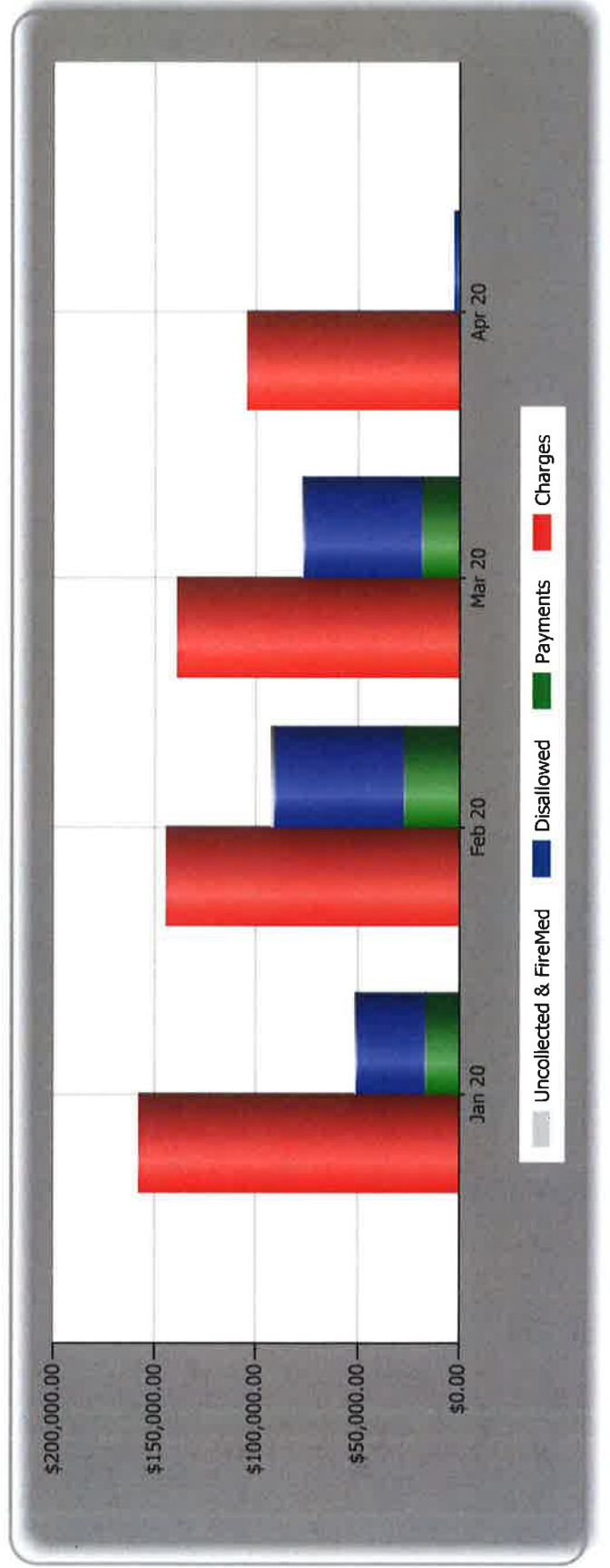
-1,825.00

-156,779.67

-1,500.00

321,942.05

All amounts shown relate directly to each month's charges. They will not reconcile to monthly deposit reports



Sheridan Fire District

Cash Report Fund Balance

April 30, 2020

For May 2020 Board Meeting

	BALANCE	DEPOSIT	WITHDRAWAL	INTEREST	FEES	BALANCE
Checking/First Federal	\$ 147,439.79	\$0.00	\$0.00	\$0.00	\$0.00	\$ 147,439.79 ✓
LGIP	\$ 1,132,332.82	\$2,846.72	\$0.00	\$1,635.11	\$0.00	\$ 1,136,814.65 ✓
Checking/US Bank	\$ 239,274.47	\$38,408.97	\$0.00	\$2.11	-\$14.00	\$ 277,671.55 ✓
Petty Cash	\$ 56.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 56.00 ✓
Totals	\$ 1,519,103.08	\$41,255.69	\$ -	\$ 1,637.22	\$ (14.00)	\$ 1,561,981.99

✓ Indicates reconciled to statement

Sheridan Rural Fire Protection District
Profit & Loss
 April 2020

	Apr 20
Income	
R1 · General Fund revenue	
Contractual Services	85,702.47
Current Taxes	2,557.62
Yamhill/Polk Prior Taxes	912.98
404000 · Misc. Income	1,838.24
407000 · User Fees	54,965.42
Total R1 · General Fund revenue	145,976.73
Total Income	145,976.73
Gross Profit	145,976.73
Expense	
001 · General Fund	
02 · Material and Services	
Dispatch & Radio Services	2,482.25
Equipment	10.00
General Supplies	6,270.60
Miscellaneous	94.00
PPE & Uniforms	-2,546.62
Professional Fees	6,879.60
Repairs & Maintenance	5,592.79
Travel & Education	1,231.62
Utilities	2,717.05
200650 · EMS Supplies	2,317.69
Total 02 · Material and Services	25,048.98
Total 001 · General Fund	25,048.98
009 · St. 9 Spending Authority	
2100090 · Appreciation Program	23,173.21
Total 009 · St. 9 Spending Authority	23,173.21
01 · Payroll	
Administrative Staff	59,454.70
Firefighter/Paramedic & EMT's	38,108.74
100057 · Payroll Expenses -Over Time -	6,776.97
100061 · Part-Time	5,148.96
104500 · Workers' Compensation	2,037.31
104600 · Health Insurance	26,341.36
104700 · FICA	8,375.94
104800 · PERS	18,935.68
104900 · Unemployment Insurance	322.26
01 · Payroll - Other	0.04
Total 01 · Payroll	165,501.96
Total Expense	213,724.15
Net Income	-67,747.42

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05/05/20

Cash Basis

Sheridan Rural Fire Protection District
Profit & Loss Budget vs. Actual
 July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
Income				
R1 · General Fund revenue				
Contractual Services	704,004.06	797,000.00	-92,995.94	88.3%
Current Taxes	663,894.73	653,000.00	10,894.73	101.7%
Yamhill/Polk Prior Taxes	12,395.61	20,000.00	-7,604.39	62.0%
401501 · General Fund Beginning Balance	768,656.00	550,000.00	218,656.00	139.8%
404000 · Misc. Income	27,397.22	64,000.00	-36,602.78	42.8%
407000 · User Fees	474,513.64	650,000.00	-175,486.36	73.0%
Total R1 · General Fund revenue	2,650,861.26	2,734,000.00	-83,138.74	97.0%
R5 · Gen. Equipment Reserve Fund				
3200050 · G.E.R. ending balance	427,525.00	392,525.00	35,000.00	108.9%
4050050 · G.E.R. Transfer Gen-Fund	0.00	25,000.00	-25,000.00	0.0%
Total R5 · Gen. Equipment Reserve Fund	427,525.00	417,525.00	10,000.00	102.4%
R7 · John Fancher Memorial Fund Rev.				
3200070 · J.F.M. Ending fund bal.	5,327.00	5,427.00	-100.00	98.2%
Total R7 · John Fancher Memorial Fund Rev.	5,327.00	5,427.00	-100.00	98.2%
R8 · Building Maint. Fund Revenue				
Seismic Grant Income	0.00	1,310,470.00	-1,310,470.00	0.0%
3200080 · B.M. F. Ending Fund Balance	304,256.00	304,256.00	0.00	100.0%
Total R8 · Building Maint. Fund Revenue	304,256.00	1,614,726.00	-1,310,470.00	18.8%
R9 · Station 9 Spending Authority				
Miscellaneous Income	0.00	2,000.00	-2,000.00	0.0%
Transfer in - General Fund	0.00	25,000.00	-25,000.00	0.0%
Total R9 · Station 9 Spending Authority	0.00	27,000.00	-27,000.00	0.0%
Total Income	3,387,969.26	4,798,678.00	-1,410,708.74	70.6%
Gross Profit	3,387,969.26	4,798,678.00	-1,410,708.74	70.6%

Sheridan Rural Fire Protection District
Profit & Loss Budget vs. Actual
July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
Expense				
001 · General Fund				
02 · Material and Services				
Dispatch & Radio Services	24,822.50	33,000.00	-8,177.50	75.2%
Equipment	9.63	26,000.00	-25,990.37	0.0%
Equipment Testing	5,589.01	20,000.00	-14,410.99	27.9%
General Supplies	11,663.02	25,000.00	-13,336.98	46.7%
Grant	0.00	20,000.00	-20,000.00	0.0%
Miscellaneous	8,208.31	10,500.00	-2,291.69	78.2%
PPE & Uniforms	5,013.22	31,500.00	-26,486.78	15.9%
Professional Fees	49,193.47	35,000.00	14,193.47	140.6%
Repairs & Maintenance	98,821.06	100,000.00	-1,178.94	98.8%
Travel & Education	9,837.31	25,000.00	-15,162.69	39.3%
Utilities	27,584.73	30,500.00	-2,915.27	90.4%
200650 · EMS Supplies	24,702.71	25,000.00	-297.29	98.8%
200800 · Insurance	27,935.50	35,000.00	-7,064.50	79.8%
Total 02 · Material and Services	293,380.47	416,500.00	-123,119.53	70.4%
05 · Transfers				
500300 · Building Maintenance	0.00	25,000.00	-25,000.00	0.0%
500600 · General Equip. Reserve Fund	0.00	25,000.00	-25,000.00	0.0%
Total 05 · Transfers	0.00	50,000.00	-50,000.00	0.0%
06 · Contingency				
600100 · Contingency	0.00	50,000.00	-50,000.00	0.0%
Total 06 · Contingency	0.00	50,000.00	-50,000.00	0.0%
Total 001 · General Fund	293,380.47	516,500.00	-223,119.53	56.8%

Sheridan Rural Fire Protection District
Profit & Loss Budget vs. Actual
July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
005 · General Equipment Reserve Fund				
310150 · G.E.R. Equipment Purchase	10,548.00	417,525.00	-417,525.00	0.0%
310151 · Total Gen Eq Res UEFB	0.00			
Total 005 · General Equipment Reserve Fund	10,548.00	417,525.00	-406,977.00	2.5%
007 · John Fancher Memorial				
2100070 · J.F.M. Individual Awards	200.00	200.00	0.00	100.0%
2100071 · Total J Fancher Memorial UEFB	0.00	5,227.00	-5,227.00	0.0%
Total 007 · John Fancher Memorial	200.00	5,427.00	-5,227.00	3.7%
008 · Building Maint. Fund				
Seismic Grant Upgrades	0.00	1,310,470.00	-1,310,470.00	0.0%
2100080 · B.M.F. Repair and Upkeep Bldg.	10,634.21	250,000.00	-239,365.79	4.3%
2100081 · Total Building Maint UEFB	0.00	54,256.00	-54,256.00	0.0%
Total 008 · Building Maint. Fund	10,634.21	1,614,726.00	-1,604,091.79	0.7%
009 · St. 9 Spending Authority				
2100090 · Appreciation Program	25,000.00	27,000.00	-2,000.00	92.6%
Total 009 · St. 9 Spending Authority	25,000.00	27,000.00	-2,000.00	92.6%
01 · Payroll				
Administrative Staff	537,624.79	637,000.00	-99,375.21	84.4%
Firefighter/Paramedic & EMT's	427,605.22	684,000.00	-256,394.78	62.5%
100057 · Payroll Expenses -Over Time -	50,263.39	50,000.00	263.39	100.5%
100060 · RV Reimbursement	6,427.00	50,000.00	-43,573.00	12.9%
100061 · Part-Time	22,778.45	10,000.00	12,778.45	227.8%
104500 · Workers' Compensation	54,595.11	25,000.00	29,595.11	218.4%
104600 · Health Insurance	240,682.95	310,000.00	-69,317.05	77.6%
104700 · FICA	79,602.21	110,000.00	-30,397.79	72.4%
104800 · PERS	176,922.59	210,000.00	-33,077.41	84.2%
104900 · Unemployment Insurance	1,063.53	1,500.00	-436.47	70.9%
01 · Payroll - Other	-0.02			
Total 01 · Payroll	1,597,565.22	2,087,500.00	-489,934.78	76.5%

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05/05/20

Cash Basis

Sheridan Rural Fire Protection District
Profit & Loss Budget vs. Actual
 July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
07 - Unappropriated EFB	0.00	130,000.00	-130,000.00	0.0%
70000 - UEFB	0.00	130,000.00	-130,000.00	0.0%
Total 07 - Unappropriated EFB	1,937,327.90	4,798,678.00	-2,861,350.10	40.4%
Total Expense	1,450,641.36	0.00	1,450,641.36	100.0%
Net Income				

Sheridan Rural Fire Protection District
Check Detail

April 2020

Type	Num	Date	Name	Account	Paid Amount
Liability Check	04/29/2020	QuickBooks Payroll Service	First Federal		
		QuickBooks Payroll Service	Payroll Expenses		-31.50
		QuickBooks Payroll Service	Payroll Expenses		-27.00
		QuickBooks Payroll Service	Payroll Expenses		-109.00
		QuickBooks Payroll Service	2100 · Payroll Liabilities		-11,129.00
		QuickBooks Payroll Service	2100 · Payroll Liabilities		-1,587.60
		QuickBooks Payroll Service	2100 · Payroll Liabilities		-1,587.60
		QuickBooks Payroll Service	2100 · Payroll Liabilities		-6,788.34
		QuickBooks Payroll Service	2100 · Payroll Liabilities		-6,788.34
		QuickBooks Payroll Service	2100 · Payroll Liabilities		-7,011.00
		QuickBooks Payroll Service	2100 · Payroll Liabilities		-46.23
		QuickBooks Payroll Service	2100 · Payroll Liabilities		-46.23
		QuickBooks Payroll Service	2110 · Direct Deposit Liabilities		-77,510.84
		QuickBooks Payroll Service	2100 · Payroll Liabilities		-106.28
					<u>-112,768.96</u>
Paycheck	04/30/2020	Breedon, Judy L	First Federal		
			Payroll		3,267.50
Paycheck	04/30/2020	Crowe, Jason R	First Federal		
			Payroll		5,528.23
Paycheck	04/30/2020	Cummins, Daniel L	First Federal		
			Payroll		3,778.04
Paycheck	04/30/2020	Elliott, Michael R	First Federal		
			Payroll		3,307.11
Paycheck	04/30/2020	Hammer, Donna E	First Federal		
			Payroll		3,375.77

TOTAL

Sheridan Rural Fire Protection District
Check Detail

April 2020

Type	Num	Date	Name	Account	Paid Amount
Paycheck		04/30/2020	Hari, Brendan R	First Federal Payroll	3,204.02
Paycheck		04/30/2020	Homer, Daniel B	First Federal Payroll	3,881.41
Paycheck		04/30/2020	Hoxie, Sean R	First Federal Payroll	7,026.12
Paycheck		04/30/2020	Ketelson, Andrew D	First Federal Payroll	2,939.30
Paycheck		04/30/2020	Leigh, Zachariah A	First Federal Payroll	2,814.89
Paycheck		04/30/2020	Mock, Robert C	First Federal Payroll	5,334.35
Paycheck		04/30/2020	Pozzesi, Nicholas M	First Federal Payroll	4,029.15
Paycheck		04/30/2020	Prescott, Mariah N	First Federal Payroll	2,669.01
Paycheck		04/30/2020	Schulze, Damon R	First Federal Payroll	8,142.04
Paycheck		04/30/2020	Malcomson, Ronald P	First Federal Payroll	214.98

Sheridan Rural Fire Protection District

Check Detail

April 2020

Type	Num	Date	Name	Account	Paid Amount
Paycheck	04/30/2020	Ryan, Suzanna R	First Federal Payroll		3,320.77
Paycheck	04/30/2020	Hertel, Frederick J	First Federal Payroll		8,576.63
Paycheck	04/30/2020	Thomas, Leslie E	First Federal Payroll		6,101.52
Check	NFS	04/14/2020	691 · US Bank 200900 · Prof Services and Elections		-14.00
Bill Pmt -Check Bill	Online	04/01/2020 03/11/2020	CenturyLink St 9	First Federal 202300 · Telephone	-213.95
Check	Online	04/03/2020	Citi Cards	First Federal Citi VISA/9805 JB	-857.50
Bill Pmt -Check Bill	Online	04/03/2020 03/18/2020	PGE St 98	First Federal 202200 · Electricity	-88.37
Bill Pmt -Check Bill	Online	04/03/2020 03/12/2020	Verizon Wireless	First Federal 202300 · Telephone	-281.10
Liability Check	Online	04/06/2020	West Valley Local 4861 Dues	First Federal 2100 · Payroll Liabilities	-700.00
Liability Check	Online	04/07/2020	Nationwide Retirement Solutions Payroll deduction	First Federal 2100 · Payroll Liabilities	-3,216.66
Bill Pmt -Check Bill	Online	04/07/2020 03/25/2020	City of Sheridan St 9	First Federal 202000 · Water & Sewer	-197.03

**Sheridan Rural Fire Protection District
Check Detail**

2:05 PM
05/05/20

April 2020

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check Bill	Online	04/07/2020 03/13/2020	Canon Solutions America	First Federal 202600 · Office Supplies & Postage	-318.60
Bill Pmt -Check Bill	Online St 97	04/08/2020 03/26/2020 St 97	Ferrellgas	First Federal 202100 · Natural Gas	-111.70
Liability Check	Online	04/08/2020	Employee Benefits Service Trust Health insurance	First Federal 2100 · Payroll Liabilities 2100 · Payroll Liabilities	-1,317.19 -27,071.78 <u>-28,388.97</u>
Bill Pmt -Check Bill	Online	04/09/2020 03/24/2020 St 9	PGE	First Federal 202200 · Electricity	-613.69
Bill Pmt -Check Bill	Online	04/09/2020 03/24/2020 St 97	PGE	First Federal 202200 · Electricity	-123.89
Bill Pmt -Check Bill	Online	04/10/2020 03/20/2020	Crystal Springs	First Federal 202720 · Janitorial & House Supplies	-108.67
Check	Online	04/10/2020	Public Employees Retirement System	First Federal 104800 · PERS	-18,935.68
Bill Pmt -Check Bill	Online	04/10/2020 03/25/2020 St 9	NW Natural Gas	First Federal 202100 · Natural Gas	-434.69
Bill Pmt -Check Bill	Online	04/10/2020 03/25/2020	NW Natural Gas	First Federal 202100 · Natural Gas	-15.69
Bill Pmt -Check Bill	Online St 97	04/10/2020 03/31/2020 St 97	Western Oregon Waste	First Federal 203100 · Garbage Collection	-47.85

TOTAL

**Sheridan Rural Fire Protection District
Check Detail**

April 2020

2:05 PM
05/05/20

Type	Num	Date	Name	Account	Paid Amount
Liability Check	Online	04/15/2020	Aflac Payroll deduction	First Federal 2100 · Payroll Liabilities	-140.01
Bill Pmt -Check Bill	Online	04/15/2020 03/26/2020	Buell-Red Prairie Water District St 97	First Federal 202000 · Water & Sewer	-55.00
Bill Pmt -Check Bill	Online	04/17/2020 03/31/2020	Western Oregon Waste St 9	First Federal 203100 · Garbage Collection	-185.66
Bill Pmt -Check Bill	Online	04/20/2020 03/28/2020	CenturyLink St 9	First Federal 202300 · Telephone	-48.44
Bill Pmt -Check Bill	Online	04/22/2020 04/12/2020	Canon Solutions America	First Federal 202600 · Office Supplies & Postage	-282.44
Liability Check	26131	04/01/2020	Oregon Department of Justice Payroll deduction	First Federal 2100 · Payroll Liabilities	-234.00
Check	26132	04/09/2020	West Valley Fire District Square sales	First Federal 404000 · Misc. Income	-72.52
Check	26133	04/09/2020	SW Polk Fire District. Medic 193	First Federal 200500 · Fuel & Oil	-881.07

Sheridan Rural Fire Protection District
Check Detail

April 2020

Type	Num	Date	Name	Account	Paid Amount
Check	26134	04/09/2020	West Valley Fire District 40/40/20 bills	First Federal	
				202600 · Office Supplies & Postage	-8.40
				200210 · Fire Training	-11.11
				200220 · EMS Training	-14.44
				200220 · EMS Training	-14.96
				200220 · EMS Training	-7.61
				200220 · EMS Training	-19.20
				200220 · EMS Training	-11.64
				200220 · EMS Training	-479.83
				200220 · EMS Training	-479.83
				200210 · Fire Training	-58.16
				203000 · Dues & Subscriptions	-34.00
				Travel & Education	-11.58
				Travel & Education	-31.60
				200210 · Fire Training	-27.56
				General Supplies	-153.98
				Travel & Education	-27.10
				200620 · Fire Supplies & Rehab	-26.00
				200210 · Fire Training	-37.00
				TOTAL	-1,454.00
Check	26135	04/09/2020	West Valley Fire District misc bills on CC	First Federal	
				200610 · Fire Equipment & Hose	-10.00
				202710 · Bldg. Maint. Sup. and Grounds	-11.48
				202710 · Bldg. Maint. Sup. and Grounds	-1,328.66
				202600 · Office Supplies & Postage	-17.49
				202720 · Janitorial & House Supplies	-4.75
				202710 · Bldg. Maint. Sup. and Grounds	-82.40
				202710 · Bldg. Maint. Sup. and Grounds	-137.16
				202710 · Bldg. Maint. Sup. and Grounds	-215.89
				202710 · Bldg. Maint. Sup. and Grounds	-570.00
				202710 · Bldg. Maint. Sup. and Grounds	-535.00

Sheridan Rural Fire Protection District
Check Detail

April 2020

Type	Num	Date	Name	Account	Paid Amount
	26135		West Valley Fire District		
				202710 · Bldg. Maint. Sup. and Grounds	-60.28
				202710 · Bldg. Maint. Sup. and Grounds	-393.87
				202600 · Office Supplies & Postage	-2,519.88
				202600 · Office Supplies & Postage	-249.99
				202600 · Office Supplies & Postage	-26.99
				202600 · Office Supplies & Postage	-79.00
				202600 · Office Supplies & Postage	-1,799.92
				200410 · Turnouts & PPE	2,189.71
				202400 · Uniforms	240.91
				200650 · EMS Supplies	136.50
				200620 · Fire Supplies & Rehab	20.42
				202400 · Uniforms	116.00
					<u>-5,339.22</u>
				First Federal	
				200900 · Prof Services and Elections	-3,500.00
				First Federal	
				200710 · Vehicle Maintenance	-61.68
				First Federal	
				For West Valley Fire	-119.90
				First Federal	
				200500 · Fuel & Oil	-769.71
				First Federal	
				200710 · Vehicle Maintenance	-330.00
				First Federal	
				200710 · Vehicle Maintenance	-201.09

