

AGENDA

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

SFD- 230 SW Mill St. Sheridan, OR 97378*
SW Polk- 275 Main St. Rickreall, OR 97371*
WVFD- 825 NE Main St. Willamina, OR 97396*

*Board members will be meeting at their respective stations, but all public attendees must attend virtually.
December 10, 2020 at 6:00 pm

The public is welcome to attend on our virtual platform. Masks are required for any board members and staff attending the meeting in person. In accordance with Governor Brown's Executive Order 2020-12, our stations are not currently open to the public. The public is encouraged to relay concerns and comments to the Boards in one of three ways:

- Email at any time up to 12 p.m. the day of the meeting to mprescott@sheridanfd.org
- If attending via telephone only; please sign up prior to the meeting by emailing mprescott@sheridanfd.org
- If virtually attending the meeting; send a chat directly to Admin Assistant, Mariah Prescott, to request to speak and use the raise hand feature to request to speak, once it is your turn, we will announce your name and unmute your mic.

Join from computer or smartphone: <https://meetings.ringcentral.com/j/1480189645>

Or Telephone: +1(623)404-9000 Meeting ID: 1480189645

Supplemental budgets will be considered at this meeting.

1. Call Meeting to Order
2. Pledge of Allegiance
3. Roll Call
4. Executive session called under ORS 192.660(2)(d) to conduct deliberations with persons designated by the governing body to carry on labor negotiations and ORS 192.660(2)(f) for the consideration of information or records that are exempt by law from public inspection.
5. Additions or corrections to the agenda
6. Approval of Minutes/All Agencies
7. Financial Report
 - A. Sheridan
 - B. SW Polk
 - C. West Valley
8. Audience Participation
9. Old Business
 - A. Union Contract.....SFD/WVFD.....Discussion/Action
 - B. Employee Handbook.....ALL.....Discussion/Action
 - C. Board Policies.....ALL.....Discussion/Action
 - D. 2018-2019 Financial Audit.....WVFD.....Discussion/Action
 - E. Billing Ordinance.....ALL.....Discussion/Action
10. New Business
 - A. Conflagration Resolutions.....SFD/SWP.....Discussion/Action
 - B. Seismic Upgrades RFP.....SFD.....Discussion/Action
 - C. Purchasing Ambulance.....SFD.....Discussion/Action
 - D. 2019-2020 Financial Audit.....SFD.....Discussion/Action
 - E. Financial Planning.....WVFD.....Discussion
11. Chief's Report
12. Director comments and/or agenda items for next month
13. Adjournment

Next meeting January 14, 2020 at West Valley Fire District's Willamina Fire Station

Minutes for Joint Regular Board Meeting on November 12, 2020 6 PM
Sheridan/SW Polk/West Valley Fire Districts
230 SW Mill St. Sheridan, OR 97378
 Meeting was held virtually via RingCentral Meetings

Board Members Present			Board Members Absent
<u>Sheridan Fire District</u> Tammy Heidt Carol Harlan Scot Breeden Parrish Van Wert	<u>SW Polk Fire District</u> Rod Watson Keith Moore Bruce Sigloh (V) Frank Pender Bob Davis (V)	<u>West Valley Fire District</u> Rick Mishler Gary Brooks Roy Whitman (V) Chris Greenhill	Brice Ingram – SFD Connie Brown - WVFD
			Administration Present
			Fred Hertel Mariah Prescott Damon Schulze (V)

GENERAL BUSINESS		
Call to Order		President Tammy Heidt, Sheridan Fire District, opened the meeting at 6:03 pm. Each agency has a quorum of directors and which allows deliberation, decision making and will take public comment per the posted agenda. Pledge of allegiance was recited.
Swear in Board Member- SFD		Parrish Van Wert was sworn in as Sheridan Fire District Board Director.
Additions or corrections to agenda		Heidt adds “appointing a Vice President to the Sheridan Board” to agenda.
Appoint Vice President - SFD	Action	<p>Motion: Tammy Heidt Second: Carol Harlan Move to nominate Carol Harlan for Sheridan Fire District Board Vice President. Breeden votes nay; Heidt, Harlan and Van Wert vote aye; Ingram is absent. Motion passes.</p> <p>Heidt states that since Harlan was the secretary/treasurer, that position now needs filled.</p> <p>Motion: Carol Harlan Second: Tammy Heidt Move to nominate Brice Ingram for Sheridan Fire District Board Secretary/Treasurer. Motion passes unanimously.</p> <p>Motion: Carol Harlan Second: Tammy Heidt Move to make the following changes with the bank: Carol Harlan as Vice President, Brice Ingram as Secretary/Treasurer and to add Parrish Van Wert as a signer on the First Federal and US Bank accounts for Sheridan Fire District. Motion passes unanimously.</p>
Approval of Minutes- ALL	Action	<p>Motion: Carol Harlan Second: Bob Davis Move to approve all presented minutes from the previous month. Discussion: None. SFD- Motion approved unanimously. SWP- Motion approved unanimously. WVFD- Motion approved unanimously.</p>

Approve Financials		<p>Motion: Scot Breeden Second: Parrish Van Wert Move to approve Sheridan Fire District financials. Motion passes unanimously.</p> <p>Motion: Bruce Sigloh Second: Bob Davis Move to approve SW Polk Fire District Financials. Discussion: Sigloh asked for clarification on a payment to City of Dallas. This was for apparatus maintenance. Watson asked for clarification on what the payment to BOLI was for. This was for the construction certified payroll report fee. Motion passes unanimously.</p> <p>Mishler states he thought bills were going to be broken down more clearly. This is still in progress as staff work with CFO Selections to work on the financial system. Mishler asked why there are still bills being split. Hertel explained that when services or items are used by all three districts, the vendor bills one agency and then split. For example, Speer Hoyt worked on projects that involve all three districts so that bill is sent to one agency and then split 40/40/20.</p> <p>Motion: Rick Mishler Second: Chris Greenhill Move to approve West Valley financials. Motion passes unanimously.</p> <p>Mishler clarifies that Wakefield is one of the collection agencies uses by the district.</p>
OLD BUSINESS		
Employee Handbook - ALL		The union contract was passed out to the boards for review. The handbook document will be approved at the same time as that contract.
Board Policies - ALL		The attorney returned the policies with corrections and suggestions. Hertel will review these changes by the December Board meeting.
2018-2019 Audit - WVFD		A draft of the audit was provided in the board packets. Only minor changes will be made to get the final draft. Brooks pointed out that there are no suggestions in the draft. Hertel will follow up on the suggestions page.
Billing Ordinance- ALL		Hertel stated staff is continuing to collect information on this topic and expects to bring recommendations in the December Board Meeting.
NEW BUSINESS		
Transfer Resolution- WVFD	Action	<p>Resolution was reviewed.</p> <p>Mishler asks if the plan is to do the painting at the Willamina Station in the winter. Hertel states this will be up to the contractor and staff to decide. Mishler asks if staff have collected any quotes to ensure the numbers in the resolution are accurate. Hertel states staff collected one quote and will get more quotes once the funding is available.</p> <p>Motion: Gary Brooks Second: Rick Mishler Move to approve Resolution Number Fiscal Year 2020-21-06. Discussion: Mishler clarifies the funds being moved are coming from capital outlay. Motion passes unanimously.</p>

<p>District Direction</p>	<p>Action</p>	<p>Hertel states that staff was asked to continue towards consolidation in November 2021 and therefore timeline calls for board direction this month or the vote may need to be moved.</p> <p>Motion: Gary Brooks Second: Rick Mishler I move that West Valley Fire District officially step aside, while continuing to pay our fair share of the costs, from the consolidation process of Sheridan and SW Polk Fire Districts. The West Valley Fire District does fully support their efforts to join in any manner they see fit and support their establishment of a new taxing district. Discussion: Mishler states that West Valley is not pulling out of the 190 agreement, but they are choosing to not join the consolidation efforts at this time. Brook states that West Valley needs to figure out issues with tribe and will continue to support Sheridan and SW Polk consolidating in the meantime. Greenhill and Whitman vote nay; Brooks and Mishler vote aye; Brown is absent. Motion dies.</p> <p>Watson states he has been put in a tight spot. He appreciates his board and believes they have established high moral value in his district. He continues to say that he had great hopes, but's currently unsure if his board can move forward. Watson asks Van Wert if he is married and if he has same address as Harlan. Van Wert states he is not married and that he does share an address with Harlan. Watson states he believes he cannot move forward with 40% of Sheridan Fire District Board votes coming out of one household. Van Wert explains that he has his own morals. He and Harlan are engaged and would be married had COVID-19 not happened their wedding plans. Watson states he would like to hear from Sheridan's Board about where they stand. Harlan states she would like to move forward. Heidt states she thinks that consolidation is best for the district and the community. Breden states he voted against Van Wert because he does not believe two board members should be in one house and he does not believe Van Wert was appointed fairly. He continues to say that he believes that the Yamhill County Commissioners may not have had all the information to make an informed decision. Van Wert states he does not understand how discussion at their dinner table is different than other. Board members having a phone conversation or a discussion at dinner. He continues to say that he respects other members beliefs, however he does not get paid and does not have anything to gain from being on the board besides bettering his community. Watson states he does not know how to reconcile these differences.</p> <p>Davis states he does not feel like the districts have been backed in a corner. The District is here to provide EMS & Fire services. All three districts face financial hardship if changes to operations are not made in the coming years which was the intent of partnering with the other two to join. Davis continues and states he does not believe the differences have any impact on the main goal and the board needs to refocus if the discussion does not impact the goal of the district, it is not his business. Davis also states that the districts have employees that came to work for the districts because of what we said we were doing. He also believes the districts would not have survived the fire season this year had the districts been separated.</p> <p>Mishler states the goal of their workshop they will schedule later in the meeting is to build teamwork.</p>
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		<p>Watson asked how long the districts have to make a decision whether or not to move forward with consolidation.</p> <p>Moore asks if SW Polk can stand alone. Watson states they can at anytime. Moore repeated the question about what the timeline of the consolidation is.</p> <p>Hertel states the goal was to have a decision make between September and November. He states that there is a possibility that it could still be completed if the decision was made later, but it would be harder for staff to complete the tasks and properly educate the public with less time.</p> <p>Heidt states she was under impression that you should support the majority vote of your board, even if it was not your preference and that Sheridan is ready.</p> <p>Motion: Bob Davis Second: Carol Harlan I move that Sheridan and SW Polk Fire Districts proceed forward with the remaining steps within the dissolution and reformation process in preparation of a November 2021 election date and giving the Fire Chief authority to sign necessary documents and contracts, while keeping our relationship with West Valley Fire District as contractual.</p> <p>Discussion: Watson asks to hear from anyone who has not spoke up during the discussion. Sigloh states he was not on the board when joint efforts were started but believes that the district needs consolidation to continue current service levels. Harlan states she agrees, if we do not do something, we risk being taken over by another agency. Pender states he was asked to be on the board, that he thinks this can work, and that personality/value issues need to be set aside and look at what is better for the district. Pender also states he is willing to put in time and set values aside because he fears if we do not do this, someone is going to come along and tell us how we are going to do things. Moore states he is excited to move forward. Van Wert states he agree with Pender. Van Wert states he is here to help be part of the solution. Breeden states he does not believe there is enough money for a larger agency to come take over.</p> <p>SWP: Motion passes unanimously. SFD: Breeden votes nay; Harlan, Van Wert and Heidt vote aye; Ingram is absent.</p> <p>Hertel requests that the timeline document be printed and made available to all the board members at the end of the meeting.</p> <p>The next step for the consolidation process is to appoint a chief petitioner for each district.</p>
<p>Workshop Scheduling- WVFD</p>	<p>Action</p>	<p>Mishler states he would like to schedule a special meeting with the goal to redefine the boards goals and missions.</p> <p>December 2, 2020 at 4 PM was decided on.</p>
<p>Inter Facility Transfers- WVFD</p>		<p>Mishler asks for clarification on if interfacility transfers have been done by West Valley since the motion was made to halt all transfers until further direction from the board. Hertel states that there was a mutual aid emergent request from North Lincoln. Due to Sheridan medics being on calls, the option was for a West Valley medic to be sent to North Lincoln’s district on stand by or to take the transfer. The on-duty battalion chief made the decision to take the transfer to ensure revenue during that time. Later that day, the oncoming battalion chief saw the transfer had</p>

	<p>been taken and thought they had been approved by the board again, therefore allowing the second transfer to be taken by a West Valley medic. Staff have since been educated to continue to not allow transfers.</p> <p>Mishler states he hopes to reassess that motion in the December 2nd meeting.</p> <p>Pender states he hopes a life was saved.</p> <p>Mishler states he believes the initial motion was made out of frustration and concern for the lack of service.</p>
<p>ASA- WVFD</p>	<p>Mishler states Brown has requested to attend to Ambulance Service Area (ASA) meetings. Hertel states he has already instructed the EMS BC to contact her. Pender states attending these meetings can good eye opener to be</p> <p>Brooks asks if Chief Warden has been attending the meetings. Chief Warden confirms he has been.</p> <p>Whitman states he wishes to move the West Valley Special Meeting from the 2nd to the 4th because, he will be back by then. Meeting rescheduled for December 4, 2020 at 4 PM at the Willamina Station.</p> <p>Hertel states that the Confederated Tribes of Grand Ronde have been approved to be licensed in both Polk & Yamhill ASA. They did not ask for any service area at this time, just the ability to be licensed. Also, both meetings discussed providing best service by using the closest resource for response. Yamhill county does something similar, Polk does not now, they stay within their service area, even if another agency could arrive quicker.</p> <p>Brooks states that the state used to not have an ASA. Some areas did not have ambulance response so the state drew lines and ensured all areas had response.</p> <p>The dispatch center in Salem Willamette Valley Communication Center (WVCC) working on getting better CAD system that would run similarly to YCOM's. This would improve the accuracy of the closest unit response</p>
<p>COMMENTS</p>	
<p>Chief's Report</p>	<p>Cooperative services study is complete and ready to be presented. There will be a presentation on December 8th in McMinnville and on December 7th with the location up to the three boards. This presentation may need to be changed to a virtual meeting depending on how the COVID-19 regulations change.</p> <p>COVID-19 regulations being implemented by OSHA will require more resources for example upgrading HVAC systems. Staff will stay up to date and work on technology.</p> <p>COVID-19 regulations may impact the SWOT analysis hosted by WHA Insurance and SDAO. Hertel asks if they SWOT analysis should be done with all three districts or just SFD & SWP. Tentative date of December 15th & 17th was offered by WHA.</p> <p>It is decided that the SWOT should be just the two but the Mission, Vision, Values could be all three. Date set for December 17th.</p> <p>Reviewed Chief's report that was passed out during the meeting.</p>

		<p>Hertel reported that the Sheridan 2012 Medicis having issues with DEF system. This may be an expensive fix, as the entire tank and sensor system may need replaced.</p> <p>The borrowed McMinnville medic been in service more than anticipated due to break downs of Sheridan and West Valley medics.</p>
Director Comments		<p>Watson jokingly asks how many trucks the district has to buy until the directors can drive them back?</p> <p>Brooks asks about a recurring bill from ThyssenKrupp. Hertel states this is the elevator contract</p> <p>Brooks requests a statement about ADA accommodations be added to agendas in the future.</p> <p>Brooks mentions that the West Valley 18-19 audit only mentions Polk County. Hertel will make sure they add Yamhill County.</p>
Adjournment	Action	<p>Motion: Gary Brooks Second: Carol Harlan Move to adjourn meeting at 8:00 PM Discussion: None. SFD- Motion approved unanimously. SWP- Motion approved unanimously. WVFD- Motion approved unanimously.</p>

Action Items/Items for Follow-Up		
Deliverable	Responsible Party	Timeline
Billing Ordinance Suggestions	Staff	1 month

Upcoming meetings/events:

- 12-10-2020 Joint Board Meeting

Board packet and handouts included:

- Agenda
- Meeting Minutes
- Draft WV 2018-19 Audit
- WVFD Resolution No. FY 2020-21-06
- Chief's Report

In our Board Meetings, we agree to...

- Begin and conclude meetings on time
- Be on time and come prepared to participate
- Be respectful, including:
 - Keeping our cell phones silent
 - Listening without interrupting when someone else is speaking
 - Allowing for all to contribute to the discussion
 - Honoring the Chair
- Follow Robert's Rules of Order for parliamentary procedures
- Honor confidentiality
- Have fun!

Minutes for SW Polk Special Board Meeting on November 17, 2020 4 PM
SW Polk Fire District
275 Main St. Rickreall, OR 97371
Meeting was held virtually via RingCentral Meetings

Board Members Present	Board Members Absent
SW Polk Fire District	None
Rod Watson	Administration Present
Keith Moore	
Bruce Sigloh (V)	Fred Hertel
Frank Pender	Mariah Prescott
Bob Davis (V)	Damon Schulze (V)

GENERAL BUSINESS		
Call to Order		<p>President Rod Watson, SW Polk Fire District, opened the meeting at 4:28 pm. The agency has a quorum of directors which will allow deliberation, decision making and will take public comment per the posted agenda.</p>
Future Planning		<p>Watson asks how the split votes in Sheridan Fire District are going to impact the voters. Sheridan seems divided 3 for consolidation: 2 against consolidation for the most part. Watson asks what the chances of someone campaigning against the consolidation vote. Pender states he thinks there is a 20 % chance. Hertel states he thinks there is a 10-20% chance but that the educational campaign will help offset that.</p> <p>He continues to say that the districts can hire CDRI to help with marketing. Moore states that CDRI anticipated a 50/50 vote from the public for West Valley's levy and the final vote passed by 60%. Watson asks if there is a way to get the number of voters. This is confirmed. Pender states that there may be a potentially a low number of voters since it is not a presidential election year.</p> <p>Moore states that the fires will be fresh in people's minds. Hertel agrees and adds that COVID-19 and all the progress with new stations being ready by then will also be fresh in people's minds. Watson asks if it is West valley's intent to contract back with the combined district. Hertel states they do not have a clear picture of where they want to go yet. That is the goal of the Dec 4th meeting.</p> <p>Davis states that when Polk 1 was formed their board was comprised of 3 board members from specific zones and 2 at large to ensure complete representation, maybe West Valley should consider this since their district covers more than one community.</p> <p>Watson states that he thinks West Valley following after the fact will make SFD & SWP combining easier. Pender suggest that maybe a maybe 7-member board would be better once there is more area covered. Hertel informs the group that the ORS allows for only a 5-member board.</p> <p>Watson asks if the districts on track based on the plan passed out last meeting. Hertel confirms this and states that the next step is to determine a chief petitioner</p>

	<p>for each district. This person cannot be a staff member. Aboard member could volunteer but doesn't have to be. That person collects signatures to get it on ballot. Keith Moore volunteers for SW Polk.</p> <p>Hertel Plans to bring CDRI rep to December meeting to help develop a statements intent to move forward with. Pender that statement is key and will vary with each district/Population. He also states that the ASA will need to be clearly defined to ensure it is clear we are not trying to change ASA.</p> <p>Watson asks what happens to the bond? Hertel shares that there are many options that will be discussed when making the debt distribution plan. One option would be giving apparatus to Sheridan to offset the bond. And spread the bond out across whole district. Additionally, service increase will help justify that distribution.</p> <p>Moore asks what debt does Sheridan have? Hertel states Sheridan has no debt but they cannot afford replacement of apparatus.</p> <p>Watson asks for clarification of what Lexipol policies cover. Hertel states that Lexipol covers most policies and Board policies need to be added for a complete set of policies.</p> <p>Watson states that there is a need to get other boards to pinpoint the true issues to be able to resolve issues. For example, statements like "We are moving too fast." but not giving actual tasks or "the public says..." but not who so we cannot educate.</p> <p>Watson wants to ensure sustainability in case the consolidation does not pass this round.</p> <p>Watson expresses concern about gap between concrete and siding at the new Rickreall station. Moore asks if the concrete levels the same as the civil drawings. If not, why? Hertel states he is looking into these issues.</p>
Adjournment	Meeting adjourned at 5:43 PM.

Action Items/Items for Follow-Up		
Deliverable	Responsible Party	Timeline

Upcoming meetings/events:

- 12-10-2020 Joint Board Meeting

Board packet and handouts included:

- Agenda

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 - Allowing for all to contribute to the discussion
 - Honoring the Chair
- Follow Robert's Rules of Order for parliamentary procedures
- Honor confidentiality
- Have fun!

Date	Name	Who Paid	Total	SFD 40%	WVFD 40%	SW POLK 20%	What
10/31/2020	Sheridan Bldg.	SFD	\$ 98.92	\$ -	\$ 39.57	\$ 19.78	Training
10/31/2020	Speer Hoyt	SFD	\$ 1,813.00	\$ -	\$ 725.20	\$ 362.60	Attorney
11/1/2020	Bulletin Board	SFD	\$ 162.00	\$ -	\$ 64.80	\$ 32.40	Ads
11/2/2020	McM Immediate Care	SFD	\$ 25.00	\$ -	\$ 10.00	\$ 5.00	Vaccines
10/31/2020	Skyberg Lumber	WVFD	\$ 66.30	\$ 26.52	\$ -	\$ 13.26	Training
11/13/2020	Streamline	SFD	\$ 160.00	\$ -	\$ 64.00	\$ 32.00	Contracted
10/14/2020	Microsoft	SFD	\$ 8.00	\$ -	\$ 3.20	\$ 1.60	Office
10/14/2020	Microsoft	SFD	\$ 112.50	\$ -	\$ 45.00	\$ 22.50	Office
11/2/2020	Amazon	WVFD	\$ 96.00	\$ 38.40	\$ -	\$ 19.20	Janitorial
11/3/2020	HR Answers	WVFD	\$ 49.00	\$ 19.60	\$ -	\$ 9.80	Training
11/3/2020	Coyote Joes	WVFD	\$ 105.00	\$ 42.00	\$ -	\$ 21.00	Consumable
11/9/2020	Coyote Joes	WVFD	\$ 49.25	\$ 19.70	\$ -	\$ 9.85	Consumable
11/12/2020	Verizon Wireless	SFD	\$ 183.20	\$ -	\$ 73.28	\$ 36.64	Telephone
11/30/2020	CFO Selections	SFD	\$ 371.25	\$ -	\$ 148.50	\$ 74.25	Contracted
12/1/2020	Bulletin Board	SFD	\$ 177.00	\$ -	\$ 70.80	\$ 35.40	Ads
			\$ -	\$ -	\$ -	\$ -	
			\$ -	\$ -	\$ -	\$ -	
			\$ 3,476.42	\$ 146.22	\$ 1,244.35	\$ 695.28	

	SFD to WV CK#	WV to SFD CK#	SW to WV CK#	SW to SFD CK#	
\$ 61.70	\$ -	\$ -	\$ 30.85	\$ -	Consumable
\$ -	\$ 73.28	\$ -	\$ -	\$ 36.64	Telephone
\$ -	\$ 10.00	\$ 5.00	\$ -	\$ 5.00	Vaccines
\$ -	\$ 212.50	\$ -	\$ -	\$ 106.25	Contracted service
\$ -	\$ -	\$ -	\$ -	\$ -	
\$ -	\$ 135.60	\$ -	\$ -	\$ 67.80	Ads
\$ 38.40	\$ -	\$ 19.20	\$ -	\$ -	Janitorial
\$ -	\$ 725.20	\$ -	\$ -	\$ 362.60	Attorney
\$ 46.12	\$ 39.57	\$ 23.06	\$ -	\$ 19.78	Fire/EMS Training
\$ -	\$ 48.20	\$ -	\$ -	\$ 24.10	Office
\$ 146.22	\$ 1,244.35	\$ 73.11	\$ 622.17	\$ 695.28	

November 40/40/20 bills

Name	Base	OT	FLSA	Gross	Employer Cont. Taxes/ins.	PERS	W/C	Total
SHERIDAN FIRE								
Brown, Micah (EMT)	\$ 3,781.17	\$ 1,320.41	\$ 155.80	\$ 5,257.38	\$ 2,237.24	\$ -	\$ 285.48	\$ 7,780.10
Elliott, Michael (P)	\$ 4,332.25	\$ -	\$ 178.50	\$ 4,510.75	\$ 1,137.52	\$ 1,149.79	\$ 244.93	\$ 7,042.99
Hammer, Donna (P)	\$ 4,776.33	\$ 708.48	\$ 275.52	\$ 5,760.33	\$ 1,236.84	\$ 1,468.31	\$ 312.79	\$ 8,778.26
Heiser, Henry (P)	\$ 4,083.58	\$ 656.50	\$ 168.30	\$ 4,908.38	\$ 384.82	\$ -	\$ 266.53	\$ 5,559.73
Homer, Daniel (P)	\$ 4,083.58	\$ 900.96	\$ -	\$ 4,984.54	\$ 1,173.61	\$ 1,270.56	\$ 270.66	\$ 7,699.37
Pozzessi, Nicholas (P)	\$ 4,206.08	\$ 824.00	\$ -	\$ 5,030.08	\$ 1,178.04	\$ 1,282.17	\$ 273.13	\$ 7,763.42
	\$ 25,262.99	\$ 4,410.35	\$ 778.12	\$ 30,451.46				\$ 44,623.87
WEST VALLEY FIRE								
Alguire, Jacob (EMT)	\$ 4,784.00	\$ 585.86	\$ -	\$ 5,369.86	\$ 1,198.37	\$ 1,109.95	\$ 176.13	\$ 7,854.31
Carmony, Kaleb (P)	\$ 4,084.80	\$ 328.25	\$ 168.30	\$ 4,581.35	\$ 1,143.42	\$ -	\$ 150.27	\$ 5,875.04
Chapman, Andrew (EMT)	\$ 3,692.46	\$ 747.84	\$ -	\$ 4,440.30	\$ 414.08	\$ 917.81	\$ 145.64	\$ 5,917.83
Hines, Eric (P)	\$ 4,332.24	\$ 1,687.22	\$ -	\$ 6,019.46	\$ 1,249.73	\$ 1,244.22	\$ 197.44	\$ 8,710.85
Hoy, McKenna (P)	\$ 4,207.32	\$ 887.31	\$ -	\$ 5,094.63	\$ 1,171.14	\$ 1,053.06	\$ 167.10	\$ 7,485.93
Lamberg, Ryan (P)	\$ 4,165.92	\$ 2,704.80	\$ 240.38	\$ 7,111.10	\$ 1,334.52	\$ -	\$ 233.24	\$ 8,678.86
Nodine, Luke (EMT)	\$ 3,783.12	\$ 1,133.45	\$ 218.12	\$ 5,134.69	\$ 2,124.09	\$ 1,061.34	\$ 168.42	\$ 8,488.54
Payne, Jay (P)	\$ 4,208.16	\$ 104.00	\$ 242.62	\$ 4,554.78	\$ 2,044.83	\$ 941.47	\$ 149.40	\$ 7,690.48
Sessa, Jakob (P)	\$ 4,550.40	\$ 1,378.37	\$ 187.50	\$ 6,116.27	\$ 1,256.65	\$ 1,264.23	\$ 200.61	\$ 8,837.77
Vauble, Ryan (EMT)	\$ 4,213.08	\$ 48.60	\$ -	\$ 4,261.68	\$ 2,050.52	\$ 880.89	\$ 139.78	\$ 7,332.87
Walters, Cooper (EMT)	\$ 3,973.20	\$ 687.76	\$ -	\$ 4,660.96	\$ 426.84	\$ 963.42	\$ 152.88	\$ 6,203.90
Woods, Michaela (P)	\$ 4,208.16	\$ 1,248.00	\$ 242.62	\$ 5,698.78	\$ 1,224.48	\$ 1,177.94	\$ 186.92	\$ 8,288.12
	\$ 50,202.86	\$ 11,541.46	\$ 1,299.54	\$ 63,043.86				\$ 91,364.51