TOTAL

**Sheridan Rural Fire Protection District
Check Detail**

2:05 PM
05/05/20

Type	Num	Date	Name	Account	Paid Amount
Bill	26142	04/09/2020	Driver and Motor Vehicle Services	First Federal 200900 · Prof Services and Elections	-3.00
Bill	26143	03/31/2020	Industrial Welding Supply, Inc.	First Federal 200650 · EMS Supplies	-195.00
Bill	26144	03/18/2020	Labsource, Inc.	First Federal For West Valley Fire	-186.75
Bill	26145	03/31/2020	Perrydale Domestic Water Assn	First Federal 202000 · Water & Sewer	-40.00
Bill	26146	03/31/2020	Sheridan Building Materials	First Federal General Supplies	-74.92
Bill	26147	03/24/2020	Special Districts Insurance Services	First Federal 104500 · Workers' Compensation	-1,991.08
Bill	26148	03/13/2020	Streamline	First Federal 203800 · Computer Programs and Maint.	-200.00
Bill	26149	03/27/2020	Systems Design West, LLC	First Federal 200900 · Prof Services and Elections	-1,823.70
Bill	26150	03/09/2020	Teleflex	First Federal 200650 · EMS Supplies	-562.50
Bill	26151	04/01/2020	The Bulletin Board	First Federal 203400 · Advertising	-216.00
Bill	26152	03/27/2020	Walter E Nelson Co	First Federal 202720 · Janitorial & House Supplies	-82.72

**Sheridan Rural Fire Protection District
Check Detail**

April 2020

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check Bill	26153 April	04/09/2020 03/13/2020	Yamhill Communication Agency	First Federal Dispatch & Radio Services	-2,482.25
Bill Pmt -Check Bill	26154 3030096	04/09/2020 03/04/2020	ZOLL Medical Corp.	First Federal 200650 · EMS Supplies	-168.75
Bill Pmt -Check Bill	26155	04/09/2020	Life-Assist, Inc.	First Federal 200650 · EMS Supplies	-2,596.62
Check	26156	04/09/2020	Oregon Dept. of Revenue 3rd QTR	First Federal 104900 · Unemployment Insurance	-322.26
Bill Pmt -Check Bill	26157	04/09/2020 01/10/2020	Walter E Nelson Co	First Federal 202720 · Janitorial & House Supplies	-602.17
Check	26158	04/09/2020	LOSAP 2018-19	First Federal 210090 · Appreciation Program	-23,173.21
Bill Pmt -Check Bill	26159	04/30/2020 03/31/2020	Speer Hoyt LLC Legal	First Federal 200900 · Prof Services and Elections	-1,276.00
Liability Check	26160	04/30/2020	Oregon Department of Justice Payroll deduction	First Federal 2100 · Payroll Liabilities	-304.92

SW Polk Fire District

Cash Report Fund Balance

April 30, 2020

For May 2020 Board Meeting

	BALANCE	DEPOSIT	WITHDRAWAL	INTEREST	FEES	BALANCE
District/Columbia Bank	\$ 9,266.78	\$201,547.84	-\$201,810.68	\$0.00	-\$25.00	\$ 8,978.94 ✓
Volunteer/Columbia Bank	\$ 51,176.34	\$519.00	-\$15,401.41	\$0.00	\$0.00	\$ 36,293.93 ✓
LGIP/4884	\$ 1,058,794.92	\$3,561.40	-\$155,000.00	\$1,390.46	-\$0.10	\$ 908,746.68 ✓
LGIP/6043	\$ 4,852,997.53	\$0.00	-\$45,652.05	\$6,942.03	\$0.00	\$ 4,814,287.51 ✓
Totals	\$ 5,972,235.57	\$205,628.24	\$ (417,864.14)	\$ 8,332.49	\$ (25.10)	\$ 5,768,307.06

✓ Indicates reconciled to statement

SW Polk Fire District
Profit & Loss
April 2020

	<u>Apr 20</u>
Income	
4200 · Current Property Tax	2,760.39
4210 · Deliquent Property Tax	783.67
4310 · Interest on Investments	6,942.03
4830 · Miscellaneous Revenue	1,407.80
	<hr/>
Total Income	11,893.89
Gross Profit	11,893.89
Expense	
6000 · Materials & Services	
Dispatch Services	1,985.00
General Supplies	378.23
PPE	306.73
Repairs & Maintenance	1,096.51
Travel & Education	615.83
Utilities	934.95
6400 · Firefighter Appreciation	216.41
6463 · Contractual Services	49,017.76
6465 · Legal/Professional Fees	885.30
6600 · Miscellaneous	42.10
	<hr/>
Total 6000 · Materials & Services	55,478.82
7000 · Debt Service	0.00
8000 · Capital Outlay	
8502 · Faciliites (Stations)	145,318.58
	<hr/>
Total 8000 · Capital Outlay	145,318.58
Total Expense	200,797.40
	<hr/>
Net Income	-188,903.51

SW Polk Fire District Profit & Loss Budget vs. Actual July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
Income				
4200 · Current Property Tax	844,593.57	863,300.00	-18,706.43	97.8%
4210 · Delinquent Property Tax	19,623.60	15,000.00	4,623.60	130.8%
4310 · Interest on Investments	93,604.58	100,000.00	-6,395.42	93.6%
4830 · Miscellaneous Revenue	51,317.71	55,000.00	-3,682.29	93.3%
4949 · Transfer In GF-Firefighter	27,740.00	27,740.00	0.00	100.0%
4990 · Beginning Balance	6,158,571.00	6,551,540.00	-392,969.00	94.0%
Total Income	7,195,450.46	7,612,580.00	-417,129.54	94.5%
Gross Profit	7,195,450.46	7,612,580.00	-417,129.54	94.5%
Expense				
4999 · Unappropriated Ending Fund Bal	0.00	720,000.00	-720,000.00	0.0%
5000 · Personnel				
5063 · Workers Compensation	3,072.90	5,000.00	-1,927.10	61.5%
Total 5000 · Personnel	3,072.90	5,000.00	-1,927.10	61.5%
6000 · Materials & Services				
Dispatch Services	35,464.14	54,000.00	-18,535.86	65.7%
Equipment Testing & Maint.	3,631.37	28,000.00	-24,368.63	13.0%
General Supplies	2,906.51	5,000.00	-2,093.49	58.1%
PPE	8,022.35	10,000.00	-1,977.65	80.2%
Repairs & Maintenance	30,539.05	9,500.00	21,039.05	321.5%
Travel & Education	4,213.30	4,000.00	213.30	105.3%
Utilities	6,893.80	8,500.00	-1,606.20	81.1%
6400 · Firefighter Appreciation	30,436.58	56,740.00	-26,303.42	53.6%
6455 · Insurance-Property/Liab	12,771.50	15,000.00	-2,228.50	85.1%
6463 · Contractual Services	399,061.28	471,600.00	-72,538.72	84.6%
6465 · Legal/Professional Fees	32,741.69	27,500.00	5,241.69	119.1%
6500 · Equipment	0.00	5,000.00	-5,000.00	0.0%
6515 · General Purpose Grant Expense	0.00	5,000.00	-5,000.00	0.0%
6600 · Miscellaneous	2,600.14	5,000.00	-2,399.86	52.0%
6000 · Materials & Services - Other	0.00	0.00	0.00	0.0%
Total 6000 · Materials & Services	569,281.71	704,840.00	-135,558.29	80.8%
7000 · Debt Service				
7466 · Bond Issuance Costs	0.00	0.00	0.00	0.0%
7801 · Series 2017 Debt Serv Principal	195,000.00	195,000.00	0.00	100.0%
7802 · Series 2017 Debt Serv Interest	101,661.86	200,000.00	-98,338.14	50.8%
Total 7000 · Debt Service	296,661.86	395,000.00	-98,338.14	75.1%

SW Polk Fire District
Profit & Loss Budget vs. Actual
 July 2019 through April 2020

	Jul '19 - Apr 20	Budget	\$ Over Budget	% of Budget
8000 · Capital Outlay				
8500 · Firefighting & Safety Equip	0.00	100,000.00	-100,000.00	0.0%
8501 · Apparatus Replacement	34,015.85	2,351,000.00	-2,316,984.15	1.4%
8502 · Facilities (Stations)	446,723.18	3,259,000.00	-2,812,276.82	13.7%
Total 8000 · Capital Outlay	480,739.03	5,710,000.00	-5,229,260.97	8.4%
9901 · Transfer to Station 130	27,740.00	27,740.00	0.00	100.0%
9970 · Contingency	50,000.00	50,000.00	0.00	100.0%
Total Expense	1,427,495.50	7,612,580.00	-6,185,084.50	18.8%
Net Income	5,767,954.96	0.00	5,767,954.96	100.0%

SW Polk Fire District Check Detail April 2020

Type	Num	Date	Name	Account	Paid Amount
Check		04/01/2020		1007 · LGIP 4884	
TOTAL				6600 · Miscellaneous	-0.10
					-0.10
Check		04/15/2020		1008 · SW - 9840 Columbia Ba...	
TOTAL				6600 · Miscellaneous	-25.00
					-25.00
Bill Pmt -Check	Online	04/02/2020	CenturyLink	1008 · SW - 9840 Columbia Ba...	
Bill		03/13/2020		Utilities	-157.70
TOTAL					-157.70
Check	Online	04/14/2020	Pacific Power	1008 · SW - 9840 Columbia Ba...	
TOTAL				Utilities	-170.99
					-170.99
Check	Online	04/20/2020	Bank of America	1009 · VOLS - 9832 Columbia ...	
TOTAL				4010 · Awards	-2.00
				4030 · Building	-12.00
				4080 · LOS Gifts	-202.41
					-216.41
Bill Pmt -Check	Online	04/27/2020	Spectrum Business	1008 · SW - 9840 Columbia Ba...	
Bill		04/09/2020		Utilities	-66.98
TOTAL					-66.98
Check	6151	04/06/2020	First American Title	1008 · SW - 9840 Columbia Ba...	
TOTAL				8502 · Facilities (Stations)	-45,652.05
					-45,652.05

Bridgeport Property

SW Polk Fire District Check Detail April 2020

Type	Num	Date	Name	Account	Paid Amount
Check	6152	04/09/2020	Sheridan Rural Fire Protection Di...	1008 · SW - 9840 Columbia Ba...	
TOTAL				6463 · Contractual Services	-49,017.76
Check	6153	04/09/2020	West Valley Fire District <i>Misc. bills on credit card</i>	1008 · SW - 9840 Columbia Ba...	
TOTAL				General Supplies -80.86 Utilities -36.45 General Supplies -4.75 General Supplies -14.95 Repairs & Maintenance -71.92 General Supplies -83.78 General Supplies -74.70 <hr/> -367.41	
Check	6154	04/09/2020	Sheridan Rural Fire Protection Di... <i>40/40/20 bills</i>	1008 · SW - 9840 Columbia Ba...	
TOTAL				6465 · Legal/Professional Fees -27.50 6465 · Legal/Professional Fees -40.20 <hr/> -67.70	
Check	6155	04/09/2020	West Valley Fire District <i>40/40/20 bills</i>	1008 · SW - 9840 Columbia Ba...	
TOTAL				General Supplies -4.20 Travel & Education -5.56 Travel & Education -7.22 Travel & Education -7.48 Travel & Education -3.81 Travel & Education -9.60 Travel & Education -5.82 Travel & Education -479.84 Travel & Education -29.08 6600 · Miscellaneous -17.00 Travel & Education -5.79 Travel & Education -15.80 Travel & Education -13.78 General Supplies -76.99 Travel & Education -13.55	

SW Polk Fire District Check Detail April 2020

Type	Num	Date	Name	Account	Paid Amount
TOTAL				General Supplies Travel & Education	-13.00 -18.50 <hr/> -727.02
Check	6156	04/09/2020	Sheridan Rural Fire Protection Di... <i>Misc. bills</i>	1008 · SW - 9840 Columbia Ba...	
				6465 · Legal/Professional Fees Utilities Utilities Utilities Utilities Utilities Utilities	-50.00 -59.36 -40.01 -40.01 -40.01 -40.01 -40.01 -40.01 <hr/> -349.42
TOTAL					
Bill Pmt -Check	6157	04/09/2020	Carlson Veit Architects, PC	1008 · SW - 9840 Columbia Ba...	
Bill	12422	02/28/2020		8502 · Facilities (Stations)	-23,244.05
				8502 · Facilities (Stations)	-484.73
Bill	12424	02/28/2020		8502 · Facilities (Stations)	-192.50
Bill	12426	02/28/2020		8502 · Facilities (Stations)	-6,349.75
				8502 · Facilities (Stations)	-1,491.48
				8502 · Facilities (Stations)	-55.00
TOTAL					-31,817.51
Bill Pmt -Check	6158	04/09/2020	City of Dallas	1008 · SW - 9840 Columbia Ba...	
Bill	T136	03/13/2020		Repairs & Maintenance	-525.44
Bill	E138	03/13/2020		Repairs & Maintenance	-82.50
TOTAL					-607.94
Bill Pmt -Check	6159	04/09/2020	Itemizer-Observer	1008 · SW - 9840 Columbia Ba...	
Bill	K. Gard...	03/31/2020		6465 · Legal/Professional Fees	-75.00
TOTAL					-75.00

**SW Polk Fire District
Check Detail
April 2020**

11:44 AM
05/04/20

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	6160	04/09/2020	KB & T Trucking LLC	1008 · SW - 9840 Columbia Ba...	
Bill	166	03/14/2020		Repairs & Maintenance	-440.00
TOTAL					-440.00
Bill Pmt -Check	6161	04/09/2020	MLynn Designs	1008 · SW - 9840 Columbia Ba...	
Bill	Gardner	03/22/2020		General Supplies	-25.00
TOTAL					-25.00
Bill Pmt -Check	6162	04/09/2020	MNOP	1008 · SW - 9840 Columbia Ba...	
Bill	CL27663	03/15/2020		Fuel & Oil For Sheridan	-210.20
Bill	CL30037	03/31/2020		Fuel & Oil For Sheridan	-317.98 -123.84 -205.70
TOTAL					-857.72
Bill Pmt -Check	6163	04/09/2020	NW Natural	1008 · SW - 9840 Columbia Ba...	
Bill	130	03/30/2020		Utilities	-85.41
TOTAL					-85.41
Bill Pmt -Check	6164	04/09/2020	Perrydale Domestic Water Assc.	1008 · SW - 9840 Columbia Ba...	
Bill		03/31/2020		Utilities	-75.00
TOTAL					-75.00
Bill Pmt -Check	6165	04/09/2020	Polk County Sheriff's Office	1008 · SW - 9840 Columbia Ba...	
Bill	78793	03/16/2020		Dispatch Services	-1,985.00
TOTAL					-1,985.00

SW Polk Fire District Check Detail April 2020

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	6166	04/09/2020	Speer Hoyt LLC	1008 · SW - 9840 Columbia Ba...	
Bill	55205	03/31/2020		6465 · Legal/Professional Fees	-164.50
TOTAL					-164.50
Check	6167	04/09/2020	SW Polk Volunteer Association	1008 · SW - 9840 Columbia Ba...	
TOTAL				8502 · Facilities (Stations)	-519.00
Check	6168	04/14/2020	First American Title	1008 · SW - 9840 Columbia Ba...	
TOTAL				8502 · Facilities (Stations)	-191.08
Bill Pmt -Check	6169	04/14/2020	Carlson Veit Architects, PC	1008 · SW - 9840 Columbia Ba...	
Bill	12457	03/31/2020		8502 · Facilities (Stations)	-3,442.25
Bill	12458	03/31/2020		8502 · Facilities (Stations)	-5,961.40
				8502 · Facilities (Stations)	-110.00
Bill	12470	03/31/2020		8502 · Facilities (Stations)	-36.99
				8502 · Facilities (Stations)	-550.00
				8502 · Facilities (Stations)	-2,478.00
				8502 · Facilities (Stations)	-55,094.02
TOTAL					-67,672.66
Bill Pmt -Check	6170	04/14/2020	McMinnville Immediate Health Care	1008 · SW - 9840 Columbia Ba...	
Bill	Clark	04/01/2020		6465 · Legal/Professional Fees	-428.10
TOTAL					-428.10
Bill Pmt -Check	6171	04/14/2020	Municipal Emergency Services	1008 · SW - 9840 Columbia Ba...	
Bill	1443512	04/01/2020		PPE	-306.73
TOTAL					-306.73

SW Polk Fire District
Check Detail
April 2020

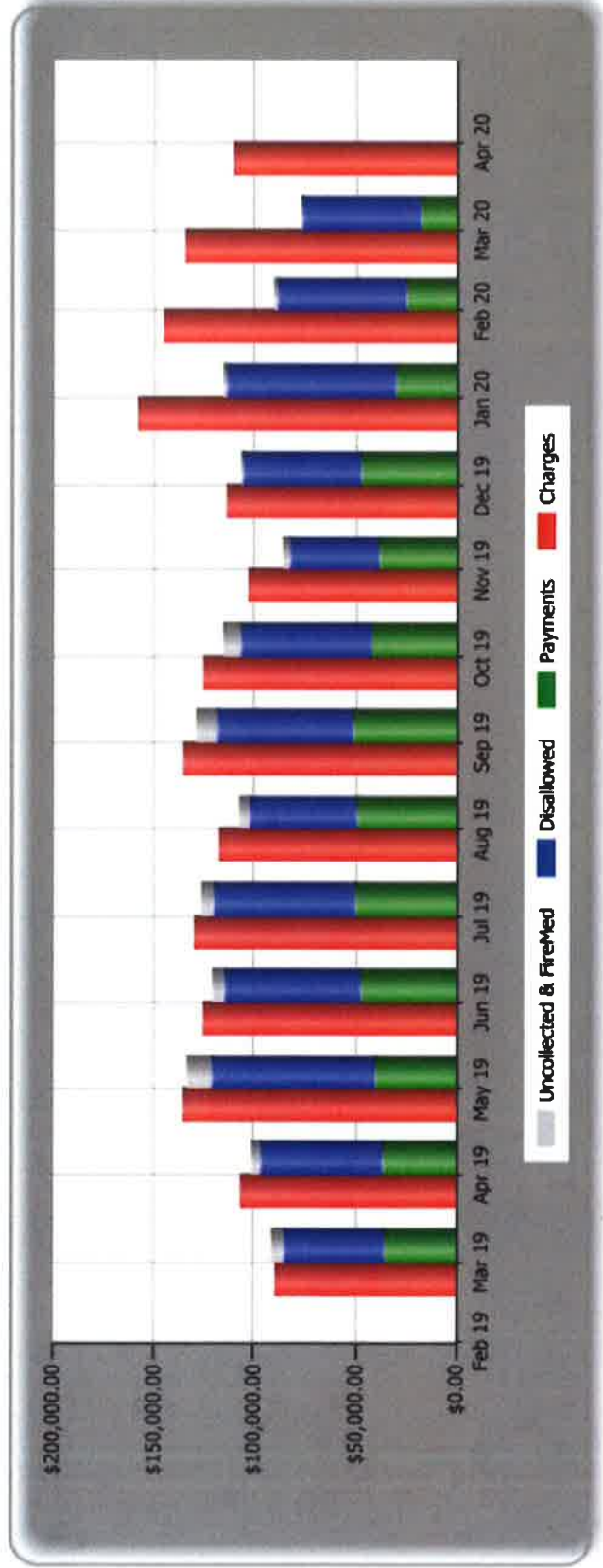
Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	6172	04/14/2020	Rickreall Community Water	1008 · SW - 9840 Columbia Ba...	
Bill		04/14/2020		Utilities	-21.50
Bill		04/14/2020		Utilities	-21.50
TOTAL					-43.00
Bill Pmt -Check	6173	04/14/2020	Streamline	1008 · SW - 9840 Columbia Ba...	
Bill	April	04/09/2020		6465 · Legal/Professional Fees	-100.00
TOTAL					-100.00

ANNUAL COLLECTION STATISTICS

Date Of Service	03/01/2019
Date Of Service	04/30/2020
Invoices	0
Company	West Valley
Provider	West Valley

Month	Tickets	Charges	Payments	%	FireMed	%	Disallowed	%	Uncollected	%	Pending	%
Mar 19	51	89,664.80	-36,406.89	41 %	-75.00	0 %	-49,014.87	55 %	-5,840.44	7 %	-1,672.40	-2 %
Apr 19	62	106,788.20	-36,811.32	34 %	-150.00	0 %	-59,683.32	56 %	-4,378.76	4 %	5,764.80	5 %
May 19	80	135,731.20	-40,335.21	30 %	-1,885.60	1 %	-81,317.32	60 %	-10,564.13	8 %	1,628.94	1 %
Jun 19	72	125,567.40	-47,658.95	38 %	-925.00	1 %	-66,969.48	53 %	-6,001.68	5 %	4,012.29	3 %
Jul 19	73	130,667.20	-50,740.78	39 %	-1,637.84	1 %	-69,150.21	53 %	-4,788.85	4 %	4,349.52	3 %
Aug 19	65	117,289.00	-49,821.75	42 %	-1,052.47	1 %	-52,508.06	45 %	-3,856.56	3 %	10,050.16	9 %
Sep 19	82	135,750.00	-51,580.14	38 %	-3,813.00	3 %	-66,869.88	49 %	-7,172.87	5 %	6,314.11	5 %
Oct 19	73	125,521.00	-42,450.39	34 %	-400.00	0 %	-64,304.81	51 %	-8,703.40	7 %	9,662.40	8 %
Nov 19	56	102,760.60	-38,661.98	38 %	-550.00	1 %	-44,040.71	43 %	-2,399.20	2 %	17,108.71	17 %
Dec 19	66	113,736.40	-47,817.99	42 %	-250.00	0 %	-57,900.58	51 %	-450.00	0 %	7,317.83	6 %
Jan 20	81	158,785.00	-30,580.11	19 %	-525.00	0 %	-83,256.72	52 %	-1,000.00	1 %	43,423.17	27 %
Feb 20	79	145,905.00	-24,899.66	17 %	-295.00	0 %	-64,050.37	44 %	-1,000.00	1 %	55,659.97	38 %
Mar 20	68	134,415.00	-17,817.51	13 %	-250.00	0 %	-58,950.10	44 %	0.00	0 %	57,397.39	43 %
Apr 20	65	110,182.50	0.00	0 %	0.00	0 %	0.00	0 %	0.00	0 %	110,182.50	100 %
		973	1,732,763.30	-515,582.68	-11,808.91	-818,016.43	-56,155.89	331,199.39				

All amounts shown relate directly to each month's charges. They will not reconcile to monthly deposit reports



West Valley Fire District

Cash Report Fund Balance

April 30, 2020

For May 2020 Board Meeting

	BALANCE	DEPOSIT	WITHDRAWAL	INTEREST	FEES	BALANCE
US Bank Checking	\$ 194,338.01	\$92,660.60	-\$135,000.37	\$0.00	\$0.00	\$ 151,998.24 ✓
LGIP/5640	\$ 9,808.28	\$1,456.25	\$0.00	\$15.76	\$0.00	\$ 11,280.29 ✓
Totals	\$ 204,146.29	\$94,116.85	\$ (135,000.37)	\$ 15.76	\$ -	\$ 163,278.53

✓ Indicates reconciled to statement

West Valley Fire District

PROFIT AND LOSS

April 2020

	TOTAL
Income	
INCOME	
Current Taxes	960.24
Miscellaneous	
Grants	10,000.00
Interest	22.15
Total Miscellaneous	10,022.15
Previous Taxes	489.62
User Fees	69,984.40
Total INCOME	81,456.41
Total Income	\$81,456.41
GROSS PROFIT	\$81,456.41
Expenses	
MATERIAL & SERVICES	
Contractual Services	36,684.71
Dispatch Fees	1,836.42
General Supplies	1,559.22
Medical Supplies	2,016.54
PPE	13.50
Professional Services	1,002.84
Repairs & Maintenance	-3,414.57
Utilities	2,948.16
Total MATERIAL & SERVICES	42,646.82
PAYROLL EXPENSES	
Federal Taxes 941/944	3,973.72
FF/EMT	13,704.28
FF/EMT OT	2,883.28
MEDICAL INS	15,604.12
P.E.R.S.	8,452.14
Salaries	36,685.94
State Taxes	78.31
Worker's Comp	4,152.25
Total PAYROLL EXPENSES	85,534.04
Total Expenses	\$128,180.86
NET OPERATING INCOME	\$ -46,724.45
NET INCOME	\$ -46,724.45

West Valley Fire District

BUDGET VS. ACTUALS: FY_2019_2020 - FY20 P&L

July 2019 - April 2020

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
Income				
GF Beginning Balance	329,005.46	375,000.00	45,994.54	87.73 %
INCOME				
Contractual Services	488,023.68	550,000.00	61,976.32	88.73 %
Current Taxes	258,285.32	255,000.00	-3,285.32	101.29 %
Miscellaneous	40,802.18	50,000.00	9,197.82	81.60 %
Previous Taxes	11,295.74	5,000.00	-6,295.74	225.91 %
User Fees	538,341.05	650,000.00	111,658.95	82.82 %
Total INCOME	1,336,747.97	1,510,000.00	173,252.03	88.53 %
Unapplied Cash Payment Income-1	5.00		-5.00	
Total Income	\$1,665,758.43	\$1,885,000.00	\$219,241.57	88.37 %
GROSS PROFIT	\$1,665,758.43	\$1,885,000.00	\$219,241.57	88.37 %
Expenses				
Contingency	25,000.00	25,000.00	0.00	100.00 %
MATERIAL & SERVICES				
Contractual Services	307,610.26	355,000.00	47,389.74	86.65 %
Dispatch Fees	23,857.01	33,000.00	9,142.99	72.29 %
Equipment	-24,473.89	16,000.00	40,473.89	-152.96 %
General Supplies	14,288.16	25,000.00	10,711.84	57.15 %
Grant Purchases	10,000.00	20,000.00	10,000.00	50.00 %
Insurance	25,862.50	35,000.00	9,137.50	73.89 %
Medical Supplies	24,305.07	35,000.00	10,694.93	69.44 %
Misc. Expenses	5,586.58	10,000.00	4,413.42	55.87 %
PPE	14,178.57	18,000.00	3,821.43	78.77 %
Professional Services	86,698.32	25,000.00	-61,698.32	346.79 %
Repairs & Maintenance	90,179.52	60,000.00	-30,179.52	150.30 %
Travel & Education	10,248.55	15,000.00	4,751.45	68.32 %
Utilities	31,199.27	32,000.00	800.73	97.50 %
Total MATERIAL & SERVICES	619,539.92	679,000.00	59,460.08	91.24 %

West Valley Fire District

BUDGET VS. ACTUALS: FY_2019_2020 - FY20 P&L

July 2019 - April 2020

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
PAYROLL EXPENSES				
Employment Insurance	1,456.46	1,000.00	-456.46	145.65 %
Federal Taxes 941/944	132,515.20	70,000.00	-62,515.20	189.31 %
MEDICAL INS	90,934.58	150,000.00	59,065.42	60.62 %
P.E.R.S.	98,261.68	120,000.00	21,738.32	81.88 %
Salaries	407,637.19	685,000.00	277,362.81	59.51 %
State Taxes	5,663.13		-5,663.13	
State Taxes (Employee)	33,199.45		-33,199.45	
Volunteer Reimbursement	13,608.74	50,000.00	36,391.26	27.22 %
Worker's Comp	26,779.44	30,000.00	3,220.56	89.26 %
Total PAYROLL EXPENSES	810,055.87	1,106,000.00	295,944.13	73.24 %
Unapplied Cash Bill Payment Expense	0.00		0.00	
Unappropriated Ending Fund Balance		75,000.00	75,000.00	
Total Expenses	\$1,454,595.79	\$1,885,000.00	\$430,404.21	77.17 %
NET OPERATING INCOME	\$211,162.64	\$0.00	\$ -211,162.64	0.00%
NET INCOME	\$211,162.64	\$0.00	\$ -211,162.64	0.00%

West Valley Fire District
Check Detail
April 2020

Date	Transaction Type	Num	Name	Memo/Description	Amount
04/01/2020	Bill Payment (Check)	Online	CenturyLink	Utilities	-321.06
04/01/2020	Check	5197	Department of Justice	Payroll deduction	-16.00
04/01/2020	Check	5198	Department of Justice	Payroll deduction	-514.00
04/01/2020	Check	5199	IAFF Local #4861	March dues	-630.00
04/02/2020	Expense	Online	Oregon Department of Revenue	Tax Payment for Period: 03/28/2020-03/31/2020	-2,990.69
04/03/2020	Expense	Online	Internal Revenue Service	Tax Payment for Period: 03/28/2020-03/31/2020	-11,797.68
		5200	Void		0.00
04/09/2020	Check	5202	Chemeketa Community College	Spring term scholarship/Hewes	-1,300.00
04/09/2020	Check	5213	Sheridan Fire Distirct	contractual March	-36,684.71
04/09/2020	Check	5212	Sheridan Fire Distirct	40/40/20 bills	-135.40
				Microsoft 3/11/2020 (emails)	55.00
				The Bulletin Board 3/31/2020 (volunteer ad & Chief spot)	80.40
04/09/2020	Check	5211	Sheridan Fire Distirct	<u>misc bills paid by SFD</u>	-1,363.80
				Life-Assist 3/6/2020 (EMS)	106.38
				Life-Assist 3/9/2020 (EMS)	69.04
				Life-Assist 3/24/2020 (EMS)	577.93
				Microsoft 3/11/2020 (emails)	125.44
				USPS 3/13/2020 (stamps)	165.00
				LabSource 3/18/2020 (EMS)	186.75
				BoundTree 3/24/2020 (EMS)	119.90
				Life-Assist 3/27/2020 (EMS)	13.36

Date	Transaction Type	Num	Name	Memo/Description	Amount
04/09/2020	Bill Payment (Check)	5204	City of Willamina	Utilities	-250.59
04/09/2020	Bill Payment (Check)	5201	Bretthauer Oil Co.	Fuel	-304.05
04/09/2020	Bill Payment (Check)	5203	City Of Dallas	R & S	-165.00
04/09/2020	Bill Payment (Check)	5205	Copy Cats	Printing	-653.75
04/09/2020	Bill Payment (Check)	5206	Davison Auto Parts	R & S	-105.47
04/09/2020	Bill Payment (Check)	5207	Grand Ronde Sanitary District	Utilities	-40.00
04/09/2020	Bill Payment (Check)	5208	Industrial Welding Supply, Inc	EMS supplies	-151.00
04/09/2020	Bill Payment (Check)	5209	SDIS	Health insurance	-8,164.24
04/09/2020	Bill Payment (Check)	5210	Sheldon Oil Company	Fuel	-1,268.34
		5214	Void		0.00
04/09/2020	Bill Payment (Check)	5215	Special Districts Insurance Services	Worker's comp medical expense reimbursement program	-4,152.25
04/09/2020	Bill Payment (Check)	5216	Superior Tire Service	R & S	-4,637.60
04/09/2020	Bill Payment (Check)	5217	Teleflex LLC	EMS supplies	-562.50
04/09/2020	Bill Payment (Check)	5218	The Bulletin Board	Advertising	-15.00
04/09/2020	Bill Payment (Check)	5219	Yamhill Communications Agency	Dispatch	-1,836.42
04/09/2020	Bill Payment (Check)	5220	Zoll Medical Corporation	EMS supplies	-168.75
04/09/2020	Bill Payment (Check)	5221	A & E Security & Electronic Solutions	Utilities	-152.85
04/09/2020	Bill Payment (Check)	5222	Skyberg Lumber	Bldg. maint.	-62.51
04/09/2020	Bill Payment (Check)	5223	Streamline	Website	-200.00
04/10/2020	Bill Payment (Check)	Online	NW Natural	Utilities	-487.50
04/10/2020	Bill Payment (Check)	Online	Sierra Springs	General supplies	-124.72
04/10/2020	Expense	Online	PERS	PERS	-2,453.44
04/10/2020	Expense	Online	PERS	PERS	-5,998.70
04/13/2020	Bill Payment (Check)	Online	Verizon Wireless	Utilities	-649.82
04/14/2020	Bill Payment (Check)	Online	Portland General Electric	St 8	-714.07
04/15/2020	Check	Online	AFLAC	Payroll deduction	-77.52
04/15/2020	Bill Payment (Check)	Online	Recology Western Oregon	Utilities	-125.34
04/15/2020	Bill Payment (Check)	5224	Speer Hoyt PC	Legal	-423.00
04/15/2020	Check		OR Department of Revenue	OR Statewide Transit Taxes/3rd QTR	-142.36
04/16/2020	Bill Payment (Check)	Online	Portland General Electric	Utilities/8580 Grand Ronde Rd.	-30.00

Date	Transaction Type	Num	Name	Memo/Description	Amount
04/17/2020	Bill Payment (Check)	Online	Wave Business	Utilities	-15.51
04/17/2020	Check	Online	US Bank	2/21-3/19/2020 Hertel CC	-9,428.12
				Hoxie CC	-1,949.92
				Crowe CC	-1,420.08
				Mock CC	-1,835.02
				Thomas CC	-728.75
				Schulze CC	-771.65
					-2,722.70
04/22/2020	Bill Payment (Check)	Online	TIAA Bank	Office	-603.64
04/24/2020	Bill Payment (Check)	Online	Dial Long Distance	Utilities	-36.70
04/27/2020	Expense	Online	Point & Pay	User fees	-1.00
04/28/2020	Expense	Online	Intuit Complete Payroll	April payroll fee	-119.00
04/30/2020	Check	Online	OR Department of Revenue	OR Employment Taxes/3rd QTR	-296.78
		Online		OR Employment Taxes/3rd QTR	0.03
04/30/2020	Check	DD	ALGUIRE, JACOB.	Payroll	-3,628.09
04/30/2020	Check	DD	HINES, ERIC	Payroll	-3,732.70
04/30/2020	Check	DD	McKENNA A HOY	Payroll	-3,464.35
04/30/2020	Check	DD	LUKE B NODINE	Payroll	-574.46
04/30/2020	Check	DD	JAY W PAYNE	Payroll	-2,632.10
04/30/2020	Check	DD	SESSA, JAKOB	Payroll	-3,583.16
04/30/2020	Check	DD	TIGNER, TAMI.	Payroll	-6,792.96
04/30/2020	Check	DD	VAUBLE, RYAN.	Payroll	-3,457.70
04/30/2020	Check	DD	WALTERS, COOPER	Payroll	-3,600.29
04/30/2020	Check	DD	WOODS, MICHAELA	Payroll	-3,939.43
04/30/2020	Check	5225	Department of Justice	Payroll deduction	-514.00
04/30/2020	Check	5226	Department of Justice	Payroll deduction	-16.00
04/30/2020	Check	5227	IAFF Local #4861	April dues	-630.00

INTERGOVERNMENTAL AGREEMENT

**BETWEEN THE CONFEDERATED TRIBES OF THE GRAND RONDE
COMMUNITY OF OREGON**

AND

THE WEST VALLEY FIRE DISTRICT

This Intergovernmental Agreement ("Agreement") is made and entered as of ____, 2020, by and between the Confederated Tribes of the Grand Ronde Community of Oregon (the "Tribe") and the West Valley Fire District (the "District").

RECITALS

WHEREAS, the Tribe is a federally recognized Indian Tribe and is the owner of certain fee lands and the beneficial owner of certain trust lands in and around the Grand Ronde community, on which are located various governmental, residential, and commercial buildings, including the Spirit Mountain Casino and Lodge ("Tribal Lands"); and

WHEREAS, the District is an Oregon Special District and unit of local government and is the authorized fire service provider for the area that includes Tribal Lands; and

WHEREAS, the Tribe's Constitution, Art. III, Sec. 1, authorizes the Grand Ronde Tribal Council to negotiate with federal, state, and local governments; and

WHEREAS, ORS 190.110 authorizes units of local government to enter into agreements with Indian tribes to perform any duty, exercise any power or administer a program delegated to the local government; and

WHEREAS, the Tribe desires to control operations of the fire station located at in 28480 McPherson Rd. Grand Ronde, Oregon 97347; and

WHEREAS, the District has controlled, equipped and staffed the fire station since 2009; and

WHEREAS, the Tribe and the District desire to transition control of the fire station entirely to the Tribe over the next 5 years; and

WHEREAS, a Tribally controlled, equipped and staffed fire station centrally located in Grand Ronde is an effective and efficient means to provide an enhanced level of fire and emergency medical services to Tribal Lands and promotes sovereignty.

NOW, THEREFORE, in consideration of the mutual promises contained herein, the parties hereto agree as follows:

1. Transition Plan:

Effective immediately, the Tribe and the District shall work collaboratively to transition the entire operational control of the fire station to the Tribe within 5 years. At the conclusion of the transition plan, the Tribe shall have complete control of funding, staffing and operation of the fire station. At the conclusion of the transition plan, the District shall not retain any control of or receive any funding related to the fire station. The Tribe and the District agree that the transition plan may be completed prior to the end of the 5 year timeline. All responsibilities contemplated in this Agreement shall be in accordance with the transition plan.

2. The Tribe shall:

2.1 Provide the District \$450,000 to fund personnel costs to staff the fire station. At the Tribe's sole discretion, the Tribe shall reduce the amount of funding provided to the District on an annual basis. The Tribe's adjustment in funding shall be based on the Tribe's annual budget. The Tribe shall notify the District of the adjustment in January of the calendar year. The Tribe shall pay the District in equal quarterly payments at least 15 days prior to the beginning of each calendar quarter.

2.2 Have responsibility and control over the fire station and any equipment purchased under the 2009 Agreement, as well as any equipment purchased during the transition plan contemplated under this Agreement.

3. The District shall:

3.1 Provide fire suppression and emergency medical services on Tribal Lands upon request of the Tribe or through notification and activation of 9-1-1 on the same basis as those services are provided to other lands within the District's service area.

3.2 Be the first response for the fire and emergency medical services to Tribal lands.

3.3 Supply adequate equipment and supplies to provide services to the Tribe. All equipment and supplies shall be located at the fire station.

3.4 Provide staffing for Advance Life Support Ambulance with the intent to provide fire and emergency medical services to Tribal lands 24 hours per day, 7 days per week. The ambulance shall be located at the fire station.

4. The Tribe and District shall:

4.1 Work together to recruit Grand Ronde Tribal members for full time positions at the fire station.

4.2 Work to identify and recruit volunteers at the fire station.

4.3 Maintain adequate insurance to cover the fire station building and all equipment.

4.4 Supervise all firefighters/paramedics and firefighters/EMTs assigned to the fire station.

4.5 Create and enter into a mutual aid agreement with other fire departments/districts, and request a full response from these departments/districts to service Tribal lands when necessary.

4.6 Create and enter into an automatic aid agreement with other fire departments/districts.

5. Term and Termination.

5.1 This Agreement shall remain in effect for a period of 5 years or until terminated as provided in this Agreement.

5.2 This Agreement may be terminated:

- (A) by mutual written consent of the parties; or
- (B) by either party following an uncured material breach by the other party, subject to the procedures set forth in Section 7.1 below; or
- (C) for convenience by the either party upon 12 months' written notice, or
- (D) upon 6 months written notice from the Tribe to the District that the transition plan has been successfully completed.

5.3 Upon termination, responsibility and control of the fire station and any equipment controlled by the District shall revert to the Tribe.

6. Indemnification.

6.1 Subject to the limitations of the Oregon Tort Claims Act and the Tribal Tort Claims Ordinance, each party shall indemnify, defend and hold harmless the other party and its officers, directors, employees, and agents from and against any and all claims, demands, damages, liens, liabilities, penalties, fines, lawsuits, and other proceedings and related costs and expenses (including reasonable attorney fees) to the extent arising out of or relating to that party's breach of this Agreement, or to the extent arising out of or relating to the negligence or willful misconduct, errors or omissions of

that party, its employees, agents, officers or subcontractors.

6.2 The District shall not be liable to the Tribe for any damage incurred resulting from the District's inability to successfully combat any fire or address any emergency to which the District responds in a manner consistent with the type, quantity and quality of firefighting and emergency response equipment which the District has available. The Tribe agrees not to hold any individual member of the District liable for failure to perform any duties of the District under this Agreement.

7. Dispute Resolution.

7.1 The parties hereby agree upon the following dispute resolution methods:

- (A) In the event either party believes that the other party has breached this Agreement, the party alleging any breach shall serve written notice on the other party in the manner provided herein. The notice shall identify the specific provisions of the Agreement alleged to have been breached and shall specify the factual basis for the alleged breach. The other party shall have thirty (30) days in which to remedy the breach or provide a written response asserting why no breach has occurred.
- (B) If the party alleging the breach is unsatisfied with the response, the parties agree to meet within thirty (30) days of the date of receipt of the written response in an effort to resolve the dispute.
- (C) In the event the dispute cannot be resolved informally between the parties, the dispute shall be submitted to a mediator agreed upon by the parties as soon as reasonably practicable after the informal meeting. In the absence of agreement, each party shall select a temporary mediator and the temporary mediators shall jointly select the permanent mediator. The mediation fees and mediator's expenses shall be shared equally between the parties. The parties agree to exercise their best efforts and good faith to resolve the dispute.

8. Either party may also, in its discretion, terminate this Agreement as provided in Section 5.2 above.

9. Not an employment contract.

With regard to the District, nothing contained or contemplated under this Agreement shall be considered as coming within the scope of Tribal or Federal employment, and nothing shall be considered as conferring Tribal or Federal benefits to the District, its employees, agents, representatives or assignees.

10. General Provisions.

10.1 Nothing in this Agreement shall be construed as creating a responsibility for the Tribe to pay for any governmental services rendered by the District except as specifically provided for herein.

- 10.2 Nothing in this Agreement shall authorize the District to regulate the Tribe or the Tribe to regulate the District in any manner.
- 10.3 Nothing in this Agreement shall create or grant any rights to any third party.
- 10.4 Any amendments to this Agreement shall be in writing and signed by both parties.
- 10.5 Waiver by either party of any breach of this Agreement shall not be construed as a waiver of any other breach.
- 10.6 Headings in this Agreement are for convenience of reference only and shall not be used to construe the terms of this Agreement.
- 10.7 Neither party shall assign this Agreement without the written consent of the other, and no such assignment shall be effective without the written consent of the other party.
- 10.8 The provisions of this Agreement are severable, and if one or more provisions are judicially determined to be illegal or otherwise unenforceable, in whole or in part, the remaining provisions of this Agreement shall nevertheless be binding on and enforceable by and between the parties hereto.
- 10.9 Unless specifically stated otherwise in this Agreement, all notices, document transmittals and other submittals to be provided under this Agreement shall be personally delivered or sent by registered or certified mail, postage prepaid, return receipt requested, or faxed (provided that sender's facsimile machine confirms the facsimile was sent to the proper recipient), to the following addresses:

If to the Tribe:

Confederated Tribes of the Grand Ronde
Community of Oregon
9615 Grand Ronde Road Grand
Ronde, Oregon 97347
Attention: General Manager
Fax: (503) 879-2117

If to the District:

West Valley Fire District 825 NE
Main St.
Willamina, Oregon 97396
Attention: Chief
Fax: (503) 876-2004

or to either party at such other address as such party may designate in a notice to the other party as its address for receipt of notices hereunder.

10.9 This Agreement may be executed in one or more counterparts, each of which will be deemed an original, but all of which will constitute one and the same instrument. Signatures by telecopy will be binding as originals.

10.10 This Agreement constitutes the entire agreement between the parties relating to the subject matter hereof (other than applicable grant awards) and supersedes all prior written or oral negotiations, representations, or agreements.

10.11 The person or persons executing this Agreement on behalf of the Tribe and the District warrant and represent that he/she/they have the authority to execute this Agreement on behalf of the Tribe and the District and warrant and represent that he/she/they have the authority to bind the Tribe and the District to the performance of their obligations hereunder.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first written above.