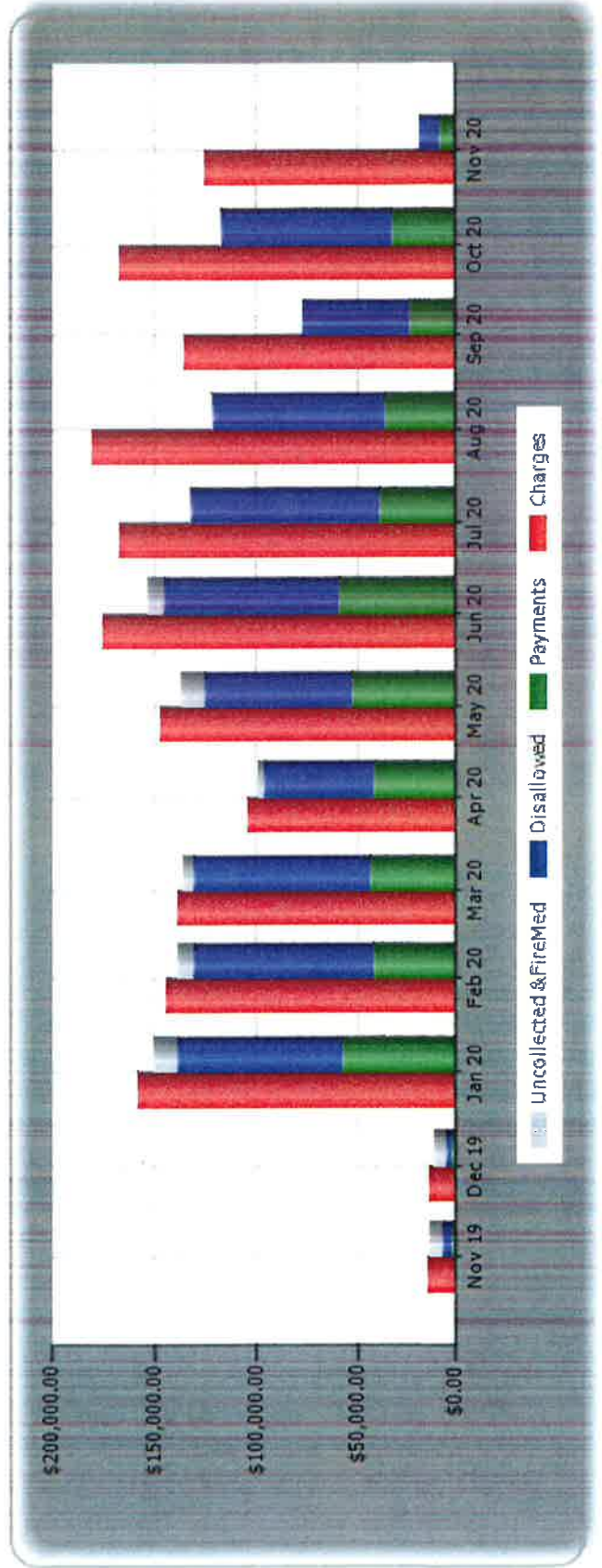
November-20

ANNUAL COLLECTION STATISTICS

Date Of Service	11/01/2019
Date Of Service	11/30/2020
Invoices	0
Company	Sheridan

Month	Tickets	Charges	Payments	FireMed	Disallowed	Uncollected	Pending	%
Nov 19	8	14,266.63	-1,031.42	-2,078.38	-4,547.09	-5,313.39	1,296.35	9 %
Dec 19	8	13,423.72	-1,095.24	0.00	-2,569.37	-6,627.95	3,131.16	23 %
Jan 20	84	158,407.50	-56,822.19	-275.00	-82,283.96	-11,652.00	7,374.35	5 %
Feb 20	77	144,177.50	-41,842.94	-1,050.00	-89,230.20	-6,706.34	5,348.42	4 %
Mar 20	76	138,970.00	-43,574.70	-1,044.00	-87,353.35	-4,454.95	2,543.00	2 %
Apr 20	57	104,402.50	-41,308.82	-1,345.79	-54,951.01	-1,629.38	5,167.50	5 %
May 20	78	146,812.50	-52,175.66	-746.76	-73,149.47	-11,256.58	9,484.03	6 %
Jun 20	95	175,420.00	-58,692.04	-3,794.50	-87,000.91	-3,975.00	21,957.55	13 %
Jul 20	89	166,749.44	-39,339.61	-1,190.00	-92,271.97	-480.00	33,467.86	20 %
Aug 20	98	180,644.17	-36,666.41	-275.00	-85,084.41	0.00	58,618.35	32 %
Sep 20	69	135,805.64	-23,811.75	0.00	-53,054.96	0.00	58,938.93	43 %
Oct 20	87	166,569.21	-32,774.89	-550.00	-84,481.23	0.00	48,763.09	29 %
Nov 20	62	125,492.77	-7,849.58	0.00	-10,921.33	0.00	106,721.86	85 %
888		1,671,141.58	-436,984.85	-12,349.43	-806,899.26	-52,095.59	362,812.45	

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
November 30, 2020

For December 2020 Board Meeting

	BALANCE	DEPOSIT	WITHDRAWAL	INTEREST	FEES	BALANCE
Checking/First Federal	\$ 154,249.41	\$614,844.80	-\$528,068.44	\$0.00	\$0.00	\$ 241,025.77 ✓
LGIP	\$ 814,956.65	\$233,842.62	-\$246,381.00	\$501.91	\$0.00	\$ 802,920.18 ✓
Checking/US Bank	\$ 330,681.25	\$61,951.76	-\$100,000.00	\$2.51	-\$14.00	\$ 292,621.52 ✓
Petty Cash	\$ 56.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 56.00 ✓
Totals	\$ 1,299,943.31	\$910,639.18	\$ (874,449.44)	\$ 504.42	\$ (14.00)	\$ 1,336,623.47

✓ Indicates reconciled to statement

Sheridan Fire District
Profit & Loss
November 2020

Cash Basis

	Nov 20
Income	
General Fund.	
Contractual Services	
IGA for Personnel Services	91,123.73
Total Contractual Services	91,123.73
Estimated Taxes to be Rec'd	
Yamhill County-Current	76,426.08
Yamhill Current Local Option Tx	23,022.30
Polk County-Current	116,162.27
Polk Current Local Option Tax	36,339.03
Total Estimated Taxes to be Rec'd	251,949.68
Yamhill/Polk Prior Taxes	
Yamhill County-Prior	1,197.90
Polk County-Prior	764.70
Total Yamhill/Polk Prior Taxes	1,962.60
Miscellaneous Income	
Account Interest	504.42
Surplus Sales	1,500.00
Tax Interest	17.39
Total Miscellaneous Income	2,021.81
User Fees/Fire Med/GEMT	
Ambulance User Fees	67,143.96
Cost Recovery	20.00
Fire Med	11,260.35
Total User Fees/Fire Med/GEMT	78,424.31
Total General Fund.	425,482.13
Total Income	425,482.13
Gross Profit	425,482.13
Expense	
General Fund	
MATERIALS & SERVICES	
Apparatus & Equipment Maint	
Equip Servicing/Testing/Calibr	4,813.73
Fuel & Oil	1,859.05
Maintenance Supplies & Tools	1,062.64
Vendor Services	927.65
Total Apparatus & Equipment Maint	8,663.07
Conflagration Expense	18,600.93
Dispatch & Radio Services	2,516.08
EMS Supplies	2,363.00
Facility Maintenance	
Station 190	262.49
Station 198	145.65
Total Facility Maintenance	408.14
General Supplies	
Consumable Response Supplies	526.10
Janitorial Supplies	101.79
Office Supplies	566.38
Total General Supplies	1,194.27
Insurance	6,339.00

Sheridan Fire District
Profit & Loss
November 2020

Cash Basis

	Nov 20
Miscellaneous	
Banking Fees	14.88
Community Relations	87.68
Subscriptions, Ads & Publishing	1,154.80
For SW Polk	-237.11
For West Valley Fire	1,630.75
	2,651.00
Total Miscellaneous	2,651.00
PPE & Uniforms	
Uniforms	220.00
	220.00
Total PPE & Uniforms	220.00
Professional Fees	
Attorney	2,804.45
Billing Services	1,806.90
Contracted Services	6,219.04
Member Physicals, Testing & Vac	275.00
Payroll Expenses	164.25
	11,269.64
Total Professional Fees	11,269.64
Travel & Education	
Fire/EMS Training	163.84
Travel	33.56
	197.40
Total Travel & Education	197.40
Utilities	
Station 190	
Electricity	507.35
Garbage	191.04
Natural Gas	103.89
Telephone/Cellphones	794.29
Water/Sewer	185.81
	1,782.38
Total Station 190	1,782.38
Station 197	
Electricity	63.59
Garbage	32.83
Propane	43.56
Water/Sewer	124.98
	264.96
Total Station 197	264.96
Station 198	
Electricity	84.12
Natural Gas	18.22
Water/Sewer	75.00
	177.34
Total Station 198	177.34
Total Utilities	2,224.68
Total MATERIALS & SERVICES	56,647.21
Total General Fund	56,647.21
Payroll	
Administrative Staff	
Admin. Asst.	7,488.92
Batallion Chiefs	19,788.49
Deputy Chlef	9,012.50
Division Chief	8,154.17
Fire Chief	9,386.36
Administrative Staff - Other	1,384.91
	55,215.35
Total Administrative Staff	55,215.35

Sheridan Fire District
Profit & Loss
November 2020

Cash Basis

	<u>Nov 20</u>
Firefighter/Paramedic & EMT's	
FF/EMT	11,887.75
Paramedic	27,773.98
Total Firefighter/Paramedic & EMT's	39,661.73
Over Time	
Admin	2,152.59
Other Staff	6,750.55
Total Over Time	8,903.14
Health Insurance	26,129.84
PERS	26,290.74
Payroll Taxes	
Federal Taxes	7,939.18
State Taxes	59.57
Total Payroll Taxes	7,998.75
Payroll - Other	0.06
Total Payroll	164,199.61
005 · General Equipment Reserve Fund	
G.E.R. Equipment Purchase	246,381.00
Total 005 · General Equipment Reserve Fund	246,381.00
Total Expense	467,227.82
Net Income	<u><u>-41,745.69</u></u>

Sheridan Fire District
Profit & Loss Budget vs. Actual
 July through November 2020

Cash Basis

	Jul - Nov 20	Budget	\$ Over Budget	% of Budget
Income				
General Fund Beginning Balance	0.00	628,193.00	-628,193.00	0.0%
General Fund.				
Contractual Services				
IGA for Personnel Services	454,139.75	964,000.00	-964,000.00	0.0%
Contractual Services - Other	0.00			
Total Contractual Services	454,139.75	964,000.00	-509,860.25	47.1%
Estimated Taxes to be Rec'd				
Yamhill County-Current	76,426.08			
Yamhill Current Local Option Tx	23,022.30			
Polk County-Current	116,162.27			
Polk Current Local Option Tax	36,339.03			
Estimated Taxes to be Rec'd - Other	0.00	710,000.00	-710,000.00	0.0%
Total Estimated Taxes to be Rec'd	251,949.68	710,000.00	-458,050.32	35.5%
Yamhill/Polk Prior Taxes				
Yamhill County-Prior	13,674.17			
Polk County-Prior	3,599.49			
Total Yamhill/Polk Prior Taxes	17,273.66			
Miscellaneous Income				
Account Interest	3,720.22			
Address Signs	150.00			
Conflagration	64,654.24			
Grants	250,000.00			
Misc	882.19			
Surplus Sales	5,100.00			
Tax Interest	236.44			
Miscellaneous Income - Other	0.00	2,613,084.00	-2,613,084.00	0.0%
Total Miscellaneous Income	324,743.09	2,613,084.00	-2,288,340.91	12.4%

Sheridan Fire District
Profit & Loss Budget vs. Actual
 July through November 2020

Cash Basis

	Jul - Nov 20	Budget	\$ Over Budget	% of Budget
User Fees/Fire Med/GEMT				
Ambulance User Fees	362,225.91			
Cost Recovery	2,961.52			
Fire Med	32,070.44			
User Fees/Fire Med/GEMT - Other	0.00	790,000.00	-790,000.00	0.0%
Total User Fees/Fire Med/GEMT	397,257.87	790,000.00	-392,742.13	50.3%
Total General Fund.	1,445,364.05	5,077,084.00	-3,631,719.95	28.5%
R5 - Gen. Equipment Reserve Fund				
G.E.R. ending balance	0.00	405,000.00	-405,000.00	0.0%
G.E.R. Transfer Gen-Fund	0.00	268,958.00	-268,958.00	0.0%
Total R5 - Gen. Equipment Reserve Fund	0.00	673,958.00	-673,958.00	0.0%
R7 - John Fancher Memorial Fund Rev.				
J.F.M. Ending fund bal.	0.00	5,127.00	-5,127.00	0.0%
Total R7 - John Fancher Memorial Fund Rev.	0.00	5,127.00	-5,127.00	0.0%
R8 - Building Maint. Fund Revenue				
B.M. F. Ending Fund Balance	0.00	296,000.00	-296,000.00	0.0%
B.M.F. Transfer From Gen. Fund	0.00	2,100,000.00	-2,100,000.00	0.0%
Total R8 - Building Maint. Fund Revenue	0.00	2,396,000.00	-2,396,000.00	0.0%
R9 - Station 9 Spending Authority				
Miscellaneous Income	0.00	1,000.00	-1,000.00	0.0%
Transfer in - General Fund	0.00	18,000.00	-18,000.00	0.0%
R9 - Station 9 Spending Authority - Other	0.00	25,000.00	-25,000.00	0.0%
Total R9 - Station 9 Spending Authority	0.00	44,000.00	-44,000.00	0.0%
Total Income	1,445,364.05	8,824,362.00	-7,378,997.95	16.4%
Gross Profit	1,445,364.05	8,824,362.00	-7,378,997.95	16.4%

Sheridan Fire District
Profit & Loss Budget vs. Actual
 July through November 2020

Cash Basis

	Jul - Nov 20	Budget	\$ Over Budget	% of Budget
Expense				
General Fund				
MATERIALS & SERVICES				
Apparatus & Equipment Maint				
Equip Servicing/Testing/Calibr	7,078.42			
Fuel & Oil	8,186.45			
Maintenance Supplies & Tools	2,564.26			
Vendor Services	5,564.40			
Apparatus & Equipment Maint - Other	0.00	60,000.00	-60,000.00	0.0%
Total Apparatus & Equipment Maint	23,393.53	60,000.00	-36,606.47	39.0%
Conflagration Expense	141,061.19	87,720.00	53,341.19	160.8%
Dispatch & Radio Services	12,580.40	31,193.00	-18,612.60	40.3%
EMS Supplies	11,390.06	34,000.00	-22,609.94	33.5%
Equipment	0.00	26,000.00	-26,000.00	0.0%
Facility Maintenance				
Station 190	1,612.45			
Station 198	375.65			
Facility Maintenance - Other	0.00	50,000.00	-50,000.00	0.0%
Total Facility Maintenance	1,988.10	50,000.00	-48,011.90	4.0%
General Supplies				
Awards/Incentives	20.00			
Consumable Response Supplies	1,922.75			
Janitorial Supplies	1,077.47			
Office Supplies	3,106.45			
General Supplies - Other	0.00	20,000.00	-20,000.00	0.0%
Total General Supplies	6,126.67	20,000.00	-13,873.33	30.6%
Grants	0.00	50,000.00	-50,000.00	0.0%
Insurance	7,073.00	35,000.00	-27,927.00	20.2%

Sheridan Fire District
Profit & Loss Budget vs. Actual
 July through November 2020

Cash Basis

	Jul - Nov 20	Budget	\$ Over Budget	% of Budget
Miscellaneous				
Banking Fees	28.10			
Community Relations	890.14			
Subscriptions, Ads & Publishing For SW Polk	2,737.20			
For West Valley Fire	536.69			
Miscellaneous - Other	3,595.37	10,000.00	-10,000.00	0.0%
Total Miscellaneous	7,787.50	10,000.00	-2,212.50	77.9%
PPE & Uniforms				
Uniforms	220.00			
Wildland PPE	357.22			
PPE & Uniforms - Other	0.00	35,000.00	-35,000.00	0.0%
Total PPE & Uniforms	577.22	35,000.00	-34,422.78	1.6%
Professional Fees				
Attorney	10,565.03			
Billing Services	21,245.75			
Contracted Services	66,859.78			
Member Physicals, Testing & Vac	1,598.32			
Payroll Expenses	837.50			
Advertising	162.00			
Professional Fees - Other	0.00	87,000.00	-87,000.00	0.0%
Total Professional Fees	101,268.38	87,000.00	14,268.38	116.4%
Student Resident Volunteer Prog				
Travel & Education	0.00	20,000.00	-20,000.00	0.0%
Fire/EMS Training	1,847.09			
Travel	1,232.56			
Travel & Education - Other	0.00	25,000.00	-25,000.00	0.0%
Total Travel & Education	3,079.65	25,000.00	-21,920.35	12.3%

Sheridan Fire District
Profit & Loss Budget vs. Actual
 July through November 2020

Cash Basis

	Jul - Nov 20	Budget	\$ Over Budget	% of Budget
Utilities				
Station 190				
Electricity	2,775.69			
Garbage	758.78			
Internet/TV	702.96			
Natural Gas	415.56			
Telephone/Cellphones	3,874.90			
Water/Sewer	776.91			
Station 190 - Other	485.13			
<u>Total Station 190</u>	<u>9,789.93</u>			
Station 197				
Electricity	303.99			
Garbage	160.43			
Internet/TV	827.34			
Propane	43.56			
Water/Sewer	294.39			
<u>Total Station 197</u>	<u>1,629.71</u>			
Station 198				
Electricity	432.78			
Natural Gas	65.16			
Water/Sewer	235.00			
<u>Total Station 198</u>	<u>732.94</u>			
Utilities - Other	0.00	35,000.00	-35,000.00	0.0%
<u>Total Utilities</u>	<u>12,152.58</u>	<u>35,000.00</u>	<u>-22,847.42</u>	<u>34.7%</u>
Total MATERIALS & SERVICES	328,478.28	605,913.00	-277,434.72	54.2%
05 - Transfers				
Building Maintenance Fund	0.00	2,100,000.00	-2,100,000.00	0.0%
General Equip. Reserve Fund	0.00	268,958.00	-268,958.00	0.0%
St. 9 Spending Authority	0.00	18,000.00	-18,000.00	0.0%
<u>Total 05 - Transfers</u>	<u>0.00</u>	<u>2,386,958.00</u>	<u>-2,386,958.00</u>	<u>0.0%</u>

Sheridan Fire District
Profit & Loss Budget vs. Actual
 July through November 2020

Cash Basis

	Jul - Nov 20	Budget	\$ Over Budget	% of Budget
06 · Contingency				
Contingency	0.00	50,000.00	-50,000.00	0.0%
Total 06 · Contingency	0.00	50,000.00	-50,000.00	0.0%
07 · Unappropriated EFB				
UEFB	0.00	130,000.00	-130,000.00	0.0%
Total 07 · Unappropriated EFB	0.00	130,000.00	-130,000.00	0.0%
Total General Fund	328,478.28	3,172,871.00	-2,844,392.72	10.4%
Payroll				
Administrative Staff				
Admin. Asst.	38,017.36			
Battalion Chiefs	96,714.07			
Deputy Chief	45,062.50			
Division Chief	40,770.85			
Fire Chief	48,719.68			
Administrative Staff - Other	5,857.09	670,962.00	-665,104.91	0.9%
Total Administrative Staff	275,141.55	670,962.00	-395,820.45	41.0%
Firefighter/Paramedic & EMT's				
FF/EMT	59,124.76			
Paramedic	154,718.78			
Firefighter/Paramedic & EMT's - Other	0.00	745,000.00	-745,000.00	0.0%
Total Firefighter/Paramedic & EMT's	213,843.54	745,000.00	-531,156.46	28.7%
Over Time				
Admin	115,409.33			
Other Staff	53,955.55			
Over Time - Other	0.00	130,444.00	-130,444.00	0.0%
Total Over Time	169,364.88	130,444.00	38,920.88	129.8%
Health Insurance				
Part-Time	133,615.75	445,000.00	-311,384.25	30.0%
PERS	0.00	15,000.00	-15,000.00	0.0%
Workers' Compensation	116,334.09	328,000.00	-211,665.91	35.5%
	33,378.99	45,000.00	-11,621.01	74.2%

Sheridan Fire District
Profit & Loss Budget vs. Actual
 July through November 2020

Cash Basis

	Jul - Nov 20	Budget	\$ Over Budget	% of Budget
Payroll Taxes				
Federal Taxes	50,363.76			
State Taxes	1,020.12			
Payroll Taxes - Other	0.00	153,000.00	-153,000.00	0.0%
Total Payroll Taxes	51,383.88	153,000.00	-101,616.12	33.6%
FICA	0.00	0.00	0.00	0.0%
Payroll - Other	0.02			
Total Payroll	993,062.70	2,532,406.00	-1,539,343.30	39.2%
005 - General Equipment Reserve Fund				
G.E.R. Equipment Purchase	341,313.00	623,958.00	-282,645.00	54.7%
Total Gen Eq Res UEFB	0.00	50,000.00	-50,000.00	0.0%
Total 005 - General Equipment Reserve Fund	341,313.00	673,958.00	-332,645.00	50.6%
007 - John Fancher Memorial				
J.F.M. Individual Awards	0.00	200.00	-200.00	0.0%
Total J Fancher Memorial UEFB	0.00	4,927.00	-4,927.00	0.0%
Total 007 - John Fancher Memorial	0.00	5,127.00	-5,127.00	0.0%
008 - Building Maint. Fund				
Seismic Grant Upgrades	0.00	2,100,000.00	-2,100,000.00	0.0%
B.M.F. Repair and Upkeep Bldg.	0.00	265,000.00	-265,000.00	0.0%
Total Building Maint UEFB	0.00	31,000.00	-31,000.00	0.0%
Total 008 - Building Maint. Fund	0.00	2,396,000.00	-2,396,000.00	0.0%
009 - St. 9 Spending Authority				
Appreciation Program	0.00	44,000.00	-44,000.00	0.0%
Total 009 - St. 9 Spending Authority	0.00	44,000.00	-44,000.00	0.0%
Total Expense	1,662,853.98	8,824,362.00	-7,161,508.02	18.8%
Net Income	-217,489.93	0.00	-217,489.93	100.0%

Sheridan Fire District

Check Detail

November 2020

Type	Num	Date	Name	Account	Paid Amount
Check		11/16/2020	US Bank	Banking Fees	-14.00
Paycheck		11/30/2020	Breeden, Judy L	Payroll	3,267.86
Paycheck		11/30/2020	Brown, Micah S	Payroll	3,374.29
Paycheck		11/30/2020	Crowe, Jason R	Payroll	5,932.35
Paycheck		11/30/2020	Cummins, Daniel L	Payroll	4,282.60
Paycheck		11/30/2020	Elliott, Michael R	Payroll	3,176.05
Paycheck		11/30/2020	Hammer, Donna E	Payroll	4,126.62
Paycheck		11/30/2020	Heiser, Henry R	Payroll	3,771.24
Paycheck		11/30/2020	Hertel, Frederick J	Payroll	7,347.18
Paycheck		11/30/2020	Homer, Daniel B	Payroll	3,616.03
Paycheck		11/30/2020	Hoxie, Sean R	Payroll	5,940.11
Paycheck		11/30/2020	Leigh, Zachariah A	Payroll	3,567.10
Paycheck		11/30/2020	Mock III, Robert C	Payroll	5,970.66
Paycheck		11/30/2020	Pozzesi, Nicholas M	Payroll	3,595.19
Paycheck		11/30/2020	Prescott, Mariah N	Payroll	2,866.59
Paycheck		11/30/2020	Ryan, Suzanna R	Payroll	3,063.92
Paycheck		11/30/2020	Schulze, Damon R	Payroll	635.49

**Sheridan Fire District
Check Detail**

November 2020

Type	Num	Date	Name	Account	Paid Amount
Paycheck		11/30/2020	Thomas, Leslie E	Payroll	6,270.59
Liability Check		11/30/2020	QuickBooks Payroll Service	Payroll Expenses	-164.25
				Payroll Liabilities	-37,870.51
				Direct Deposit Liabilities	-70,803.87
TOTAL					-108,838.63
Bill Pmt -Check	Online	11/03/2020	CenturyLink	Telephone/Celiphones (190)	-215.27
Liability Check	Online	11/03/2020	West Valley Local 4861	Payroll deduction	-1,000.00
Check	Online	11/03/2020	Citi Cards	Citi VISA/9805 JB	-120.94
				Citi VISA 3867FH	-1,711.53
TOTAL					-1,832.47
Bill Pmt -Check	Online	11/03/2020	PGE	Electricity (198)	-84.12
Bill Pmt -Check	Online	11/03/2020	Canon Solutions America	Office Supplies	-249.53
Bill Pmt -Check	Online	11/04/2020	Verizon Wireless	Telephone/Celiphones (All)	-642.21
Liability Check	Online	11/05/2020	Employee Benefits Service Trust	Health insurance	-28,434.56
Bill Pmt -Check	Online	11/06/2020	PGE	Electricity (190)	-507.35
Bill Pmt -Check	Online	11/06/2020	PGE	Electricity (197)	-63.59
Liability Check	Online	11/10/2020	Nationwide Retirement Solutions	Payroll deduction	-5,333.32
Bill Pmt -Check	Online	11/10/2020	City of Sheridan	Water/Sewer (190)	-185.81
Bill Pmt -Check	Online	11/10/2020	NW Natural Gas	Natural Gas (198)	-18.22

Sheridan Fire District

Check Detail

November 2020

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	Online	11/10/2020	NW Natural Gas	Natural Gas (190)	-103.89
Bill Pmt -Check	Online	11/12/2020	Crystal Springs	Office Supplies	-5.95
Liability Check	Online	11/13/2020	Aflac	Payroll deduction	-140.01
Check	Online	11/13/2020	Public Employees Retirement System	PERS	-26,290.74
Bill Pmt -Check	Online	11/13/2020	Ferrellgas	Propane (197)	-43.56
Bill Pmt -Check	Online	11/17/2020	Buell-Red Prairie Water District	Water/Sewer (197)	-124.98
Bill Pmt -Check	Online	11/18/2020	Recology Western Oregon	Garbage (197)	-32.83
Bill Pmt -Check	Online	11/18/2020	Recology Western Oregon	Garbage (190)	-191.04
Bill Pmt -Check	Online	11/18/2020	CenturyLink	Telephone/Celiphones (190)	-50.14
Check	26367	11/12/2020	Michaelson, Hunter C.	Conflagration Expense	-7,986.38
Check	26368	11/12/2020	Trombla, Brandon	Conflagration Expense	-9,273.13
Check	26369	11/12/2020	Michaelson, Michael R.	Conflagration Expense	-217.00
Check	26370	11/12/2020	Eggers, Tegan	Conflagration Expense	-651.00
Check	26371	11/12/2020	Cooley, Steven K..	Conflagration Expense	-217.00
Check	26372	11/12/2020	Brown, Steven R.	Conflagration Expense	-217.00
Bill Pmt -Check	26373	11/12/2020	Bretthauer Oil Co.	Fuel & Oil	-1,684.66
Bill Pmt -Check	26374	11/12/2020	CFO Selections	Contracted Services	-1,155.00

Sheridan Fire District

Check Detail

November 2020

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	26375	11/12/2020	Chuck Colvin Auto Center	Vendor Services	-127.99
Bill Pmt -Check	26376	11/12/2020	Crowe, Jason	Conflagration Expense	-39.42
Bill Pmt -Check	26377	11/12/2020	Davison Auto Parts	Maintenance Supplies & Tools	-499.75
Bill Pmt -Check	26378	11/12/2020	Dept. of Consumer & Business Services	Facility maint. (190)	-44.80
Bill Pmt -Check	26379	11/12/2020	DK Quarries, Inc.	Facility maint. (198)	-145.65
Bill Pmt -Check	26380	11/12/2020	Hartford Fire Insurance Company	Insurance (flood)	-6,339.00
Bill Pmt -Check	26381	11/12/2020	IMS Alliance	Consumable Response Supplies	-657.65
Bill Pmt -Check	26382	11/12/2020	Industrial Welding Supply, Inc.	EMS Supplies	-45.00
Bill Pmt -Check	26383	11/12/2020	Labsource, Inc.	EMS Supplies	-133.83
Bill Pmt -Check	26384	11/12/2020	League of Oregon Cities	Subscriptions, Ads & Publishing	-500.00
Bill Pmt -Check	26385	11/12/2020	Les Schwab	Vendor Services	-799.66
Bill Pmt -Check	26386	11/12/2020	Life-Assist, Inc.	EMS Supplies	-1,564.65
Bill Pmt -Check	26387	11/12/2020	Mallory Co	Consumable Response Supplies	-212.50
Bill Pmt -Check	26388	11/12/2020	McMinnville Immediate Health Care	Member Physicals, Testing & Vac	-350.00
Bill Pmt -Check	26389	11/12/2020	Med-Tech Resource LLC	EMS Supplies	-115.08
Bill Pmt -Check	26390	11/12/2020	Midwest Fire	G.E.R. Equipment Purchase	-246,381.00
Bill Pmt -Check	26391	11/12/2020	National Hose Testing Specialties, Inc	Equip Servicing/Testing/Calibr	-4,813.73
Bill Pmt -Check	26392	11/12/2020	News-Register	Subscriptions, Ads & Publishing	-994.00

Sheridan Fire District

Check Detail

November 2020

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	26393	11/12/2020	Perrydale Domestic Water Assn	Water/Sewer (198)	-75.00
Bill Pmt -Check	26394	11/12/2020	Service Graphics, LLC	Community Relations	-240.00
Bill Pmt -Check	26395	11/12/2020	Sheridan Building Materials	Facility maint. (190.)	-234.78
Bill Pmt -Check	26396	11/12/2020	Special District Association of OR	Contracted Services	-1,250.00
Bill Pmt -Check	26397	11/12/2020	Speer Hoyt LLC	Attorney	-5,457.00
Bill Pmt -Check	26398	11/12/2020	Streamline	Contracted Services	-360.00
Bill Pmt -Check	26399	11/12/2020	Technical Genius Solutions	Contracted Services	-910.00
Bill Pmt -Check	26400	11/12/2020	The Bulletin Board	Subscriptions, Ads & Publishing	-327.00
Bill Pmt -Check	26401	11/12/2020	Walter E Nelson Co	Janitorial Supplies	-505.23
Bill Pmt -Check	26402	11/12/2020	Yamhill Communication Agency	Dispatch & Radio Services	-2,516.08
Bill Pmt -Check	26403	11/12/2020	Yamhill County Fire Defense Board	Fire/EMS Training	-200.00
Bill Pmt -Check	26404	11/12/2020	ZOLL Medical Corp.	EMS Supplies	-510.00
Bill Pmt -Check	26405	11/12/2020	SW Polk Fire District.	Contracted Services	-3,852.04
Bill Pmt -Check	26406	11/12/2020	SW Polk Fire District.	Fuel & Oil	-174.39
Check	26407	11/12/2020	West Valley Fire District	Square sales	-192.34

Sheridan Fire District
Check Detail

Type	Num	Date	Name	Account	Paid Amount
Check	26408	11/12/2020	West Valley Fire District 40/40/20	Jabra (9/19/2020) Office Supplies	-188.70
				Amazon (9/18/2020) Consumable Response Supplies	-8.75
				Amazon (9/23/2020) Office Supplies	-3.59
				Amazon (9/23/2020) Consumable Response Supplies	-41.79
				Amazon (9/25/2020) Office Supplies	-10.43
				Abby's Pizza (9/29/2020) Travel	-33.56
				BLM Fire Center (9/28/2020) Fire/EMS Training	-24.27
TOTAL					-311.09
Check	26409	11/12/2020	West Valley Fire District Misc. bills	Amazon (9/21/2020) Facility maint. (190)	-134.96
				Amazon (9/22/2020) Maintenance Supplies & Tools	-59.19
				Amazon (9/22/2020) Maintenance Supplies & Tools	-84.00
				Amazon (9/25/2020) Facility maint. (190)	-19.95
				Sher. Pharmacy (9/25/2020) Community Relations	-7.68
				Amazon (9/27/2020) Maintenance Supplies & Tools	-369.30
				Speer Hoyt (9/30/2020) Attorney	-24.50
				Amazon (9/30/2020) Maintenance Supplies & Tools	-58.98
				Media Tunes (10/5/2020) Maintenance Supplies & Tool	-81.45
				Amazon (10/6/2020) EMS Supplies	-15.96
				Amazon (10/6/2020) Office Supplies	-37.99
				Amazon (10/12/2020) Facility maint. (190)	-18.90
				MES (10/29/2020) Uniforms	-220.00
TOTAL					-1,132.86
Bill Pmt-Check	26410	11/12/2020	Systems Design West, LLC	Billing Services	-1,806.90

SW Polk Fire District

Cash Report Fund Balance
November 30, 2020

For December 2020 Board Meeting

	BALANCE	DEPOSIT	WITHDRAWAL	INTEREST	FEES	BALANCE
District/Columbia Bank	\$ 165,661.05	\$676,959.45	-\$683,702.20	\$0.00	-\$25.00	\$ 158,893.30 ✓
Volunteer/Columbia Bank	\$ 33,543.17	\$0.00	-\$1,178.91	\$0.00	\$0.00	\$ 32,364.26 ✓
LGIP/4884	\$ 943,628.65	\$844,257.37	-\$317,788.95	\$681.78	\$0.00	\$ 1,470,778.85 ✓
LGIP/6043	\$ 1,936,412.27	\$0.00	-\$301,852.55	\$1,103.79	-\$0.05	\$ 1,635,663.46 ✓
Totals	\$ 3,079,245.14	\$1,521,216.82	\$ (1,304,522.61)	\$ 1,785.57	\$ (25.05)	\$ 3,297,699.87

✓ Indicates reconciled to statement

Southwestern Polk County RFPD

Profit & Loss

November 2020

Cash Basis

	Nov 20
Income	
General Fund.	
Estimated Taxes to be Rec'd	
Polk County-Current	839,844.81
Polk County-Previous	4,411.39
Total Estimated Taxes to be Rec'd	844,256.20
Miscellaneous Income	
Misc	3,852.04
Account Interest	1,785.57
Grants	53,052.72
Tax Interest	1.17
Total Miscellaneous Income	58,691.50
User Fees	
Cost Recovery	239.68
Total User Fees	239.68
Total General Fund.	903,187.38
Total Income	903,187.38
Gross Profit	903,187.38
Expense	
General Fund	
MATERIALS & SERVICES	
Conflagration Expenses	5,019.61
Apparatus & Equipment Maint	
Equip/Testing/Calibration	53.03
Fuel & Oil	45.81
Maintenance Supplies & Tools	147.95
Total Apparatus & Equipment Maint	246.79
Contractual Services	
Administration	18,580.33
Firefighters	35,382.74
Total Contractual Services	53,963.07
Dispatch Services	
WVCC	2,044.50
Total Dispatch Services	2,044.50
EMS Supplies	80.69
General Supplies	
Consumable Response Supplies	364.79
Office Supplies	464.42
Total General Supplies	829.21
Miscellaneous	
Banking Fees	25.93
Community Relations	120.00
For Sheridan	0.00
Total Miscellaneous	145.93
Professional Fees	
Attorney	161.70
Billing Services	5,194.34
Contracted Services	6,460.71
Member Physicals, Testing, Vacc	20.00
Total Professional Fees	11,836.75

Southwestern Polk County RFPD

Profit & Loss

November 2020

Cash Basis

	Nov 20
Repairs & Maintenance	
Fuel & Oil	4,522.68
Total Repairs & Maintenance	4,522.68
Travel & Education	
Fire & EMS Training	112.14
Travel Expenses	16.78
Total Travel & Education	128.92
Utilities	
Station 130	
Electricity	254.74
Internet/TV	96.98
Natural Gas/Propane	48.37
Telephone/Cellphones	76.65
Water/Sewer	21.50
Total Station 130	498.24
Station 140	
Water/Sewer	112.00
Total Station 140	112.00
Station 150	
Water/Sewer	367.85
Total Station 150	367.85
Total Utilities	978.09
Appreciation Program	
4040 · Business Meeting	14.97
4110 · Operations	200.00
Appreciation Program - Other	78.94
Total Appreciation Program	293.91
Total MATERIALS & SERVICES	80,090.15
Total General Fund	80,090.15
DEBT SERVICES	
Principal Payments	219,992.35
Interest Payments	97,796.60
Total DEBT SERVICES	317,788.95
8000 · Capital Outlay	
Apparatus Replacement	708,147.00
Facilities (Stations)	65,104.55
Total 8000 · Capital Outlay	773,251.55
Total Expense	1,171,130.65
Net Income	-267,943.27

Southwestern Polk County RFPD
Profit & Loss Budget vs. Actual
 July through November 2020

Cash Basis

	Jul - Nov 20	Budget	\$ Over Budget	% of Budget
Income				
Beginning/Carryover Balance	0.00	5,750,000.00	-5,750,000.00	0.0%
General Fund.				
Estimated Taxes to be Rec'd				
Polk County-Current	839,844.81	0.00	839,844.81	100.0%
Polk County-Previous	20,015.43	0.00	20,015.43	100.0%
Estimated Taxes to be Rec'd - Other	0.00	895,000.00	-895,000.00	0.0%
Total Estimated Taxes to be Rec'd	859,860.24	895,000.00	-35,139.76	96.1%
Miscellaneous Income				
Misc	13,749.57			
Account Interest	14,998.79			
Address Signs	200.00			
Confiragration	22,134.88			
Grants	434,353.75			
Tax Interest	24.48			
Miscellaneous Income - Other	0.00	777,000.00	-777,000.00	0.0%
Total Miscellaneous Income	485,461.47	777,000.00	-291,538.53	62.5%
User Fees				
Cost Recovery	1,682.22			
User Fees - Other	0.00	8,000.00	-8,000.00	0.0%
Total User Fees	1,682.22	8,000.00	-6,317.78	21.0%
Total General Fund.	1,347,003.93	1,680,000.00	-332,996.07	80.2%
Transfer In GF-Firefighter	0.00	22,000.00	-22,000.00	0.0%
Total Income	1,347,003.93	7,452,000.00	-6,104,996.07	18.1%
Gross Profit	1,347,003.93	7,452,000.00	-6,104,996.07	18.1%
Expense				
Unappropriated Ending Fund Bal	0.00	495,000.00	-495,000.00	0.0%
General Fund				
MATERIALS & SERVICES				
Confiragration Expenses	5,227.08			
Apparatus & Equipment Maint				
Equip/Testing/Calibration	3,158.33			
Fuel & Oil	1,037.54			
Maintenance Supplies & Tools	690.08			
Vendor Services	3,806.63			
Apparatus & Equipment Maint - Other	0.00	18,000.00	-18,000.00	0.0%
Total Apparatus & Equipment Maint	8,692.58	18,000.00	-9,307.42	48.3%

Southwestern Polk County RFPD
Profit & Loss Budget vs. Actual
 July through November 2020

Cash Basis

	Jul - Nov 20	Budget	\$ Over Budget	% of Budget
Contractual Services				
Administration	96,102.94			
Firefighters	165,830.95	603,000.00	-603,000.00	0.0%
Contractual Services - Other	0.00			
Total Contractual Services	261,933.89	603,000.00	-341,066.11	43.4%
Dispatch Services				
Polk County Radio System	2,044.50			
WVCC	11,134.21	52,000.00	-52,000.00	0.0%
Dispatch Services - Other	0.00			
Total Dispatch Services	13,178.71	52,000.00	-38,821.29	25.3%
EMS Supplies	260.69			
Equipment	0.00	5,000.00	-5,000.00	0.0%
Facility Maintenance				
Station 130	2,978.96			
Station 140	106.11	18,000.00	-18,000.00	0.0%
Facility Maintenance - Other	0.00			
Total Facility Maintenance	3,085.07	18,000.00	-14,914.93	17.1%
General Supplies				
Awards/Incentives	795.00			
Consumable Response Supplies	1,313.16			
Janitorial Supplies	382.37			
Office Supplies	652.30			
General Supplies - Other	0.00	8,000.00	-8,000.00	0.0%
Total General Supplies	3,142.83	8,000.00	-4,857.17	39.3%
Grants	0.00	400,000.00	-400,000.00	0.0%
Insurance	0.00	17,000.00	-17,000.00	0.0%
Miscellaneous				
Banking Fees	132.90			
Community Relations	803.07			
Subscriptions, Ads & Publishing	1,076.49			
For Sheridan	-187.89			
Miscellaneous - Other	0.00	5,000.00	-5,000.00	0.0%
Total Miscellaneous	1,824.57	5,000.00	-3,175.43	36.5%
Personnel Services				
Workers Compensation	4,249.59	5,000.00	-750.41	85.0%
Total Personnel Services	4,249.59	5,000.00	-750.41	85.0%

Southwestern Polk County RFPD
Profit & Loss Budget vs. Actual
 July through November 2020

Cash Basis

	Jul - Nov 20	Budget	\$ Over Budget	% of Budget
PPE & Uniforms				
Uniforms	1,580.95			
Wildland PPE	748.60			
PPE & Uniforms - Other	0.00	14,000.00	-14,000.00	0.0%
Total PPE & Uniforms	2,329.55	14,000.00	-11,670.45	16.6%
Professional Fees				
Attorney	3,389.17			
Billing Services	5,417.54			
Contracted Services	18,840.61			
Member Physicals, Testing, Vacc	502.26			
Professional Fees - Other	0.00	55,000.00	-55,000.00	0.0%
Total Professional Fees	28,149.58	55,000.00	-26,850.42	51.2%
Repairs & Maintenance				
Fuel & Oil	4,769.82			
Total Repairs & Maintenance	4,769.82			
Travel & Education				
Fire & EMS Training	941.35			
Travel Expenses	16.78			
Travel & Education - Other	0.00	4,000.00	-4,000.00	0.0%
Total Travel & Education	958.13	4,000.00	-3,041.87	24.0%
Utilities				
Station 130				
Electricity	1,349.04			
Garbage	118.05			
Internet/TV	394.90			
Natural Gas/Propane	97.67			
Telephone/Cellphones	1,072.54			
Water/Sewer	406.81			
Total Station 130	3,439.01			
Station 140				
Water/Sewer	1,579.37			
Total Station 140	1,579.37			
Station 150				
Water/Sewer	440.54			
Total Station 150	440.54			

**Southwestern Polk County RFPD
Profit & Loss Budget vs. Actual
July through November 2020**

Cash Basis

	Jul - Nov 20	Budget	\$ Over Budget	% of Budget
Utilities - Other	0.00	10,000.00	-10,000.00	0.0%
Total Utilities	5,458.92	10,000.00	-4,541.08	54.6%
Appreciation Program				
4030 - Building	170.97			
4040 - Business Meeting	990.06			
4050 - Donations	500.00			
4060 - Equipment	40.00			
4110 - Operations	372.96			
4160 - Pop Machine	210.36			
4170 - Rehab	93.66			
4190 - Fire-Med	785.00			
4999 - District	76.00			
Appreciation Program - Other	78.94	57,000.00	-56,921.06	0.1%
Total Appreciation Program	3,317.95	57,000.00	-53,682.05	5.8%
MATERIALS & SERVICES - Other	0.00	0.00	0.00	0.0%
Total MATERIALS & SERVICES	346,578.96	1,271,000.00	-924,421.04	27.3%
Total General Fund	346,578.96	1,271,000.00	-924,421.04	27.3%
9901 - Transfer to Station 130	0.00	22,000.00	-22,000.00	0.0%
9970 - Contingency	0.00	252,000.00	-252,000.00	0.0%
DEBT SERVICES				
Principal Payments	220,000.00	220,000.00	0.00	100.0%
Interest Payments	97,788.95	192,000.00	-94,211.05	50.9%
Total DEBT SERVICES	317,788.95	412,000.00	-94,211.05	77.1%
8000 - Capital Outlay				
Apparatus Replacement	992,943.00	1,500,000.00	-507,057.00	66.2%
Facilities (Stations)	1,589,336.56	3,500,000.00	-1,910,663.44	45.4%
8000 - Capital Outlay - Other	0.00	0.00	0.00	0.0%
Total 8000 - Capital Outlay	2,582,279.56	5,000,000.00	-2,417,720.44	51.6%
Total Expense	3,246,647.47	7,452,000.00	-4,205,352.53	43.6%
Net Income	-1,899,643.54	0.00	-1,899,643.54	100.0%

Southwestern Polk County RFPD

Check Detail

November 2020

Type	Num	Date	Name	Account	Paid Amount
Check		11/02/2020	Bond LGIP	Banking Fees	-0.05
Check		11/16/2020	9840 Columbia Bank	Banking Fees	-25.00
Bill Pmt -Check	Online	11/13/2020	NW Natural	Natural Gas/Propane (130)	-48.37
Bill Pmt -Check	Online	11/18/2020	Pacific Power	Electricity (130)	-254.74
Check	Online	11/24/2020	Bank of America	1009 · VOLS - 9832 Columbia Bank 4040 · Business Meeting Appreciation Program	-14.97 -78.94 <u>-93.91</u>
TOTAL					
Bill Pmt -Check	Online	11/25/2020	Spectrum Business	Internet/TV (130)	-96.98
Check	219	11/17/2020	Weaver, Brad.	1009 · VOLS - 9832 Columbia Bank 4110 · Operations	-200.00
Check	6307	11/12/2020	Foster, Robert D.	Conflagration Expenses	-4,851.50
Bill Pmt -Check	6308 # 7	11/12/2020	Ben Fackler Construction, Inc	Facilities (Stations)	-54,825.00
Bill Pmt -Check	6309	11/12/2020	Carlson Testing, Inc.	Facilities (Stations)	-1,266.50
Bill Pmt -Check	6310	11/12/2020	Carlson Veit Architects, PC	Facilities (Stations)	-9,013.05
Bill Pmt -Check	6311	11/12/2020	Dallas Auto Parts	Maintenance Supplies & Tools	-29.99
Bill Pmt -Check	6312	11/12/2020	Luckiamute Domestic Water Cooperative	Water/Sewer (150)	-367.85
Bill Pmt -Check	6313	11/12/2020	Midwest Fire	Apparatus Replacement	-236,748.00
Bill Pmt -Check	6314	11/12/2020	MNOP	Fuel & Oil	-4,697.07
Bill Pmt -Check	6315	11/12/2020	National Hose Testing, Inc.	Equip/Testing/Calibration	-53.03
Bill Pmt -Check	6316	11/12/2020	Perrydale Domestic Water Assc.	Water/Sewer (140)	-40.00

Southwestern Polk County RFPD

Check Detail

November 2020

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	6317	11/12/2020	Polk County Sheriff's Office	WVCC	-2,044.50
Bill Pmt -Check	6318	11/12/2020	Rickreall Community Water	Water/Sewer (130)	-21.50
Bill Pmt -Check	6319	11/12/2020	Royal Flush Portable Toilets	Water/Sewer (140)	-72.00
Bill Pmt -Check	6320	11/12/2020	Streamline	Contracted Services	-100.00
Bill Pmt -Check	6321	11/12/2020	Tactical Business	Billing Services	-5,194.34
				Contracted Services	-5,533.71
TOTAL					-10,728.05
Bill Pmt -Check	6322	11/12/2020	Zions Bank	Interest Payments	-97,796.60
	P & I			Principal Payments	-219,992.35
TOTAL					-317,788.95
Bill Pmt -Check	6323	11/12/2020	Midwest Fire	Apparatus Replacement	-236,748.00
Bill Pmt -Check	6324	11/12/2020	Midwest Fire	Apparatus Replacement	-234,651.00
Check	6325	11/12/2020	West Valley Fire District 40/40/20	Jabra (9/19/2020) Office Supplies	-94.35
				Amazon (9/18/2020) Consumable Response Supplies	-4.38
				Amazon (9/23/2020) Office Supplies	-1.80
				Amazon (9/23/2020) Consumable Response Supplies	-20.90
				Amazon (9/25/2020) Office Supplies	-5.22
				Abby's Pizza (9/29/2020) Travel Expenses	-16.78
				BLM Fire Center (9/28/2020) Fire & EMS Training	-12.14
TOTAL					-155.57
Check	6326	11/12/2020	West Valley Fire District Misc. bills	Amazon (9/21/2020) Office Supplies	-52.99
				The Fire Store (9/27/2020) Consumable Response Supplies	-187.98
				Amazon (9/30/2020) Maintenance Supplies & Tools	-58.98
				Cascade Fire Equip. (10/2/2020) Consumable Response Supplies	-20.00
				Chevron (10/2/2020) Conifragration Expenses	-87.53
				La Hacienda (10/6/2020) Conifragration Expenses	-80.58
TOTAL					-488.06

Southwestern Polk County RFPD

Check Detail

November 2020

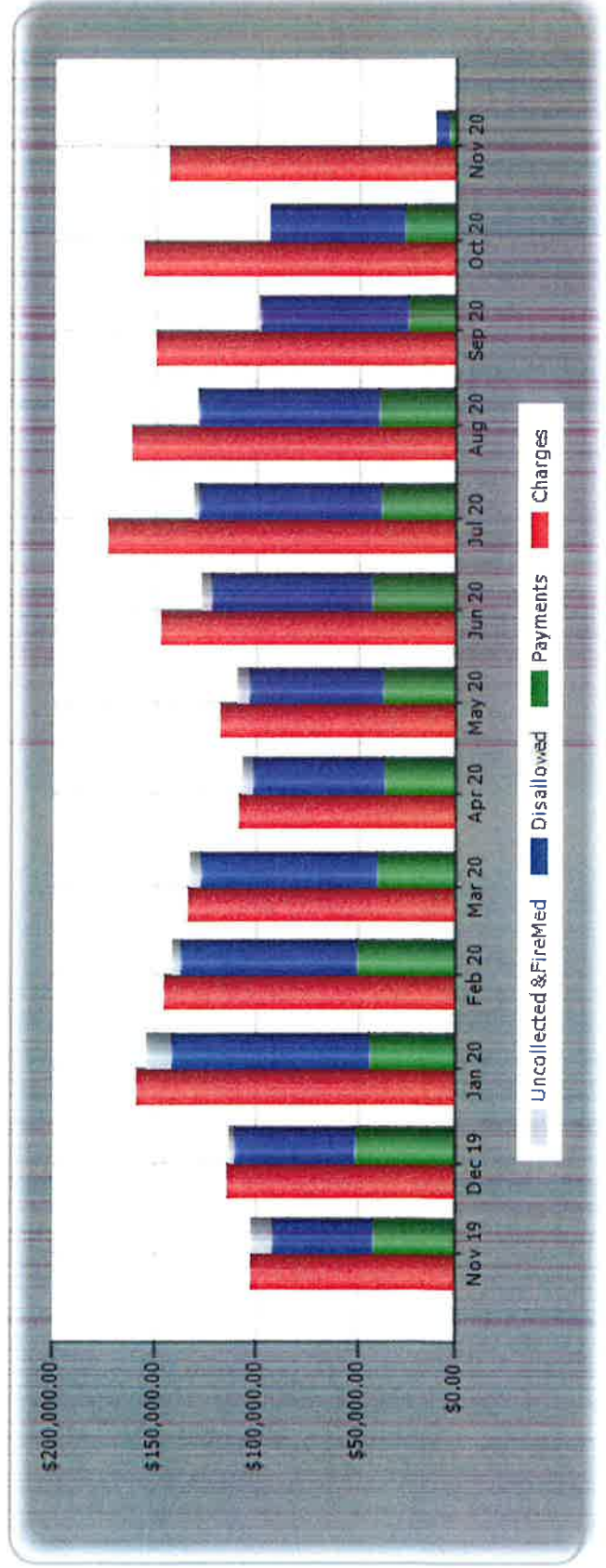
Type	Num	Date	Name	Account	Paid Amount
Check	6327	11/12/2020	Sheridan Rural Fire Protection District 40/40/20	Sher Bldg (9/11/2020) Maintenance Supplies & Tools	-10.20
				Microsoft (9/11/2020) Office Supplies	-1.60
				Microsoft (9/11/2020) Office Supplies	-22.50
				CFO Selections (9/30/2020) Contracted Services	-132.00
				USPS (10/9/2020) Office Supplies	-11.00
				Intuit (10/13/2020) Office Supplies	-185.03
				Speer Hoyt (9/30/2020) Attorney	-161.70
				Streamline (10/16/2020) Contracted Services	-32.00
				Technical Genius (10/15/2020) Contracted Services	-128.00
				McM Immediate Care (10/11/2020) Member Physicals, Testing, Vacc	-20.00
				Verizon (9/13/2020) Telephone/Cellphones	-36.64
				SDAO (10/20/2020) Contracted Services	-250.00
				Technical Genius (10/27/2020) Contracted Services	-54.00
				Walter E Nelson Co (10/23/2020) EMS Supplies	-80.69
				IMS Alliance (10/23/2020) Consumable Response Supplies	-131.53
				CFO Selections (10/31/2020) Contracted Services	-231.00
TOTAL					-1,487.89
Check	6328	11/12/2020	Sheridan Rural Fire Protection District October contractual	Administration Firefighters	-18,580.33
TOTAL					-35,382.74
Check	6329	11/12/2020	Sheridan Rural Fire Protection District Misc bills	Love's (9/10/2020) Fuel & Oil Shell (9/11/2020) Fuel & Oil Microsoft (9/11/2020) Office Supplies Microsoft (9/11/2020) Office Supplies Verizon (9/13/2020) Telephone/Cellphones YC Fire Defense Board (10/5/2020) Fire & EMS Training Service Graphics (10/21/2020) Community Relations Davison Auto Parts (10/25/2020) Maintenance Supplies & Tools	-41.54 -4.27 -50.00 -39.93 -40.01 -100.00 -120.00 -48.78
TOTAL					-444.53

ANNUAL COLLECTION STATISTICS

Date Of Service	11/01/2019
Date Of Service	11/30/2020
Invoices	0
Company	West Valley

Month	Tickets	Charges	Payments	FireMed	Disallowed	Uncollected	Pending	%
Nov 19	56	102,760.60	-42,748.39	-550.00	-47,534.37	-10,476.84	1,451.00	10 %
Dec 19	66	113,736.40	-51,480.31	-250.00	-58,702.22	-3,158.20	145.67	3 %
Jan 20	81	158,785.00	-44,192.86	-525.00	-97,374.64	-12,592.50	4,100.00	8 %
Feb 20	79	145,905.00	-50,621.68	-1,459.56	-86,841.72	-3,300.00	3,682.04	2 %
Mar 20	68	133,415.00	-40,772.96	-800.00	-87,057.26	-4,384.78	400.00	3 %
Apr 20	65	108,625.00	-37,480.54	-250.00	-64,502.67	-4,818.79	1,573.00	4 %
May 20	71	117,322.50	-38,092.57	-250.00	-65,594.47	-5,546.14	7,839.32	5 %
Jun 20	73	147,627.50	-43,036.65	-682.95	-79,473.01	-4,477.50	19,957.39	3 %
Jul 20	90	172,854.80	-38,886.84	-500.00	-89,769.77	-1,545.00	42,153.19	1 %
Aug 20	84	161,282.72	-39,520.39	-500.00	-89,133.31	-250.00	31,879.02	0 %
Sep 20	81	149,496.94	-25,859.77	-550.00	-72,497.66	0.00	50,589.51	0 %
Oct 20	74	156,444.31	-27,280.98	0.00	-66,182.47	0.00	62,980.86	0 %
Nov 20	77	143,996.73	-2,912.67	0.00	-7,451.88	0.00	133,632.18	0 %
965		1,812,252.50	-482,886.61	-6,317.51	-912,115.45	-50,549.75	360,383.18	

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
November 30, 2020

For December 2020 Board Meeting

	BALANCE	DEPOSIT	WITHDRAWAL	INTEREST	FEES	BALANCE
US Bank Checking	\$ 190,860.79	\$62,169.54	-\$155,805.69	\$0.00	\$0.00	\$ 97,224.64 ✓
LGIP/5640	\$ 25,507.83	\$407,161.27	\$0.00	\$112.46	\$0.00	\$ 432,781.56 ✓
Totals	\$ 216,368.62	\$469,330.81	\$ (155,805.69)	\$ 112.46	\$ -	\$ 530,006.20