The Confederated Tribes of the
Grand Ronde Community of Oregon

West Valley Fire District

DRAFT

Sheridan – SW Polk – West Valley
Fire Districts



Fire Corps Program

Rev: 05/04/2020 L Thomas

SHERIDAN FIRE DISTRICT
230 SW MILL ST.
SHERIDAN, OR 97378
(503) 843-2467

SW POLK FIRE DISTRICT
275 MAIN STREET
RICKREAL, OR 97371
(503) 623-6186

WEST VALLEY FIRE DISTRICT
825 NE MAIN ST.
WILLAMINA, OR 97396
(503) 876-2004

Support Services Fire Corps

- 1) Complete Fire Co training academy
- 2) Participate drills requirements
- 3) Participate in two Fire Corps meeting per quarter
- 4) Participate in 25% Fire Corps activation

EMS

IMT



Fire Corps Program

It is the intent of our organization to utilize all our community's resources in a proficient manner. We understand that our most treasured resource is our personnel. While not all our people can be utilized as a combat firefighter, we do have many other potential positions to utilize our community's resources. These positions would be utilized in many ways to support our goal of serving our community. Some may be in semi-hazardous, non-hazardous, and support only roles. We are in the need for some of the following persons.

Clerical - Life Safety Educators - Tender Drivers – EMS only – Fund raisers – Rehab

Subject Matter Expert-Wildland Only- IMT

Fire Corps is a national program that increases the capacity of volunteer, career, and combination fire and EMS departments by engaging the talents and skills of non-emergency volunteers. By participating in Fire Corps, departments can develop, implement, and sustain programs and services that will enable them to better meet the needs of their community. Citizen volunteers can help departments in many ways, from emergency planning to teaching fire safety and prevention to local schools and civic groups, allowing first responders to focus on training for and responding to emergencies. In return, citizens gain an intimate understanding of the fire and emergency services and become better prepared to handle their own emergency as well as that of their neighbor, in addition to becoming advocates for the department.

Fire Corps Program

Purpose:

The purpose of this policy is to provide guidelines in order to establish and maintain a civilian volunteer component of the Fire District, and to provide a scope of duties and limitations for the Volunteer Fire Corp.

Discussion:

Civilian volunteer programs are not intended as substitute for fire personnel. Volunteers shall be utilized to support Fire District functions. Volunteers shall receive training appropriate to the duties that they may be called upon to perform.

Policy:

It shall be the policy of the Fire District to maintain and operate the assignment of Fire Corps Volunteers to any duties as may be determined. The volunteers shall be utilized to assist emergency management and other related community service functions as needed and determined by the Fire Chief or his/her designee. Fire Corps volunteers may be used to augment staff and volunteers during special events. Additionally, they may be used to augment staff during EOC activations for telephone and administrative duties, as appropriate.

Procedure:

1. Volunteer programs shall be under the administrative supervision of the training division of the Fire District.
2. The training division shall coordinate and/or maintain all aspects of the volunteer programs.
3. The training division may appoint a volunteer to the position of volunteer coordinator when deemed necessary.
4. Volunteers shall not be armed with weapons of any kind while performing duties for the fire district.
5. Volunteers shall not be compensated for any time worked under this program.

Volunteer Applications:

1. All members of the department are encouraged to actively participate in the recruitment and training of qualified volunteers.
2. The Fire District shall have volunteer applications available to the public; online, at all stations, and at Fire Administration.
3. All applications shall be forwarded to the training division.
 - A. The training division shall ensure all applications are acknowledged within five working days.
 - B. No application will be rejected because of an omission or error that can be corrected.
4. The training division shall:
 - A. Review applications.
 - B. Request and conduct background, criminal history and driver's license checks as deemed necessary based upon the assignment.
 - C. Ensure that the admission or rejection of applicants is based on careful, sound and rational judgment.

Qualifications:

1. Volunteer applicants must be (18) years of age or older.
2. Volunteer applicants must be of good moral character.
3. Volunteer applicants must not have been dishonorably discharged from the United States Armed Forces.
4. Volunteer applicants must not have been convicted or have pled no contest to any felony offense. This does not include minor traffic infractions; however, the decision to approve or deny a Fire Corps application shall rest with the Fire Chief or his/her designee. If the background investigation establishes that the volunteer has a significant history of prior unlawful conduct, the volunteer will not be appointed. If the information comes to light after the appointment, the volunteer shall be released as a member of the Volunteer Fire Corp Program.

-
5. Volunteer applicants must have on file a completed, processed application with a valid Oregon driver's license.
 6. Volunteer applicants shall have the mental and physical capacities to perform the functional requirements of assigned duties as determined by the Fire Chief or his/her designee.

Conduct:

1. No volunteer shall report for duty while under the influence of alcohol or drugs. No volunteer shall consume alcohol or drugs likely to cause impairment while on duty or perform any duties for the department while under the influence of alcoholic beverages or any substance which may adversely affect physical or mental capabilities.
2. Volunteers represent the Fire District while acting in the capacity of a volunteer in the Fire Corps Program. As representatives, volunteers must conduct themselves in such manner as to demonstrate the highest standards of professionalism to earn the public trust.
3. Members shall be polite and courteous to the general public, members of the Fire District and others always.
4. While on duty, volunteers shall be in uniform with an ID present and legible to all. Identification must always be displayed while volunteers are in department facilities and representing the Fire District.
5. At no time will a volunteer display his/her Fire District issued identification card to secure special privileges or personal gain. It shall not be used for general identification purposes such as check cashing or to gain favorable treatment or gratuities. Violation of this directive may result in immediate release from the Volunteer Fire Corp Program.
6. A volunteer's assignment within the department may provide them access to confidential or sensitive information. Any information gained in this manner shall not be divulged.
7. If a volunteer cannot fulfill a scheduled assignment, the volunteer shall notify the team leader or the program coordinator as early as possible.

Training:

1. All volunteers will be provided the necessary training and the materials in which they will perform Fire Corps functions by the Fire District.
2. All volunteers shall participate, on a regular basis, in meetings or training exercises. Failure to maintain acceptable attendance may result in release from the volunteer program.

Fire Corps Program Assignments:

1. The training division shall coordinate the allocation and assignment of volunteers. Assignments include but are not limited to:

- A. Administrative functions:

- Clerical
- Data entry
- Office work

- EOC functions**

- ESF / IMT
- Community relations
- other duties as needed

- B. Life Safety Education:

- training
- community
- business
- schools

- 1st Aid/CPR**

- Basic
- EMS Only First responder
- provider
- instructor

- C. Fund Raising

- charities
- district

- D. Students as needed

- E. Rehab

- water, ice, food distribution
 - public and FD assistance
 - sandbags
-

F. Public Relations

- smoke detector program

- fire/safety education

G. Performing duties in other support functions will be based on training, skills and other interests of the individual member and determined by the Fire District.

H. Members of the Fire Corps who have received specialized training may be called upon during disasters and other emergencies.

- Tender Operators

- Wild land only

- EMS only

- Subject Matter Expert and or Various other skill sets

2. Volunteers will be assigned to positions that augment the department's ability to provide services.
3. Fire Corps members will also receive training in traffic control and handicapped parking enforcement as part of their ongoing training. Traffic control training would be a benefit to both the Law Enforcement and Fire Districts at non-emergency scenes and events. Fire Corps Volunteers receiving this training will be considered as volunteers for the fire district and will have access to the fire district's facility as needed for training and administrative purposes, as necessary.
4. Considerations when creating assignments for volunteers include:
 - A. Volunteers want to be involved in worthwhile and challenging assignments.
 - B. Ensure that the assignment will use the individual's skills and abilities.
 - C. Evaluate whether the assignment will require learning new skills.
5. Volunteers are expected to assist when called upon.
6. A volunteer may be assigned to assist in performing duties in other support functions, including those outside of the Fire District, based on his/her skills, interest and specific training.

Fire District

POSITION TITLE: Water Tender Operator	DIVISION: Fire Corps	
REPORTS TO: Division Chief-Training	JOB CLASS: Volunteer	DATE:

I. POSITION SUMMARY

Drives and operates water tender fire apparatus to emergency scenes, other calls for service, and training activities. Tender Operators must have thorough knowledge of the complete operations of the apparatus including: pumping, drafting, shuttle, setting up fill sites, and other duties as needed.

Tender Operators do not enter IDLH (immediately dangerous to life and health) areas or atmospheres.

II. PRINCIPLE RESPONSIBILITIES

- (1) Responds on alarms and performs all necessary functions required.
- (2) Participates in Fire Department/District training and attends classes on techniques and other emergency topics as required to maintain skills.
- (3) Drives tenders code 1 (no emergency lights or sirens) to emergency scenes and performs all necessary functions. Lights may be used on scene to warn other drivers.
- (4) Follows Standard Operating Procedures and Policy set forth by the Fire Department/District.
- (5) Obeys all local, state, and federal rules and regulations
- (6) Inspects apparatus and makes sure that it is constant state of readiness.
- (7) Maintain computer and written records and documentation.
- (8) Performs other duties as assigned.

III. DECISIONS/PROBLEM SOLVING

This position requires the knowledge and understanding of Department/District SOP's and objectives, as well as the technical knowledge of tender operations. Tender operators must be able to effectively and efficiently make proper critical decisions and proper problem solving under extreme/stressful situations.

IV. SKILLS/REQUIREMENTS

- Reside within the Fire District.
- Ability to communicate in English both orally and in writing.
- Must have a high school diploma or equivalent.
- Valid Oregon driver's license.
- At least 18 years of age.
- Ability to drive and operate Department/District vehicles as needed under emergency and non-emergency conditions.
- Successful driver's license and criminal background clearance.
- Formal education and/or specialized training in job-related field.
- Adherence to knowledge, health, and physical fitness standards established by the Department/District.
- Adherence to policies regarding smoking, drugs, and alcohol, established by the Department/District.
- Thorough knowledge of Fire District Standard Operating Procedures (SOP's) and Policy.
- Successfully pass a UA drug screening.

V. PREFERRED SKILLS

- Valid Class A CDL
- Code N Tank Endorsement
- Air Brakes Endorsement

VI. TRAINING

Tender Operators must receive the following Fire District training:

- CPR/AED and First Aid
- Ten hours of road driving on a Fire District Tender with a qualified Tender Operator.
- Completion of the Fire District EVOC cone course.
- Hazardous Materials Awareness.
- OR-OSHA mandatory minimum training.
- District Orientation.
- Successful completions of a skill review and check off with the Division Chief-Training or designee.
- ICS 100 and 700 (Incident Management)
- Additional training as determined by the Division Chief-Training and/or the Fire Chief
- Tender Operators are required to attend 50% of all Fire District Drills during each year.

VII. OTHER

The Fire Chief or his/her designee may change requirements, standards, or any other portion of this job description on a case by case basis depending on the circumstances and the needs of the Fire District.

Fire District

POSITION TITLE:
Wildland Specialist

DIVISION:
Fire Corps

REPORTS TO:
Division Chief-Training

JOB CLASS:
Volunteer

DATE:

I. POSITION SUMMARY

The Wildland Specialist operates fire apparatus to emergency scenes, other calls for service, and training activities. The Wildland Specialist must have thorough knowledge of the complete operations of the wildland procedures including: pumping, drafting, shuttle, setting up fill sites, and other duties as needed. They are allowed to enter IDLH (immediately dangerous to life and health) areas or atmospheres.

II. PRINCIPLE RESPONSIBILITIES

- (1) Responds on wildland alarms and performs all necessary functions required.
- (2) Participates in Fire Department/District wildland training and attends classes on techniques and other emergency topics as required to maintain skills.
- (3) Drives apparatus code 1 (no emergency lights or sirens) code 3 (lights and sirens) to emergency scenes and performs all necessary functions.
- (4) Follows Standard Operating Procedures and Policies set forth by the Fire Department/District.
- (5) Obeys all local, state, and federal rules and regulations
- (6) Inspects apparatus and equipment and makes sure that it is in a constant state of readiness.
- (7) Maintains computer and written records and documentation.
- (8) Performs other duties as assigned.

III. DECISIONS/PROBLEM SOLVING

This position requires the knowledge and understanding of Department/District SOP's and objectives, as well as the technical knowledge of wildland operations. Wildland Specialist must be able to effectively and efficiently make proper critical decisions and proper problem solving under extreme/stressful situations.

I. SKILLS/REQUIREMENTS

- Reside within the Fire District.
- Ability to communicate in English both orally and in writing.
- Must have a high school diploma or equivalent.
- Valid Oregon driver's license.
- At least 18 years of age.
- Ability to drive and operate Department/District vehicles as needed under emergency and non-emergency conditions.
- Successful driver's license and criminal background clearance.
- Formal education and/or specialized training in job-related field.
- Adherence to knowledge, health, and physical fitness standards established by the Department/District.
- Adherence to policies regarding smoking, drugs, and alcohol, established by the Department/District.
- Thorough knowledge of Fire District Standard Operating Procedures (SOP's) and Policy.
- Successfully pass a UA drug screening.

II. PREFERRED SKILLS

- NWCG/DPPST Wildland Firefighter II or higher
- Annual S130 Refresher

III. TRAINING

Wildland Specialist must receive the following Fire District training:

- CPR/AED and First Aid
- Ten hours of road driving on a Fire District Tender with a qualified Tender Operator.
- Completion of the Fire District EVOC cone course.
- OR-OSHA mandatory minimum training.
- Fire/EMS District Orientation.
- Successful completions of a skill review and check off with the Division Chief-Training or designee.
- ICS 100 and 700 (Incident Management)
- Additional training as determined by the Division Chief-Training and/or the Fire Chief
- Wildland Specialist are required to attend 50% of all Fire District Wildland Drills during each year.

IV. OTHER

The Fire Chief or his/her designee may change requirements, standards, or any other portion of this job description on a case by case basis depending on the circumstances and the needs of the Fire District.

Fire District

POSITION TITLE:

Chaplain

DIVISION:

Fire Corps

REPORTS TO:

Division Chief-Training

JOB CLASS:

Volunteer

DATE:

I. POSITION SUMMARY

The chaplain performs non-emergency contact as requested by the Incident Commander for citizens/fire/EMS personnel involved in incidents or those suffering a potential, or verified acute and/or prolonged condition. The Chaplain does not enter IDLH (immediately dangerous to life and health) areas or atmospheres.

II. PRINCIPLE RESPONSIBILITIES

- (1) Responds on emergency and non-emergency alarms and performs all necessary functions at the request of the Incident Commander as requested.
- (2) Participates in Fire Department/District training and attends classes on techniques and other emergency topics as required to maintain skills.
- (3) If driving/operating fire apparatus is desired: Drives apparatus code 1 only (no emergency lights or sirens) to scenes or locations and performs all necessary functions.
- (4) Follows Standard Operating Procedures set forth by the Fire District.
- (5) Obeys all local, state, and federal rules and regulations
- (6) Inspects apparatus and makes sure that it is constant state of readiness.
- (7) Maintain computer and written records and documentation.
- (8) May assist the Incident Commander as needed utilizing the Incident Management System as directed by the Incident Commander.
- (9) Performs other duties as assigned.

III. DECISIONS/PROBLEM SOLVING

This position requires knowledge and understanding of District policies and objectives, as well as the technical knowledge of chaplaincy. Chaplain personnel must be able to effectively and efficiently make proper critical decisions and proper problem solving under extreme/stressful situations.

IV. SKILLS/REQUIREMENTS

- Reside within the Fire District.
- Ability to communicate in English both orally and in writing.
- Must have a high school diploma or equivalent.
- Valid Oregon driver's license.
- At least 18 years of age.
- If driving/operating fire apparatus is desired: Ability to drive and operate District vehicles as needed under non-emergency conditions. (Brush units and Staff vehicles)
- Successful driver's license and criminal background clearance.
- Formal education and/or specialized training in job-related field.
- Adherence to knowledge, health, and physical fitness standards established by the Department/District.
- Adherence to policies regarding smoking, drugs, and alcohol, established by the Department/District.
- Thorough knowledge of Fire District Standard Operating Procedures (SOP's) and Policy.
- Successfully pass a UA drug screening.
- Must consider being a certified Oregon: Emergency Medical Responder or Emergency Medical Technician, Advanced, Intermediate, or Paramedic.
- Successfully completed a chaplaincy program.

V. PREFERRED SKILLS

- CPR/AED training
- First Aid training

VI. TRAINING

District Chaplain must receive the following Fire District training:

- If driving/operating fire apparatus is desired: ten hours of road driving with a Fire District apparatus with a qualified apparatus operator.
- If driving/operating fire apparatus is desired: completion of the Fire District E V O C cone course.
- If driving/operating fire apparatus is desired: Successful completions of skills reviews and check offs with the apparatus assigned officer.
- OR-OSHA mandatory minimum training.
- Fire/EMS District Orientation.
- ICS 100 and 700 (Incident Management)
- Chaplain personnel are required to attend 50% of all Fire District Drills during each year.
- Additional training as determined by the Deputy Chief Operations, Training Chief, and/or the Fire Chief

****Personnel who have documentation of completing the ICS 100, ICS 700, Haz-Mat, and OR-OSHA blood borne and airborne pathogen awareness are not required to have additional training on these (as long as the certification is current).**

VII. OTHER

The Fire Chief or his/her designee may change requirements, standards, or any other portion of this job description on a case by case basis depending on the circumstances and the needs of the Fire District.

Fire District

POSITION TITLE:
EMS Only Response Volunteer

DIVISION:
Fire Corps

REPORTS TO:
Division Chief-Training

JOB CLASS:
Volunteer

DATE:

I. POSITION SUMMARY

EMS Responder performs emergency and non-emergency pre-hospital patient care for patients involved in trauma related incidents or those suffering an acute and/or prolonged medical condition. EMS Responder does not enter IDLH (immediately dangerous to life and health) areas or atmospheres.

II. PRINCIPLE RESPONSIBILITIES

- (1) Responds on emergency and non-emergency alarms and performs all necessary functions required.
- (2) Participates in Fire Department/District training and attends classes on techniques and other emergency topics as required to maintain skills.
- (3) If driving/operating fire apparatus is desired: Drives apparatus code 1 (no emergency lights or sirens) and/or code 3 (using emergency lights and siren) to emergency scenes and performs all necessary functions.
- (4) Follows Standard Operating Procedures set forth by the Fire District.
- (5) Obeys all local, state, and federal rules and regulations
- (6) Inspects apparatus and makes sure that it is constant state of readiness.
- (7) Maintain computer and written records and documentation.
- (8) May assist the Incident Commander as needed utilizing the Incident Management System as directed by the Incident Commander.
- (9) Performs other duties as assigned.

III. DECISIONS/PROBLEM SOLVING

This position requires knowledge and understanding of District policies and objectives, as well as the technical knowledge of EMS operations. EMS Response personnel must be able to effectively and efficiently make proper critical decisions and proper problem solving under extreme/stressful situations.

IV. SKILLS/REQUIREMENTS

- Reside within the Fire District.
- Ability to communicate in English both orally and in writing.
- Must have a high school diploma or equivalent.
- Valid Oregon driver's license.
- At least 18 years of age.
- If driving/operating fire apparatus is desired: Ability to drive and operate District vehicles as needed under emergency and non-emergency conditions. (Brush units and Staff vehicles)
- Successful driver's license and criminal background clearance.
- Formal education and/or specialized training in job-related field.
- Adherence to knowledge, health, and physical fitness standards established by the Department/District.
- Adherence to policies regarding smoking, drugs, and alcohol, established by the Department/District.
- Thorough knowledge of Fire District Standard Operating Procedures (SOP's) and Policy.
- Successfully pass a UA drug screening.
- Must be a certified Oregon: Emergency Medical Responder or Emergency Medical Technician, Advanced, Intermediate, or Paramedic.
- Consideration will be given to internal candidates that wish to pursue medical certification in lieu of continuing their current role.

V. PREFERRED SKILLS

- CPR/AED Instructor
- First Aid Instructor

VI. TRAINING

EMS Responder must receive the following Fire District training:

- If driving/operating fire apparatus is desired: ten hours of road driving with a Fire District apparatus with a qualified apparatus operator.
- If driving/operating fire apparatus is desired: completion of the Fire District cone course.
- If driving/operating fire apparatus is desired: Successful completions of skills reviews and check offs with the apparatus assigned officer.
- Hazardous Materials Awareness.
- OR-OSHA mandatory minimum training.
- Fire/EMS District Orientation.
- ICS 100 and 700 (Incident Management)
- EMS Responders are required to attend 50% of all Fire District Drills during each year.
- Additional training as determined by the Deputy Chief Operations, Training Chief, and/or the Fire Chief

****Personnel who have documentation of completing the ICS 100, ICS 700, Haz-Mat, and OR-OSHA blood borne and airborne pathogen awareness are not required to have additional training on these (as long as the certification is current).**

VII. OTHER

The Fire Chief or his/her designee may change requirements, standards, or any other portion of this job description on a case by case basis depending on the circumstances and the needs of the Fire District.

Fire District

POSITION TITLE: IMT
Incident Management Team

DIVISION:
Fire Corps

REPORTS TO:
Division Chief-Training

JOB CLASS:
Volunteer

DATE:

I. POSITION SUMMARY

A member of the IMT Team that performs emergency and non-emergency functions as a part of the management team.

II. PRINCIPLE RESPONSIBILITIES

- (1) Responds on emergency and non-emergency alarms and performs all necessary functions required.
- (2) Participates in Fire Department/District training and attends classes on techniques and other emergency topics as required to maintain skills.
- (3) If driving/operating fire apparatus is desired: Drives apparatus code 1 (no emergency lights or sirens) and/or code 3 (using emergency lights and siren) to emergency scenes and performs all necessary functions.
- (4) Follows Standard Operating Procedures set forth by the Fire District.
- (5) Obeys all local, state, and federal rules and regulations
- (6) Inspects apparatus and makes sure that it is constant state of readiness.
- (7) Maintain computer and written records and documentation.
- (8) May assist the Incident Commander as needed utilizing the Incident Management System as directed by the Incident Commander.
- (9) Performs other duties as assigned.

III. DECISIONS/PROBLEM SOLVING

This position requires knowledge and understanding of District policies and objectives, as well as the technical knowledge of Incident Management Operations. IMT personnel must be able to effectively and efficiently make proper critical decisions and proper problem solving under extreme/stressful situations.

IV. SKILLS/REQUIREMENTS

- Reside within the Fire District.
- Ability to communicate in English both orally and in writing.
- Must have a high school diploma or equivalent.
- Valid Oregon driver's license.
- At least 18 years of age.
- If driving/operating fire apparatus is desired: Ability to drive and operate District vehicles as needed under emergency and non-emergency conditions. (Brush units and Staff vehicles)
- Successful driver's license and criminal background clearance.
- Formal education and/or specialized training in job-related field.
- Adherence to knowledge, health, and physical fitness standards established by the Department/District.
- Adherence to policies regarding smoking, drugs, and alcohol, established by the Department/District.
- Thorough knowledge of Fire District Standard Operating Procedures (SOP's) and Policy.
- Successfully pass a UA drug screening.
- Must be a certified Oregon: Emergency Medical Responder or Emergency Medical Technician, Advanced, Intermediate, or Paramedic.
- Consideration will be given to internal candidates that wish to pursue medical certification in lieu of continuing their current role.