✓ Indicates reconciled to statement

West Valley Fire District

PROFIT AND LOSS

November 2020

	TOTAL
Income	
INCOME	
Estimated Taxes to be Rec'd	
Polk County-Current	120,474.11
Polk County-Local Option Levy	142,902.66
Polk County-Prior	712.39
Yamhill County-Current	66,305.57
Yamhill County-Local Option Levy	76,748.51
Yamhill County-Prior	7.76
Total Estimated Taxes to be Rec'd	407,151.00
Miscellaneous	
Account Interest	112.46
Address Signs	50.00
Conflagration	12,810.00
Tax Interest	10.27
Total Miscellaneous	12,982.73
User Fees/FireMed/GEMT	
Ambulance User Fees	42,498.55
Cost Recovery	506.07
FireMed	1,575.00
Total User Fees/FireMed/GEMT	44,579.62
Total INCOME	464,713.35
Sales	2,500.00
Total Income	\$467,213.35
GROSS PROFIT	\$467,213.35
Expenses	
MATERIAL & SERVICES	
Apparatus & Equipment Maintenance	
Equip. Servicing/Testing/Calibration	37.95
Fuel & Oil	1,532.46
Maintenance Supplies and Tools	415.11
Vendor Services	1,436.76
Total Apparatus & Equipment Maintenance	3,422.28
Conflagration Expense	2,257.00

West Valley Fire District

PROFIT AND LOSS

November 2020

	TOTAL
Contractual Services	
IGA	
Admin	36,256.07
Admin OT	904.59
Total IGA	37,160.66
Total Contractual Services	37,160.66
Dispatch Services	1,875.00
EMS Supplies	3,981.66
Facility Maintenance	
Station 180	1,148.83
Station 183	2,020.98
Total Facility Maintenance	3,169.81
General Supplies	
Consumable Response Supplies	537.26
Janitorial Supplies	326.05
Office Supplies	1,517.76
Total General Supplies	2,381.07
Miscellaneous	
Banking Fees	0.67
Community Relations	204.38
For Sheridan Fire	713.53
For SW Polk	-152.98
Subscriptions, Ads & Publishing	729.32
Total Miscellaneous	1,494.92
PPE & Uniforms	
Uniforms	502.00
Total PPE & Uniforms	502.00
Professional Services	
Attorney	997.15
Auditors	250.00
Billing Service	2,719.48
Contracted Services	2,181.00
Member Physicals, Testing, and Vaccines	65.00
Total Professional Services	6,212.63
Travel & Education	
Fire/EMS Training	102.38
Total Travel & Education	102.38

West Valley Fire District

PROFIT AND LOSS

November 2020

	TOTAL
Utilities	
Station 180	
Electricity	841.22
Garbage	103.25
Internet/TV	15.51
Natural Gas/Propane	92.49
Telephone/Cellphones	659.27
Water/Sewer	240.00
Total Station 180	1,951.74
Station 183	
Electricity	32.23
Water/Sewer	64.00
Total Station 183	96.23
Total Utilities	2,047.97
Total MATERIAL & SERVICES	64,607.38
PERSONNEL SERVICES	
FF/P & FF/EMT	
FF/EMT	19,422.26
FF/Paramedic	32,080.14
Total FF/P & FF/EMT	51,502.40
Health Insurance	22,711.73
Overtime	
Other Staff	11,541.46
Total Overtime	11,541.46
Payroll Taxes	
Federal Taxes	4,822.85
State Taxes	57.35
Total Payroll Taxes	4,880.20
PERS	8,432.96
Worker's Compensation	6,063.82
Total PERSONNEL SERVICES	105,132.57
Total Expenses	\$169,739.95
NET OPERATING INCOME	\$297,473.40
NET INCOME	\$297,473.40

West Valley Fire District

BUDGET VS. ACTUALS: FY 2020-21 - FY21 P&L

July - November, 2020

	ACTUAL	BUDGET	REMAINING	% OF BUDGET
	TOTAL			
Income				
GF Beginning Balance		110,000.00	110,000.00	
INCOME				
Contractual Services		480,000.00	480,000.00	
CTGR	112,500.00		-112,500.00	
Total Contractual Services	112,500.00	480,000.00	367,500.00	23.44 %
Estimated Taxes to be Rec'd		600,000.00	600,000.00	
Polk County-Current	120,474.11		-120,474.11	
Polk County-Local Option Levy	142,902.66		-142,902.66	
Polk County-Prior	3,322.09		-3,322.09	
Yamhill County-Current	66,305.57		-66,305.57	
Yamhill County-Lccal Option Levy	76,748.51		-76,748.51	
Yamhill County-Prior	3,855.49		-3,855.49	
Total Estimated Taxes to be Rec'd	413,608.43	600,000.00	186,391.57	68.93 %
Miscellaneous		523,495.00	509,757.76	2.62 %
Account Interest	13,737.24		-194.85	
Address Signs	194.85		-100.00	
Confiragration	100.00		-26,544.19	
Grants	26,544.19		-261,875.00	
Misc.	261,875.00		-6,640.48	
Surplus Sales	6,640.48		-41,352.00	
Tax Interest	41,352.00		-72.19	
	72.19			
Total Miscellaneous	350,515.95	523,495.00	172,979.05	66.96 %
User Fees/FireMed/GEMT		830,000.00	830,000.00	
Ambulance User Fees	294,463.29		-294,463.29	
Cost Recovery	2,506.32		-2,506.32	
FireMed	9,800.00		-9,800.00	
Total User Fees/FireMed/GEMT	306,769.61	830,000.00	523,230.39	36.96 %
Total INCOME	1,183,393.99	2,433,495.00	1,250,101.01	48.63 %

West Valley Fire District

BUDGET VS. ACTUALS: FY 2020-21 - FY21 P&L
July - November, 2020

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
Sales	2,500.00		-2,500.00	
Unapplied Cash Payment Income-1	0.00		0.00	
Total Income	\$1,185,893.99	\$2,543,495.00	\$1,357,601.01	46.62 %
GROSS PROFIT	\$1,185,893.99	\$2,543,495.00	\$1,357,601.01	46.62 %
Expenses				
CAPITAL OUTLAY				
Contingency		232,594.00	232,594.00	
MATERIAL & SERVICES		25,000.00	25,000.00	
Apparatus & Equipment Maintenance		50,000.00	50,000.00	
Equip. Servicing/Testing/Calibration	5,501.46		-5,501.46	
Fuel & Oil	8,501.43		-8,501.43	
Maintenance Supplies and Tools	1,548.81		-1,548.81	
Vendor Services	19,960.71		-19,960.71	
Total Apparatus & Equipment Maintenance	35,512.41	50,000.00	14,487.59	71.02 %
Conflagration Expense	2,257.00	1,891.00	-366.00	119.35 %
Contractual Services		422,000.00	422,000.00	
IGA				
Admin	182,774.21		-182,774.21	
Admin OT	9,431.65		-9,431.65	
Total IGA	192,205.86		-192,205.86	
Total Contractual Services	192,205.86	422,000.00	229,794.14	45.55 %
Dispatch Services	9,375.00	30,000.00	20,625.00	31.25 %
EMS Supplies	13,049.03	34,000.00	20,950.97	38.38 %
Equipment		5,000.00	5,000.00	
Facility Maintenance		50,000.00	50,000.00	
Station 180	4,787.14		-4,787.14	
Station 182	34.35		-34.35	
Station 183	6,368.95		-6,368.95	
Total Facility Maintenance	11,190.44	50,000.00	38,809.56	22.38 %

West Valley Fire District

BUDGET VS. ACTUALS: FY 2020-21 - FY21 P&L

July - November, 2020

	TOTAL		
	ACTUAL	BUDGET	REMAINING
			% OF BUDGET
General Supplies		14,000.00	14,000.00
Consumable Response Supplies	1,959.27		-1,959.27
Janitorial Supplies	896.09		-896.09
Office Supplies	4,979.87		-4,979.87
Total General Supplies	7,835.23	14,000.00	6,164.77
Grants		222,010.00	222,010.00
Insurance		30,000.00	30,000.00
Miscellaneous		7,000.00	7,000.00
Banking Fees	316.62		-316.62
Community Relations	803.87		-803.87
For Sheridan Fire	1,978.04		-1,978.04
For SW Polk	205.97		-205.97
Subscriptions, Ads & Publishing	2,852.86		-2,852.86
Total Miscellaneous	6,157.96	7,000.00	842.64
PPE & Uniforms		15,000.00	15,000.00
Structural PPE	2,500.00		-2,500.00
Uniforms	1,343.00		-1,343.00
Wildland PPE	927.22		-927.22
Total PPE & Uniforms	4,770.22	15,000.00	10,229.78
Professional Services		68,000.00	68,000.00
Attorney	0.00		-6,643.58
Auditors	250.00		-250.00
Billing Service	24,430.00		-24,430.00
Contracted Services	43,957.59		-43,957.59
Elections	272.98		-272.98
Member Physicals, Testing, and Vaccines	2,327.62		-2,327.62
Total Professional Services	77,881.77	68,000.00	-9,881.77
Student Resident Volunteer Program		15,000.00	15,000.00
Travel & Education		15,000.00	15,000.00
			114.53 %

West Valley Fire District

BUDGET VS. ACTUALS: FY 2020-21 - FY21 P&L

July - November, 2020

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
Fire/EMS Training	1,683.10		-1,683.10	
Travel Expenses	555.71		-555.71	
Total Travel & Education	2,238.81	15,000.00	12,761.19	14.93 %
Utilities		35,000.00	35,000.00	
Station 180				
Electricity	4,319.82		-4,319.82	
Garbage	510.43		-510.43	
Internet/TV	677.55		-677.55	
Natural Gas/Propane	257.30		-257.30	
Telephone/Celphones	4,501.64		-4,501.64	
Water/Sewer	1,765.77		-1,765.77	
Total Station 180	12,032.51		-12,032.51	
Station 183				
Electricity	157.59		-157.59	
Water/Sewer	320.00		-320.00	
Total Station 183	477.59		-477.59	
Total Utilities	12,510.10	35,000.00	22,489.90	35.74 %
Total MATERIAL & SERVICES	374,983.23	1,013,901.00	638,917.77	36.98 %
PERSONNEL SERVICES				
FF/P & FF/EMT		635,000.00	635,000.00	
FF/EMT	107,551.14		-107,551.14	
FF/Paramedic	138,538.06		-138,538.06	
Total FF/P & FF/EMT	246,089.20	635,000.00	388,910.80	38.75 %
Health Insurance	62,488.16	200,000.00	137,511.84	31.24 %
Overtime		60,000.00	60,000.00	
Other Staff	46,568.96		-46,568.96	
Total Overtime	46,568.96	60,000.00	13,431.04	77.61 %
Part-Time		10,000.00	10,000.00	

West Valley Fire District

BUDGET VS. ACTUALS: FY 2020-21 - FY21 P&L

July - November, 2020

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
Payroll Taxes		97,000.00	97,000.00	
Federal Taxes	22,388.36		-22,388.36	
State Taxes	327.77		-327.77	
Total Payroll Taxes	22,716.13	97,000.00	74,283.87	23.42 %
PERS	46,648.31	165,000.00	118,351.69	28.27 %
Worker's Compensation	12,127.64	30,000.00	17,872.36	40.43 %
Total PERSONNEL SERVICES	436,638.40	1,197,000.00	760,361.60	36.48 %
Unapplied Cash Bill Payment Expense	371.10		-371.10	
Unappropriated Ending Fund Balance		75,000.00	75,000.00	
Total Expenses	\$811,992.73	\$2,543,495.00	\$1,731,502.27	31.92 %
NET OPERATING INCOME	\$373,901.26	\$0.00	\$ -373,901.26	0.00%
NET INCOME	\$373,901.26	\$0.00	\$ -373,901.26	0.00%

West Valley Fire District
Check Detail
November 2020

Date	Transaction Type	Num	Name	Memo/Description	Amount
11/03/2020	Bill Payment (Check)	Online	CenturyLink	Telephone/Cellphones (180)	-322.59
11/03/2020	Bill Payment (Check)	Online	TIAA Bank	Office supplies	-603.64
11/04/2020	Check	Online	IAFF Local #4861	Payroll deduction	-1,200.00
11/04/2020	Check	Online	Department of Justice	Payroll deduction Payroll deduction	-514.00 -16.00
TOTAL					<u>-530.00</u>
11/04/2020	Check	Online	IRS	Federal Taxes (941/944)	-14,659.07
11/04/2020	Check	Online	OR Department of Revenue	OR Income Tax	-3,894.26
11/10/2020	Bill Payment (Check)	Online	NW Natural	Natural gas (180)	-92.49
11/10/2020	Check	Online	US Bank	Hertel CC Hoxie CC Crowe CC Mock CC Thomas CC	-812.31 -670.43 -2,683.19 -244.39 -582.84
TOTAL					<u>-4,993.16</u>
11/12/2020	Bill Payment (Check)	5415	Brethauer Oil Co.	Void	0.00
11/12/2020	Bill Payment (Check)	5416	Carquest	Maintenance Supplies & Tools	-53.85
11/12/2020	Bill Payment (Check)	5417	Chapman, Andrew	Fire/EMS Training	-12.50
11/12/2020	Bill Payment (Check)	5418	City Of Dallas	Vendor Services	-1,436.76
11/12/2020	Bill Payment (Check)	5419	City of Williamina	Water/Sewer (180)	-240.00
11/12/2020	Check	5420	Colton, Jennifer	Conflagration	-1,110.00

West Valley Fire District
Check Detail
November 2020

Date	Transaction Type	Num	Name	Memo/Description	Amount
11/12/2020	Check	5421	Foster, Robert	Conflagration	-185.00
11/12/2020	Bill Payment (Check)	5422	Grand Ronde Community Water	Water/Sewer (183)	-24.00
11/12/2020	Bill Payment (Check)	5423	Grand Ronde Sanitary District	Water/Sewer (183)	-40.00
11/12/2020	Bill Payment (Check)	5424	Industrial Welding Supply, Inc	EMS supplies	-75.00
11/12/2020	Bill Payment (Check)	5425	Life-Assist Inc.	EMS supplies	-2,132.27
11/12/2020	Bill Payment (Check)	5426	LM Nodine Services & General Contracting	Facility Maint. (183)	-468.26
11/12/2020	Bill Payment (Check)	5427	Mallory Safety and Supply LLC	Consumable Response Supplies	-212.50
11/12/2020	Bill Payment (Check)	5428	McMinnville Immediate Health Care LLC	Member Physicals, Testing & Vaccines	-50.00
11/12/2020	Bill Payment (Check)	5429	MES - Northwest	Uniforms	-330.00
11/11/2020	Bill Payment (Check)	5430	News Register	Subscriptions, Ads & Publishing	-580.32
11/12/2020	Bill Payment (Check)	5431	News Register	Subscriptions, Ads & Publishing	-99.00
11/12/2020	Bill Payment (Check)	5432	SDIS	Worker's Compensation	-6,063.82
11/12/2020	Bill Payment (Check)	5433	SDIS	Health Insurance	-11,953.46
11/12/2020	Check	5434	Secretary of State	Subscriptions, Ads & Publishing	-50.00
11/12/2020	Bill Payment (Check)	5435	Sheldon Oil Company	Fuel/oil	-1,484.94
11/12/2020	Bill Payment (Check)	5436	Skyberg Lumber	Facility Maint. (180)	-194.90
11/12/2020	Bill Payment (Check)	5437	Speer Hoyt LLC	Void	0.00

West Valley Fire District
Check Detail
November 2020

Date	Transaction Type	Num	Name	Memo/Description	Amount
11/12/2020	Bill Payment (Check)	5438	Streamline	Contracted Services	-400.00
11/12/2020	Bill Payment (Check)	5439	Systems Design West, LLC	Billing Services	-1,995.80
11/12/2020	Bill Payment (Check)	5440	thyssenkrupp Elevator Corp.	Facility Maint. (180)	-531.00
11/12/2020	Bill Payment (Check)	5441	Wakefield & Associates	Billing Services	-723.68
11/12/2020	Bill Payment (Check)	5442	Walter E Nelson Co.	Janitorial Supplies	-287.65
11/12/2020	Bill Payment (Check)	5443	West Valley Kiwanis Club	Community Relations	-123.00
11/12/2020	Bill Payment (Check)	5444	Yamhill Communications Agency	Dispatch	-1,875.00
11/12/2020	Check	5445	Maca, Anthony	Conflagration	-962.00
11/12/2020	Check	5446	Sheridan Fire District 40/40/20	Sher. Bldg. (9/11/2020) Maintenance Supplies & Tools Microsoft (9/11/2020) Office Supplies Microsoft (9/11/2020) Office Supplies CFO Selections (9/30/2020) Contracted Services USPS (10/9/2020) Office Supplies Intuit (10/13/2020) Office Supplies Speer Hoyt (9/30/2020) Attorney Streamline (10/16/2020) Contracted Services Technical Genius (10/15/2020) Contracted Services McM Immediate Care (10/1/2020) Member Physicals, Testing & Vaccines Verizon (9/13/2020) Cellphones SDAO (10/20/2020) Contracted Services Technical Genius (10/20/2020) Contracted Services Walter E Nelson Co.(10/23/2020) EMS Supplies IMS Alliance (10/23/2020) Consumable Response Supplies CFO Selections (10/31/2020) Contracted Services	-20.38 -3.20 -45.00 -264.00 -22.00 -370.08 -323.40 -64.00 -256.00 -40.00 -73.28 -500.00 -108.00 -161.38 -263.06 -462.00
TOTAL					-2,975.78

West Valley Fire District
Check Detail
November 2020

Date	Transaction Type	Num	Name	Memo/Description	Amount
11/12/2020	Check	5447	Sheridan Fire District Misc. bills	Microsoft (9/11/2020) Office Supplies	-150.00
				Microsoft (9/11/2020) Office Supplies	-110.33
				Microsoft (9/11/2020) Office Supplies	-8.00
				Verizon (9/13/2020) Cellphones	-263.40
				Davison Auto Parts (10/25/2020) Maintenance Supplies & Tools	-41.25
				Speer Hoyt (9/30/2020) Attorney	-330.75
				LabSource (10/9/2020) EMS Supplies	-66.91
				Med-Tech Resource (10/16/2020) EMS Supplies	-57.54
				Life-Assist (10/19/2020) EMS Supplies	-58.44
				Service Graphics (10/21/2020) Community Relations	-40.00
				<u>TOTAL</u>	<u>-1,126.62</u>
11/12/2020	Check	5448	Sheridan Fire District	October Admin	-36,256.07
				OT	-904.59
				October contractual	<u>-37,160.66</u>
11/12/2020	Bill Payment (Check)	5449	Speer Hoyt LLC	Attorney	-343.00
11/12/2020	Bill Payment (Check)	5450	Envirolead, LLC	Facility Maint. (183)	-260.00
11/12/2020	Bill Payment (Check)	5451	Bretthauer Oil Co.	Fuel/oil	-26.34
11/13/2020	Expense	Online	PERS	PERS	-8,432.96
11/16/2020	Bill Payment (Check)	Online	Recology Western Oregon	Garbage (180)	-103.25
11/17/2020	Bill Payment (Check)	Online	Portland General Electric	Electricity (180)	-841.22
11/18/2020	Bill Payment (Check)	Online	Portland General Electric	Electricity (183)	-32.23
11/18/2020	Check	5452	Oregon SOS Audits Division	Auditors	-250.00
11/20/2020	Bill Payment (Check)	Online	Sierra Springs	Office Supplies	-22.00

West Valley Fire District
Check Detail
November 2020

Date	Transaction Type	Num	Name	Wave Business	Internet/TV (180)	Memo/Description	Amount
11/20/2020	Bill Payment (Check)	Online					-15.51
11/30/2020	Check	DD	ALGUIRE, JACOB.		Payroll		-3,353.16
11/30/2020	Check	DD	KALEB S CARMONY		Payroll		-3,368.37
11/30/2020	Check	DD	ANDREW R CHAPMAN		Payroll		-3,278.65
11/30/2020	Check	DD	HINES, ERIC		Payroll		-4,203.66
11/30/2020	Check	DD	McKENNA A HOY		Payroll		-3,540.11
11/30/2020	Check	DD	RYAN A LAMBERG		Payroll		-5,387.12
11/30/2020	Check	DD	LUKE B NODINE		Payroll		-3,910.68
11/30/2020	Check	DD	JAY W PAYNE		Payroll		-2,799.77
11/30/2020	Check	DD	SESSA, JAKOB		Payroll		-4,167.35
11/30/2020	Check	DD	VAUBLE, RYAN.		Payroll		-2,710.51
11/30/2020	Check	DD	WALTERS, COOPER		Payroll		-3,453.49
11/30/2020	Check	DD	WOODS, MICHAELA		Payroll		-3,910.83
11/30/2020	Expense	Online	Intuit Complete Payroll		Payroll Fee		-127.00

001.1 POLICY ADOPTING GOVERNMENT BY POLICY

The District Board of Directors recognizes that one of its major functions is to serve as the policy making body of the Fire District, and to govern the activities and shape the future of the Fire District. The Board also acknowledges the need to reserve, for the Fire Chief and the staff, the responsibility of the day to day administration of the District in a manner consistent with the policies and rules of the Board.

It is the intent of the Board of Directors to set forth a series of policies and Board rules to govern the conduct and deliberations of the Board and to serve as a guide for the staff helping the Board carrying out its functions for the Fire District.

001.2 FIRE DISTRICT BOARD POLICIES

The policies and rules of the District Board shall be drafted, adopted and amended with full consideration for the Board's desire to meet the Mission, Vision and Values of the District.

Note: These documents are to be developed

The Board of Directors, as the governing body representing the people of the District, determines all questions of policy to be employed in the conduct of the Fire District.

In the event of a conflict between a Board Policy and the state or federal law, the applicable state or federal law shall govern.

If disagreement over the application, intent, or interpretation of a policy arises, the resolution of the conflict will be based on the majority opinion of the Board. If such an interpretation is deemed to have future significance, an amendment to the applicable policy, as a Board rule, shall clearly specify the intent of the Board in interpreting policy.

Board rules may also be based on pertinent statutes. In this context they are designed to explain, detail, or otherwise organize the application of a policy consistent with the statutes. Board rules may also be applied to remind the Board, staff, and public of the existence of applicable statutes.

Proposals regarding the adoption of District policy or changes, deletions, additions, or repeal may originate from any interested person.

001.3 POLICY ADOPTION, CHANGES, DELETIONS, ADDITIONS, REPEALS AND REVIEW

In its deliberations leading to the establishment or amendment of Board Policy, the Board's central concern will be for increased efficiency and effectiveness in carrying out its legally mandated tasks and general policies in the interest of the public good.

It shall be the policy of the District to recognize that all Board policies shall remain flexible and be subject to review and change. Such review shall take place biannually, except for the Organizational Procedures Policy which will be reviewed annually. A biannual review shall be scheduled at the regularly scheduled Fire District Board meeting in August of each Board election year.

In order to provide consistency, stability and integrity to Board Policies, it is recognized that changes in policies, except in the case of emergency, shall be executed in a careful manner without undue haste.

Adoption, changes, additions to, deletions from, or repeal of the established policies shall be accomplished by a majority vote of the Board of Directors. A two-step action, with steps separated by no less than 28 days, is required. Introduction, discussion and deliberation shall constitute the first step. A ratification vote shall be required at a second meeting. In the event that an emergency is deemed to exist, and said emergency is recorded in the official minutes and agreed to by a majority vote of the Board Directors, a policy can be changed, suspended, added to, or deleted from in the course of a single meeting. An emergency shall be defined as an unforeseen circumstance requiring immediate action so as to prevent diminishment of the welfare of the District.

The assembled policies of the Fire District Board of Directors, known collectively as the **BOARD POLICY MANUAL** shall be the reference instrument for conducting the business of the Fire District Board.

001.4 FIRE DISTRICT BOARD OF DIRECTORS AUTHORITY

The Fire Districts are defined in accordance with the provisions of Oregon Revised Statutes. The Fire District includes territories lying in Yamhill and Polk Counties. The Fire District Board, by policy, shall carry out its responsibilities and the will of the people of the District, while complying with state and federal constitutions, statutes, rules, interpretations of the courts, and all the powers and responsibilities provided by them.

Policies are adopted by the Board to govern the operations and the affairs of the District. The policies are designed to help the Board carry out, effectively and efficiently, the responsibilities and duties delegated to it by law and the will of the people.

The Board reserves to itself, all authority and responsibility delegated to it unless otherwise assigned to the Fire Chief or others by statute, ordinance, regulation, or local action.

Policy designating District Board as Contract Review Board. It shall be the policy of the District Board upon adoption of the appropriate resolution, to serve as the Fire District Local Contract Review Board pursuant to ORS 279A.060. The rules may be amended from time to time, and special exemptions granted, by the Board, at any duly called meeting of the Board.

Collective Bargaining Agreement. It is the policy of the District Board to engage in discussions for the purpose of reaching agreements with recognized employee groups, as required in the Oregon Collective Bargaining Law, ORS 243.650 through 243.782. The District Board reserves to itself, or its designee, the responsibility to negotiate with employee groups.

001.5 MEMBERSHIP OF THE FIRE DISTRICT BOARD OF DIRECTORS

The Board of Fire Districts shall consist of five Directors serving four-year, staggered terms. A resident or property owner of the District shall be eligible to serve as a Board Director in accordance with ORS 478.050.

Each Board Director shall be identified by a position number and all Directors of the Board shall serve at large, representing the District as a whole.

Board position numbers are assigned and terminate as historically occurring for the District. This information transfers to the successors of the Director at the termination of their service in the position.

The election of the Board Directors shall be conducted as provided by ORS 255.345. The regular District election, at which Board Directors are elected, is the fourth Tuesday in March in each odd numbered year.

Board Director Certification- No person elected or appointed to the Fire District Board shall be sworn in unless they are determined by the Board to meet the qualifications as set forth in ORS 478.050. If question exists as to the eligibility of any candidate, the Board will resolve the issue prior to appointment. No person shall serve as a Fire District Board Director and be employed or function as a volunteer for the District.

New Board Directors shall take an oath of office prior to assuming the duties of the position.

Unless filling a vacancy on the Board, terms of office shall start officially on July 1st in accordance with ORS 255.335.

Newly elected Board Directors shall serve as ex-officio Directors until their term begins and are encouraged to participate in all Board functions.

District Board Policy delegates that a Board Director and the Fire Chief be responsible for the appropriate orientation of new Board Directors. It is the policy that the Fire Chief, in cooperation with a Board Director, will schedule a work session for new Board Directors to acquaint them with the facilities, equipment, and personnel and to provide information per the SDAO Orientation Checklist.

Directors' Compensation and Reimbursement- It shall be the policy of the District Board to provide no reimbursement to Board Directors for attendance at meetings, functions, or training.

It shall be the policy of the Board to reimburse District Board Directors for reasonable expenses actually incurred on Fire District business, when presented to and approved through the Districts regular travel/training process and documentation in accordance with generally accepted accounting principles.

Expenses incurred for lodging shall be covered at the reasonable and prudent cost of lodging. Any expenses for family of Directors who accompany the Board Director on a trip are not recoverable.

Travel shall be reimbursed at the current per mile rate allowed by the IRS when private vehicles are used, or the actual cost when commercial transportation is provided. Meals shall be reimbursed at the actual cost so long as these are reasonable and prudent. Excessive expenditures may be denied reimbursement upon examination by a majority vote of the Board. The District will not pay for alcoholic beverages.

It shall be the responsibility of each Board Director to prepare and present an account of expenses verified by receipts prior to reimbursement. Such reimbursement requests are public record and shall be attached to the monthly register of bills to be paid.

It shall be the policy of the Board to keep all such financial transactions visible to the public in an effort to preserve the public trust.

Vacancies on the Board- It shall be the policy of the Board to declare a position on the District Board of Directors vacant if:

- (1) The Board Director dies, resigns, or is removed from office;
- (2) The Board Director ceases to be a resident or a property owner in the District in accordance with ORS 478.050;
- (3) The Board Director is convicted of an infamous crime, or any offense involving the violation of the oath of the incumbent
- (4) The Board Director refuses or neglects to take the oath of office within the time prescribed by law;
- (5) The election or appointment of the Board Director is declared void by a competent tribunal;
- (6) The Board Director is found to be a mentally impaired person by the decision of a competent tribunal;
- (7) The incumbent ceases to possess any other qualifications required for election or appointment to such office.

In the event any of the preceding items occur, the Board will, at its next regularly scheduled meeting, deliberate the circumstances, declare the position to be vacant by a majority vote of the Board, and then notify the County Clerk of its decision.