V. PREFERRED SKILLS

- CPR/AED Instructor
- First Aid Instructor

VI. TRAINING

EMS Responders must receive the following Fire District training:

- If driving/operating fire apparatus is desired: ten hours of road driving with a Fire District apparatus with a qualified apparatus operator.
- If driving/operating fire apparatus is desired: completion of the Fire District cone course.
- If driving/operating fire apparatus is desired: Successful completions of skills reviews and check offs with the apparatus assigned officer.
- Hazardous Materials Awareness.
- OR-OSHA mandatory minimum training.
- Fire/EMS District Orientation.
- ICS 100, 200, 300, 400 and 700, 800 (Incident Management)
- EMS Responders are required to attend 50% of all Fire District Drills during each year.
- Additional training as determined by the Deputy Chief Operations, Training Chief, and/or the Fire Chief

****Personnel who have documentation of completing the ICS 100, 200, 300, 400 and 700, 800, Haz-Mat, and OR-OSHA blood borne and airborne pathogen awareness are not required to have additional training on these (as long as the certification is current).**

VII. OTHER

The Fire Chief or his/her designee may change requirements, standards, or any other portion of this job description on a case by case basis depending on the circumstances and the needs of the Fire District.

Fire District

POSITION TITLE:
District Photographer

DIVISION:
Fire Corps

REPORTS TO:
Division Chief-Training

JOB CLASS:
Volunteer

DATE:

I. POSITION SUMMARY

District Photography performs non-emergency tasks as assigned only. The photographer does not enter IDLH (immediately dangerous to life and health) areas or atmospheres.

II. PRINCIPLE RESPONSIBILITIES

- (1) Responds on emergency and non-emergency alarms and stays outside of the Hot zone.
- (2) Participates in Fire Department/District training and attends classes on techniques and other emergency topics as required to maintain skills.
- (3) If driving/operating fire apparatus is desired: Drives apparatus code 1 only to emergency scenes and performs all necessary functions.
- (4) Follows Standard Operating Procedures set forth by the Fire District.
- (5) Obeys all local, state, and federal rules and regulations
- (6) Inspects apparatus and makes sure that it is constant state of readiness.
- (7) Maintain computer and written records and documentation.
- (8) May assist the Incident Commander as needed, as directed by the Incident Commander.
- (9) Performs other duties as assigned.

III. DECISIONS/PROBLEM SOLVING

This position requires knowledge and understanding of District policies and objectives, as well as the technical knowledge of safe operations. District Photographer personnel must be able to effectively and efficiently make proper critical decisions and proper problem solving under extreme/stressful situations.

IV. SKILLS/REQUIREMENTS

- Reside within the Fire District.
- Ability to communicate in English both orally and in writing.
- Must have a high school diploma or equivalent.
- Valid Oregon driver's license.
- At least 18 years of age.
- If driving/operating fire apparatus is desired: Ability to drive and operate District vehicles as needed under non-emergency conditions. (Brush units and Staff vehicles)
- Successful driver's license and criminal background clearance.
- Formal education and/or specialized training in job-related field.
- Adherence to knowledge, health, and physical fitness standards established by the Department/District.
- Adherence to policies regarding smoking, drugs, and alcohol, established by the Department/District.
- Thorough knowledge of Fire District Standard Operating Procedures (SOP's) and Policy.
- Successfully pass a UA drug screening.
- Must consider being a certified Oregon: Emergency Medical Responder or Emergency Medical Technician, Advanced, Intermediate, or Paramedic.

V. PREFERRED SKILLS

- CPR/AED Training
- First Aid Training

VI. TRAINING

District Photographers must receive the following Fire District training:

- If driving/operating fire apparatus is desired: ten hours of road driving with a Fire District apparatus with a qualified apparatus operator.
- If driving/operating fire apparatus is desired: completion of the Fire District cone course.
- If driving/operating fire apparatus is desired: Successful completions of skills reviews and check offs with the apparatus assigned officer.
- Safety Awareness.
- OR-OSHA mandatory minimum training.
- Fire/EMS District Orientation.
- Photographers are required to attend 50% of all Fire District Drills during each year.
- Additional training as determined by the Deputy Chief Operations, Training Chief, and/or the Fire Chief

****Personnel who have documentation of completing the ICS 100, ICS 700, Haz-Mat, and OR-OSHA blood borne and airborne pathogen awareness are not required to have additional training on these (as long as the certification is current).**

VII. OTHER

The Fire Chief or his/her designee may change requirements, standards, or any other portion of this job description on a case by case basis depending on the circumstances and the needs of the Fire District.

Fire District

POSITION TITLE: SME
Subject Matter Expert

DIVISION:
Fire Corps

REPORTS TO:
Division Chief-Training

JOB CLASS:
Volunteer

DATE:

I. POSITION SUMMARY

The Subject Matter Expert performs emergency and non-emergency duties as requested by the Incident Command Staff for the betterment of our citizens/fire/EMS personnel as needed or verified. SME does not enter IDLH (immediately dangerous to life and health) areas or atmospheres unless properly cleared and equipped.

II. PRINCIPLE RESPONSIBILITIES

- (1) Responds on emergency and non-emergency alarms and performs all necessary functions at the request of the Incident Management Team as requested.
- (2) Participates in Fire Department/District training and attends classes on techniques and other emergency topics as required to maintain skills.
- (3) If driving/operating fire apparatus is desired: Drives apparatus code 1 only (no emergency lights or sirens) to scenes or locations and performs all necessary functions.
- (4) Follows Standard Operating Procedures set forth by the Fire District.
- (5) Obeys all local, state, and federal rules and regulations
- (6) Inspects apparatus and equipment as needed and makes sure that it is in a constant state of readiness.
- (7) Maintain computer and written records and documentation.
- (8) May assist the Incident Commander as needed utilizing the Incident Management System as directed by the Incident Commander.
- (9) Performs other duties as assigned.

III. DECISIONS/PROBLEM SOLVING

This position requires knowledge and understanding of District policies and objectives, as well as the technical knowledge of chaplaincy. Subject Matter Expert personnel must be able to effectively and efficiently make proper critical decisions and proper problem solving under extreme/stressful situations.

IV. SKILLS/REQUIREMENTS

- Reside within the Fire District.
- Ability to communicate in English both orally and in writing.
- Must have a high school diploma or equivalent.
- Valid Oregon driver's license.
- At least 18 years of age.
- If driving/operating fire apparatus is desired: Ability to drive and operate District vehicles as needed under non-emergency conditions. (Brush units and Staff vehicles)
- Successful driver's license and criminal background clearance.
- Formal education and/or specialized training in job-related field.
- Adherence to knowledge, health, and physical fitness standards established by the Department/District.
- Adherence to policies regarding smoking, drugs, and alcohol, established by the Department/District.
- Thorough knowledge of Fire District Standard Operating Procedures (SOP's) and Policy.
- Successfully pass a UA drug screening.
- Must consider being a certified Oregon: Emergency Medical Responder or Emergency Medical Technician, Advanced, Intermediate, or Paramedic.
- Successfully completed the subject matter expert validation program.

V. PREFERRED SKILLS

- CPR/AED training
- First Aid training

VI. TRAINING

Subject Matter Expert must receive the following Fire District training:

- If driving/operating fire apparatus is desired: ten hours of road driving with a Fire District apparatus with a qualified apparatus operator.
- If driving/operating fire apparatus is desired: completion of the Fire District E V O C cone course.
- If driving/operating fire apparatus is desired: Successful completions of skills reviews and check offs with the apparatus assigned officer.
- OR-OSHA mandatory minimum training.
- Fire/EMS District Orientation.
- ICS 100 and 700 (Incident Management) as needed
- SME personnel are required to attend 50% of all subject matter areas of specialty at Fire District Drills during each year.
- Additional training as determined by the Deputy Chief Operations, Training Chief, and/or the Fire Chief

****Personnel who have documentation of completing the ICS 100, ICS 700, Haz-Mat, and OR-OSHA blood borne and airborne pathogen awareness are not required to have additional training on these (as long as the certification is current).**

VII. OTHER

The Fire Chief or his/her designee may change requirements, standards, or any other portion of this job description on a case by case basis depending on the circumstances and the needs of the Fire District.

Fire District

POSITION TITLE:

Volunteer Fire Prevention Specialist

DIVISION:

Fire Corps

REPORTS TO:

Division Chief-Training

JOB CLASS:

Volunteer

DATE:

I. POSITION SUMMARY

Volunteer Fire Prevention Specialist performs non-emergency inspections, investigations, fire prevention duties as requested by the Deputy Chief of Operations. The Volunteer Fire Prevention Specialist does not enter IDLH (immediately dangerous to life and health) areas or atmospheres unless trained and equipped with the proper PPE.

II. PRINCIPLE RESPONSIBILITIES

- (1) Responds on emergency and non-emergency alarms and performs all necessary functions at the request of the Deputy Chief of Operations or their designate.
- (2) Participates in Fire Department/District training and attends classes on techniques and other emergency topics as required to maintain skills.
- (3) If driving/operating fire apparatus is desired: Drives apparatus code 1 only (no emergency lights or sirens) to scenes or locations and performs all necessary functions.
- (4) Follows Standard Operating Procedures set forth by the Fire District.
- (5) Obeys all local, state, and federal rules and regulations
- (6) Inspects apparatus and makes sure that it is constant state of readiness.
- (7) Maintain computer and written records and documentation.
- (8) May assist the Incident Commander as needed utilizing the Incident Management System as directed by the Incident Commander.
- (9) Performs other duties as assigned.

III. DECISIONS/PROBLEM SOLVING

This position requires knowledge and understanding of District policies and objectives, as well as the technical knowledge of non-emergency inspections, investigations, and fire prevention duties as requested by the Deputy Chief of Operations. Volunteer Fire Prevention Specialist personnel must be able to effectively and efficiently make proper critical decisions and proper problem solving under extreme/stressful situations.

IV. SKILLS/REQUIREMENTS

- Reside within the Fire District.
- Ability to communicate in English both orally and in writing.
- Must have a high school diploma or equivalent.
- Valid Oregon driver's license.
- At least 18 years of age.
- If driving/operating fire apparatus is desired: Ability to drive and operate District vehicles as needed under non-emergency conditions. (Brush units and Staff vehicles)
- Successful driver's license and criminal background clearance.
- Formal education and/or specialized training in job-related field.
- Adherence to knowledge, health, and physical fitness standards established by the Department/District.
- Adherence to policies regarding smoking, drugs, and alcohol, established by the Department/District.
- Thorough knowledge of Fire District Standard Operating Procedures (SOP's) and Policy.
- Successfully pass a UA drug screening.
- Must consider being a certified Oregon: Emergency Medical Responder or Emergency Medical Technician, Advanced, Intermediate, or Paramedic.
- Successfully completed a Fire Prevention Specialist program.

V. PREFERRED SKILLS

- CPR/AED training
- First Aid training

VI. TRAINING

Volunteer Fire Prevention Specialist must receive the following Fire District training:

- If driving/operating fire apparatus is desired: ten hours of road driving with a Fire District apparatus with a qualified apparatus operator.
- If driving/operating fire apparatus is desired: completion of the Fire District E V O C cone course.
- If driving/operating fire apparatus is desired: Successful completions of skills reviews and check offs with the apparatus assigned officer.
- OR-OSHA mandatory minimum training.
- Fire/EMS District Orientation.
- ICS 100 and 700 (Incident Management)
- Volunteer Fire Prevention Specialist personnel are required to attend 50% of all Fire District Drills during each year.
- Continued maintenance CE on Fire Prevention Specialist certifications
- Additional training as determined by the Deputy Chief Operations, Training Chief, and/or the Fire Chief

****Personnel who have documentation of completing the ICS 100, ICS 700, Haz-Mat, and OR-OSHA blood borne and airborne pathogen awareness are not required to have additional training on these (as long as the certification is current).**

VII. OTHER

The Fire Chief or his/her designee may change requirements, standards, or any other portion of this job description on a case by case basis depending on the circumstances and the needs of the Fire District.

Fire District Fire Corps Agreement

I _____ agree to become a Fire Corps Volunteer in the Fire District's Program. I understand that the program requires a minimum of 6 hours per month. I recognize that it is my responsibility to schedule my hours and make sure that I fulfill this commitment. During the time that I am serving as a volunteer I agree to adhere to the following:

1. Follow the Fire District's Mission Statement.
2. Maintain a positive attitude and work to the best of my ability.
3. Be a professional caregiver that provides equal and excellent service to all the people that ask for our help.
4. Remain dedicated to maintaining a high level of physical, mental, and emotional fitness.
5. Be safe and be smart.
6. Maintain Fire District equipment and facilities. **At No Time should you take equipment or property home without written consent from your supervisor.**
7. Be an effective team member who is adaptable to change.
8. Continue to grow both professionally and personally.
9. Remember that my obligation is to assist the public in their time of need.
10. I will assist all Fire Department and Public Safety members to the best of my ability.

In return, the Fire Corps Program agrees to provide you with the needed hours of initial training that provides you the skills needed to provide excellent customer service. I understand that I will not be allowed to work directly with customers until I have completed this training.

Volunteer Signature

Date

Fire Chief / Fire Corps Director

Date

Fire District Fire Corps Volunteer Roles and Responsibilities

Being a volunteer for the Fire Corps is more than just a volunteer position; it includes a commitment to other department members, and to the citizens of our communities. You are not just a volunteer here; you are a member.

Each volunteer is responsible and accountable for his/her own actions, and to some extent, for the well-being of others. "BE NICE" is good advice for all members to follow.

Accept the responsibility associated with maintaining our positive environment, delivering quality service, and for cultivating change and improvement in the future.

ALL MEMBERS SHALL:

1. Follow Operations Manuals and written directives of both the Fire District and the Fire Corps.
2. Always use their training and capabilities to protect the public, both on and off duty.
3. Work competently in their positions to cause all department programs to operate effectively.
4. Always conduct themselves to reflect credit on the department
5. Supervisors will manage in an effective, considerate manner: Subordinates will follow instructions in a positive, cooperative manner.
6. Always conduct themselves in a manner that creates good order inside the department.
7. Keep themselves informed to do their jobs effectively.
8. Be concerned and protective of each member's welfare.
9. Operate safely and use good judgment.
10. Keep themselves physically fit.
11. Observe the work hours of their position.
12. Obey the law.
13. Be careful of department equipment and property.

MEMBERS SHALL NOT:

1. Engage in any activity that is detrimental to the department.
2. Engage in a conflict of interest to the department or use their positions with the department for personal or influence.
3. Fight.
4. Steal.
5. Use alcoholic beverages, debilitating drugs, or any substance that could impair their physical or mental capabilities while on duty.
6. Engage in any sexual activity while on duty.

I accept this philosophy as the general description of the way the system operates, the way I am expected to act and the way I am expected to be treated.

Volunteer Signature

Date

Training Coordinator

Date

Fire Corps Academy

Course Outline

Day 1 –

Orientation	2.5 hours
District Familiarization	1.5 hours

Day 2 –

Fire Corps Regular Meeting	1 hour
Review policies (PPE, lockout/tagout, Haz Com, etc...)	1 hour
SCBA – filling station operations & options	1 hour
Traffic control / safety	1 hour

Day 3 –

Communications (phone, radio, MDC, etc...)	2 hours
Fire Prevention / Public Education	2 hours

Day 4 –

Rehab – setup and operation	4 hours
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**SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON**

**COMMUNICATION TO THE GOVERNING BODY
FOR THE YEAR ENDED JUNE 30, 2019**



**12700 SW 72nd Ave.
Tigard, OR 97223**



PAULY, ROGERS AND Co., P.C.
12700 SW 72nd Ave. ♦ Tigard, OR 97223
(503) 620-2632 ♦ (503) 684-7523 FAX
www.paulyrogersandcocpas.com

January 30, 2020

To the Board of Directors
Southwestern Polk County
Rural Fire Protection District
Polk, Oregon

We have audited the modified cash basis basic financial statements of the governmental activities and each major fund of Southwestern Polk County Rural Fire Protection District (the District) for the year ended June 30, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Purpose of the Audit

Our audit was conducted using sampling, inquiries and analytical work to opine on the fair presentation of the basic financial statements and compliance with:

- the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.
- generally accepted auditing standards
- the Oregon Municipal Audit Law and the related administrative rules

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter, our responsibility, as described by professional standards, is to express opinions about whether the modified cash basis basic financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the basic financial statements does not relieve you or management of your responsibilities. Our engagement letter details our nonaudit services we provide; these services do not constitute an audit under Government Auditing Standards.

In planning and performing our audit, we considered internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the modified cash basis basic financial statements and not to provide assurance on the internal control over financial reporting.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements; therefore, our audit involved judgment about the number of transactions examined and the areas to be tested.

Our audit included obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the modified cash basis basic financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. We also communicated any internal control related matters that are required to be communicated under professional standards.

Results of Audit

1. Audit opinion letter - an unmodified opinion on the modified cash basis basic financial statements has been issued. This means we have given a “clean” opinion with no reservations.
2. State minimum standards – We found no exceptions or issues requiring comment, except as noted on page 30 of the financial report.
3. Management letter – No separate management letter was issued.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used are described in Note 1 to the modified cash basis basic financial statements. The District adopted the provisions of GASB Statement No. 83 *Certain Asset Retirement Obligations* and GASB Statement No. 88 *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements* for the year ended June 30, 2019. Our opinion is not modified with respect to this matter. We noted no transactions entered into during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the modified cash basis basic financial statements in the proper period.

Accounting estimates are an integral part of the modified cash basis basic financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the modified cash basis basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most significant estimate affecting the basic financial statements was Management’s estimate of capital asset depreciation, which is based on useful lives of assets. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the modified cash basis basic financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The disclosures in the modified cash basis basic financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in performing and completing our audit, except that there was a change in administration personnel for the district after year end, causing a delay in the availability of documentation and therefore the audit was not able to be filed by the end of the year.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements or determined that their effects are immaterial. There were immaterial uncorrected misstatements noted during the audit which were discussed with management.

Pauly, Rogers and Co., P.C.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the modified cash basis basic financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the modified cash basis basic financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards with management each year prior to our retention as the auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Supplementary Information

With respect to the supplementary information accompanying the modified cash basis basic financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the modified cash basis basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the modified cash basis basic financial statements or to the basic financial statements themselves.

Other Information

With respect to the listing of Board members, located before the table of contents, we read the information to identify if any material inconsistencies or misstatement of facts existed with the audited modified cash basis basic financial statements. The information was not subjected to audit procedures, and accordingly, we do not express an opinion nor provide any assurance on it.

Other Matters – Future Accounting and Auditing Issues

In order to keep you aware of new auditing standards issued by the American Institute of Certified Public Accounts and accounting statements issued by the Governmental Accounting Standards Board (GASB), we have prepared the following summary of the more significant upcoming issues:

GASB 84 – FIDUCIARY ACTIVITIES

This Statement is effective for fiscal years beginning after December 15, 2018. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. Governments with activities meeting the criteria should present a statement of fiduciary net position and a statement of changes in fiduciary net position. An exception to that requirement is provided for a business-type activity that normally expects to hold custodial assets for three months or less. This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria. A fiduciary component unit, when reported in the fiduciary fund financial statements of a primary government, should combine its information with its component units that are fiduciary component units and aggregate that combined information with the primary government's fiduciary funds. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. Events that compel a government to disburse fiduciary resources occur when a demand for the resources has been made or when no further action, approval, or condition is required to be taken or met by the beneficiary to release the assets.

GASB 87 – LEASES

This Statement is effective for fiscal years beginning after December 15, 2019. The primary objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

GASB 89 – ACCOUNTING FOR INTEREST COST INCURRED BEFORE THE END OF A CONSTRUCTION PERIOD

This Statement is effective for fiscal years beginning after December 15, 2019. The objectives of this Statement are to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and to simplify accounting for interest cost incurred before the end of a construction period. This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5-22 of Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 2009 FASB and AICPA Pronouncements, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund. This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

Best Practices – Not Significant Deficiencies

1. Fidelity Insurance Coverage

In reviewing fidelity (employee honesty) insurance coverage, we noted that the District carries cash and investment balances above the \$100,000 coverage amount. We recommend that the Board examine this exposure risk and make a determination as to the amount of coverage they feel is prudent in regard to their oversight.

2. District Property

In the documents provided to us, we found no indication of a District policy regarding the use of District's assets for personal reasons or the ownership of intellectual property developed by staff either using District assets or during employment hours at the District. We recommend the creation of a District policy, if one is not already in place, to address the potential creation of patents, copyrights, and other claims on intellectual property using District assets or time, as well as use of District assets for personal reasons.

3. IT Controls

During our review of IT Controls, we noted that there are currently no requirements to change passwords in the accounting software. We recommend that passwords be regularly changed, at least twice a year, to protect the systems security.

4. Bank Reconciliations

During our review of year end bank reconciliations and statements, we noted that no bank reconciliation was prepared for two accounts for the month of June 2019. We recommend that all bank accounts be reconciled monthly in a timely manner (usually within a month of the receipt of the bank statement) and then reviewed by someone independent of the person who prepares the reconciliations.

5. Journal Entries

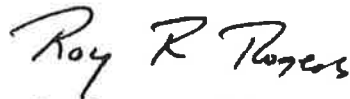
During our testing of journal entries, we found that for one journal entry, backup documentation was not kept and there was no evidence of secondary approval by someone independent of the journal entry process. We recommend that all supporting backup be kept for journal entries made and that someone other than the person who makes the entries review them for reasonableness and accuracy to enhance internal controls.

6. Expenditures

During our testing of expenditures, we found that some disbursements did not have evidence of secondary approval by someone independent of the disbursement process. We recommend that all expenditures be approved with a signature to comply with district policy and enhance internal controls.

Pauly, Rogers and Co., P.C.

This information is intended solely for the use of the Board of Directors and management and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads "Roy R. Rogers". The signature is written in a cursive style with a large, prominent "R" and "R".

Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.

**SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON**

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2019



12700 SW 72nd Ave.
Tigard, OR 97223

**SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON**

BOARD OF DIRECTORS

TERM EXPIRES

Rod Watson – Board President	July 31, 2021
Bob Davis – Board Member/Secretary	July 31, 2019
Ken Gardner – Board Member	July 31, 2021
Keith Moore – Board Member	July 31, 2019
Frank Pender, Jr. – Board Member	July 31, 2019

All Directors receive mail at the administration address below:

ADMINISTRATION

Fred Hertel, District Fire Chief
Judy Breeden, Finance Officer

Southwestern Polk County
Rural Fire Protection District
PO Box 6
Sheridan, Oregon 97378
(503) 843-2467
fred.hertel@dallasor.gov
clerk@sheridanfd.org

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**SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON**

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January 30, 2020

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Southwestern Polk County
Rural Fire Protection District
Polk County, Oregon

Report on the Financial Statements

We have audited the accompanying modified cash basis basic financial statements of the governmental activities, and each major fund, of Southwestern Polk County Rural Fire Protection District (the District), as of and for the year ended June 30, 2019, and the related notes to the basic financial statements, which collectively comprise the modified cash basis basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these basic financial statements in accordance with the modified cash basis of accounting described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the basic financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of modified cash basis basic financial statements that are free from material misstatement, whether due to error or fraud.

Auditors' Responsibility

Our responsibility is to express opinions on these modified cash basis basic financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the modified cash basis basic financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the modified cash basis basic financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the modified cash basis basic financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the modified cash basis basic financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the modified cash basis basic financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the modified cash basis basic financial statements referred to above present fairly, in all material respects, the respective financial position—modified cash basis of the governmental activities and each major fund of Southwestern Polk County Rural Fire Protection District, as of June 30, 2019, and the respective changes in financial position—modified cash basis, thereof for the year then ended in accordance with the basis of accounting as described in Note 1.

Emphasis of Matters

We draw attention to Note 1 of the basic financial statements, which describes the basis of accounting. The basic financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

The District adopted the provisions of GASB Statement No. 83 *Certain Asset Retirement Obligations* and GASB Statement No. 88 *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements* for the year ended June 30, 2019. Our opinion is not modified with respect to this matter.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the modified cash basis basic financial statements. The supplementary information, as listed in the table of contents, is presented for purposes of additional analysis and is not a required part of the modified cash basis basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the modified cash basis basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the modified cash basis basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the modified cash basis basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the modified cash basis basic financial statements as a whole.

The management's discussion and analysis and the Schedules of Net Pension Liability and Contributions for PERS have not been subjected to the auditing procedures applied to the audit of the modified cash basis basic financial statements and we do not express an opinion or provide any assurance on them.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the modified cash basis basic financial statements. The listing of board members, containing their term expiration dates, located before the table of contents, has not been subjected to the auditing procedures applied on the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have issued our report dated January 30, 2020, on our consideration of compliance with certain provisions of laws and regulations, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules. The purpose of that report is to describe the scope of our testing of compliance and the results of that testing and not to provide an opinion on compliance.



ROY R. ROGERS, CPA
PAULY, ROGERS AND CO., P.C.

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SOUTHWESTERN POLK COUNTY FIRE DISTRICT, OREGON

Management's Discussion and Analysis (MD&A)

This section of the Southwestern Polk County Fire District (the District) annual financial report presents our discussion and analysis of the District's financial performance during the fiscal year ended June 30, 2019. Please read it in conjunction with the financial statements and notes, which follow this section.

FINANCIAL HIGHLIGHTS

- Total Net Position was \$999,335 at June 30, 2019.
- The general fund reported a fund balance this year of \$476,559.

OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts: management's discussion and analysis (this section), the basic financial statements, and the supplementary information. The basic financial statements include two kinds of statements that present different views of the District.

The first two statements are government-wide financial statements that provide both long-term and short-term information about the overall financial status.

The basic financial statements also include notes that explain some of the information in the basic financial statements and provide more detailed data. The statements are followed by a section of supplementary information that further explains and supports the information in the financial statements. The remainder of this overview section of management's discussion and analysis explains the structure and contents of each of the statements.

Government-wide Statements

The government-wide statements are designed to provide readers with a broad review of the District's finances in a manner similar to a private-sector business. All of the current year's receipts and disbursements are accounted for in the Statement of Activities when cash is received or paid. The two government-wide statements report the Net Position and how it has changed. Net Position - the difference between the assets and liabilities - is one way to measure the financial health or position.

- Over time, increases or decreases to the Net Position are an indicator of whether the financial health is improving or deteriorating.
- To assess the overall health, one needs to consider additional non-financial factors such as changes in tax base.

The government-wide financial statements include the Governmental activities. Basic services are included here. Property taxes and earnings on investments finance most of these activities.

Fund Financial Statements

The fund financial statements provide more detailed information about the most significant funds - not the Fire District as a whole. Funds are accounting devices that are used to keep track of specific sources of funding and spending for particular purposes.

The following funds exist in the financial statements:

- Governmental funds - The basic services are included in governmental funds, which focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental fund statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental funds statement, or on the subsequent page, that explain the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

SUMMARY OF NET POSITION (MODIFIED CASH BASIS)

	<u>2019</u>	<u>2018</u>
ASSETS		
Cash and Investments	\$ 6,158,571	\$ 6,219,207
Capital Assets, Net of Depreciation	<u>259,208</u>	<u>270,513</u>
Total Assets	<u>\$ 6,417,779</u>	<u>\$ 6,489,720</u>
LIABILITIES		
Notes Payable	<u>5,418,444</u>	<u>5,612,261</u>
Total Liabilities	<u>\$ 5,418,444</u>	<u>\$ 5,612,261</u>
NET POSTION		
Net Investment in Capital Assets	\$ 259,208	\$ 270,513
Unrestricted	<u>740,127</u>	<u>606,946</u>
Total Modified Cash Basis Net Position	<u>\$ 999,335</u>	<u>\$ 877,459</u>

CHANGES IN NET POSITION

CHANGES IN NET POSITION (MODIFIED CASH BASIS)

	<u>2019</u>	<u>2018</u>
Net Program Expense		
Fire Protection	\$ (1,040,292)	\$ (641,217)
General Receipts		
Taxes	\$ 910,406	\$ 887,725
Earnings On Investments	160,575	18,004
Miscellaneous	91,187	95,002
Total Receipts	<u>1,162,168</u>	<u>1,000,731</u>
Change in Modified Cash Basis Net Position	121,876	359,514
Modified Cash Basis Net Position - Beginning	<u>877,459</u>	<u>517,945</u>
Modified Cash Basis Net Position - Ending	<u>\$ 999,335</u>	<u>\$ 877,459</u>

The modified cash basis net position of the District increased through operations for the year.

FINANCIAL ANALYSIS OF THE DISTRICT'S FUNDS

Revenues from governmental fund types totaled \$1,162,168 in 2019. Governmental fund balances totaled \$6,158,571 at June 30, 2019. A summary of changes in governmental fund balances follows:

CHANGES IN GOVERNMENTAL FUND BALANCES

	<u>June 30,</u> <u>2019</u>	<u>July 1,</u> <u>2018</u>	<u>Change</u>
General Fund	\$ 476,559	\$ 299,486	\$ 177,073
Station 130 Fund	35,255	40,000	(4,745)
Capital Projects Fund	5,249,313	5,488,980	(239,667)
Bonded Debt Fund	<u>397,444</u>	<u>390,741</u>	<u>6,703</u>
Total	<u>\$ 6,158,571</u>	<u>\$ 6,219,207</u>	<u>\$ (60,636)</u>

GENERAL FUND BUDGETARY HIGHLIGHTS

Fiscal year 2018-19 saw several changes within the SW Polk Fire District, and the most significant may have been the exit of Chief Hertel from the City of Dallas and SW Polk Fire District by contract. Chief Brumfield replaced Chief Hertel from January 1, 2019 through July 1, 2019. Other significant changes will be outlined below.

General Fund

General Fund Revenue – Revenues continue the climb at the anticipated 3% increase plus the minor growth rate in our area.

General Fund Expenses – This year we expanded the contract with the City of Dallas to include most personnel and material services budget dollars. This “new direction” capitalizes on the most efficient and effective methods of handling the District’s finances. The City of Dallas provided more depth within their financial department than the District could provide internally.

Capital Outlay – The District budgeted to purchase a staff vehicle for the District.

Transfer to Special Funds – Budgeted transfers were to the Volunteer Association account.

Unappropriated Ending Fund Balance – Money that is set aside to assist the District in meeting expenses during the July to November time when no tax revenues are received.

Economic Factors – The District receives most of its revenues from property taxes. The assessed valuation of the District is expected to continue modest growth.

Overall Financial Position – The District’s financial position improved over the past fiscal year and remains stable.

CAPITAL ASSETS

At June 30, 2019, the District had \$259,208 invested in capital assets. More detailed information about the capital assets is presented in Note 3 within the notes to the basic financial statements.

CONTACTING THE DISTRICT’S FINANCIAL MANAGEMENT

Our financial report is designed to provide our taxpayers, ratepayers, investors and creditors with an overview of the District’s finances. If you have any questions about this report or need any clarification of information please contact the Southwestern Polk County Rural Fire Protection District. Our address is: 915 SE Shelton Street, Dallas, Oregon 97338.

**SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON**

MODIFIED CASH BASIS FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2019

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**SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON**

BASIC FINANCIAL STATEMENTS

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SOUTHWESTERN POLK COUNTY RURAL FIRE DISTRICT
POLK COUNTY, OREGON

STATEMENT OF NET POSITION (MODIFIED CASH BASIS)
June 30, 2019

ASSETS

Cash and Investments	\$ 6,158,571
Capital Assets, net of depreciation	<u>259,208</u>
Total Assets	<u>6,417,779</u>

LIABILITIES

Long-Term Obligations, due within one year	218,817
Long-Term Obligations, due in more than one year	<u>5,199,627</u>
Total Liabilities	<u>5,418,444</u>

NET POSITION

Net Investment in Capital Assets	259,208
Unrestricted	<u>740,127</u>
Total Modified Cash Basis Net Position	<u><u>\$ 999,335</u></u>

See accompanying notes to the basic financial statements.

**SOUTHWESTERN POLK COUNTY RURAL FIRE DISTRICT
POLK COUNTY, OREGON**

**STATEMENT OF ACTIVITIES AND CHANGES IN NET POSITION (MODIFIED CASH BASIS)
For the Year Ended June 30, 2019**

<u>FUNCTIONS</u>	<u>DISBURSEMENTS</u>	<u>PROGRAM RECEIPTS</u> <u>CHARGES FOR</u> <u>SERVICES</u>	<u>NET RECEIPTS</u> <u>(DISBURSEMENTS)</u>
Governmental Activities:			
Fire Protection	\$ 1,040,292	\$ -	\$ (1,040,292)
Total	<u>\$ 1,040,292</u>	<u>\$ -</u>	<u>(1,040,292)</u>
Pay General Receipts:			
Taxes			910,406
Earnings on Investments			160,575
Miscellaneous			<u>91,187</u>
Total General Receipts			<u>1,162,168</u>
Change in Net Position			121,876
Net Position – Beginning			<u>877,459</u>
Net Position – Ending			<u>\$ 999,335</u>

See accompanying notes to the basic financial statements.

**SOUTHWESTERN POLK COUNTY RURAL FIRE DISTRICT
POLK COUNTY, OREGON**

**BALANCE SHEET (MODIFIED CASH BASIS)
June 30, 2019**

	GOVERNMENTAL FUNDS				TOTAL
	GENERAL FUND	STATION 130 FUND	CAPITAL PROJECTS FUND	BONDED DEBT FUND	
ASSETS					
Cash and Investments	\$ 476,559	\$ 35,255	\$ 5,249,313	\$ 397,444	\$ 6,158,571
Total Assets	\$ 476,559	\$ 35,255	\$ 5,249,313	\$ 397,444	\$ 6,158,571
FUND BALANCE					
Fund Balance					
Assigned		35,255	-	-	35,255
Unassigned	476,559	-	5,249,313	397,444	6,123,316
Total Fund Balance	476,559	35,255	5,249,313	397,444	6,158,571
Total Deferred Inflows and Fund Balances	476,559	\$ 35,255	\$ 5,249,313	\$ 397,444	\$ 6,158,571

See accompanying notes to the basic financial statements.

SOUTHWESTERN POLK COUNTY RURAL FIRE DISTRICT
POLK COUNTY, OREGON

RECONCILIATION OF GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET POSITION

June 30, 2019

Total Fund Balances – Governmental Funds \$ 6,158,571

Capital assets are not financial resources and therefore are not reported in the governmental funds.

Net Capital Assets 259,208

Long-term obligations proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. While repayment of loan principal is an expenditure in the governmental funds, it reduces long-term liabilities in the Statement of Net Position.

Long Term Liabilities:

Bonds Payable	\$ 5,085,000	
Premium on Bonds Payable	<u>333,444</u>	<u>(5,418,444)</u>

Net Position \$ 999,335

See accompanying notes to basic financial statements.

SOUTHWESTERN POLK COUNTY RURAL FIRE DISTRICT
POLK COUNTY, OREGON

STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES
IN FUND BALANCES (MODIFIED CASH BASIS)
For the Year Ended June 30, 2019

	GOVERNMENTAL FUNDS				TOTAL GOVERNMENTAL FUNDS
	GENERAL FUND	STATION 130 FUND	CAPITAL PROJECTS FUND	BONDED DEBT FUND	
RECEIPTS					
Taxes	\$ 521,648	\$ -	\$ -	\$ 388,758	\$ 910,406
Earnings on Investments	29,393	-	131,182	-	160,575
Grant Income	-	-	-	-	-
Miscellaneous	74,181	17,006	-	-	91,187
Total Receipts	625,222	17,006	131,182	388,758	1,162,168
DISBURSEMENTS					
Current:					
Personal Services	4,044	-	-	-	4,044
Materials and Services	416,365	49,491	255,676	-	721,532
Bond Issuance Costs	-	-	-	-	-
Capital Outlay	-	-	115,173	-	115,173
Debt Service	-	-	-	382,055	382,055
Operating Contingency	-	-	-	-	-
Total Disbursements	420,409	49,491	370,849	382,055	1,222,804
EXCESS OF RECEIPTS OVER DISBURSEMENTS	204,813	(32,485)	(239,667)	6,703	(60,636)
OTHER FINANCING SOURCES/USES					
Bond Proceeds	-	-	-	-	-
Transfers In	-	27,740	-	-	27,740
Transfers Out	(27,740)	-	-	-	(27,740)
Interfund Loan	-	-	-	-	-
Interfund Loan	-	-	-	-	-
Total other Financing Sources/Uses	(27,740)	27,740	-	-	-
NET CHANGE IN FUND BALANCE	177,073	(4,745)	(239,667)	6,703	(60,636)
MODIFIED CASH BASIS FUND BALANCE - BEGINNING OF YEAR	299,486	40,000	5,488,980	390,741	6,219,207
MODIFIED CASH BASIS FUND BALANCE - END OF YEAR	\$ 476,559	\$ 35,255	\$ 5,249,313	\$ 397,444	\$ 6,158,571

See accompanying notes to the basic financial statements.

SOUTHWESTERN POLK COUNTY RURAL FIRE DISTRICT
POLK COUNTY, OREGON

**RECONCILIATION OF GOVERNMENTAL FUND STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE
STATEMENT OF ACTIVITIES**
For the Year Ended June 30, 2019

Net Changes in Fund Balances - Governmental Funds \$ (60,636)

In the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives and reported as depreciation expense. In the governmental fund financial statements, depreciation is not an expenditure and is not recorded.

Depreciation Expense (11,305)

Governmental funds reported the effect of, premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the statement of Activities.

Amorization of Premiums, GO Bonds 23,817

Long-term obligations proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. While repayment of loan principal is an expenditure in the governmental funds, it reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities.

Principal repaid (net) 170,000

Change in Net Position of Governmental Activities \$ 121,876

See accompanying notes to basic financial statements.

NOTES TO THE
BASIC FINANCIAL STATEMENTS

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SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. THE FINANCIAL REPORTING ENTITY

The District was organized under provisions of Oregon Statutes Chapter 478, in 1947, for the purpose of providing fire protection and other emergency services. The District is a municipal corporation governed by an elected Board. As required by accounting principles generally accepted in the United States of America, these financial statements present Southwestern Polk County Rural Fire Protection District (the primary government) and any component units. Component units, as established by GASB Statement 61, are separate organizations that are included in the District's reporting because of the significance of their operational or financial relationships with the District. There are no component units.

B. MEASUREMENT FOCUS, BASIS OF ACCOUNTING AND BASIS OF PRESENTATION

The Modified Cash Basis of accounting is followed except for Payroll Liabilities, Capital Assets, and Long Term Obligations that are recorded in the statement of financial position. Under the Modified Cash Basis of accounting, receipts are recorded when received and disbursements are recorded as paid. This basis of accounting is applied to both the government-wide financial statements and the governmental fund financial statements uniformly.

This basis of accounting is not equivalent to the generally accepted accounting principles (GAAP) basis of accounting. Under GAAP the fund financial statements require that revenues be recorded as they become susceptible to accrual (i.e. when they become measurable and available) and expenditures recorded as goods and services received. For the government-wide statements GAAP requires that the accrual basis of accounting be applied. Under the accrual basis of accounting the cost of capital assets is capitalized and depreciated over their estimated useful lives, debt is recorded as incurred, revenues are recorded when earned irrespective of the collection of cash, and disbursements, including depreciation, are recorded when incurred. Management believes the Modified Cash Basis of accounting is preferable due to the District's small size and the necessity of assessing available cash resources. The Modified Cash Basis of accounting is allowed under Oregon Local Budget Law.

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

Governmental Accounting Standards Board Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments* (GASB 34) is followed, as it is applicable to Modified Cash Basis financial statements. The Statement requires that the government-wide and fund financial statements be presented and reconciled between the two types of statements, if necessary.

The government-wide statements report information irrespective of fund activity, and the fund financial statements report information using the funds. In total, the results presented using both of these methods are substantially the same, except for the elimination of interfund activity and modifications noted earlier. Interfund receivables and payables were eliminated to minimize the "grossing up" effect on assets and liabilities.

General receipts are property and related taxes and interest. All disbursements are categorized as program disbursements.

SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND BALANCE

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund-type Definitions*, is followed. The objective of this statement is to enhance the usefulness of fund balance information by providing clearer fund balance classifications that can be more consistently applied and by clarifying the existing governmental fund-type definitions. This statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. Under this standard, the fund balance classifications are nonspendable, restricted, committed, assigned, and unassigned.

Nonspendable fund balance represents amounts that are not in a spendable form.

Restricted fund balance represents amounts that are legally restricted by outside parties for a specific purpose (such as debt covenants, grant requirements, donor requirements, or other governments) or are restricted by law (constitutionally or by enabling legislation).

Committed fund balance represents funds formally set aside by the governing body for a particular purpose. The use of committed funds would be approved by resolution.

Assigned fund balance represents amounts that are constrained by the expressed intent to use resources for specific purposes that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the governing body or by an official to whom that authority has been given by the governing body. The Fire Chief and Administrative Assistant have been granted the authority to assign fund balances.

Unassigned fund balance is the residual classification of the General Fund. Only the General Fund may report a positive unassigned fund balance. Other governmental funds would report any negative residual fund balance as unassigned.

There are no nonspendable, restricted or committed fund balances at year end.

The Board has not established a policy on the order in which resources are to be spent. As a result of this, the default approach assumes that restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for expenditures. When unrestricted resources are spent, the order of spending is committed (if applicable), assigned (if applicable) and unassigned.

C. BASIS OF PRESENTATION – FUND ACCOUNTING

Financial Operations are accounted for in the following major funds:

GENERAL FUND

This fund accounts for all financial receipts and disbursements, except those required to be accounted for in another fund. The principal source of receipts is property taxes.

SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

STATION 130 FUND

This fund accounts for all financial receipts and disbursements for Rickreall Station 130.

CAPITAL PROJECTS FUND

This fund accounts for the accumulation of resources for construction projects. The principal revenue source is bond proceeds.

BONDED DEBT FUND

This fund is used for the repayment of long term obligations. The principal source of revenue is property taxes.

D. BUDGET

A budget is prepared and legally adopted for each governmental fund type on the Modified Cash Basis of accounting in the main program categories required by Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles except the property taxes received after year-end are not considered budgetary resources in the funds, debt is a revenue when received and an expense when paid, pension costs are expensed when paid rather than when incurred, and capital assets are expensed when purchased and the related depreciation expense is not reported.

The budget process begins early in each fiscal year with the establishment of the budget committee. Recommendations are developed through late winter with the budget committee approving the budget in early spring. Public notices of the budget hearing are generally published in spring with a public hearing being held approximately three weeks later. The Board may amend the budget prior to adoption. However, budgeted disbursements for each fund may not be increased by more than ten percent without re-publication. The budget is then adopted, appropriations are made, and the tax levy declared no later than June 30th.

Disbursements budgets are appropriated at the following levels for each fund: Personal Services, Materials and Services, Capital Outlay, Debt Service, Interfund Transactions, and Operating Contingency.

Disbursements cannot legally exceed the adopted appropriation levels except in the case of grants which could not be estimated at the time of budget adoption. Appropriations lapse at the fiscal year-end. Management may amend line items in the budget without Board approval as long as appropriation levels (the legal level of control) are not changed. Supplemental appropriations may occur if the Board approves them due to unforeseen circumstances which could not be determined at the time the budget was adopted.

Budget amounts shown in the budgetary financial statements reflect the original appropriations and an appropriation transfer. Disbursements in the various funds were within authorized appropriations for the year ended June 30, 2019 except for the Bond Debt Fund – Interest Expense which was over-expended by \$72,055.

SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. PROPERTY TAXES RECEIVABLE

Property taxes are levied by the County Assessor and collected by the County Tax Collector. The taxes are levied and become a lien as of July 1. They may be paid in three installments payable in equal payments due November 15, February 15, and May 15. Since the District reports information on the modified cash basis method of accounting, no accrual for property tax receivables has been recorded in the basic financial statements.

F. CAPITAL ASSETS

The accounting treatment over property, plant and equipment (capital assets) depends on whether they are reported in the government-wide or fund financial statements.

Government-Wide Statements

In the government-wide financial statements, capital assets arising from cash truncations are accounted for as assets in the Statement of Net Position. All capital assets are valued at historical cost or estimated historical cost if actual is unavailable.