Filling vacancies for the office of Fire Board Director shall be in accordance with ORS 198.320.

The person appointed shall serve until June 30th following the next regular election to the Board. On the first regular election date after being appointed to the Board, a successor shall be elected to serve from July 1st through the remainder of the unexpired term.

When a District election is to be held for the purpose of electing Directors to the District Board, the election officer shall cause to be published in accordance with ORS 255.075 the following information:

- (1) The date of the election (see ORS 255.335(1));
- (2) The Board positions to be voted upon;
- (3) The latest date candidates may file for office.

The County Clerk, serving as elections officer, has total responsibility for the conduct and administration of District election.

001.6 OFFICERS OF THE FIRE DISTRICT BOARD

It shall be the policy of the Fire District Board to elect officers of the Board during the month of July.

Sheridan and SW Polk Fire District:

The Board shall elect a President, a Vice-President, and a Secretary at its July meeting, or at such times as the existing officer(s) may resign from their office or vacant membership on the Board. All officers shall be elected annually. Officers elected to fill an unexpired term shall serve until the end of their predecessor's term.

West Valley Fire District:

The Board shall elect a President, a Vice-President, and a Secretary at its July meeting, or at such times as the existing officer(s) may resign from their office or vacant membership on the Board. All officers shall be elected annually, with no officer serving more than four consecutive terms in any one office. Officers elected to fill an unexpired term shall serve until the end of their predecessor's term.

The President of the Fire Board shall preside at all meetings of the Board and shall have a right to offer motions and amendments and to vote on motions put before the Board for action. The

President shall sign on behalf of the Board such documents as may require an official signature unless the motion allows the Fire Chief or other Director to sign.

In the absence of the President, the Vice-President shall perform all the duties of the President, including preside at meetings in the absence of the President. If both the President and Vice-President are absent, the Secretary of the board may preside.

The Secretary of the Board or the Secretary's designate shall be responsible for keeping in the Board minutes an accurate record of all Board business as prescribed in ORS 192.620, The Oregon Meeting Law. The Secretary shall countersign such official documents requiring two Board Director signatures.

001.7 POWERS AND DUTIES OF THE FIRE DISTRICT BOARD OF DIRECTORS

It is the policy of the Fire District Board to exercise those powers granted to it by ORS Chapter 478 and to carry out those duties assigned to it as may best meet the fire and life safety needs of the District.

The primary responsibility of the Board is to make policy level decisions for the district. Management of the daily operations and staff is the responsibility of the Fire Chief. Unless otherwise authorized by a quorum of the board, no individual Board Director may direct or order a staff member on any matter that relates to the daily operations or administrative activities of the District. Moreover, unless otherwise authorized by the board, no individual Board Director may order, direct, or conduct any review of personnel records of any staff member or any other record that is exempt under Public Records Law. Any communications relative to district business must be directed to the Board President, who will then communicate the question, request or concern to the Fire Chief.

The basic manner in which Directors fulfill their office must be performed at a regular, special committee or workshop meeting and shall be a matter of public record. Board Directors function through the methods of participation including discussion, deliberation, debate and voting. All Directors including the President are expected to participate fully in deliberation and voting.

It is understood that Board Directors will not always agree. It is the policy of the Board that Directors respect the authority of the majority. If a Director cannot support a decision made by the majority, that Director's actions should remain neutral and not work against the decision of the majority.

Board Directors' decisions and actions shall best serve the needs of the District citizens with respect to available resources.

It shall be a policy of the Board that Fire District Board Directors are encouraged to participate in organizations such as the Oregon Fire District Directors Association, and others with similar benefit to the District. Membership fees shall be borne by the Fire District as well as reasonable expenses incurred in attending meetings, seminars, and training sessions.

The Fire District Board Directors shall observe a code of conduct, as follows, designed to guide their actions in carrying out their responsibilities.

A Fire District Board Director should strive to:

- (1) Understand that their basic function is to make "policy";
- (2) Refuse to make commitments outside of a public meeting on any matter which should come before the Board as a whole;
- (3) Refuse to participate in secret meetings or other irregular meetings which are not official and which all Directors do not have the opportunity to attend;
- (4) Recognize that they have no legal status to act for the Board outside of official meetings;
- (5) Respect the rights of Fire District patrons to be heard at official meetings within established parameters and guidelines for public testimony;
- (6) Make decisions only after available facts bearing on a question have been presented and discussed;
- (7) Graciously accept the principle of "majority rule" in Board decisions;
- (8) Recognize the Fire Chief should have full administrative authority for properly discharging duties within the limits of the established District policies;
- (9) Recognize that the Fire Chief or designee is the technical advisor to the Board and should be present at all meetings of the Board;
- (10) Present personal criticisms, complaints, or problems of any Fire District operation directly to the Board President;
- (11) Declare conflicts of interest into the public record;
- (12) Conduct all Fire District business and personal business with the Fire District in an ethical manner;
- (13) Give staff and contemporaries the respect and consideration due skilled professional personnel.

The Fire District Board recognizes that it serves all people of the District and that each citizen of the district has individual political views. As a policy, the Fire District Board shall not endorse, nor shall it support or oppose, the candidacy of any person seeking election to any public office, partisan or non-partisan. The District may comment on, but shall not endorse, support, or oppose any initiative or referendum measure proposed to the people. The restriction shall not prohibit the Board from supporting or opposing or publicly commenting on ballot measures which have a direct and ascertainable effect upon the operations of the District or the District's ability to provide fire and life safety programs mandated to it. This restriction shall not prohibit individual Directors of the Board or employees of the District from supporting, opposing, or

publicly commenting on political matters as individual citizens; however, common courtesy, legal conduct and ethics is encouraged.

Board Directors shall be respectful of one another and follow the direction of the President. They should avoid personal attacks and keep discussions on policy, not individuals. Meetings shall be conducted in such a manner as to provide a full and fair opportunity for discussion of the issues in an efficient and timely manner. Any conduct decision of the President or other presiding officer at the meeting may be overridden by a majority vote of the Board.

Board Directors have no individual powers separate from the powers of the Board and have no authority to act individually without delegation of authority from a quorum of the Board. Likewise, no individual Board Director may speak for or on behalf of the Board or District, except as authorized to do so by official Board action as recorded in the official minutes, guidelines, or policies of the District.

The Board has the right to enforce its rules and expect ethical and honorable conduct from its Directors. The Board will make every effort to resolve an issue by speaking to the individual privately. Should disciplinary action need to be taken, the following actions may be considered:

- (1) A motion that the Director must apologize;
- (2) A motion that the Director must leave for the remainder of the meeting;
- (3) A motion to censure the Director; or
- (4) A motion to suspend a Director's rights for a designated period of time.

001.8 FIRE BOARD ADVISORY COMMITTEE

It is the policy of the Fire District Board to establish advisory committees when it is found to be in the best interest of the District to do so.

It is the policy of the Fire District Board to appoint special committees as the need arises. Examples may be a negotiation committee or a Board policy review committee.

The Budget Committee, as a legally mandated committee, shall be considered a standing committee whose duties continue year to year.

Constructive use shall be made of citizen advisory committees as a way of involving the public in the decision-making process.

Committees may provide information and make recommendations about Fire District matters assigned to them, but the Fire District Board has the responsibility for setting priorities and making policy.

It shall be the responsibility of the Board President to advise the various committees as to the requirements of the Oregon Open Meetings Law (ORS 192.610 through 192.710) and the Public Records Law (ORS 192.410 through 192.505).

The Fire Chief shall be responsible for posting notices of all committee meetings and notifying the press and public as required by the Oregon Open Meetings Law.

Chairs of all District committees will be responsible for keeping written minutes and making them available to the public through the main station of each district.

001.9 METHODS OF OPERATION OF FIRE DISTRICT BOARD MEETINGS

It is the policy of the Fire District Board that all meetings be conducted in accordance with Oregon and Federal Statutes and Rules, the decisions of the courts, and with proper regard to “due process” procedures. In so doing, the Board will seek information from staff and other sources as appropriate, before decisions are made on policy and procedural matters.

All meetings of the Fire District Board are open to the public, except for executive sessions. Notice of all meetings and a copy of the proposed agenda shall be sent to all persons making request in writing and will be made available to the news media prior to the date of the meeting (ORS 192.610 – 192.690). A nominal charge may be made for copies of public records in accordance with rules established by the Board of Directors. The District will cause such fees to be published per the Organizational Procedures Policy.

All meetings are to have at least a 24-hour advance notice except in the case of an emergency (ORS 192.640). Board meeting notices are to be posted per the Organizational Procedures Policy.

Regular meetings of the Fire District Board shall be held per the Organizational Procedures Policy unless by specific action of the Board a different meeting place or time is selected.

Special or emergency meetings of the Board may be called by the Board President or by petition from a majority of the Board Directors or by request of the Fire Chief.

It is the intent of the Fire District Board to encourage attendance and participation at Board meetings by all interested persons and residents of the District. The degree of audience participation will be dependent upon time available and the significance of the matter under discussion. The President may set a time limit for individual comments on a given issue.

In order to accomplish the tasks of the Board in an orderly and expeditious manner, the Board will attempt to limit repetitious testimony and discussion whenever possible so as not to inconvenience those persons bringing business before the Board.

The Fire District Board shall provide a specific time and place in the agenda of its regular meeting to hear comments, concerns, and suggestions from its citizens or from visitors with interests in the District.

Any resident of the District may submit matters for consideration for placement on the meeting agenda. In order to ensure consideration for placement on the agenda for the next regular meeting, requests should reach the Board President or the Fire Chief at least ten days before the next regular meeting. Not every matter requested need be placed on the agenda.

It shall be the policy of the Fire District Board to recognize itself as a policy making body that deliberates at regularly scheduled meetings and each Board Director shall make a diligent effort to be present and participate fully.

Robert's Rules of Order Revised shall be used as a **guideline only** for conducting Board and committee meetings except where they are in conflict with any other procedures adopted by the Board.

The Fire Chief, in cooperation with the President, shall prepare an agenda for each meeting and have it available with supporting information, to each Board Director at least three (3) days prior to each regular meeting.

Three Directors present at a meeting shall constitute a quorum. The affirmative vote of a least three Directors is required for any action, unless otherwise dictated by law or these policies.

Board minutes shall reflect the vote of each Director. Any Director may request that a vote be changed if such request is made prior to consideration of the next order of business.

Any Board Director may append onto the record, at the time of voting, a statement indicating the reason behind the vote, or the reason for abstaining or choosing not to participate in the voting. A Board Director shall declare a conflict of interest where such a conflict exists (ORS Chapter 244).

The Board may hold executive sessions only as allowed by law. The Board shall not take any votes during executive sessions, nor make any final decisions. The policy, however, shall not prohibit full discussion of Board Directors' views during executive sessions.

The President or other presiding officer shall announce the statute authorizing the executive session to convene. Except when the media is excluded as allowed by law, the President shall direct any representatives of the news media who are present not to report certain specified information from the executive session. In general, the extent of the non-disclosure requirement should not be broader than the public interest requires, and the news media will ordinarily be allowed to report the general topic of discussion in the executive session. Board

Directors, staff and other persons present shall not discuss or disclose executive session proceedings outside of the executive session without prior authorization of the Board as a whole.

001.10 MEETING MINUTES, PUBLIC RECORDS

The minutes of the meetings of the Fire District Board shall be maintained by the District and shall be made available as required by law and District policies. Minutes shall be generated for all Fire District Board meetings and shall include at least the following information:

- All members of the Board present.
- All motions, proposals, resolutions, orders, ordinances and measures proposed and their disposition.
- Results of all votes, including the vote of each member by name.
- The substance of any discussion on any matter.
- Subject to ORS 192.311 - 192.431 relating to public records, a reference to any document discussed at the meeting.

The official minutes of Board meetings, including supporting documents, shall be open to inspection by the public at the main station of each District during regular business hours. Minutes of executive meetings are not subject to this provision in accordance with ORS Chapter 192.

The Fire District recognizes the right of any Director or the public to inspect nonexempt public records, limited only by rules of reasonableness, and in accordance with guidelines established by the Attorney General of the State of Oregon. When access to District records is granted, examination will be made in the presence of the record custodian regularly responsible for maintenance of the files or by a staff member designated by the Fire Chief.

In accordance with the Public Records Law, certain records, such as executive meeting minutes and personnel records, are not included in the category of records to which the right of access is to be granted by the Fire District.

Smoking or other use of tobacco products is prohibited in any building where a public meeting is being held and is to continue following a recess.

Fees for records requests will follow all appropriate District ordinances, resolutions, policies, and procedures.

001.11 DELEGATION OF BOARD AUTHORITY

It is the policy of the Fire District Board that it has primary responsibility for the approval of District plans and direction for the appraisal of the ways in which these decisions are implemented, and the results obtained. The Board recognizes its authority to delegate specific

responsibilities to the Fire Chief for the implementation of the programs and services of the District.

The Board will approve a job description for the Fire Chief. The Board will negotiate and enter into a contract with the Fire Chief which specifies the terms and conditions of employment.

At such time that a vacancy occurs, or is imminent in the Fire Chief's position, the Board President shall appoint a committee to begin the recruitment and selection process.

The Fire Chief shall serve as Chief Executive Officer of the Districts.

The Fire District Board delegates to the Fire Chief the function of specifying the required actions and designing the detailed arrangements under which the Fire District will be operated. Administrative procedures must be consistent with policies adopted by the Board.

When action must be taken within the Fire District where the Board has provided no guidelines for administrative action, the Fire Chief shall have the power to act, but the decisions shall be subject to review by the Board at its next regular meeting.

001.12 FIRE DISTRICT LEGAL COUNSELS

It shall be the responsibility of the District Board to select legal counsel to represent the legal needs of the District. The Board President and the Fire Chief shall be recognized as the persons able to seek the advice of legal counsel unless through Board direction another Board Director is granted permission. The Board recognizes legal counsel per the Organizational Procedures Policy.

Sheridan/SW Polk/ West Valley Fire Districts Organizational Procedure Policy

002.1 DESIGNATION OF CHIEF EXECUTIVE OFFICER

The Board designates Fred Hertel as Fire District's Chief Executive Officer and Custodian of Funds and authorize the purchase of fidelity bonds in the amount of \$100,000 each year per ORS 198.220.

002.2 DESIGNATION OF BUDGET OFFICER

The Boards designate Fred Hertel as Budget Officer of all three districts.

002.3 AUTHORIZATION OF LOCAL AGENCY REPRESENTATIVE FOR FEDERAL PROJECTS AND OTHER FUNDING

The Boards appoint Fred Hertel as the Local Agency Representative and be directed to execute and file applications for and on behalf of the three districts, and otherwise act as authorized representative of the Fire District in all activities related to federal, state and privately funded projects, proposals, and grants.

002.4 DESIGNATION OF FIRE DISTRICT AUDITOR

The Boards appoint Accuity, LLC as Sheridan and West Valley Fire Districts' auditor for the fiscal year 2020-2021. The Board appoints Pauly Rogers, LLC as SW Polk Fire District's auditor for the fiscal year 2020-2021.

002.5 DESIGNATION OF FIRE DISTRICT ATTORNEY

The Boards appoint Speer Hoyt, LLC attorney of record for all three districts

002.6 DESIGNATION OF AGENT OF RECORD

The Boards designate WHA Insurance Agency as Agent of Record for all three districts

002.7 IDENTIFICATION AND DESIGNATION OF CONFIDENTIAL EMPLOYEES

The Boards designate the following employees as Confidential Employees of the three Districts:

- (1) Fred Hertel, Fire Chief
- (2) Damon Schulze, Deputy Chief
- (3) Judy Breeden, Finance Officer
- (4) Les Thomas, Division Chief, Training
- (5) Mariah Prescott, Administrative Assistant

002.8 DESIGNATION OF NEWSPAPER FOR PUBLICATIONS

The Boards designate *News Register* as the new source for publishing legal notices for Sheridan and West Valley Fire Districts. The Board designates *Polk Itemizer Observer* as the new source for publishing legal notices for SW Polk Fire District.

002.9 DESIGNATION OF DEPOSITORY OF FUNDS

The Boards authorize deposits of the three Districts in First Federal; as being safe proper bank for the purpose of receiving deposit funds of the District and be designated as the bank in which all monies belonging to the District shall be deposited. The Board authorizes the investment of monies in the Oregon State Treasury, Local Government Investment Pool based on the yield.

002.10 AUTHORIZATION TO PAY BILLS

The Boards authorize the CEO to pay accounts payable of the Districts when due and the payroll as per the 2020-2021 budget.

Sheridan/SW Polk/ West Valley Fire Districts Organizational Procedure Policy

002.11 SIGNATURES

The Boards authorize the CEO to approve purchase orders. Two authorized board signatures are required for checks.

002.12 BOARD MEETING DATES

The Boards establish to hold the regular Joint Board meetings on a rotating basis of the three contract Districts, unless otherwise determined, on the second Thursday of each month at 6 PM. Temporarily a second monthly Joint Board meeting is scheduled for the fourth Thursday of each month at 6 PM. This second meeting will be held per Board direction. Meeting notices shall be posted at District headquarters and on the website.

002.13 AUTHORIZING SALE OF SURPLUS PROPERTY

The Boards authorize Chief Fred Hertel to approve the sale of obsolete equipment and supplies that are no longer of use to the three Districts pursuant to the District's public contracting rules.

002.14 AUTHORIZING CONVEYANCE OF REAL PROPERTY PURCHASES AND SALES

The Boards authorize Chief Fred Hertel to represent the Fire Board in signing for the conveyance of real property purchases and sales.

002.15 ESTABLISHING LOCAL PUBLIC CONTRACT REVIEW BOARD

The Boards of Directors will act as its own Local Public Contract Review Board and follow all rules established by the District as provided by ORS 279A.065.

002.16 ESTABLISHING HIRING PROCEDURES

The Boards authorize Chief Fred Hertel to fill vacancies, exclusive of a CEO vacancy, as they occur within the three Districts and report such employment to the Board at its next meeting.

002.17 REVIEW/ESTABLISH PETTY CASH ACCOUNTS/AMOUNTS

The Boards approve that a petty cash account is authorized in the amount of \$56.00.

002.18 ESTABLISHING MILEAGE RATE

The District encourages use of a District vehicle but when members are required to use their own vehicle for District work or to travel at the request of the Fire Chief, mileage reimbursement will be at the current IRS rate for mileage. Members shall submit reimbursement requests in writing with documentation.

002.19 ESTABLISHING COPY FEES

The Boards authorize to charge \$.50 per copy for non-district related copy work per the fee schedule ordinance.

002.20 AUTHORIZING CONTRACT ADMINISTRATION

The Boards authorize Chief Fred Hertel to administer contracts with vendors on behalf of the three Fire Boards.

**SHERIDAN FIRE DISTRICT
POLICY AND PROCEDURES MANUAL**

ADMINISTRATIVE

SOP 101

Subject: Governance by Policy

Effective Date: January 2002

Reviewed: 10-12-2015

Page 1 of 1

The primary duty and function of the Board of Directors is to establish policies for the governance of the District. It is the policy of the Board to delegate to the Chief Executive Officer and staff the responsibility for the day-to-day administration of the District, in a manner consistent with the policies and directions of the Board.

Revision History:

Reviewed 02-11-2002

**SHERIDAN FIRE DISTRICT
POLICY AND PROCEDURES MANUAL**

ADMINISTRATIVE

SOP 102

Subject: Compliance with Law

Effective Date: January 2002

Reviewed: 10-12-2015

Page 1 of 1

Policies shall comply with all applicable federal, state and local laws and regulations. If any policy or portion thereof is found to conflict with any local, state, or federal law or regulation, such policy shall be deemed void without further Board action. It shall be the responsibility of all District personnel to bring any such conflict to the Board's attention immediately upon discovery.

Revision History:

Reviewed 02-11-2002

**SHERIDAN FIRE DISTRICT
POLICY AND PROCEDURES MANUAL**

ADMINISTRATION

SOP 103

Subject: Policies and Procedures

Effective Date: January 2002

Reviewed: 10-12-2015

Page 1 of 1

COMPLIANCE WITH POLICIES

All District personnel shall comply with the policies adopted by the Board of Directors and all procedures and guidelines maintained in this manual. Any failure to comply shall constitute grounds for disciplinary action or termination.

POLICIES DO NOT CREATE RIGHTS

Policies of the District shall not create any enforceable right, contract, employment agreement or expectation on the part of any person; and any deviation from a District policy shall not in itself render any District action invalid, void or voidable, nor shall such deviation constitute evidence of negligence. The Board may deviate from policy when to do so serves the public interest or would avoid hardship as the Board may determine.

Revision History:

Reviewed 02-11-2002

**SHERIDAN FIRE DISTRICT
POLICY AND PROCEDURES MANUAL**

ADMINISTRATION

SOP 104

Subject: Adoption, Amendment and Repeal of Policies and Other Regulations

Effective Date: January 2002

Reviewed: 10-12-2015

Page 1 of 2

BOARD ADOPTION, AMENDMENT, AND REPEAL OF POLICIES AND OTHER REGULATIONS

The Board shall base its regulations on the best available information and input from affected parties. Whenever the Board enacts, amends or repeals any policy or other regulation, it shall do so in accordance with ORS 198.510 to 198.600. A copy of these statutes is attached as an appendix.

To preserve the continuity of the Policies and Procedures of Sheridan Fire District all policies, whether adopted or amended, will conform to the same formatting; the template can be found in the appendix of this manual. For the purpose of conserving paper and ease of reading all text shall be "Arial Narrow" at 12 pt.

Each policy should include in its header the creation date, last reviewed date and when it became effective. At the end of each policy a section shall be created that records the dates the board approved amendments or repealed the policy. In the case that a policy is to be replaced completely by another policy the repeal may also reflect the new policies number as a reference.

COMPILATION OF POLICY MANUALS

The Chief Executive Officer shall compile all of the policies and procedures adopted by the Board into a District Policy and Procedure Manual. The Chief Executive Officer shall be responsible for updating the Manual regularly.

DISTRIBUTION OF POLICY MANUALS

Updated Policy and Procedure Manuals shall be kept at each office or other facility maintained by the District. The following persons shall maintain an updated Manual:

1. All Board members;
2. Chief Executive Officer;
3. District attorney; and
4. Other persons designated by the Chief Executive Officer or the Board.

DISTRICT POLICY MANUAL TO BE AVAILABLE TO THE PUBLIC

The Policy and Procedure Manual is a public record. At least one copy of the updated Policy Manual shall be available for inspection and use by the public at the District's main business office during regular business hours.

Revision History:

Reviewed 02-11-2002
Revised 10-2015

**SHERIDAN FIRE DISTRICT
POLICY AND PROCEDURES MANUAL**

ADMINISTRATION

SOP 105

Subject: Membership on the Board of Director's

Effective Date: January 2002

Reviewed: 10-12-2015

Page 1 of 1

POSITIONS AND TERMS

1. The Board of Directors of the District shall consist of five (5) members serving four (4) year staggered terms. No person shall be eligible to be a Board member who is not at the time of election or appointment a resident or property owner in the District.
2. All Board members shall serve at large.

ELECTION OF BOARD MEMBERS

The election of Board members shall be conducted as provided by the District's Organic Act and ORS Chapter 255.

QUALIFICATIONS

1. No person elected or appointed to the Board shall be sworn in unless such person meets the qualifications for office set forth in ORS 478. If questions exist regarding the eligibility of any candidate, the Board shall obtain an opinion from legal counsel prior to swearing in such person.
2. Ordinarily no person that is an active volunteer with the Fire District shall be allowed to serve as a Board member without the existing board approval.

OATH OF OFFICE

Each newly elected or appointed Board member shall take an oath of office at a Board meeting prior to assuming the duties of the position.

TERM OF OFFICE -- STARTING DATE

Except where the Board or the County Court is filling a vacancy on the Board, terms of office shall start on July 1.

VACANCIES

Vacancies on the Board shall be filled by appointment by a majority of the remaining members of the Board. If a majority of the membership of the Board is vacant, or if a majority cannot agree, the vacancies shall be filled promptly by the County Court of Yamhill County. The period of service of a person appointed to fill a vacancy shall expire on the June 30 after the next regular District election at which a successor is elected. The successor shall be elected to serve the remainder, if any, of the term of the position for which the appointment was made. If the term for which the appointment was made expires June 30 after election of the successor, the successor shall be elected to a full term. In either case, the successor shall take office July 1 next following his or her election.

Revision History:

Revised 10-2015

**SHERIDAN FIRE DISTRICT
POLICY AND PROCEDURES MANUAL**

ADMINISTRATION

SOP 106

Subject: Powers and Duties of the District's Board

Effective Date: January 2002

Reviewed: 10-12-2015

Page 1 of 1

MEETING THE NEEDS OF THE DISTRICT

It is the policy of the Board of Directors to exercise those powers granted to it, and to carry out those duties assigned to it by law, in such a way as to best meet the needs of the District.

FORMULATION AND INTERPRETATION OF DISTRICT POLICY

Board members only have the right and responsibility to participate in Board meetings and vote on District matters as part of the Board. The most important activity of the Board is the formulation and interpretation of District policies. To this end, the Board shall establish policy, reserving to itself all authority and responsibility not directly assigned to other District officers and personnel.

MANAGEMENT AND COMMUNICATION BETWEEN BOARD AND STAFF

The primary responsibility of the Board is to make policy level decisions for the District. Management of the daily operations and staff is the responsibility of the Chief Executive Officer. Unless otherwise authorized by a quorum of the Board, no individual Board member may direct or order a staff member on any matter that relates to the daily operations or administrative activities of the District. Moreover, unless otherwise authorized by the Board, no individual board member may order, direct or conduct any review of personnel records of any staff member or any other record that is exempt under Public Records Law. Any communications relative to District business must be directed to the Board chair, who will then communicate the question, request or concern to the Chief Executive Officer.

BOARD MEMBERS AUTHORIZED BY OFFICIAL BOARD ACTION ONLY

Board members have no individual powers separate from the powers of the Board and have no authority to act individually without delegation of authority from a quorum of the Board. Likewise, no individual Board member may speak for or act on behalf of the Board or District, except as authorized to do so by official Board action as recorded in the official minutes, guidelines or policies of the District.

ETHICAL STANDARDS

Board members act as representatives of the citizens of the District. Therefore, Board members shall adhere to the highest ethical standards in the conduct of District business.

BOARD MEMBER EDUCATION

In order to effectively carry out their duties, Board members must be adequately informed. Members are encouraged to attend such conferences and other training programs as the Board may authorize.

Revision History:

Revised 10-2015

**SHERIDAN FIRE DISTRICT
POLICY AND PROCEDURES MANUAL**

ADMINISTRATION

SOP 107

Subject: Board Member Orientation

Effective Date: January 2002

Reviewed: 10-12-2015

Page 1 of 1

COOPERATION WITH BOARD CANDIDATES

The Board, through its staff, shall cooperate impartially with candidates for the Board and provide them with information about Board policies, administrative regulations and other aspects of the operation of the District.

ORIENTING NEW BOARD MEMBERS

The Board and its staff shall assist each new member-elect and appointee to understand the Board's functions, policies, and procedures before he/she takes office. The following methods shall be employed:

1. New members shall be invited to attend and participate in public Board meetings prior to being sworn in.
2. The Chief Executive Officer shall provide material pertinent to District meetings and respond to questions regarding such material.
3. New members shall be invited to meet with the Chief Executive Officer and other District personnel to discuss the services each performs for the District.
4. The Chief Executive Officer shall give each new Board Member:
 - a. An updated copy of the District's Policy and Procedure Manual.
 - b. Copies of the minutes of all Board meetings, except for executive sessions, for the preceding twelve (12) months.
 - c. Copies of the District's last five (5) budgets.
 - d. Copies of all such documents as the attorney(s) for the District may recommend with respect to any pending claims or lawsuits.
 - e. A list of all District personnel by position.
 - f. Such other materials as the Board may direct or the CEO deems appropriate.
5. One copy of the Attorney General's Public Records and Meetings Manual will be given to the President of the Board and one copy will be kept in the Chief Executive Officer's office.