Depreciation of all exhaustible capital assets arising from cash transactions is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Position. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The District capitalizes assets purchased or constructed with an individual cost of more than \$5,000 and an estimated useful life in excess of one year. The range of estimated useful lives by type of asset is as follow:

Buildings and Improvements	50 years
Vehicles	10 years
Equipment	5 years

Fund Financial Statements

In the fund financial statements, capital assets arising from cash transactions acquired for use in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition.

G. USE OF ESTIMATES

The preparation of the basic financial statements in conformity with the Modified Cash Basis of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of receipts and disbursements during the reporting period. Actual results could differ from those estimates.

H. NET POSITION

Net position is comprised of the various net earnings from operations, non-operating receipts, disbursements and contributions of capital. Net position is classified in the following three categories.

SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Government-Wide Statements

Net investment in capital assets – consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisitions, construction, or improvements of those assets and adjusted for any deferred inflows and outflows of resources attributable to capital assets and related debt.

Restricted – consists of external constraints placed on asset use by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation. There was no restricted net position at June 30, 2019.

Unrestricted – consists of all other assets that are not included in the restricted category previously mentioned.

It is the District's policy to first use restricted net resources prior to the use of unrestricted net resources when an expense is incurred for purposes for which both restricted and unrestricted net resources are available.

I. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the basic financial statements will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The pension related deferrals of \$6,331 is disclosed in these footnotes but not recorded in the basic financial statements because the District uses the modified cash basis of accounting.

In addition to liabilities, the basic financial statements will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The pension related deferrals of \$2,278 is disclosed in these footnotes but not recorded in the basic financial statements because the District uses the modified cash basis of accounting.

J. FAIR VALUE INPUTS AND METHODOLOGIES AND HIERARCHY

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Observable inputs are developed based on market data obtained from sources independent of the reporting entity. Unobservable inputs are developed based on the best information available about the assumptions market participants would use in pricing the asset. The classification of securities within the fair value hierarchy is based up on the activity level in the market for the security type and the inputs used to determine their fair value, as follows:

Level 1 – unadjusted price quotations in active markets/exchanges for identical assets or liabilities that each Fund has the ability to access

Level 2 – other observable inputs (including, but not limited to, quoted prices for similar assets or liabilities in markets that are active, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the assets or liabilities (such as interest rates, yield curves, volatilities, loss severities, credit risks and default rates) or other market-corroborated inputs)

SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Level 3 – unobservable inputs based on the best information available in the circumstances, to the extent observable inputs are not available (including each Fund’s own assumptions used in determining the fair value of investments)

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). Accordingly, the degree of judgment exercised in determining fair value is greatest for instruments categorized in Level 3. The inputs used to measure fair value may fall into different levels of the fair value hierarchy. In such cases, for disclosure purposes, the fair value hierarchy classification is determined based on the lowest level input that is significant to the fair value measurement in its entirety.

K. EMPLOYEES

The District has no employees and all transactions are administered through the City of Dallas.

2. CASH AND INVESTMENTS

Cash management policies are governed by state statutes. Statutes authorize investing in banker’s acceptances, time certificates of deposit, repurchase agreements, obligations of the United States and its agencies and instrumentalities, and the Oregon State Treasurer’s Local Government Investment Pool.

Cash and Investments at June 30, 2019 consisted of:

Checking	\$ 57,803
Investments	<u>6,100,768</u>
Total Cash and Investments	<u>\$ 6,158,571</u>

DEPOSITS

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury. The total bank balance per the bank statements as of June 30, 2019 was \$82,259, all of which was covered by federal depository insurance.

CREDIT RISK – DEPOSITS

In the case of deposits, this is the risk that in the event of a bank failure, deposits may not be returned. There is no deposit policy for custodial credit risk. As of June 30, 2019, none of the bank balances were exposed to custodial credit risk.

SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

INVESTMENTS

Investments in the Local Government Investment Pool (LGIP) are included in the Oregon Short-Term Fund, which is an external investment pool that is not a 2a-7-like external investment pool, and is not registered with the U.S. Securities and Exchange Commission as an investment company. Fair value of the LGIP is calculated at the same value as the number of pool shares owned. The unit of account is each share held, and the value of the position would be the fair value of the pool's share price multiplied by the number of shares held. Investments in the Short-Term Fund are governed by ORS 294.135, Oregon Investment Council, and portfolio guidelines issued by the Oregon Short-Term Fund Board, which establish diversification percentages and specify the types and maturities of investments. The portfolio guidelines permit securities lending transactions as well as investments in repurchase agreements and reverse repurchase agreements. The fund's compliance with all portfolio guidelines can be found in their annual report when issued. The LGIP seeks to exchange shares at \$1.00 per share; an investment in the LGIP is neither insured nor guaranteed by the FDIC or any other government agency. Although the LGIP seeks to maintain the value of share investments at \$1.00 per share, it is possible to lose money by investing in the pool. We intend to measure these investments at book value since it approximates fair value. The pool is comprised of a variety of investments. These investments are characterized as a level 2 fair value measurement in the Oregon Short Term Fund's audited financial report. Amounts in the State Treasurer's Local Government Investment Pool are not required to be collateralized. The audited financial reports of the Oregon Short Term Fund can be found here:

[http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-\(OSTF\).aspx](http://www.oregon.gov/treasury/Divisions/Investment/Pages/Oregon-Short-Term-Fund-(OSTF).aspx)

If the link has expired please contact the Oregon Short Term Fund directly.

As of June 30, 2019 there were the following investments:

Investment Type	Fair Value	Investment Maturities (in months)		
		Less than 3	3-18	18-59
State Treasurer's Investment Pool	\$ 6,100,768	\$ 6,100,768	\$ -	\$ -
Total	\$ 6,100,768	\$ 6,100,768	\$ -	\$ -

Interest Rate Risk – Investments

Oregon Revised Statutes require investments to not exceed a maturity of 18 months, except when the local government has adopted a written investment policy that was submitted to and reviewed by the OSTFB.

Credit Risk - Investments

Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE.

SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

2. CASH AND INVESTMENTS (CONTINUED)

Concentration of Credit Risk

At June 30, 2019, 100% of total investments were in the State Treasurer's Investment Pool. State statutes do not limit the percentage of investments in these instruments. Oregon Revised Statutes require no more than 25 percent of the moneys of local government to be invested in bankers' acceptances of any qualified financial institution. At June 30, 2019, the District appeared to be in compliance with all percentage restrictions.

3. CAPITAL ASSETS

Changes in capital assets for the year ended June 30, 2019 are as follows:

	<u>Balance at 7/1/2018</u>	<u>Additions</u>	<u>(Deletions)</u>	<u>Balance at 6/30/2019</u>
Non-Depreciable Assets:				
Land & Land Improvements	\$ 224,000	\$ -	\$ -	\$ 224,000
Depreciable Assets:				
Buildings & Improvements	\$ 81,205	\$ -	\$ -	\$ 81,205
Vehicles	1,337,827	-	-	1,337,827
Equipment	100,099	-	-	100,099
Total	<u>1,519,131</u>	<u>-</u>	<u>-</u>	<u>1,519,131</u>
Accumulated Depreciation				
Buildings & Improvements	73,325	230	-	73,555
Vehicles	1,310,245	7,391	-	1,317,636
Equipment	89,048	3,684	-	92,732
Total	<u>1,472,618</u>	<u>11,305</u>	<u>-</u>	<u>1,483,923</u>
Total Net Capital Assets	<u>\$ 270,513</u>			<u>\$ 259,208</u>

SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN

Plan Description – The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan. All benefits of the system are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Oregon PERS produces an independently audited Comprehensive Annual Financial Report which can be found at: <https://paulyrogersandcocpas.sharefile.com/users>
<https://www.oregon.gov/pers/Documents/Financials/CAFR/2018-CAFR.pdf>
If the link is expired please contact Oregon PERS for this information.

- a. **PERS Pension (Chapter 238).** The ORS Chapter 238 Defined Benefit Plan is closed to new members hired on or after August 29, 2003.
- i. **Pension Benefits.** The PERS retirement allowance is payable monthly for life. It may be selected from 13 retirement benefit options. These options include survivorship benefits and lump-sum refunds. The basic benefit is based on years of service and final average salary. A percentage (2.0 percent for police and fire employees, and 1.67 percent for general service employees) is multiplied by the number of years of service and the final average salary. Benefits may also be calculated under either a formula plus annuity (for members who were contributing before August 21, 1981) or a money match computation if a greater benefits results.
A member is considered vested and will be eligible at minimum retirement age for a service retirement allowance if he or she has had a contribution in each of five calendar years or has reached at least 50 years of age before ceasing employment with a participating employer (age 45 for police and fire members). General service employees may retire after reaching age 55. Police and fire members are eligible after reaching age 50. Tier 1 general service employee benefits are reduced if retirement occurs prior to age 58 with fewer than 30 years of service. Police and fire member benefits are reduced if retirement occurs prior to age 55 with fewer than 25 years of service. Tier 2 members are eligible for full benefits at age 60. The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.
- ii. **Death Benefits.** Upon the death of a non-retired member, the beneficiary receives a lump-sum refund of the member's account balance (accumulated contributions and interest). In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided on or more of the following contributions are met:
- member was employed by PERS employer at the time of death,
 - member died within 120 days after termination of PERS covered employment,
 - member died as a result of injury sustained while employed in a PERS-covered job, or
 - member was on an official leave of absence from a PERS-covered job at the time of death.
- iii. **Disability Benefits.** A member with 10 or more years of creditable service who becomes disabled from other than duty-connected causes may receive a non-duty disability benefit. A disability resulting from a job-incurred injury or illness qualifies a member (including PERS judge members) for disability benefits regardless of the length of PERS-covered service. Upon qualifying for either a non-duty or duty disability, service time is computed to age 58 (55 for police and fire members) when determining the monthly benefit.
- iv. **Benefit Changes After Retirement.** Members may choose to continue participation in a variable equities investment account after retiring and may experience annual benefit fluctuations due to changes in the market value equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.
- b. **OPSRP Pension Program (OPSRP DB).** The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003.

SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

- i. **Pension Benefits.** This portion of OPSRP provides a life pension funded by employer contributions. Benefits are calculated with the following formula for members who attain normal retirement age:
Police and fire: 1.8 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for police and fire members is age 60 or age 53 with 25 years of retirement credit. To be classified as a police and fire member, the individual must have been employed continuously as a police and fire member for at least five years immediately preceding retirement.
General service: 1.5 percent is multiplied by the number of years of service and the final average salary. Normal retirement age for general service members is age 65, or age 58 with 30 years of retirement credit. A member of the pension program becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, and, if the pension program is terminated, the date on which termination becomes effective.
- ii. **Death Benefits.** Upon the death of a non-retired member, the spouse or other person who is constitutionally required to be treated in the same manner as the spouse, receives for life 50 percent of the pension that would otherwise have been paid to the deceased member.
- iii. **Disability Benefits.** A member who has accrued 10 or more years of retirement credits before the member becomes disabled or a member who becomes disabled due to job-related injury shall receive a disability benefit of 45 percent of the member's salary determined as of the last full month of employment before the disability occurred.
- iv. **Benefit Changes After Retirement.** Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA will vary based on the amount of the annual benefit.

Contributions – PERS funding policy provides for monthly employer contributions at actuarially determined rates. These contributions, expressed as a percentage of covered payroll, are intended to accumulate sufficient assets to pay benefits when due. The funding policy applies to the PERS Defined Benefit Plan and the Other Postemployment Benefit Plans. Employer contribution rates during the period were based on the December 31, 2015 actuarial valuation, which became effective July 1, 2017. The state of Oregon and certain schools, community colleges, and political subdivision have made unfunded actuarial liability payments and their rates have been reduced. Employer contributions for the year ended June 30, 2019 were \$0, due to the district no longer having any employees during the 2018-2019 fiscal year.

Pension Asset or Liability

Since the District's financial statements are reported on the cash basis, no amounts are reported on the balance sheet for pension related assets, deferred outflows, liabilities, or deferred inflows. Had the District's financial statements been reported in accordance with GAAP, it would have reported a net pension liability of \$18,690 at June 30, 2019 for its proportionate share of net pension liability. The pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. As of the measurement dates of June 30, 2019 and 2018, the District's proportion was .0001 and .0001 percent, respectively. Pension expense for the year ended June 30, 2019 was \$3,571.

The rates in effect for the year ended June 30, 2019 were:

- (1) Tier 1/Tier 2 – 15.38%
- (2) OPSRP general services – 6.62%
- (3) OPSRP Police and Fire – 11.39%

SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

	Deferred Outflow of Resources	Deferred Inflow of Resources
Difference between expected and actual experience	\$ 636	\$ -
Changes in assumptions	4,345	-
Net difference between projected and actual earnings on pension plan investments	-	(830)
Net changes in proportionate share	754	(89)
Differences between District contributions and proportionate share of contributions	596	(1,359)
Subtotal - Amortized Deferrals (below)	6,331	(2,278)
District contributions subsequent to measuring date	-	-
Deferred outflow (inflow) of resources	\$ 6,331	\$ (2,278)

Subtotal amounts related to pension as deferred outflows of resources, \$6,331, and deferred inflows of resources, (\$2,278), net to \$4,053 and will be recognized in pension expense as follows:

Year ending June 30,	Amount
2020	\$ 2,347
2021	1,781
2022	(203)
2023	56
2024	72
Thereafter	-
Total	\$ 4,053

All assumptions, methods and plan provisions used in these calculations are described in the Oregon PERS system-wide GASB 68 reporting summary dated March 4, 2019. Oregon PERS produces an independently audited CAFR which can be found at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2018-CAFR.pdf>

Actuarial Valuations – The employer contribution rates effective July 1, 2017 through June 30, 2019, were set using the entry age normal actuarial cost method. For the Tier One/Tier Two component of the PERS Defined Benefit Plan, this method produced an employer contribution rate consisting of (1) an amount for normal cost (estimated amount necessary to finance benefits earned by employees during the current service year), (2) an amount for the amortization unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial liabilities being amortized over 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer rate consisting of (a) an amount for normal cost (the estimated amount necessary to finance benefits earned by the employees during the current service year), (b) an actuarially determined amount for funding a disability benefit component, and (c) an amount for the amortization of unfunded actuarial accrued liabilities, which are being amortized over a fixed period with new unfunded actuarial accrued liabilities being amortized over 16 years.

SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2016 rolled forward to June 30, 2018
Experience Study Report	2016, Published July 26, 2017
Actuarial cost method	Entry Age Normal
Amortization method	Amortized as a level percentage of payroll as layered amortization bases over a closed period; Tier One/Tier Two UAL is amortized over 20 years and OPSRP pension UAL is amortized over 16 years
Asset valuation method	Market value of assets
Inflation rate	2.50 percent
Investment rate of return	7.20 percent (changed from 7.50 percent)
Projected salary increase	3.50 percent overall payroll growth
Cost of Living Adjustment	Blend of 2% COLA and graded COLA (1.25%/1.15%) in accordance with Moro decision, blend based on service
Mortality	Healthy retirees and beneficiaries: RP-2014 Healthy annuitant, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Active members: RP-2014 Employees, sex-distinct, generational with Unisex, Social Security Data Scale, with collar adjustments and set-backs as described in the valuation. Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Date Scale.

Actuarial valuations of an ongoing plan involve estimates of value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Experience studies are performed as of December 31 of even numbered years. The method and assumptions shown are based on the 2016 Experience Study which is reviewed for the four-year period ending December 31, 2016.

Assumed Asset Allocation:

Asset Class/Strategy	Low Range	High Range	OIC Target
Cash	0.0%	3.0%	0.0%
Debt Securities	15.0%	25.0%	20.0%
Public Equity	32.5%	42.5%	37.5%
Real Estate	9.5%	15.5%	12.5%
Private Equity	13.5%	21.5%	17.5%
Alternative Equity	0.0%	12.5%	12.5%
Opportunity Portfolio	0.0%	3.0%	0.0%
Total			100.0%

Source: June 30, 2018 PERS CAFR; p. 98

SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Long-Term Expected Rate of Return:

To develop an analytical basis for the selection of the long-term expected rate of return assumption, in July 2015, revised as of June 7, 2017, the PERS Board reviewed its long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. The table below shows Milliman's assumptions for each of the asset classes in which the plan was invested at that time based on the OIC long-term target asset allocation. The OIC's description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on a consistent set of underlying assumptions, and includes adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model.

Asset Class	Target	Annual Return (Geometric)
Core Fixed Income	8.00%	3.49%
Short-Term Bonds	8.00%	3.38%
Bank/Leveraged Loans	3.00%	5.09%
High Yield Bonds	1.00%	6.45%
Large/Mid Cap US Equities	15.75%	6.30%
Small Cap US Equities	1.31%	6.69%
Micro Cap US Equities	1.31%	6.80%
Developed Foreign Equities	13.13%	6.71%
Emerging Market Equities	4.13%	7.45%
Non-US Small Cap Equities	1.88%	7.01%
Private Equity	17.50%	7.82%
Real Estate (Property)	10.00%	5.51%
Real Estate (REITS)	2.50%	6.37%
Hedge Fund of Funds - Diversified	2.50%	4.09%
Hedge Fund - Event-driven	0.63%	5.86%
Timber	1.88%	5.62%
Farmland	1.88%	6.15%
Infrastructure	3.75%	6.60%
Commodities	1.88%	3.84%
<i>Assumed Inflation - Mean</i>		<i>2.50%</i>

Source: June 30, 2018 PERS CAFR; p. 72

Discount Rate – The discount rate used to measure the total pension liability, as of the measurement dates June 30, 2018 and 2017 was 7.20 and 7.50, respectively, for the Defined Benefit Pension Plan. The projection of cash flows used to determine the discount rate assumed that contributions from the plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the Defined Benefit Pension Plan was applied to all periods of projected benefit payments to determine the total pension liability.

SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Sensitivity of the District's proportionate share of the net pension liability to changes in the discount rate – The following presents the District's proportionate share of the net pension liability calculated using the discount rate of 7.20 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate.

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
District's proportionate share of the net pension liability	\$ 31,235	\$ 18,690	\$ 8,336

Changes Subsequent to the Measurement Date

As described above, GASB 67 and GASB 68 require the Total Pension Liability to be determined based on the benefit terms in effect at the Measurement Date. Any changes to benefit terms that occurs after that date are reflected in amounts reported for the subsequent Measurement Date. However, Paragraph 80f of GASB 68 requires employers to briefly describe any changes between the Measurement Date and the employer's reporting date that are expected to have a significant effect on the employer's share of the collective Net Pension Liability, along with an estimate of the resulting change, if available.

There are no changes subsequent to the June 30, 2019 Measurement Date that meet this requirement and would require a brief description under the GASB standard.

OPSRP Individual Account Program (OPSRP IAP)

Plan Description:

Employees of the District are provided with pensions through OPERS. All the benefits of OPERS are established by the Oregon legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A. Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003. Chapter 238A created the Oregon Public Service Retirement Plan (OPSRP), which consists of the Defined Benefit Pension Program and the Individual Account Program (IAP). Membership includes public employees hired on or after August 29, 2003. PERS members retain their existing defined benefit plan accounts, but member contributions are deposited into the member's IAP account. OPSRP is part of OPERS, and is administered by the OPERS Board.

Pension Benefits:

Participants in OPERS defined benefit pension plans also participate in their defined contribution plan. An IAP member becomes vested on the date the employee account is established or on the date the rollover account was established. If the employer makes optional employer contributions for a member, the member becomes vested on the earliest of the following dates: the date the member completes 600 hours of service in each of five calendar years, the date the member reaches normal retirement age, the date the IAP is terminated, the date the active member becomes disabled, or the date the active member dies. Upon retirement, a member of the OPSRP IAP may receive the amounts in his or her employee account, rollover account, and vested employer account as a lump-sum payment or in equal installments over a 5-, 10-, 15-, 20-year period or an anticipated life span option. Each distribution option has a \$200 minimum distribution limit.

Death Benefits:

Upon the death of a non-retired member, the beneficiary receives in a lump sum the member's account balance, rollover account balance, and vested employer optional contribution account balance. If a retired member dies before the installment payments are completed, the beneficiary may receive the remaining installment payments or choose a lump-sum payment.

SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

4. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Contributions:

Employees of the District pay six (6) percent of their covered payroll. The District did not make any optional contributions to member IAP accounts for the year ended June 30, 2019.

Additional disclosures related to Oregon PERS not applicable to specific employers are available online, or by contacting PERS at the following address: PO BOX 23700 Tigard, OR 97281-3700.

<https://www.oregon.gov/pers/emp/pages/GASB.aspx>

5. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA)

Plan Description:

As a member of Oregon Public Employees Retirement System (OPERS) the District contributes to the Retirement Health Insurance Account (RHIA) for each of its eligible employees. RHIA is a cost-sharing multiple-employer defined benefit other postemployment benefit plan administered by OPERS. RHIA pays a monthly contribution toward the cost of Medicare companion health insurance premiums of eligible retirees. Oregon Revised Statute (ORS) 238.420 established this trust fund. Authority to establish and amend the benefit provisions of RHIA reside with the Oregon Legislature. The plan is closed to new entrants after January 1, 2004. OPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to Oregon Public Employees Retirement System, PO Box 23700, Tigard, OR 97281-3700.

Funding Policy:

Because RHIA was created by enabling legislation (ORS 238.420), contribution requirements of the plan members and the participating employers were established and may be amended only by the Oregon Legislature. ORS require that an amount equal to \$60 dollars or the total monthly cost of Medicare companion health insurance premiums coverage, whichever is less, shall be paid from the Retirement Health Insurance Account established by the employer, and any monthly cost in excess of \$60 dollars shall be paid by the eligible retired member in the manner provided in ORS 238.410. To be eligible to receive this monthly payment toward the premium cost the member must: (1) have eight years or more of qualifying service in OPERS at the time of retirement or receive a disability allowance as if the member had eight years or more of creditable service in OPERS, (2) receive both Medicare Parts A and B coverage, and (3) enroll in an OPERS-sponsored health plan. A surviving spouse or dependent of a deceased OPERS retiree who was eligible to receive the subsidy is eligible to receive the subsidy if he or she (1) is receiving a retirement benefit or allowance from OPERS or (2) was insured at the time the member died and the member retired before May 1, 1991.