Revision History:

Revised 10-2015

**SHERIDAN FIRE DISTRICT
POLICY AND PROCEDURES MANUAL**

ADMINISTRATION

SOP 108

Subject: Board Officer Duties

Effective Date: January 2002

Reviewed: 10-12-2015

Page 1 of 2

DUTIES OF THE PRESIDENT

1. The President of the Board shall preside at meetings of the Board of Directors. The President shall perform all of the duties prescribed by the Oregon Revised Statutes.
2. The President shall consult with the Chief Executive Officer or his designee regarding the preparation of each Board meeting agenda.
3. The President shall have the same right as other members of the Board to discuss and to vote on questions before the Board.
4. The President may call special meetings of the Board as described by the Oregon Public Meetings Law.
5. The President of the Board shall sign official District documents on behalf of the Board when authorized to do so by a majority of the Board.

DUTIES OF THE VICE-PRESIDENT

In the President's absence, or during any disability of the President, the Vice-President shall have the powers and duties of the President of the Board as prescribed by District policy. The Vice-President shall have such other powers and duties as a majority of the Board may from time to time determine.

DUTIES OF THE SECRETARY-TREASURER OF THE BOARD

1. The Secretary-Treasurer of the Board shall cause accurate minutes of each Board meeting to be taken, transcribed and distributed to each Board Member in a timely manner for review prior to approval. The Secretary-Treasurer shall maintain properly authenticated official minutes in chronological order. Any of the foregoing responsibilities may be delegated to staff members under the supervision of the Secretary-Treasurer.
2. The Secretary-Treasurer of the Board shall assure that accurate accounting and financial records are maintained by the District.
3. The Secretary-Treasurer shall annually review the District's financial audit with District personnel prior to submitting the audit to the balance of the Board. The Secretary-Treasurer shall send copies of the audit to state or local agencies requiring its submission.

DUTIES OF THE CLERK

The Clerk of the Board shall be the District manager or such other person as may be designated by the Board. The duties of the Clerk of the Board are:

1. Respond directly to routine correspondence.
2. Handle correspondence of special interest to the board as follows:
 - Draft replies in advance, when possible, for Board consideration.
 - Seek instruction for reply when necessary.
 - Prepare correspondence as the Board directs.
3. Prepare for Board meetings:
 - Prepare the agenda with the advice of the President or CEO.
 - Maintain a calendar for the Board's unfinished business.
 - Call to the Board's attention legal requirements and those matters for which the District is responsible.
 - Draft policy motions at the request of any Board member.
4. Board meeting duties:
 - Attend all board meetings or designate an alternate.
 - Make physical arrangements for Board meetings.
 - Provide notice of Board meetings in accordance with Public Meetings Law.
5. Maintain and update the District's policy and procedure manual.

Revision History:

Revised 10-2015

**SHERIDAN FIRE DISTRICT
POLICY AND PROCEDURES MANUAL**

ADMINISTRATION

SOP 109

Subject: Preparation for Board Meetings

Effective Date: January 2002

Reviewed: 10-12-2015

Page 1 of 1

DISTRIBUTION OF MATERIALS TO BOARD MEMBERS

The agenda, Chief Executive Officer's Report, treasurer's report, and statement of bills shall be given to each member of the Board of Directors the Thursday prior to the regular meeting unless unable to do so because of an emergency.

At the same time, the Chief Executive Officer shall provide members detailed information relative to the agenda, including existing Board policy pertinent to agenda items.

DISTRIBUTION OF AGENDA TO THE PUBLIC

The proposed agenda will simultaneously be distributed to all District offices and other facilities, local and other news media, and posted at one or more locations convenient for review by District personnel and the public.

Revision History:

**SHERIDAN FIRE DISTRICT
POLICY AND PROCEDURES MANUAL**

ADMINISTRATION

SOP 110

Subject: Board Meeting Agenda

Effective Date: January 2002

Reviewed: 02-11-2019

Page 1 of 1

MEETING AGENDA

The Clerk of the Board shall draft the agenda after conferring with the President of the Board and the Chief Executive Officer. The following general order should be observed:

1. Call meeting to order
2. Pledge of Allegiance
3. Roll call
4. Approval of the minutes
5. Financial Report
6. Audience Participation
7. Old Business
8. New Business
9. Chief's Report
10. Director comments and/or agenda suggestions for future meetings.
11. Adjournment

Revision History:

Updated 9-2015
Revised 2-2019

**SHERIDAN FIRE DISTRICT
POLICY AND PROCEDURES MANUAL**

ADMINISTRATION

SOP 111

Subject: Notice and Location of Meetings

Effective Date: January 2002

Reviewed: 09-14-2015

Page 1 of 3

APPLICATION

This policy applies to all meetings of the Board of Directors of the District, and to any meetings of subcommittees or advisory groups appointed by the Board if such subcommittees or advisory groups normally have a quorum requirement, take votes, and form recommendations as a body for presentation to the Board of Directors.

COMPLIANCE WITH LAW

All meetings shall be conducted in accordance with the Oregon Public Meetings Law, ORS 192.610-192.710, and 192.990.

LOCATION OF MEETINGS

All meetings shall be held within the geographic boundaries of the District, except for training sessions held without any deliberative action. No meeting shall be held in any place where discrimination on the basis of race, creed, color, sex, age, national origin or disability is practiced. All meetings shall be held in places accessible to the handicapped.

MEETINGS HELD BY TELEPHONE

Meetings held by telephone or other electronic communications are subject to the Public Meetings Law if they otherwise qualify by virtue of their deliberative purpose and the presence of a quorum. ORS 192.670(1). Notice and opportunity for public access shall be provided when meetings are conducted by electronic means. At least one location shall be provided where meetings held by telephone or other electronic means may be listened to by members of the public. ORS 192.670(2).

REGULAR MEETINGS

The Board shall hold regular monthly meetings on the second Monday of each month. Such meetings shall be held at 230 S.W. Mill St, at 7:30 p.m. or at such other places and times as the Board may designate from time to time.

SPECIAL MEETINGS

The Board shall hold special meetings at the request of the President or any three members of the Board. If the President is absent from the District, special Board meetings may be held at the request of the Vice-President. No special meeting shall be held upon less than 24 hours' public notice.

EMERGENCY MEETINGS

Emergency meetings may be held at the request of persons entitled to call special meetings, upon less than 24 hours' notice in situations where a true emergency exists. An emergency exists where there are objective circumstances, which, in the judgment of the person or persons calling the meeting, create a real and substantial risk of harm to the District which would be substantially increased if the Board were to delay in order to give 24 hours' notice before conducting the meeting. The convenience of Board members is not grounds for calling an emergency meeting.

At the beginning of any emergency meeting, the Director or Directors calling such meeting shall recite the reasons for calling such meeting, and the reasons the meeting could not have been delayed in order to give at least 24 hours' notice, which reasons shall be noted in the minutes. The Board shall then determine if the reasons are sufficient to hold an emergency meeting and, if not, shall immediately adjourn such meeting. Only business related directly to the emergency shall be conducted at an emergency meeting.

NOTICE OF MEETINGS

Notice of the time, place, and principal subjects to be considered shall be given for all meetings. For regular meetings, the notice shall be in the form of an agenda, which shall be sent to all Board members, local media, and to all persons or other media representatives having requested notice in writing of every meeting. The agenda shall also be posted at the following locations within the District:

1. U.S. Post Office-Sheridan
2. Main Fire Station at 230 SW Mill St. Sheridan.

Written notice shall also be sent to any persons, which the District knows may have a special interest in a particular action, unless such notification would be unduly burdensome or expensive. For special meetings, press releases shall be issued or phone calls made to wire services and other media; and interested persons shall be notified by mail or telephone. For emergency meetings, the District shall attempt to contact local media and other interested persons by telephone to inform them of the meeting.

EXECUTIVE SESSIONS

Notice for meetings called only to hold executive sessions shall be given in the same manner as notice for regular, special and emergency meetings set forth above, except that the notice need only indicate the general subject matter to be considered at the executive session, but it shall also set forth the statutory basis for calling the executive session.

The President or other presiding officer shall announce the statutory authority for the executive session before going into closed session. Once the executive session has been convened, the President shall direct any representatives of the news media who are present not to report certain specified information from the executive session. In general, the extent of the non-disclosure requirement should be no broader than the public interest requires, and the news media will ordinarily be allowed to report the general topic of discussion in the executive session. Board members, staff and other persons present shall not discuss or disclose executive session proceedings outside of the executive session without prior authorization of the board as a whole.

INTERPRETERS FOR THE HEARING IMPAIRED

The District shall comply with ORS 192.630(5) regarding the provision of interpreters for the hearing impaired at Board meetings, in accordance with the following rules:

1. The District shall make a good faith effort to have an interpreter for hearing impaired persons provided at any regularly scheduled meeting if the person requesting the interpreter has given the District at least 48 hours' notice of the request, provided the name of the requester, the requester's sign language preference, and any other relevant information which the District may require. "Good faith efforts" shall include contacting the Oregon Disabilities Commission, or other state or local agencies that maintain a list of qualified interpreters.
2. If a meeting is held upon less than 48 hours' notice, the District shall make reasonable efforts to have an interpreter present.
3. The requirement for an interpreter does not apply to emergency meetings.
4. The Chief Executive Officer shall be responsible for developing and maintaining a list of qualified interpreters, and shall have the responsibility for making the required good faith effort to arrange for attendance of an interpreter at any meeting for which an interpreter is requested.

Revision History:

Updated 9-2015

**SHERIDAN FIRE DISTRICT
POLICY AND PROCEDURES MANUAL**

ADMINISTRATION

SOP 112

Subject: Conduct of Board Meetings

Effective Date: December 2006

Reviewed: 09-14-2015

Page 1 of 2

PRESIDING OFFICER

The President shall preside at Board meetings. In the President's absence, the Vice President shall preside. If both the President and Vice-President are absent, any other member of the Board may preside.

AUTHORITY TO CONDUCT MEETINGS

The President or other presiding officer at any Board meeting shall have full authority to conduct the meeting. Meetings shall be conducted in such a manner as to provide a full and fair opportunity for discussion of the issues in an efficient and timely manner. Any decision of the President or other presiding officer at the meeting may be overridden by a majority vote of the Board.

PUBLIC PARTICIPATION

If public participation is to be a part of the meeting, the presiding officer may regulate the order and length of appearances, and limit appearances to presentations of relevant points. Persons failing to comply with the reasonable rules of conduct outlined by the presiding officer, or causing any disturbance, may be asked or required to leave. Upon failure to do so, such persons become trespassers.

ELECTRONIC EQUIPMENT

The authority to control the meetings of the District Board extends to control over equipment such as cameras, tape recorders and microphones. The presiding officer shall inform persons attending any meeting of the District Board of reasonable rules necessary to assure an orderly and safe meeting. The physical comfort and safety of members of the Board and the public attending the meeting shall be of primary concern in formulating such rules.

RECORDING OF VOTES

Votes shall be recorded. Any member may request that his or her vote be changed, if such request is made prior to consideration of the next order of business.

QUORUM REQUISITES

Three members shall constitute a quorum. If only a quorum is present, a unanimous vote shall be required to take final action.

VOTE EXPLANATIONS

Members of the Board may append to the record, at the time of voting, a statement indicating either the reason for their vote or abstention.

CONFLICT OF INTEREST/EX PARTE CONTACTS

In the event of a potential conflict of interest, a member of the Board shall declare such conflict but may participate in discussion and vote. In the event any member of the Board has had any ex parte contact in a quasi-judicial matter, the member shall declare such contact prior to participating in discussion on the matter.

SMOKING

Pursuant to ORS 192.710, no person shall smoke or carry any lighted cigar, cigarette, pipe or other smoking equipment into a room where a meeting is being held by the Board or is to continue after a recess. For purposes of the statute, a meeting is deemed to have started at the time the agenda or meeting notice indicates it is to commence, regardless of the time the meeting actually begins. This rule shall apply at any regular, special or emergency meeting at which the Board intends to "exercise or advise in the exercise of any power of government." No quorum requirement shall apply for this smoking ban to apply. If the board intends to reconvene after leaving a meeting room for an executive session, the Board will be deemed to be in "recess" during which smoking shall be prohibited in the meeting room. To further clarify this policy, the Board has designated the station at 230 S.W. Mill Street as a non-smoking facility, except for those areas specifically designated as being smoking areas.

1. Smoking Policy at Other Locations: If a meeting is held at a location other than one which is "rented, leased or owned" by the District, such as a hotel meeting room, where no separate charge is made for the room, the smoking ban of ORS 192.710 shall not apply, but other laws prohibiting smoking except in designated areas, such as that found in ORS 433.845, may apply.
2. Smoking Reminder: Whenever members of the public are in attendance at a meeting, the presiding officer shall remind those present of the no smoking rule at the beginning of the meeting to avoid potential embarrassment.

ADJOURNMENT

The meeting shall be adjourned by a majority vote or as a result of the loss of a quorum.

Revision History:

Updated 9-2015

**SHERIDAN FIRE DISTRICT
POLICY AND PROCEDURES MANUAL**

ADMINISTRATION

SOP 113

Subject: Executive Sessions

Effective Date: January 2002

Reviewed: 09-14-2015

Page 1 of 3

NOTICE

Public notice of executive sessions shall be provided in accordance with Policy Admin 111, except that the notice need only indicate the general subject matter to be considered at the executive session, but it shall also set forth the statutory basis for calling the executive session

NO FINAL DECISIONS

The Board shall not take any votes during any executive session, nor make any final decisions during any executive session. This policy, however, shall not prohibit full discussion of Board members' views during executive sessions.

PURPOSES

Executive sessions shall be held only for the following purposes:

1. Employment of Personnel: ORS 192.660(2)(a). To discuss the employment of a public officer, employee, or staff member, but only if the following requirements have been met:
 - a. The vacancy for the position has been advertised.
 - b. Regularized procedures for hiring have been adopted.
 - c. There has been opportunity for public input into the employment of such employee or officer.
 - d. Where employment of a Chief Executive Officer is under consideration, the standards, criteria and policy directives to be used in hiring such officer must have been adopted at a meeting open to the public at which the public has had an opportunity to comment. No executive session may be held under ORS 192.660(2)(a) for purposes of filling a vacancy in an elective office.
2. Discipline of Public Officers and Employees ORS 192.660(2)(b). To consider the dismissal or disciplining of a public officer, employee, staff member or individual agent, or to hear complaints or charges brought against such persons, unless the person complained against requests an open hearing.
3. Medical Staff of a Public Hospital: ORS 192.660(2)(c). To consider matter pertaining to the function of the medical staff of a public hospital including, but not limited to, all clinical committees, executive, credentials, utilization review, peer review, committees and all other matters relating to medical competency in the hospital.
4. Consultation with Labor Negotiator: ORS 192.660(2)(d). To conduct deliberations with persons designated by the Board to carry on labor negotiations on its behalf. News media representatives may be excluded from executive sessions called under this section.
5. Real Property Transactions: ORS 192.660(2)(e). To conduct deliberations with persons designated by the Board to negotiate real property transactions.

6. Exempt Records: ORS 192.660(2)(f). To consider records which are exempt by law from public inspection. Examples of such records include medical records pertaining to personnel, confidential communications from legal counsel, employment tests or examination materials, and other materials exempted from public disclosure under the Public Records Law, ORS 192.501 and 192.502.
7. Trade or Commerce: ORS 192.660(2)(g). To consider preliminary negotiations involving matters of trade or commerce in which the governing body is in competition with governing bodies in other states or nations.
8. Litigation/Consultation with Legal Counsel ORS 192.660(2)(h). To consult counsel concerning the District's legal rights and duties, as well as current litigation or litigation likely to be filed. Whenever written legal advice received from counsel is to be discussed, the Board may utilize an executive session to discuss the writing under the authority of ORS 192.660(2)(f), as well. This section authorizes an executive session to consider records which are exempt by law from public inspection.
9. Performance Evaluations: ORS 192.660(2)(i). To review and evaluate the employment-related performance of the chief executive officer, other officers, employees or staff members, pursuant to standards, criteria and policy directives adopted by the District, unless the person whose performance is being reviewed and evaluated requests an open hearing. The standards, criteria and policy directives to be used in evaluating chief executive officers must first have been adopted by the Board in meetings open to the public in which there was an opportunity for public comment. Executive sessions called pursuant to this section may not include a general evaluation of any District goal, objective or operation, and may not include any directive to the Chief Executive Officer or other District personnel concerning agency goals, objectives, operations or programs.
10. Public Investments: ORS 192.660(2)(j). An executive session may be called to negotiate with private persons or businesses regarding proposed acquisition, exchange or liquidation of public investments.
11. Health Professional Licensee Investigation: ORS 192.660(2)(k). A meeting to consider information obtained as part of an investigation or licensee or applicant conduct. Confidential information must be protected even when the board convenes in public session for the purposes of deciding whether or not to issue a notice of intent to impose a disciplinary sanction on a licensee or to deny or approve an application for licensure.
12. Labor Negotiations: ORS 192.660(2)(n). Labor negotiations may be held in executive session if either side requests an executive session.

CONDUCT OF EXECUTIVE SESSION

The President or other presiding officer shall announce the statutory authority for the executive session before going into closed session. Once the executive session has been convened, the President shall direct any representatives of the news media who are present not to report certain specified information from the executive session. In general, the extent of the non-disclosure requirement should be no broader than the public interest requires, and the news media will ordinarily be allowed to report the general topic of discussion in the executive session. Board members, staff and other persons present shall not discuss or disclose executive session proceedings outside of the executive session without prior authorization of the Board as a whole.

Revision History:

Updated 9-2015

**SHERIDAN FIRE DISTRICT
POLICY AND PROCEDURES MANUAL**

ADMINISTRATION

SOP 114

Subject: Minutes of Meetings

Effective Date: January 2002

Reviewed: 09-14-2015

Page 1 of 1

WRITTEN MINUTES

The Board shall keep written minutes of all of its meetings in accordance with the requirements of ORS 192.650. Minutes of public meetings shall include at least the following information:

1. All members of the Board present.
2. All motions, proposals, resolutions, orders, ordinances and measures proposed and their disposition.
3. Results of all votes, including the vote of each member by name.
4. The substance of any discussion on any matter.
5. Subject to ORS 192.410 - 192.505 relating to public records, a reference to any document discussed at the meeting.

MINUTES OF EXECUTIVE SESSIONS

Minutes of executive sessions shall be kept separately from minutes of public meetings. Minutes of executive sessions may be kept either in writing, in the same manner as minutes of public sessions, or by tape recording. If minutes of an executive session are kept by tape recording, written minutes are not required, unless otherwise provided by law. ORS 192.650(2).

DISCLOSURE OF EXECUTIVE SESSION MATTERS

If disclosure of material in the executive session minutes would be inconsistent with the purpose for which the executive session was held, the material may be withheld from disclosure. No executive session minutes may be disclosed without prior authorization of the Board. ORS 192.650(2).

RETENTION

Any tape recordings or written minutes of public Board meetings or executive sessions shall be retained by the District until such time as their disposal is authorized by the State Archivist pursuant to ORS 192.105. It is recommended that minutes be retained forever.

AVAILABILITY TO THE PUBLIC

Written minutes of public sessions shall be made available to the public within a reasonable time after the meeting. ORS 192.650(1).

Revision History:

Updated 9-2015

SHERIDAN FIRE DISTRICT
Policy and Procedures Manual

ADMINISTRATION

SOP 115

Subject: Public Records

Effective Date: January 2002

Reviewed: 09-14-2015

Page 1 of 2

COMPLIANCE

The District shall fully comply with the Oregon Public Records Law, ORS 192.410-192.505.

1. **Specificity of Request:** In order to facilitate the public's access to records in the District's possession, and to avoid unnecessary expenditure of staff time, persons requesting access to public records for inspection or copying, or who submit written requests for copies of public records, shall specify the records requested with particularity, furnishing the dates, subject matter and such other detail as may be necessary to enable District personnel to readily locate the records sought.
2. **Access:** The District shall permit inspection and examination of its non-exempt public records during regular business hours in the District's offices, or such other locations as the Board may reasonably designate from time to time. Copies of non-exempt public records maintained in machine readable or electronic form shall be furnished, if available, in the form requested. If not available in the form requested, such records shall be made available in the form in which they are maintained. ORS 192.440(2).
3. Copies of non-exempt public records shall be furnished upon request and receipt of payment therefore.

FEES FOR PUBLIC RECORDS

In order to recover its costs for responding to public records requests, the following fee schedule is adopted by the District:

1. **Copies of Public Records; Certified Copies:** Copies of public records shall be .50 cents per copy for standard, letter size copies, with a minimum charge being \$5.00. Copies shall be certified for an additional charge of .25 cents each.
2. **Copies of Sound Recordings:** Copies of sound recordings of meetings shall be \$10.00 per copy.
3. **Copies of Maps and Other Nonstandard Documents:** Charges for copying maps or other nonstandard size documents shall be charged in accordance with the actual costs incurred by the District.
4. **Research Fees:** If a request for records requires District personnel to spend more than 15 minutes searching or reviewing records prior to their review or release for copying, the minimum fee shall be \$20.00 per hour with a minimum charge for one quarter hour. The District shall estimate the total amount of time required responding to the records request, and the person making the request shall make payment for the estimated cost of the search and copying of the records in advance. If the actual time and costs are less than estimated, the excess money shall be refunded to the person requesting the records. If the actual costs and time are in excess of the estimated time, the difference shall be paid by the person requesting the records at the time the records are produced.

5. **Additional Charges:** If a request is of such magnitude and nature that compliance would disrupt the District's normal operation, the District may impose such additional charges as are necessary to reimburse the District for its actual costs of producing the records.
6. **Reduced Fee or Free Copies:** Whenever it determines that furnishing copies of public records in its possession at a reduced fee or without costs would be in the public interest, the Board may so authorize. ORS 192.440(4).

AUTHORIZATION REQUIRED FOR REMOVAL OF ORIGINAL RECORDS

At no time shall an original record of the District be removed from the District's files or the place at which the record is regularly maintained, except upon authorization of the Board of Directors of the District.

ON-SITE REVIEW OF ORIGINAL RECORDS

If a request to review original records is made, the District shall permit such a review provided that search fees are paid in advance in accordance with the Fees for Public Records section, above. A representative shall be present at any time original records are reviewed, and the charges for standing by while the records are reviewed shall be the same as the charges for searching or reviewing records.

UNAUTHORIZED ALTERATION, REMOVAL OR DESTRUCTION OF ORIGINALS

If any person attempts to alter, remove or destroy any District record, the District representative shall immediately terminate such person's review, and notify the attorney for the District.

Revision History:

Revised 9-2015

**SHERIDAN FIRE DISTRICT
POLICY AND PROCEDURES MANUAL**

ADMINISTRATION

SOP 116

Subject: Personnel Policy Development and Administration

Effective Date: January 2003

Reviewed: 11-09-2015

Page 1 of 1

Formulation of Policies

The District shall base its policies, procedures and regulations on the best available information and input from the affected parties. Except when deemed inadvisable by the Board of Directors, due to emergency or other circumstances warranting or requiring immediate action, any proposed adoption, amendment or repeal of a policy shall be introduced for discussion at one meeting, but not acted upon until the following or a subsequent meeting. The proposed action shall be included in the notice of the meeting promulgated in accordance with the Public Meetings Law.

Administration

Administration of the personnel rules and procedures shall be the responsibility of the Fire Chief. The policies of this organization may refer to the Fire Chief as: Chief, Chief Executive Officer or CEO. The Fire Chief shall:

- Interpret, enforce and administer all provisions of these rules. The Fire Chief may delegate this authority to a designee.
- Prepare and recommend to the Board of Directors revisions and amendments to the rules.

Engaging Necessary Services

The Fire Chief may, with the consent of the Board of Directors, obtain on behalf of the District, necessary services from persons or agencies competent in personnel administration.

The Fire Chief may appoint volunteers or paid staff to serve as Duty Officer for the organization. The Duty Officer will have duties as defined in the SOG manual

Revision History:

**SHERIDAN FIRE DISTRICT
POLICY AND PROCEDURES MANUAL**

ADMINISTRATION

SOP 118

Subject: Sensitive and Non-Public Information

Effective Date: January 14, 2008

Reviewed: 11-09-2015

Page 1 of 4

1. PURPOSE

Sheridan Fire District, adopts this policy to help protect employees, customers, contractors and the district from damages related to loss or misuse of sensitive information.

This policy will:

- Define sensitive information
- Describe the physical security of data when it is printed on paper
- Describe the electronic security of data when stored and distributed

2. SCOPE

This policy applies to employees, contractors, consultants, temporaries, and other workers at the district, including all personnel affiliated with third parties.

3. POLICY

1. Definition of sensitive information -

Sensitive information includes the following items whether stored in electronic or printed format:

2. Personal Information – sensitive information consists of personal information including, but not limited to:

A. Credit card information, including any of the following:

- Credit card number (in part or whole)
- Credit card expiration date
- Cardholder name
- Cardholder address

B. Tax identification numbers, including:

- Social security number
- Social insurance number
- Business identification number
- Employer identification numbers

C. Payroll information, including, among other information:

- Paychecks
- Paystubs
- Pay rates

D. Medical information for any employees or customers, including but not limited to:

- Doctor names and claims
- Insurance claims
- Prescriptions
- Any related personal medical information

E. Other personal information belonging to customers, employees and contractors, examples of Which include:

- Date of birth
- Address
- Phone numbers
- Maiden name
- Names
- Customer number

F. Corporate information - sensitive corporate information includes, but is not limited to:

- District, employee, customer, vendor, supplier confidential, proprietary information or trade secrets.

G. Proprietary and/or confidential information, among other things, includes: business methods, customer utilization information, retention information, sales information, marketing and other company strategy, computer codes, screens, forms, information about, or received from district's current, former and prospective customers, sales associates or supplies or any other non-public information. Proprietary and/or confidential information also includes the name and identity of any customer or vendor among them and the district.

H. Any document marked "Confidential," "Sensitive," "Proprietary" or any document similarly labeled.

I. District personnel are encouraged to use common sense and proper judgment in securing the company confidential information to the proper extent. If an employee is uncertain of the sensitivity of a particular piece of information, he/she should contact their supervisor/manager.

3. Hard Copy Distribution

Every employee and contractor performing work for the district will comply with the following policies:

- File cabinets, desk drawers, overhead cabinets, and any other storage space containing documents with sensitive information will be locked when not in use.
- Storage rooms containing documents with sensitive information and record retention areas will be locked at the end of each workday.
- Desks, workstations, work areas, printers and fax machines, and common shared works areas will be cleared of all documents containing sensitive information when not in use.

- Whiteboards, dry-erase boards, writing tablets, etc. in common shared work areas will be erased, removed, or shredded when not in use.
- When documents containing sensitive information are discarded they will be placed inside a locked shred bin or immediately shredded using a mechanical cross cut or Department of Defense (DOD) approved shredding device. Locked shred bins are labeled "Confidential paper shredding and recycling". If you need any assistance in locating one of these bins, please contact a supervisor / manager.

4. Electronic Distribution

Every employee and contractor performing work for the district will comply with the following policies:

- Internally, sensitive information may be transmitted using approved district email. All sensitive information must be encrypted when stored in an electronic format.
- Any sensitive information sent external must be encrypted and password protected and only to approved recipients. Additionally, a statement such as this should be included in the email,

"This message may contain confidential and /or proprietary information,
and is intended for the person/entity to it was originally
addressed. Any use by others is strictly prohibited."

4. ROLES AND RESPONSIBILITIES

Management will have the responsibility to enforce this policy and ensure that it is followed by employees and contractors.

5. DEFINITIONS

Encryption	The translation of data into secret code. Encryption is the most effective way to achieve data security. To read an encrypted file, you must have access to a secret key or password that enables you to decrypt it. Unencrypted data is called plain text.
Hard Copy	A printout of data stored in a computer. It is considered hard because it exists physically on paper, whereas a soft copy exists only electronically.

6. ENFORCEMENT

Any employee found to have violated this policy may be subject to disciplinary action, up to and including termination of employment.

Revision History:

SHERIDAN FIRE DISTRICT
Policy and Procedures Manual

ADMINISTRATIVE

SOP 119

Subject: Oregon Ethics Law

Created: 12/01/2016

Effective Date: December 13, 2016

Reviewed:

Page 1 of 2

OVERVIEW

Oregon Government Ethics Law

- Applies to all elected and appointed officials, employees and volunteers
- Prohibits use of public office for financial gain
- Requires public disclosure of financial conflicts of interest
- Limits gifts that an official may receive per calendar year
- Found in Oregon Revised Statutes, Chapter 244

PURPOSE

The purpose of this policy is to establish ethical standards of conduct for all district public officials in accordance with Oregon Government Ethics law.

FINANCIAL GAIN

Each public official is prohibited from using the position as a public official to receive certain financial benefits if the opportunity for the financial benefit would not otherwise be available but for the position held by the public official. In addition, each public official is prohibited from using or attempting to use the official position to obtain financial benefits for a relative or a member of the public official's household, or for a business with which the public official, a relative, or a member of the public official's household is associated.

The following is a list of financial benefits that may be received. These include:

- a) Official compensation
- b) Reimbursement of expenses
- c) Honorarium
- d) Unsolicited awards for professional achievement
- e) Some gifts

GIFTS

No public official shall solicit or receive any gift(s) with a total value of more than \$50 from any single source who could reasonably be known to have a financial interest in the official actions of that public official. A gift is defined as something of value given to a public official, for which the official does not pay an equal value. Gifts of entertainment are included in the \$50 gift limit. This does not mean that an official cannot receive any gifts. The law only restricts gifts from sources that have an administrative or legislative interest in the public official's actions, and does allow the public official to receive up to \$50 worth of gifts from each source. In addition, unlimited gifts may be accepted from a source that does not have a legislative or administrative interest in the public official, and the public official may accept unlimited gifts from specified relatives.

CONFLICT OF INTEREST

Oregon Government Ethics law identifies and defines two types of conflicts of interest: actual conflict of interest and potential conflict of interest.

The difference between an actual conflict of interest and a potential conflict of interest is determined by the words "would" and "could."

A public official is met with an actual conflict of interest when the public official participates in action that would affect the financial interest of the official, the official's relative or a business with which the official or a relative of the official is associated.

A public official is met with a potential conflict of interest when the public official participates in action that could affect the financial interest of the official, a relative of that official or a business with which the official or the relative of that official is associated.

A public official must announce or disclose the nature of a conflict of interest. The way the disclosure is made depends on the position held. The following public officials must use the methods described below:

- 1) Potential Conflict of Interest: Following the public announcement, the public official may participate in official action on the issue that gave rise to the conflict of interest.
- 2) Actual Conflict of Interest: Following the public announcement, the public official must refrain from further participation in official action on the issue that gave rise to the conflict of interest.

If a public official is met with an actual conflict of interest and the public official's vote is necessary to meet the minimum number of votes required for official action, the public official may vote. The public official must make the required announcement and refrain from any discussion, but may participate in the vote required for official action by the governing body. These circumstances do not often occur. This provision does not apply in situations where there are insufficient votes because of a member's absence when the governing body is convened. Rather, it applies in circumstances when all members of the governing body are present and the number of members who must refrain due to actual conflicts of interest make it impossible for the governing body to take official action.

USEFUL LINKS

Oregon Government Ethics Commission Home Page: <http://www.oregon.gov/OGEC/>

Link to the Guide for Public Officials:

http://www.oregon.gov/OGEC/docs/Public_Official_Guide/2010-10_PO_Guide_October_Final_Adopted.pdf

Link to the ethics statutes found in ORS 244: <http://landru.leg.state.or.us/ors/244.html>

Link to the Oregon Administrative Rules that clarify and define the ethics statutes in ORS 244:

http://arcweb.sos.state.or.us/rules/OARS_100/OAR_199/199_tofc.html

Link to the public meeting statutes found in ORS 192: <http://landru.leg.state.or.us/ors/192.html>

Link to the Attorney General's Public Records and Meetings Manual, prepared by the Oregon Department of Justice:

http://www.doj.state.or.us/pdf/public_records_and_meetings_manual.pdf

Revision History:

**SHERIDAN FIRE DISTRICT
Policy and Procedures Manual**

ADMINISTRATIVE

SOP 120

Subject: Whistleblower

Created: 12-01-2016

Effective Date: December 13, 2016

Reviewed:

Page 1 of 1

PURPOSE

To provide and reporting procedures should a Sheridan Fire District employee become aware of improper government action in accordance with Oregon Revised Statute 659A.200 to 659A.224.

- 1) The Sheridan Fire District encourages any employee with knowledge of or concern of an illegal or dishonest fraudulent Fire District activity to report it to the Fire Chief. If the matter involves the Fire Chief, then to the Fire District Board of Director President or their designee. The employee may also provide the information to a state or federal regulatory agency, a law enforcement agency or an attorney licensed to practice law in Oregon if a confidential communication is made in connection with the alleged violation. Attorneys employed by the Fire District may report violations of law to the Attorney General, subject to rules of professional conduct. All such issues will be investigated in a timely manner to determine fault and institute any appropriate corrective measures. Examples of illegal or dishonest activities are violations of federal, state, or local laws; billing for services not performed or for goods not delivered; and other fraudulent financial reporting. For any employee wishing more information, further details can be obtained from the Fire Chief. Exception: If the matter involves the Fire Chief, then to the Fire District Board of Director President or their designee.
- 2) The Fire District employee must exercise sound judgment to avoid baseless allegations. An employee who intentionally files a false report of wrongdoing may be subject to corrective action up to and including termination.
- 3) Whistleblower protections are provided to maintain confidentiality and to prevent retaliation. While identity may have to be disclosed to conduct a thorough investigation, to comply with the law, and to provide accused individuals their due course, the privacy of the individual making the report will be protected as much as possible. The Fire District will not retaliate against a whistleblower. This includes, but is not limited to, protection from retaliation in the form of an adverse employment action such as termination, compensation decreases, or poor work assignments and threats of physical harm. Any whistleblower who believes he/she is being retaliated against must contact the Fire Chief or designee immediately. The right of a whistleblower for protection against retaliation does not include immunity for any personal wrongdoing that is alleged and investigated.
- 4) All reports of illegal and dishonest activities will be promptly submitted to the Fire Chief or designee who is responsible for investigating and coordinating corrective action.

Revision History:

S.W. Polk County R.F.P.D.
Standard Operating Guideline 100-1: General
SECTION 100--INTRODUCTION

100-1-1: MISSION STATEMENT

Effective: October 16, 2004
Reviewed: January 11, 2010
Revised: August 9, 2010

<i>Fire Chief:</i>	
<i>Brd. Chair:</i>	

Purpose: Prioritization of resources.

MISSION STATEMENT

To prevent or minimize the loss of life and property from fire, provide emergency medical service, mitigate or reduce the consequences of natural and man made disasters and provide public support services as a secondary activity.

GOALS AND OBJECTIVES

“To Provide Safe and Effective Emergency Service”

1. The reduction of injury and loss of life from fire.
2. The reduction of property loss and damage by fire.
3. Increase fire prevention awareness and public education about the hazards of fire.
4. Provide public education in basic life support and safety matters.
5. Assist the public in times of natural or man-made emergencies.
6. Provide the public non-emergency service as a secondary activity.
7. Maintain a progressive and well-trained volunteer system.
8. Actively seek and recruit new members for volunteer service.

These goals are not listed by their importance. Each goal shares the top priority of the Board of Directors and the employees (career or volunteer) of this Fire District.

S. W. Polk County R.F.P.D.

POLICIES

SECTION 100: INTRODUCTION

SECTION 100-1-3—DUTIES AND RESPONSIBILITIES OF THE BOARD

Effective: July 14, 2014

Reviewed:

Revised:

<i>Fire Chief:</i>	
<i>Brd. Chair:</i>	

Purpose: To establish policy that outlines the duties and responsibilities of the District Board of Directors.

DUTIES AND RESPONSIBILITIES

Meeting the Needs of the District

It is the policy of the board of directors to exercise those powers granted to it, and to carry out those duties assigned to it by law, in such a way as to best meet the needs of the district.

Formulation and Interpretation of District Policy

Board members only have the right and responsibility to participate in board meetings and vote on district matters as part of the board. The most important activity of the board in performing this responsibility is the formulation and interpretation of district policies. To this end, the board shall establish policy, reserving to itself all authority and responsibility not directly assigned to other district officers and personnel.

Management and Communication between Board and Staff

The primary responsibility of the Board is to make policy level decisions for the district. Management of the daily operations and staff is the responsibility of the District Fire Chief. Unless otherwise authorized by a quorum of the board, no individual board member may direct or order a staff member on any matter that relates to the daily operations or administrative activities of the District. Moreover, unless otherwise authorized by the board, no individual board member may order, direct, or conduct any review of personnel records of any staff member or any other record that is exempt under Public Records Law. Any communications relative to district business must be directed to the board chair, who will then communicate the question, request or concern to the District Fire Chief.

Board Meeting Conduct

The Board Chair shall preside at board meetings. In the Board Chair's absence, the Vice-Chair shall preside. If both the Chair and Vice-Chair are absent, any other member of the board may preside. Board members shall be respectful of one another and follow the direction of the Chair. They should avoid personal attacks and keep discussions on policy, not individuals. Meetings shall be conducted in such a manner as to provide a full and fair opportunity for discussion of the issues in an efficient and timely manner. Any decision of the chairman or other presiding officer at the meeting may be overridden by a majority vote of the board.

S.W. Polk County R.F.P.D.

POLICIES

SECTION 100: INTRODUCTION

SECTION 100-1-3—DUTIES AND RESPONSIBILITIES OF THE BOARD

Board Members Authorized By Official Board Action Only

Board members have no individual powers separate from the powers of the board and have no authority to act individually without delegation of authority from a quorum of the board. Likewise, no individual board member may speak for or on behalf of the Board or District, except as authorized to do so by official board action as recorded in the official minutes, guidelines, or policies of the District.

Ethical Standards

In order to effectively carry out their duties, board members must be adequately informed. Members are encouraged to attend such conferences and other training programs as the board may authorize.

Discipline

The Board has the right to enforce its rules and expect ethical and honorable conduct from its members. The Board will make every effort to resolve an issue by speaking to the individual privately. Should disciplinary action need to be taken, the following actions may be considered:

- A motion that the member must apologize;
- A motion that the member must leave for the remainder of the meeting;
- A motion to censure the member; or
- A motion to suspend a member's rights for a designated period of time.

GOVERNANCE RESPONSIBILITIES

Communications

- Develop regular channels of communication with board members and staff.
- Encourage participation of staff members on appropriate committees.
- Develop procedures for bringing staff opinions and recommendations to the board, as well as board opinions and decisions to the staff.
- Invite non-board members, other local governments, and groups to board or committee meetings or other types of board-sponsored assemblies to explore and develop approaches to common concerns.
- Recognize that certain information obtained at board meetings may be non-public and confidential making disclosure a breach of trust, i.e., information obtained during an executive session.
- Respect the opinion of other members and accept the principle of majority rule in board decisions.

Financial

- Approve the annual budget.
- Monitor district finances and the budget, setting policy or taking action to ensure the fiscal integrity of the organization.

S. W. Polk County R.F.P.D.

POLICIES

SECTION 100: INTRODUCTION

SECTION 100-1-3—DUTIES AND RESPONSIBILITIES OF THE BOARD

Policies, Objectives, and Plans

- Abide by and become familiar with all laws and policies governing the operation of the district.
- Approve the annual strategic plan or plan of operations.
- Approve policies for the organization.
- Recognize that the District Fire Chief should have full administrative authority for properly discharging the duties of managing the operation within the limits of the established board policy. The board's basic function is policy making—not administrative.
- Develop and approve long-range plan of growth and development for the district.
- Approve specific important projects.
- Approve any significant departure from established plans or policy.
- Receive and pass on committee or other planning body recommendations.
- Ensure that program objectives are assigned to the proper planning or implementing subgroups.
- Where applicable, bring other local governments or community groups into the planning and decision-making process.
- Approve contracts binding the district.
- Approve major changes in the district's organization or structure.
- Approve board plans of action.
- Pass district resolutions, or adopt ordinances.

Management

- Select the district chairman and other officers.
- Participate with the City of Dallas in the hiring of the District Fire Chief.
- Hire the District Office Administrator.
- Define the duties and responsibilities for the chairman, district manager, officers, and major committee chairpersons.
- Select legal counsel and consultants for the board.
- Approve contracts for professional services required by and for the board.
- Authorize officers or board agents to enter into contracts or to sign other written instruments and to take financial actions.
- Approve the plan, form, and amount of management compensation, that is, salaries, bonuses, vacation, travel, and so on.
- Evaluate the performance of the District Fire Chief annually.
- Evaluate the performance of the District Office Administrator annually.
- Approve the form and amount of reimbursement for board members.
- Approve programs for management development.
- Provide advice and consultation to management on matters within the purview of the board's responsibilities.

S.W. Polk County R.F.P.D.

POLICIES

SECTION 100: INTRODUCTION

SECTION 100-1-3—DUTIES AND RESPONSIBILITIES OF THE BOARD

Employee Relations

- Approve any employee benefit plans.
- Insist that personnel complaints go through a proper chain-of-command. If not resolved, only then should the board get involved.
- Do not allow personnel problems, other than problems with the District Fire Chief, to be brought into board considerations.

Control

- Identify types of information needed by the board to analyze effectively the district's directions and achievement. Create a process for collecting and analyzing information.
- Realize that the citizens within the boundaries of the district are the true "owners" of the district.
- Review and assess the organization's performance against objectives, resources, plans, policies, and services rendered.
- Analyze major "shortfalls" in achievement.
- Identify obstacles, sense-changing needs, and propose new directions or goals.
- Ensure that the district is in compliance with all federal, state, and local laws.

Board of Directors

- Motivate board members to accept positions of leadership and responsibility.
- Appoint, change, or abolish committees of the board.
- Define powers and responsibilities of committees of the board.
- Do not make commitments on any matter that should come before the board as a whole.
- Recognize that an individual board member has no legal status to act for the entire board.
- Realize that if a quorum of the board meets to make a decision or to deliberate, then the meeting is considered a public meeting and must comply with all of the requirements of the Oregon Public Meetings Laws.
- Discussions on matters of overall policy outside of regular board meetings can violate the open meetings law.

Public Accountability

- Keep the public informed on all district matters.
- Make decisions based on the wishes and needs of the public.
- Spend the district's money with prudence and trust.
- Place the needs of the public above the ambitions of the board of the district.

S.W. Polk County R.F.P.D.
POLICIES
SECTION 100: INTRODUCTION
SECTION 100-1-3A—BOARD OFFICER DUTIES

Effective: August 11, 2014

Reviewed:

Revised:

<i>Fire Chief:</i>	
<i>Brd. Chair:</i>	

Purpose: To establish policy that outlines the duties of the officers of the District board.

Duties of the Chairman:

- Preside at meetings of the board of directors and perform all duties prescribed by Oregon Revised Statutes;
- Consult with the District Office Administrator as necessary to prepare board meeting agendas;
- Exercise the same rights as other members of the board to discuss and vote on questions before the board;
- Call special meetings of the board as described by the Oregon Public Meetings Law; and
- Sign official District documents on behalf of the board when authorized to do so by a majority of the board.

Duties of the Vice-Chairman

- Exercise the rights and responsibilities of the Chairman in his absence as prescribed by District policy; and
- Exercise other powers and duties as a majority of the board may from time to time determine.

Duties of the Secretary-Treasurer:

- Cause accurate minutes of each board meeting to be taken, transcribed, and distributed to each board member in a timely manner for review prior to approval, and ensure maintenance of file copies of properly authenticated official minutes in chronological order;
- Ensure that accurate accounting and financial records are maintained by the District;
- Annually review the District’s financial audit with district personnel prior to submitting the audit to the balance of the board; and
- Ensure that copies of each year’s audit are submitted to the Secretary of State’s Audit Division.

SEE RELATED POLICIES

- SOG 100-1-3: DUTIES AND RESPONSIBILITIES OF THE BOARD
- SOG 200-1-1: JOB DESCRIPTIONS

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2019



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

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2019

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WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

BOARD OF DIRECTORS

TERM EXPIRATION DATES

Chris Greenhill, Chair	June 30, 2023
Rick Mishler, Vice Chair	June 30, 2023
Roy Whitman, Secretary	June 30, 2021
Gary Brooks, Director	June 30, 2023
Don Shelton, Director	June 30, 2021

All directors receive their mail at the address listed below

OFFICERS

Fred Hertel, District Fire Chief

ADMINISTRATION

Carolyn Watt, Administrative Assistant
West Valley Fire District
825 NE Main St.
Willamina, OR 97396
(503) 876-2004

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WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON
TABLE OF CONTENTS

	<u>PAGE</u> <u>NUMBER</u>
Independent Auditors' Report	i
<u>SUPPLEMENTARY INFORMATION</u>	
Management's Discussion and Analysis	iii
<u>BASIC FINANCIAL STATEMENTS</u>	
Statement of Net Position – Modified Cash Basis	1
Statement of Activities – Modified Cash Basis	2
Balance Sheet – Governmental Funds – Modified Cash Basis	3
Statement of Receipts, Disbursements and Changes in Fund Balances -- Governmental Funds (Modified Cash Basis)	4
Notes to Basic Financial Statements	5
<u>SUPPLEMENTARY INFORMATION</u>	
Schedule of the Proportionate Share of the Net Pension Liability – PERS	19
Schedule of Contributions – PERS	19
Schedule of Receipts, Disbursements and Changes in Fund Balance – Actual and Budget	
General Fund	20
Debt Service Fund	21
Equipment Reserve Fund	22
Schedule of Property Tax Transactions and Balances of Taxes Uncollected	
General Fund	23
Debt Service Fund	24
<u>REPORTS ON LEGAL AND OTHER REGULATORY REQUIREMENTS</u>	
Independent Auditors' Report Required by Oregon State Regulations	25

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

November 5, 2020

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
West Valley Fire District
Yamhill and Polk Counties, Oregon

Report on the Financial Statements

We have audited the accompanying modified cash basis basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of West Valley Fire 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 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 of the governmental activities, and each major fund of West Valley Fire District, as of June 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance with the basis of accounting described in footnote 1.

Emphasis of Matter

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 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, as listed in the table of contents, is fairly stated, in all material respects, in relation to the modified cash basis basic financial statements as a whole.

We do not express an opinion or provide any assurance on management's discussion and analysis or schedules of net pension liability or employer contributions for PERS because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance on them.

Other Information

The listing of board members, located before the table of contents, has not been subjected to the auditing procedures applied in the audit of the modified cash basis 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 November 5, 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.



MANAGEMENT'S DISCUSSION AND ANALYSIS West Valley Fire District Fiscal Year 2018-19

Fiscal year 2018-19 saw several changes within the West Valley Fire District, the most significant may have been the change from Chief Kevin Clark to Chief Fred Hertel and the Intergovernmental Agreement between Sheridan and West Valley Fire Districts.

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 the contract with Sheridan Fire District began and included the shared expense of a joint administration team. This “new direction” capitalizes on the most efficient and effective methods of handling the District's finances. The agreement provided more depth within their administration team than West Valley Fire District could provide alone.

Capital Outlay – No changes.

Transfer to Special Funds – Budgeted transfers were to the reserve accounts.

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 and EMS fees. The assessed valuation of the District is expected to continue modest growth.

Overall Financial Position – The Districts financial position declined from the last fiscal year including decreased cash carry over.

Please see following page for comparative Government Wide Financial Statements.

West Valley Fire District
June 30, 2019

Changes in the Statement of Net Position for the year ended June 30, 2019 consist of the following:

	2019	2018	% Change
Assets			
Current and other assets	\$ 224,518	\$ 569,098	-60.5%
Total Assets	<u>224,518</u>	<u>569,098</u>	<u>-60.5%</u>
Net Position			
Restricted	24,871	88,473	-71.9%
Unrestricted	199,647	480,625	-58.5%
Total Net Position	<u>\$ 224,518</u>	<u>\$ 569,098</u>	<u>-60.5%</u>

Changes in the Statement of Activities for the year ended June 30, 2019 consist of the following:

	2019	2018	% Change
Receipts			
Charges for services	\$ 1,033,183	\$ 1,201,919	-14.0%
Grants / contributions	65,696	5,000	1213.9%
General revenues	392,050	368,007	6.5%
Total Receipts	<u>1,490,929</u>	<u>1,574,926</u>	<u>-5.3%</u>
Disbursements			
Fire Protection	1,643,756	1,513,835	8.6%
Capital Outlay	40,203	51,287	-21.6%
Interest on Long-Term Debt	151,550	152,150	-0.4%
Total Disbursements	<u>1,835,509</u>	<u>1,717,272</u>	<u>6.9%</u>
Change in Net Position	(344,580)	(142,346)	142.1%
Beginning Net Position	569,098	711,444	-20.0%
Ending Net Position	<u>\$ 224,518</u>	<u>\$ 569,098</u>	<u>-60.5%</u>

Sincerely,



Fred Hertel, Fire Chief

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

BASIC FINANCIAL STATEMENTS

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WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

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

	<u>GOVERNMENTAL ACTIVITIES</u>
ASSETS	
Cash and Investments	<u>\$ 224,518</u>
TOTAL ASSETS	<u>224,518</u>
NET POSITION	
Restricted for Debt Service	24,871
Unrestricted	<u>199,647</u>
Total Net Position	<u>\$ 224,518</u>

See accompanying notes to basic financial statements.

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

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

FUNCTIONS	DISBURSEMENTS	PROGRAM RECEIPTS		NET (DISBURSEMENTS) RECEIPTS AND CHANGES IN NET POSITION
		CHARGES FOR SERVICES	OPERATING GRANTS AND CONTRIBUTIONS	
Fire Protection	\$ 1,643,756	\$ 1,033,183	\$ 65,696	\$ (544,877)
Facilities Acquisition	40,203	-	-	(40,203)
Interest on Long-Term Debt	151,550	-	-	(151,550)
Total Governmental Activities	\$ 1,835,509	\$ 1,033,183	\$ 65,696	(736,630)
		General Receipts		
		Property Taxes - General Fund		258,338
		Property Taxes - Debt Service Fund		87,948
		Interest		5,612
		Other		40,152
		Total General Receipts		392,050
		Change in Net Position		(344,580)
		Net Position - Beginning		569,098
		Net Position - Ending		\$ 224,518

See accompanying notes to basic financial statements.

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

BALANCE SHEET (MODIFIED CASH BASIS)
June 30, 2019

	GENERAL FUND	DEBT SERVICE FUND	TOTAL
ASSETS			
Cash and Investments	\$ 199,647	\$ 24,871	\$ 199,647
Total Assets	<u>199,647</u>	<u>24,871</u>	<u>199,647</u>
Fund Balances:			
Restricted for Debt Service	-	24,871	24,871
Committed for:			
Equipment Reserve	30,000	-	30,000
Unassigned	<u>169,647</u>	<u>-</u>	<u>169,647</u>
Total Fund Balances	<u>199,647</u>	<u>24,871</u>	<u>224,518</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 199,647</u>	<u>\$ 24,871</u>	<u>\$ 199,647</u>

See accompanying notes to basic financial statements.

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

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

	GENERAL FUND	DEBT SERVICE FUND	TOTALS
RECEIPTS			
Local Sources			
Property Taxes	\$ 258,338	\$ 87,948	\$ 346,286
Ambulance User Fees	592,667	-	592,667
Tribal and Casino	398,636	-	398,636
Fire Suppression	37,200	-	37,200
Fire Med	4,680	-	4,680
Grants	65,696	-	65,696
Investment Earnings	5,612	-	5,612
Miscellaneous	40,152	-	40,152
	-	-	-
Total Receipts	1,402,981	87,948	1,490,929
DISBURSEMENTS			
Personnel Services	1,104,913	-	1,104,913
Materials and Services	538,843	-	538,843
Capital Outlay	40,203	-	40,203
Debt Service	-	151,550	151,550
Total Disbursements	1,683,959	151,550	1,835,509
Excess of Receipts Over (Under) Disbursements	(280,978)	(63,602)	(344,580)
Beginning Fund Balance	480,625	88,473	569,098
Ending Fund Balance	\$ 199,647	\$ 24,871	\$ 224,518

See accompanying notes to basic financial statements.

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

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**WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. THE FINANCIAL REPORTING ENTITY

The West Valley Fire District (the District) was organized under provisions of Oregon Statutes Chapter 478 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 West Valley Fire 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. The District has no component units. The more significant of the District's accounting policies are described below.

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

The basic financial statements of the District have been prepared in conformity with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America (GAAP) as applied to government units. 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 receipts be recorded as they become susceptible to accrual (i.e. when they become measurable and available) and disbursements 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, receipts 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.

**WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

FUND FINANCIAL STATEMENTS

The accounts of the District are organized and operated on the basis of fund accounting. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum numbers of funds are maintained consistent with legal and managerial requirements.

GOVERNMENTAL FUND TYPES

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Receipts are recognized as soon as they are both measurable and available. Receipts are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. Disbursements generally are recorded when a liability is incurred, as under accrual accounting.

All other receipt items are considered to be measurable and available only when cash is received by the District

C. DESCRIPTION OF FUNDS

The District reports the following major funds:

GENERAL FUND

This fund accounts for all financial resources and disbursements, except those required to be accounted for in another fund. The primary sources of receipts are charges for services and property taxes, and the primary disbursements are for fire protection and administration.

BOND DEBT SERVICE FUND

This debt service fund is assigned for the payment of principal and interest on general obligation bonds. The primary source of receipts is property taxes and the primary disbursements is debt service.

The following nonmajor fund will be combined with the General Fund due to the primary source of receipts being transfers from the General Fund:

EQUIPMENT RESERVE FUND

This is a capital projects fund utilized to accumulate funds for the purpose of buying or replacing equipment. Transfers from the General Fund are the primary source of funds.

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. BUDGET

A budget is prepared and legally adopted for each fund on the modified accrual basis of accounting in the main program categories required by the Oregon Local Budget Law. The budgetary basis of accounting is substantially the same as general accepted accounting principles in the United States of America with the following exceptions: Capital outlay and inventory disbursements are expensed when purchased, compensated absences, pension costs, and interest are expensed when paid rather than when accrued, property taxes are recorded as a receipt when received rather than when levied.

The District begins its budget process 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 published generally in early 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. The budget is adopted and appropriations are made no later than June 30th.

Disbursement budgets are appropriated at the following levels for each fund: Personnel Services, Materials and Services, Capital Outlay, Interfund Transactions, and Operating Contingency.

Disbursements cannot legally exceed the above appropriations levels. Appropriations lapse at the fiscal year end. Supplemental appropriations may occur if the Board approves them due to a need which exists but could not be determined at the time the budget was adopted. Budget amounts shown in the basic financial statements reflect the original appropriations and a supplemental budget. Disbursements of the various funds were within authorized appropriation levels, except for General Fund Materials and Services which was overexpended by \$112,193.

E. PROPERTY TAXES RECEIVABLE

In the Government-Wide Financial Statements, uncollected property taxes are not recorded on the Statement of Net Position due to the modified cash basis of accounting being used by the District. The remaining balance is recorded as unavailable receipts because it is not deemed available to finance operation of the current period. An allowance for doubtful accounts is not deemed necessary by management, as uncollectible taxes become a lien on the property. Property taxes are levied on all taxable property as of July 1, the beginning of the fiscal year, and become a lien on that date. Property taxes are payable on November 15, February 15, and May 15. Discounts are allowed if the amount due is received by November 15 or February 15. Taxes unpaid and outstanding on May 16 are considered delinquent.

F. GRANTS

Unreimbursed disbursements due from grantor agencies are not reflected in the basic financial statements until received. Grant revenues are recorded at the time of receipt. Cash received from grantor agencies in excess of related grant disbursements is recorded as a liability in the balance sheet and Statement of Net Position.

G. RETIREMENT PLANS

Substantially all of the District's employees are participants in the State of Oregon Public Employees Retirement System (PERS). For the purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about fiduciary net position of PERS and additions to/deductions from PERS's fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. USE OF ESTIMATES

The preparation of the basic financial statements 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.

I. VESTED COMPENSATED ABSENCES

It is the District's policy to permit employees to accumulate earned unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since the District does not have a policy to pay any amounts when employees separate from service with the District. Accrued vacation and sick pay are not recorded in the statement of net position, as the district uses the modified cash basis of accounting.