Participating employers are contractually required to contribute to RHIA at a rate assessed each year by OPERS, and the District currently contributes 0.53% of annual covered OPERF payroll and 0.45% of OPSRP payroll under a contractual requirement in effect until June 30, 2019. The OPERS Board of Trustees sets the employer contribution rates based on the annual required contribution of the employers (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years. The District's contributions to RHIA for the year ended June 30, 2019 were considered by management to be immaterial to the basic financial statements.

SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. OTHER POST-EMPLOYMENT BENEFIT PLAN - (RHIA) (CONTINUED)

At June 30, 2019, the District's net OPEB liability/(asset) and deferred inflows and outflows were not considered to be material to the basic financial statements by management and were not accrued on the government wide statements due to the District's use of the modified cash basis of accounting.

6. RISK MANAGEMENT

There is exposure to various risks of loss related to torts, theft of, damage to and destruction of assets, errors and omissions, injuries to employees and natural disasters. Commercial insurance is purchased to minimize exposure to these risks. Settled claims have not exceeded this commercial coverage for any of the past three fiscal years.

7. PROPERTY TAX LIMITATIONS

The voters of the State of Oregon imposed a constitutional limit on property taxes for schools and non-school government operations. School operations include community colleges, local school districts, and education service districts. The limitation provides that property taxes for non-school operations are limited to \$10.00 for each \$1,000 of property market value. This limitation does not apply to taxes levied for principal and interest on general obligation bonded debt.

The state voters further reduced property taxes by replacing the previous constitutional limits on tax bases with a rate and value limit in 1997. This reduction is accomplished by rolling property values back to their 1995-96 values less 10% and limiting future tax value growth of each property to no more than 3% per year, subject to certain exceptions. Taxes levied to support bonded debt are exempted from the reductions. The State Constitution sets restrictive voter approval requirements for most tax and many fee increases and new bond issues, and requires the State to minimize the impact to school districts from the impact of tax cuts.

8. INTERFUND TRANSACTIONS

The internal transfers are budgeted and recoded to show legal and operation commitments between funds, such as cost sharing.

Transfers In and Out were as follows:

Fund	Transfers Out	Transfers In
General Fund	\$ 27,740	\$ -
Station 130	-	27,740
Total	\$ 27,740	\$ 27,740

SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

9. LONG-TERM OBLIGATIONS

General Obligation Bonds

On June 6, 2018, The District issued \$5,255,000 of General Obligation Bonds Series 2018 with an interest rate of 4%. The last payment is due December 2032.

Changes in Long-Term Obligations:

The following is a summary of changes in long-term obligations events for the year ended June 30, 2019:

	Interest Rate	Balance at 7/1/2018	Additions	Reductions	Balance at 6/30/2019	Due Within One Year
Governmental Bond	4.00%	\$ 5,255,000	\$ -	\$ 170,000	\$ 5,085,000	\$ 195,000
Bond Premium		357,261	-	23,817	333,444	23,817
Total		\$ 5,612,261	\$ -	\$ 193,817	\$ 5,418,444	\$ 218,817

Future payments of long term obligations are as follows:

Year Ended June 30,	Principal	Interest	Total
2020	195,000	199,500	394,500
2021	220,000	191,200	411,200
2022	240,000	182,000	422,000
2023	260,000	172,000	432,000
2024	285,000	161,100	446,100
2025-2029	1,830,000	605,600	2,435,600
2030-2033	2,055,000	171,700	2,226,700
Totals	\$ 5,085,000	\$ 1,683,100	\$ 6,768,100

10. TAX ABATEMENTS

As of June 30, 2019, Southwestern Polk County Rural Fire District potentially could have tax abatements through various state allowed programs that impacted levied taxes. Based on the information available from the county as of the date of issuance of these modified cash basis basic financial statements, there were no material abatements disclosed by the county for the year ended June 30, 2019 for any program covered under GASB 77.

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**SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON**

SUPPLEMENTARY INFORMATION

SOUTHWESTERN POLK FIRE DISTRICT
POLK COUNTY, OREGON

SUPPLEMENTARY INFORMATION

At June 30, 2019

PERS

The District does not have any employees after December 2017.

PERS deactivated at the 05-14-18 meeting, Resolution 2018-03.

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY

Year Ended June 30,	(a) Employer's proportion of the net pension liability (NPL)	(b) Employer's proportionate share of the net pension liability (NPL)	(c) Employer's covered payroll	(b/c) NPL as a percentage of covered payroll	Plan fiduciary net position as a percentage of the total pension liability
2019	0.00012 %	\$ 18,690	\$ -	- %	- %
2018	0.00012	16,088	40,961	39.3	83.1
2017	0.00012	18,016	39,768	45.3	80.5
2016	0.00011	6,052	39,180	15.4	91.9
2015	0.00012	2,619	38,040	6.9	103.6
2014	0.00012	2,317	36,252	6.4	92.0

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

SCHEDULE OF CONTRIBUTIONS

Year	Statutorily required contribution	Contributions in relation to the statutorily required contribution	Contribution deficiency (excess)	Employer's covered payroll	Contributions as a percent of covered payroll
2019	\$ -	\$ -	\$ -	\$ -	- %
2018	225	225	-	1,783	12.6
2017	4,407	4,407	-	40,961	10.8
2016	4,279	4,279	-	39,768	10.8
2015	3,134	3,134	-	39,180	8.0
2014	3,123	3,123	-	38,040	8.2

The amounts presented for each fiscal year were actuarially determined at 12/31 and rolled forward to the measurement date of 6/30 for each year presented.

These schedules are presented to illustrate the requirements to show information for 10 years. However, until a full 10-year trend has been compiled, information is presented only for the years for which the required supplementary information is available.

**SOUTHWESTERN POLK COUNTY RURAL FIRE DISTRICT
POLK COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL – GENERAL FUND (MODIFIED CASH BASIS)
For the Year Ended June 30, 2019**

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET
RECEIPTS				
District Taxes:				
Current Year's Levy	\$ 502,148	\$ 502,148	\$ 511,614	\$ 9,466
Prior Years' Levies	20,000	20,000	10,034	(9,966)
Earnings on Investments	-	-	29,393	29,393
Miscellaneous	30,000	30,000	74,181	44,181
Total Receipts	<u>552,148</u>	<u>552,148</u>	<u>625,222</u>	<u>73,074</u>
DISBURSEMENTS				
Personal Services	5,000	5,000 (1)	4,044	956
Materials and Services	520,000	520,000 (1)	416,365	103,635
Capital Outlay	63,000	63,000 (1)	-	63,000
Contingency	50,000	50,000 (1)	-	50,000
Total Disbursements	<u>638,000</u>	<u>638,000</u>	<u>420,409</u>	<u>217,591</u>
Excess of Receipts Over (Under) Disbursements	(85,852)	(85,852)	204,813	290,665
OTHER FINANCING SOURCES (USES)				
Transfers Out	(27,740)	(27,740) (1)	(27,740)	-
Total Other Financing Sources (Uses)	<u>(27,740)</u>	<u>(27,740)</u>	<u>(27,740)</u>	<u>-</u>
Net Change In Fund Balance	(113,592)	(113,592)	177,073	290,665
Fund Balance – Beginning of Year	<u>263,592</u>	<u>263,592</u>	<u>299,486</u>	<u>35,894</u>
Fund Balance – End of Year	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ 476,559</u>	<u>\$ 326,559</u>

(1) Appropriation Level

**SOUTHWESTERN POLK COUNTY RURAL FIRE DISTRICT
POLK COUNTY, OREGON**

**SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL – STATION 130 FUND (MODIFIED CASH BASIS)**

For the Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET
RECEIPTS				
Miscellaneous	\$ 10,000	\$ 10,000	\$ 17,006	\$ 7,006
Total Receipts	<u>10,000</u>	<u>10,000</u>	<u>17,006</u>	<u>7,006</u>
DISBURSEMENTS				
Miscellaneous	48,740	63,740 (1)	49,491	14,249
Total Disbursements	<u>48,740</u>	<u>63,740</u>	<u>49,491</u>	<u>14,249</u>
Excess of Receipts Over (Under) Disbursements	(38,740)	(53,740)	(32,485)	21,255
OTHER FINANCING SOURCES (USES)				
Transfers In	27,740	27,740	27,740	-
Net Change In Fund Balance	(11,000)	(26,000)	(4,745)	21,255
Fund Balance – Beginning of Year	<u>11,000</u>	<u>26,000</u>	<u>40,000</u>	<u>14,000</u>
Fund Balance – End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 35,255</u>	<u>\$ 35,255</u>

(1) Appropriation Level

SOUTHWESTERN POLK COUNTY RURAL FIRE DISTRICT
POLK COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL – CAPITAL PROJECTS (MODIFIED CASH BASIS)
For the Year Ended June 30, 2019

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FROM FINAL BUDGET</u>
RECEIPTS				
Interest	\$ 1,000	\$ 1,000	\$ 131,182	\$ 130,182
Total Receipts	<u>1,000</u>	<u>1,000</u>	<u>131,182</u>	<u>130,182</u>
DISBURSEMENTS				
Cost of Bond Issuance	35,000	35,000 (1)	-	35,000
Firefighting & Safety Equipment	275,000	275,000 (1)	255,676	19,324
Apparatus Replacement	2,351,000	2,351,000 (1)	-	2,351,000
Facilities	2,390,000	2,390,000 (1)	115,173	2,274,827
Total Disbursements	<u>5,051,000</u>	<u>5,051,000</u>	<u>370,849</u>	<u>4,680,151</u>
Net Change In Fund Balance	(5,050,000)	(5,050,000)	(239,667)	4,810,333
Fund Balance – Beginning of Year	<u>5,050,000</u>	<u>5,050,000</u>	<u>5,488,980</u>	<u>438,980</u>
Fund Balance – End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,249,313</u>	<u>\$ 5,249,313</u>

(1) Appropriation Level

SOUTHWESTERN POLK COUNTY RURAL FIRE DISTRICT
POLK COUNTY, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL – BONDED DEBT (MODIFIED CASH BASIS)
For the Year Ended June 30, 2019

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE FROM FINAL BUDGET
RECEIPTS				
Taxes Estimated to Be Received	\$ 405,000	\$ 405,000	\$ 388,758	\$ (16,242)
Total Receipts	405,000	405,000	388,758	(16,242)
DISBURSEMENTS				
Principal	250,000	250,000 (1)	170,000	80,000
Interest	140,000	140,000 (1)	212,055	(72,055)
Total Disbursements	390,000	390,000	382,055	7,945
Net Change In Fund Balance	15,000	15,000	6,703	(8,297)
Fund Balance – Beginning of Year	90,000	90,000	390,741	300,741
Fund Balance -- End of Year	\$ 105,000	\$ 105,000	\$ 397,444	\$ 292,444

(1) Appropriation Level

**SOUTHWESTERN POLK COUNTY RURAL FIRE DISTRICT
POLK COUNTY, OREGON**

**SCHEDULE OF PROPERTY TAX TRANSACTIONS
For the Year Ended June 30, 2019**

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED AT JULY 1, 2018	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED OR UNSEGREGATED AT JUNE 30, 2019
Current:						
2018-19	\$ 937,933	\$ 25,024	\$ (73)	\$ 404	\$ 895,816	\$ 17,424
Prior Years:						
2017-18	25,627	(3)	(5,747)	622	12,366	8,139
2016-17	9,049	-	(2,761)	341	3,652	2,977
2015-16	4,302	-	(1,418)	505	2,238	1,151
2014-15	2,480	-	(577)	334	2,044	193
Prior	5,867	-	(405)	141	5,069	534
Total Prior	47,325	(3)	(10,908)	1,943	25,369	12,994
Total	\$ 985,258	\$ 25,021	\$ (10,981)	\$ 2,347	\$ 921,185	\$ 30,418

RECONCILIATION TO RECEIPTS:

	<u>Total</u>
Cash Collections by County Treasurers Above	\$ 921,185
Other Taxes	(10,779)
Total Receipts	<u>\$ 910,406</u>

RECONCILIATION TO FUND BALANCES:

General Fund	\$ 521,648
Bonded Debt Fund	388,758
	<u>\$ 910,406</u>

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**SOUTHWESTERN POLK COUNTY
RURAL FIRE PROTECTION DISTRICT
DALLAS, OREGON**

**INDEPENDENT AUDITORS' REPORT
REQUIRED BY OREGON STATE REGULATIONS**

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January 30, 2020

Independent Auditors' Report Required by Oregon State Regulations

We have audited the modified cash basis basic financial statements of the Southwestern Polk County Rural Fire Protection District (the District), as of and for the year ended June 30, 2019, and have issued our report thereon dated January 30, 2020. We conducted our audit in accordance with auditing standards generally accepted in the United States of America.

Compliance

As part of obtaining reasonable assurance about whether the modified cash basis basic financial statements are free of material misstatement, we performed tests of compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of the modified cash basis basic financial statements amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

We performed procedures to the extent we considered necessary to address the required comments and disclosures which included, but were not limited to the following:

- **Deposit of public funds with financial institutions (ORS Chapter 295)**
- **Indebtedness limitations, restrictions and repayment.**
- **Budgets legally required (ORS Chapter 294).**
- **Insurance and fidelity bonds in force or required by law.**
- **Authorized investment of surplus funds (ORS Chapter 294).**
- **Public contracts and purchasing (ORS Chapters 279A, 279B, 279C).**
- **Programs funded from outside sources.**

In connection with our testing nothing came to our attention that caused us to believe the Southwestern Polk County Rural Fire Protection District (the District) was not in substantial compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes as specified in Oregon Administrative Rules 162-10-000 through 162-10-320 of the Minimum Standards for Audits of Oregon Municipal Corporations.

- 1) Expenditures of all the various funds were within authorized appropriations, except as noted on page 9 of the report.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the modified cash basis basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of internal control over financial reporting.

This report is intended solely for the information and use of the Board, management and the Oregon Secretary of State, and is not intended to be and should not be used by anyone other than these parties.

A handwritten signature in black ink that reads "Roy R. Rogers". The signature is written in a cursive style with a large, prominent "R" in the middle.

Roy R. Rogers, CPA
PAULY, ROGERS AND CO., P.C.

CHIEF'S REPORT

❖ Upcoming Events

- May 19 - Election Day
- June 20 – Sheridan Hometown Days- **Cancelled**
- Governor Brown announced all events over 25 people are cancelled until September

❖ Recent Events

- On April 27th, an open house was held virtually from West Valley's Willamina Station. On April 30th, an open house was streamed from West Valley's Grand Ronde Station. Both were posted for people to re-watch if they were unable to watch live. The Willamina open house now has over 1,000 views and over 400 people follow the West Valley Facebook page. This is very exciting because less than a month ago, the page has just about 300 followers and the posts were only getting seen by a portion of those followers.
- We held our first virtual officer's meeting this month.

❖ COVID-19 (Coronavirus)-

- Chief Schulze is currently deployed again. He is expected to return this coming Tuesday, May 12.
- Restriction are beginning to be reconsidered. We continue to monitor the updates from Governor Kate Brown to ensure we are keeping up-to-date.
- The CARES Act included a provider relief fund. Similar to the stimulus checks being issued to individuals, this fund was designed to help with the loss of revenue due to COVID-19. Sheridan Fire District was issued a payment of \$10,323.08 and West Valley was issued a payment of \$8,967.29. These payments were calculated based on annual number of calls with federally funded insurances (Medicare, Medicaid and VA) from 2019. The next round of relief funds is open for application and staff are working to apply for those funds. This fund will also be calculated based on previous years EMS calls and is anticipated to be smaller than the first round.
- Our staff is closely monitoring legislation regarding Family and Medical Leave and other related topics. Currently, emergency responders are exempt from the changes, but we are watching closely in case that changes.

❖ SW Polk stations

- Construction has begun at all three stations. Groundbreaking ceremonies will/have been held virtually for each of the three stations.
- The Ford Family Foundation grant is still pending, the USDA grant and we have submitted a request to Spirit Mountain Community Fund.

❖ Firefighter/Paramedic Hiring

- The previous two civil service lists for FF/Paramedics have been exhausted.
- We are in the middle of running another process for which the application deadline is May 15th. The interview and assessment process will be held on the 28th and 29th.

- ❖ Grants
 - Sheridan Fire District has been awarded \$23,874 for new portable ventilators through Spirit Mountain Community Fund. These ventilators, including initial accessories and supplies, cases, preventative maintenance for 5 years, totals to \$49,750. These vents are a much-needed upgrade as they have more capabilities, are more user friendly, and produce their own oxygen thus reducing our oxygen bottle needs.
 - The SAFER grants are still in progress.

- ❖ GEMT
 - Due to COVID-19, the GEMT process has been moved back approximately two weeks. This means our payment will be due shortly and our receivables should be issued back to us around the end of May.

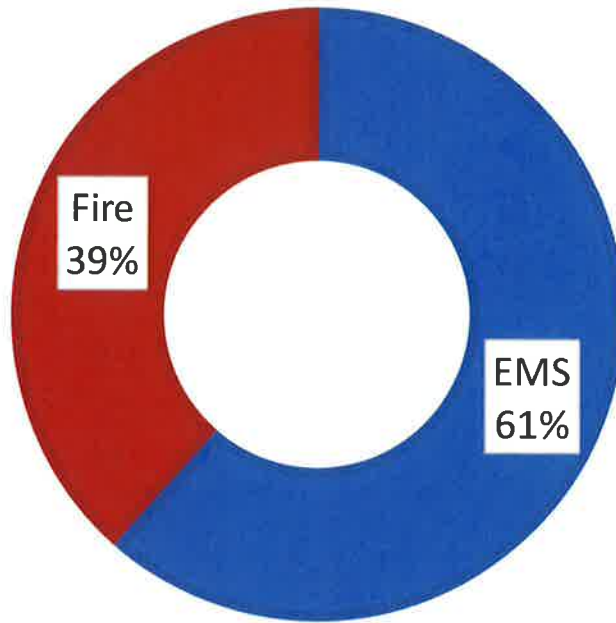
- ❖ Budget Meetings
 - These meetings will be held virtual, due to us not being able to have the budget committee, staff, board, and public in one location because of the pandemic. First budget meetings are listed below. Agendas will be posted on the websites with the link to join the meetings.
 - Sheridan: May 18, 2020 at 6 pm
 - SW Polk: May 19, 2020 at 6 pm
 - West Valley: May 20, 2020 at 6 pm

- ❖ West Valley Budget Committee member and Civil Service member Art Hanson passed away recently. He will be greatly missed.

- ❖ Monthly Activity Report
 - Please find attached the Monthly Activity Report for all three districts

Sheridan Fire District

APRIL 2020 MONTHLY REPORT



Fire Stats

Structure Fire	2
Vehicle fire	1
Natural vegetation fire	3
EMS incident	13
Accident, potential accident	3
Good intent call, other	1
Canceled en route	18
Controlled burning	4
False alarm	1
UNKNOWN	1
Total	47

EMS Stats

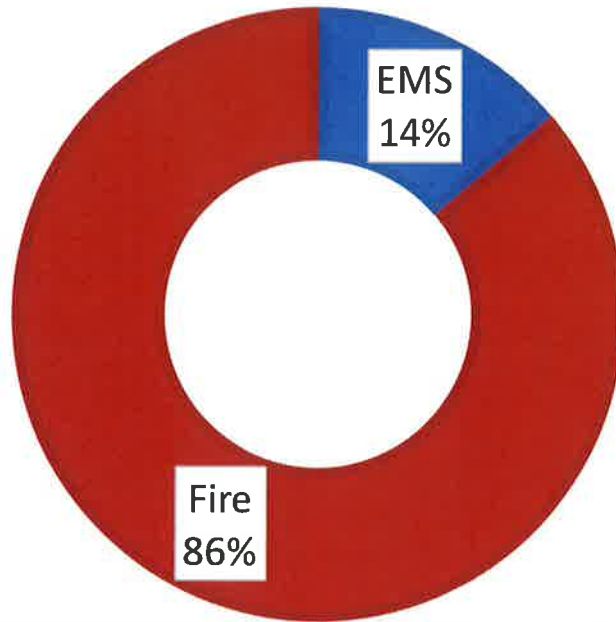
Public Assist	2
Cancelled	7
Patient Dead on Scene	1
Standby	5
Not Transported	16
Transported	44
Total	75

Total Calls 122

Training Hours 388.14

SW Polk Fire District

APRIL 2020 MONTHLY REPORT



Fire Stats

Structure Fire	3
Vehicle fire	1
Natural vegetation fire	1
Service call, other	1
Canceled en route	8
Controlled burning	2
False alarm	2
UNKNOWN	7
Total	25

EMS Stats

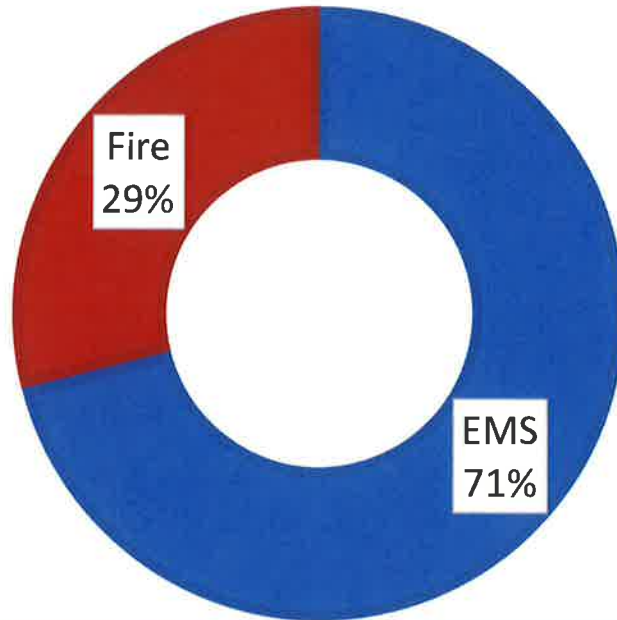
Medical Assist	2
EMS incident	2
Total	4

Total Calls 29

Training Hours 27.08

West Valley Fire District

APRIL 2020 MONTHLY REPORT



Fire Stats

Structure Fire	1
Vehicle fire	1
Natural vegetation fire	1
Excessive heat, scorch burns	1
EMS incident	21
Search for lost person	1
Spills & leaks	1
Public service assistance	1
Canceled en route	5
Total	33

EMS Stats

Public Assist	3
Cancelled	7
Patient Dead on Scene	1
Not Transported	29
Transported	41
Total	81

Total Calls 114

Training Hours 376.73