J. NET POSITION

Net Position comprises the various net earnings from operations, nonoperating receipts, disbursements and contributions of capital. Net Position is classified in the following two categories:

Restricted for Net Position – 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.

Unrestricted Net Position – consists of all other assets that are not included in the other categories previously mentioned.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

K. LONG-TERM OBLIGATIONS

Long-term debt and other obligations would not be recorded in the basic financial statements due to the District using the modified cash basis of accounting. As of June 30, 2019, the District has no long-term obligations.

L. CASH AND CASH EQUIVALENTS

The cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

M. 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. The nonspendable fund balance represents inventories and prepaid items.
- 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).

**WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

- 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. Authority to classify portions of ending fund balance as Assigned has been given to the Fire Chief and Finance Manager.
- 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.

The governing body has approved the following order of spending regarding fund balance categories: Restricted resources are spent first when both restricted and unrestricted (committed, assigned or unassigned) resources are available for disbursements. When unrestricted resources are spent, the order of spending is committed, assigned, and unassigned.

There were no nonspendable or assigned fund balances at year end.

N. 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 upon 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)

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.

2. CASH AND INVESTMENTS

Oregon Revised Statutes (294.035) and District policy authorize investing in obligations of the U.S. Treasury and agencies, time certificates of deposit, bankers’ acceptances, repurchase agreements, and the State of Oregon Local Government Investment Pool.

Cash and Investments at June 30 (recorded at cost) consisted of:

Demand Deposits	\$	70,648
Investments		<u>153,870</u>
Total	\$	<u>224,518</u>

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, 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.

The District had the following investments and maturities:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Investment Maturities (in months)</u>		
		<u>Less than 3</u>	<u>3-17</u>	<u>18-59</u>
State Treasurer's Investment Pool	\$ 153,870	\$ 153,870	\$ -	\$ -
Total	\$ 153,870	\$ 153,870	\$ -	\$ -

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.

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. The District does not have any investments that have a maturity date beyond 3 months.

Credit Risk - Investment

Oregon Revised Statutes do not limit investments as to credit rating for securities purchased from US Government Agencies or USGSE. The State Investment Pool is not rated.

Concentration of Credit/Deposit Risk

At year-end, the total bank balance was \$76,558 all of which was covered by federal depository insurance or collateralized by the Oregon Public Funds Collateralization Program (PFCP).

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

3. 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://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.
 - 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.

**WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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 \$35,597 excluding amounts to fund employer specific liabilities. In addition approximately \$33,862 in employee contributions were paid or picked up by the District in 2018-2019.

Pension Asset or Liability

Since the District's financial statements are reported on the modified 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 \$791,228 at June 30, 2019 for its proportionate share of the net pension asset. 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, 2018 and 2017, the District's proportion was .005 and .006 percent, respectively. Pension expense for the year ended June 30, 2019 was \$110,675.

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

- (1) Tier 1/Tier 2 – 18.73%
- (2) OPSRP general services – 4.18%
- (3) OPSRP Police and Fire – 8.95%

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflow of Resources</u>
Difference between expected and actual experience	\$ 26,915	\$ -
Changes in assumptions	183,959	-
Net difference between projected and actual earnings on pension plan investments	-	35,135
Net changes in proportionate share	34,031	85,864
Differences between District contributions and proportionate share of contributions	<u>10,763</u>	<u>18,570</u>
Subtotal - Amortized Deferrals (below)	255,668	139,569
District contributions subsequent to measuring date	<u>35,597</u>	-
Deferred outflow (inflow) of resources	<u>\$ 291,265</u>	<u>\$ 139,569</u>

The amount of contributions subsequent to the measurement date will be included as a reduction of the net pension liability in the fiscal year ended June 30, 2020.

**WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

Subtotal amounts related to pension as deferred outflows of resources, \$255,668, and deferred inflows of resources, (\$139,569), net to \$116,099 and will be recognized in pension expense as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2020	\$ 89,437
2021	61,323
2022	(25,835)
2023	(9,798)
2024	972
Thereafter	-
Total	<u>\$ 116,099</u>

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.

**WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

3. 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

**WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

3. 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>		2.50%

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.

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	\$ 1,322,291	\$ 791,228	\$ 352,878

**WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

3. DEFINED BENEFIT PENSION PLAN (CONTINUED)

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, 2018 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.

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>

**WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

4. 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.

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

5. LONG – TERM OBLIGATIONS

Changes resulting from cash transactions for the year:

	Beginning Balance	Additions	Reductions	Ending Balance
GO Bonds 2010 interest 2.00 - 3.30%	\$ 145,000	\$ -	\$ 145,000	\$ -

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

NOTES TO BASIC FINANCIAL STATEMENTS

5. LONG – TERM OBLIGATIONS (CONTINUED)

General Obligation Bonds

Proceeds of the Series 2010 General Obligation Bonds (2010 Bonds) were used in the year ending June 30, 2011 to refund the District's Series 1999 General Obligation Bond (1999 Bonds), and to pay the issuance costs of the 2010 Bonds. The purpose of the bond refunding was to obtain the benefit of a reduction in rates. The 1999 Bonds were originally issued to finance the costs of capital construction and capital improvements for the District. The 1999 Bonds were called at par on December 1, 2010, without premium, plus accrued interest to the date of redemption. The bonds were paid off in February 2019.

6. RISK MANAGEMENT

The District is exposed 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. The District purchases commercial insurance to minimize its exposure to these risks. Settled claims have not exceeded this commercial coverage for any of the past three fiscal years.

7. PROPERTY TAX LIMITATION

The voters of the State of Oregon imposed a constitutional limit on property taxes for schools and nonschool government operations. School operations include community colleges, local school districts, and education service districts. The limitation provides that property taxes for nonschool 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 the tax cuts.

8. TAX ABATEMENTS

As of June 30, 2019, the District potentially had tax abatements through various statewide programs that impacted their levied taxes. Based on the information available from the counties as of the date of issuance of these basic financial statements, the amount of abatements for the year ended June 30, 2019 is deemed immaterial.

9. CONTRACTED SERVICES

The District has a contract with Spirit Mountain Gaming, Inc. (the Casino), which began on January 1, 2019, for the District to provide fire brigade and first responder training services for the Casino. During the year ended June 30, 2019, the Casino paid the District \$30,744 for services rendered. This contract expires on December 31, 2019, but is cancelable by the District under certain conditions.

10. COMMITMENTS & CONTINGENCIES

The COVID-19 outbreak in the United States has caused substantial disruption to business and local governments due to mandated and voluntary suspension of operations and stay at home orders. There is considerable uncertainty around the duration of the outbreak and the long-term impact to the overall economy. However, the District expects the reduction of economic activity to negatively impact funds received.

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

SUPPLEMENTARY INFORMATION

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WEST VALLE FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

SUPPLEMENTARY INFORMATION
 At June 30, 2019

PERS

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	0.005 %	\$ 791,228	\$ 749,300	105.6 %	82.1 %
2018	0.006	812,726	751,502	108.1	83.1
2017	0.006	960,709	679,973	141.3	80.5
2016	0.005	309,482	534,833	57.9	91.9
2015	0.004	(101,545)	583,833	(17.4)	103.6
2014	0.004	228,613	373,867	61.1	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	\$ 35,597	\$ 35,597	\$ -	\$ 701,740	5.1 %
2018	61,884	61,884	-	749,300	8.3
2017	71,680	71,680	-	751,502	9.5
2016	78,752	78,752	-	679,973	11.6
2015	61,075	61,075	-	534,833	11.4
2014	76,759	76,759	-	583,833	13.1

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.

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
ACTUAL AND BUDGET
For the Year Ended June 30, 2019

GENERAL FUND

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE TO FINAL BUDGET
RECEIPTS				
Local Sources				
Property Taxes	\$ 239,000	\$ 239,000	\$ 258,338	\$ 19,338
Ambulance User Fees	610,000	610,000	592,667	(17,333)
Tribal and Casino	531,829	531,829	398,636	(133,193)
Grants	50,000	50,000	65,696	15,696
Fire Suppression	50,000	50,000	37,200	(12,800)
Fire Med	8,000	8,000	4,680	(3,320)
Investment Earnings	50	50	5,612	5,562
Miscellaneous	9,000	9,000	40,152	31,152
Total Receipts	1,497,879	1,497,879	1,402,981	(94,898)
DISBURSEMENTS				
Personnel Services	1,294,155	1,294,155 (1)	1,104,913	189,242
Materials and Services	426,650	426,650 (1)	538,843	(112,193)
Capital Outlay	52,074	52,074 (1)	40,203	11,871
Total Disbursements	1,772,879	1,772,879	1,683,959	88,920
Excess of Receipts Over (Under) Disbursements	(275,000)	(275,000)	(280,978)	(183,818)
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of asset	100	100	-	(100)
Total Other Financing Sources (Uses)	100	100	-	(100)
Net Change in Fund Balance	(274,900)	(274,900)	(280,978)	(6,078)
Beginning Fund Balance	350,000	350,000	450,625	100,625
Ending Fund Balance	\$ 75,100	\$ 75,100	169,647	\$ 94,547
GASB 54				
Equipment Reserve Fund			30,000	
TOTAL			\$ 199,647	

(1) Appropriation Level

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

SCHEDULE OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
ACTUAL AND BUDGET
For the Year Ended June 30, 2019

<u>DEBT SERVICE FUND</u>				
	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
RECEIPTS				
Local Sources				
Property Taxes	\$ 95,050	\$ 95,050	\$ 87,948	\$ (7,102)
Interest	1,000	1,000	-	(1,000)
Total Receipts	<u>96,050</u>	<u>96,050</u>	<u>87,948</u>	<u>(8,102)</u>
DISBURSEMENTS				
Debt Service	151,550	151,550 (1)	151,550	-
Total Disbursements	<u>151,550</u>	<u>151,550</u>	<u>151,550</u>	<u>-</u>
Excess of Receipts Over (Under) Disbursements	(55,500)	(55,500)	(63,602)	(8,102)
Beginning Fund Balance	<u>55,500</u>	<u>55,500</u>	<u>88,473</u>	<u>32,973</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 24,871</u>	<u>\$ 24,871</u>
(1) Appropriation Level				

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

SCHEDULE OF RECIEPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCES
 ACTUAL AND BUDGET
 For the Year Ended June 30, 2019

EQUIPMENT RESERVE FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
Net Change in Fund Balance	-	-	-	-
Beginning Fund Balance	<u>20,000</u>	<u>-</u>	<u>30,000</u>	<u>30,000</u>
Ending Fund Balance	<u>\$ 20,000</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ 30,000</u>

(1) Appropriation Level

This fund is combined with the General Fund under GASB54.

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES OF TAXES UNCOLLECTED
For the Year Ended June 30, 2019

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED July 1, 2018	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED/ UNSEGREGATED June 30, 2019
GENERAL FUND						
CURRENT						
2018-19	\$ 263,382	\$ 6,940	\$ (474)	\$ 119	\$ 249,994	\$ 6,093
PRIOR YEARS						
2017-18	\$ 143,950	\$ (12)	\$ (138,189)	\$ 215	\$ 3,138	\$ 2,850
2016-17	73,237	-	(71,846)	75	807	659
2015-16	46,761	7	(45,281)	224	1,042	655
2014-15	20,465	12	(19,399)	152	1,060	146
Prior:	48,264	19	(44,991)	69	1,824	1,499
Total Prior	332,677	26	(319,706)	735	7,871	5,809
Total	\$ 596,059	\$ 6,966	\$ (320,180)	\$ 854	\$ 257,865	\$ 11,902

RECONCILIATION OF RECEIPTS

	GENERAL FUND
Cash Collections by County Treasurer, Above Payments in lieu of Property Taxes	\$ 257,865 473
Total Receipts	\$ 258,338

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

SCHEDULE OF PROPERTY TAX TRANSACTIONS AND BALANCES OF TAXES UNCOLLECTED
For the Year Ended June 30, 2019

TAX YEAR	ORIGINAL LEVY OR BALANCE UNCOLLECTED July 1, 2018	DEDUCT DISCOUNTS	ADJUSTMENTS TO ROLLS	ADD INTEREST	CASH COLLECTIONS BY COUNTY TREASURER	BALANCE UNCOLLECTED/ UNSEGREGATED June 30, 2019
DEBT SERVICE FUND						
CURRENT						
2018-19	\$ 93,426	\$ 2,462	\$ (168)	\$ 42	\$ 88,680	\$ 2,158
PRIOR YEARS						
2017-18	\$ 21,132	\$ (5)	\$ (18,553)	\$ 96	\$ 1,405	\$ 1,275
2016-17	10,962	10	(6,997)	249	1,874	2,330
2015-16	6,856	5	(5,755)	166	776	486
2014-15	3,099	10	(2,252)	121	843	115
Prior:	4,387	81	(37)	182	3,700	751
Total Prior	46,436	101	(33,594)	814	8,598	4,957
Total	\$ 139,862	\$ 2,563	\$ (33,762)	\$ 856	\$ 97,278	\$ 7,115

RECONCILIATION OF RECEIPTS

	DEBT SERVICE FUND
Cash Collections by County Treasurer, Above Payments in lieu of Property Taxes	\$ 97,278 <u>(9,330)</u>
Total Receipts	<u>\$ 87,948</u>

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, OREGON

INDEPENDENT AUDITORS' REPORT REQUIRED BY OREGON STATE REGULATIONS

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

November 5, 2020

Independent Auditors' Report Required by Oregon State Regulations

We have audited the modified cash basis basic financial statements of West Valley Fire District (the District) as of and for the year ended June 30, 2019, and have issued our report thereon dated November 5, 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 its 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, our audit was not directed primarily toward obtaining knowledge of such noncompliance. As such, 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 West Valley Fire 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, except as follows:

- 1) Disbursements were within authorized appropriation levels except as noted on page 7.
- 2) Documentation was not available to show two notices of the budget committee meeting in accordance with ORS 294.426.

OAR 162-10-0230 Internal Control

In planning and performing our audit, we considered the District's 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 District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

We noted matters involving the internal control structure and its operation that we consider to be significant deficiencies under standards established by the American Institute of Certified Public Accountants, which is noted in our management letter dated November 5, 2020.

This report is intended solely for the information and use of the Board of Directors and management of the District 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 cursive script that reads "Roy R. Rogers".

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

WEST VALLEY FIRE DISTRICT
YAMHILL AND POLK COUNTIES, 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.paulyrogersandcpcpas.com

November 5, 2020

To the Board of Directors
West Valley Fire District
Yamhill and Polk Counties, Oregon

We have audited the basic financial statements of the governmental activities and each major fund of West Valley Fire 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:

- generally accepted accounting principles and 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 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.

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 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 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.

Pauly, Rogers and Co., P.C.

Results of Audit

1. Audit opinion letter - an unmodified opinion on the 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 25 of the financial report.
3. Management letter – We issued a separate management letter dated November 5, 2020 detailing significant deficiencies in internal control.

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 basic financial statements. No new accounting policies were adopted and the application of existing policies was not changed during 2018-2019, except for the implementation of GASB Statement No. 83 *Certain Asset Retirement Obligations* and GASB Statement No. 88 *Certain Disclosures Related to Debt, Including Direct Borrowing and Direct Placements*. 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 basic financial statements in the proper period.

Accounting estimates are an integral part of the 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 basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

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

Difficulties Encountered in Performing the Audit

A delay in the start of the audit process due to the District changing auditors late in the year, as well as delays due to the COVID-19 pandemic delayed accessibility of files and documents causing the late issuance of the report.

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.

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 basic financial statements or the auditors’ report. We are pleased to report that no such disagreements arose during the course of our audit.

Pauly, Rogers and Co., P.C.

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 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 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 basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the 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 basic financial statements. Our results noted no material inconsistencies or misstatement of facts. We did not audit the information and do not express an opinion or 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 reporting periods beginning after December 15, 2019 (as extended by GASB 95). 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 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 June 15, 2021, as extended by GASB 95. 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, 2020, as extended by GASB 95. 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, 2989 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.

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.

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

Conflagration Name	Vehicle and Personnel Deployed	Reimbursement	Net Revenue		Net Revenue by District
Holiday Farm	Personnel	\$ 70,683.88	\$ 11,121.05	SFD	\$ 2,352.68
	Apparatus	\$ 26,861.75	\$ 26,861.75	SWP	\$ 20,137.49
	Total	\$ 97,545.63	\$ 37,982.80	WVFD	\$ 15,492.63
Slater	Personnel	\$ 24,782.92	\$ 2,906.40	SFD	\$ 4,523.75
	Apparatus	\$ 21,943.75	\$ 21,943.75	SWP	\$ -
	Total	\$ 46,726.67	\$ 24,850.15	WVFD	\$ 20,326.40
South Obenchain	Personnel	\$ 36,398.33	\$ 1,258.56	SFD	\$ 14,453.50
	Apparatus	\$ 24,545.40	\$ 24,545.40	SWP	\$ 10,091.90
	Total	\$ 60,943.73	\$ 25,803.96	WVFD	\$ 1,258.56
Clackamas (ODF)	Personnel	\$ 25,288.13	\$ 2,977.65	SFD	\$ 1,191.06
	Apparatus	\$ 15,575.00	\$ 15,575.00	SWP	\$ 16,170.53
	Total	\$ 40,863.13	\$ 18,552.65	WVFD	\$ 1,191.06
Echo Mtn (OSFM)	Personnel	\$ 5,711.70	\$ 1,678.77	SFD	\$ 5,444.27
	Apparatus	\$ 5,000.00	\$ 5,000.00	SWP	\$ 790.23
	Total	\$ 10,711.70	\$ 6,678.77	WVFD	\$ 444.27
Holiday Farm (ODF)	Personnel	\$ 7,245.04	\$ -	SFD	\$ -
	Apparatus	\$ 7,700.00	\$ 7,700.00	SWP	\$ 7,700.00
	Total	\$ 14,945.04	\$ 7,700.00	WVFD	\$ 7,700.00

TOTAL NET REVENUE

\$121,568.33

SFD NET REVENUE \$27,965.26
SWP NET REVENUE \$54,890.15
WVFD NET REVENUE \$38,712.92

SFD NET REVENUE \$27,965.26
SWP NET REVENUE \$54,890.15
WVFD NET REVENUE \$38,712.92



SW POLK FIRE DISTRICT

RESOLUTION NO. FY 2020-21-04

A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET FOR FY 2020-2021

WHEREAS, Oregon Budget Law, under ORS 294.338(1), provides that money from unanticipated grants, gifts, bequests or devises that have been transferred to a municipal corporation in trust for a specific purpose may be lawfully expended after enactment of an appropriate resolution; and

WHEREAS, ORS 294.471 authorizes a supplemental budget without public hearing when the estimated expenditures differ by 10 percent or less from the most recent amended budget prior to the supplemental budget, the governing body may adopt the supplemental budget at a regular meeting, and fund budgets requiring an increase or a decrease in appropriations may be included pursuant to ORS 294.471; and

WHEREAS, the SW Polk Fire District has received conflagration funds from Oregon Department of Forestry, of \$14,946; and

WHEREAS, Oregon Budget Law, under ORS 294.338(1) allows the SW Polk Fire District to spend unanticipated money,

THEREFORE, BE IT RESOLVED by the Board of Directors of the SW Polk Fire District that the following appropriations be made:

GENERAL FUND	BUDGET APPROPRIATION	INCREASE	ADJUSTED BUDGET
<u>Resources</u>			
Miscellaneous Income	\$660,000	\$14,946	\$674,946
<u>Requirements</u>			
General Supplies	\$8,000	\$7,700	\$15,700
Conflagration Expenses	\$0	\$7,246	\$7,246

PASSED BY THE Board of Directors of the SW Polk Fire District this 10th day of December 2020.

APPROVED AND SIGNED BY THE President of the Board of Directors of the SW Polk Fire District this 10th day of December 2020.

Rod Watson, Board President

Bob Davis, Board Secretary



SHERIDAN FIRE DISTRICT

RESOLUTION NO. FY 2020-21-12

A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET FOR FY 2020-2021

WHEREAS, Oregon Budget Law, under ORS 294.338(1), provides that money from unanticipated grants, gifts, bequests or devises that have been transferred to a municipal corporation in trust for a specific purpose may be lawfully expended after enactment of an appropriate resolution; and

WHEREAS, ORS 294.471 authorizes a supplemental budget without public hearing when the estimated expenditures differ by 10 percent or less from the most recent amended budget prior to the supplemental budget, the governing body may adopt the supplemental budget at a regular meeting, and fund budgets requiring an increase or a decrease in appropriations may be included pursuant to ORS 294.471; and

WHEREAS, the Sheridan Fire District has received conflagration funds from Oregon State Fire Marshal Holiday Farm Fire, of \$97,600; and

WHEREAS, Oregon Budget Law, under ORS 294.338(1) allows the Sheridan Fire District to spend unanticipated money,

THEREFORE, BE IT RESOLVED by the Board of Directors of the Sheridan Fire District that the following appropriations be made:

GENERAL FUND	BUDGET APPROPRIATION	INCREASE	ADJUSTED BUDGET
<u>Resources</u>			
Miscellaneous Income	\$2,613,084	\$97,600	\$2,710,684
<u>Requirements</u>			
<u>Payroll</u>			
Admin Staff	\$670,962	\$2,353	\$673,315
Over Time	\$130,444	\$34,840	\$165,284
Conflagration Expenses	\$87,720	\$60,407	\$148,127

PASSED BY THE Board of Directors of the Sheridan Fire District this ___th day of December 2020.

APPROVED AND SIGNED BY THE President of the Board of Directors of the Sheridan Fire District this ___th day of December 2020.

Tammara Heidt, Board President

Brice Ingram, Board Secretary



SHERIDAN FIRE DISTRICT

RESOLUTION NO. FY 2020-21-13

A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET FOR FY 2020-2021

WHEREAS, Oregon Budget Law, under ORS 294.338(1), provides that money from unanticipated grants, gifts, bequests or devises that have been transferred to a municipal corporation in trust for a specific purpose may be lawfully expended after enactment of an appropriate resolution; and

WHEREAS, ORS 294.471 authorizes a supplemental budget without public hearing when the estimated expenditures differ by 10 percent or less from the most recent amended budget prior to the supplemental budget, the governing body may adopt the supplemental budget at a regular meeting, and fund budgets requiring an increase or a decrease in appropriations may be included pursuant to ORS 294.471; and

WHEREAS, the Sheridan Fire District has received conflagration funds from Oregon State Fire Marshal Slater Fire, of \$46,725; and

WHEREAS, Oregon Budget Law, under ORS 294.338(1) allows the Sheridan Fire District to spend unanticipated money,

THEREFORE, BE IT RESOLVED by the Board of Directors of the Sheridan Fire District that the following appropriations be made:

GENERAL FUND	BUDGET APPROPRIATION	INCREASE	ADJUSTED BUDGET
<u>Resources</u>			
Miscellaneous Income	\$2,710,684	\$46,725	\$2,757,409
<u>Requirements</u>			
Payroll			
Over Time	\$165,284	\$6,767	\$172,051
Conflagration Expenses	\$148,127	\$39,958	\$188,085

PASSED BY THE Board of Directors of the Sheridan Fire District this 10th day of December 2020.

APPROVED AND SIGNED BY THE President of the Board of Directors of the Sheridan Fire District this 10th day of December 2020.

Tammara Heidt, Board President

Brice Ingram, Board Secretary



SHERIDAN FIRE DISTRICT

RESOLUTION NO. FY 2020-21-14

A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET FOR FY 2020-2021

WHEREAS, Oregon Budget Law, under ORS 294.338(1), provides that money from unanticipated grants, gifts, bequests or devises that have been transferred to a municipal corporation in trust for a specific purpose may be lawfully expended after enactment of an appropriate resolution; and

WHEREAS, ORS 294.471 authorizes a supplemental budget without public hearing when the estimated expenditures differ by 10 percent or less from the most recent amended budget prior to the supplemental budget, the governing body may adopt the supplemental budget at a regular meeting, and fund budgets requiring an increase or a decrease in appropriations may be included pursuant to ORS 294.471; and

WHEREAS, the Sheridan Fire District has received conflagration funds from Oregon State Fire Marshal South Obenchain Fire, of \$61,000; and

WHEREAS, Oregon Budget Law, under ORS 294.338(1) allows the Sheridan Fire District to spend unanticipated money,

THEREFORE, BE IT RESOLVED by the Board of Directors of the Sheridan Fire District that the following appropriations be made:

GENERAL FUND	BUDGET APPROPRIATION	INCREASE	ADJUSTED BUDGET
<u>Resources</u>			
Miscellaneous Income	\$2,757,409	\$61,000	\$2,818,409
<u>Transfers</u>			
Equipment Reserve	\$268,958	\$14,454	\$283,412
<u>Requirements</u>			
Payroll			
Over Time	\$172,051	\$806	\$172,857
Conflagration Expenses	\$188,085	\$45,740	\$233,825
EQUIPMENT RESERVE	ORIGINAL BUDGET	INCREASE	ADJUSTED BUDGET
<u>Resources</u>			
Transferred IN, from other funds	\$268,958	\$14,454	\$283,412
<u>Requirements</u>			
Equipment Purchases	\$623,958	\$14,454	\$638,412

PASSED BY THE Board of Directors of the Sheridan Fire District this 10th day of December 2020.

APPROVED AND SIGNED BY THE President of the Board of Directors of the Sheridan Fire District this 10th day of December 2020.

Tammara Heidt, Board President

Brice Ingram, Board Secretary



SHERIDAN FIRE DISTRICT

RESOLUTION NO. FY 2020-21-15

A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET FOR FY 2020-2021

WHEREAS, Oregon Budget Law, under ORS 294.338(1), provides that money from unanticipated grants, gifts, bequests or devises that have been transferred to a municipal corporation in trust for a specific purpose may be lawfully expended after enactment of an appropriate resolution; and

WHEREAS, ORS 294.471 authorizes a supplemental budget without public hearing when the estimated expenditures differ by 10 percent or less from the most recent amended budget prior to the supplemental budget, the governing body may adopt the supplemental budget at a regular meeting, and fund budgets requiring an increase or a decrease in appropriations may be included pursuant to ORS 294.471; and

WHEREAS, the Sheridan Fire District has received conflagration funds from Oregon Department of Forestry, Clackamas, of \$40,864; and

WHEREAS, Oregon Budget Law, under ORS 294.338(1) allows the Sheridan Fire District to spend unanticipated money,

THEREFORE, BE IT RESOLVED by the Board of Directors of the Sheridan Fire District that the following appropriations be made:

GENERAL FUND	BUDGET APPROPRIATION	INCREASE	ADJUSTED BUDGET
<u>Resources</u>			
Miscellaneous Income	\$2,818,409	\$40,864	\$2,859,273
<u>Requirements</u>			
Payroll			
Admin Staff	\$673,315	\$1,191	\$674,506
Over Time	\$172,857	\$12,705	\$185,562
Conflagration Expenses	\$233,825	\$26,968	\$260,793

PASSED BY THE Board of Directors of the Sheridan Fire District this 10th day of December 2020.

APPROVED AND SIGNED BY THE President of the Board of Directors of the Sheridan Fire District this 10th day of December 2020.

Tammara Heidt, Board President

Brice Ingram, Board Secretary



SHERIDAN FIRE DISTRICT

RESOLUTION NO. FY 2020-21-16

A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET FOR FY 2020-2021

WHEREAS, Oregon Budget Law, under ORS 294.338(1), provides that money from unanticipated grants, gifts, bequests or devises that have been transferred to a municipal corporation in trust for a specific purpose may be lawfully expended after enactment of an appropriate resolution; and

WHEREAS, ORS 294.471 authorizes a supplemental budget without public hearing when the estimated expenditures differ by 10 percent or less from the most recent amended budget prior to the supplemental budget, the governing body may adopt the supplemental budget at a regular meeting, and fund budgets requiring an increase or a decrease in appropriations may be included pursuant to ORS 294.471; and

WHEREAS, the Sheridan Fire District has received conflagration funds from Oregon State Fire Marshal, Echo Mountain Fire, of \$10,712; and

WHEREAS, Oregon Budget Law, under ORS 294.338(1) allows the Sheridan Fire District to spend unanticipated money,

THEREFORE, BE IT RESOLVED by the Board of Directors of the Sheridan Fire District that the following appropriations be made:

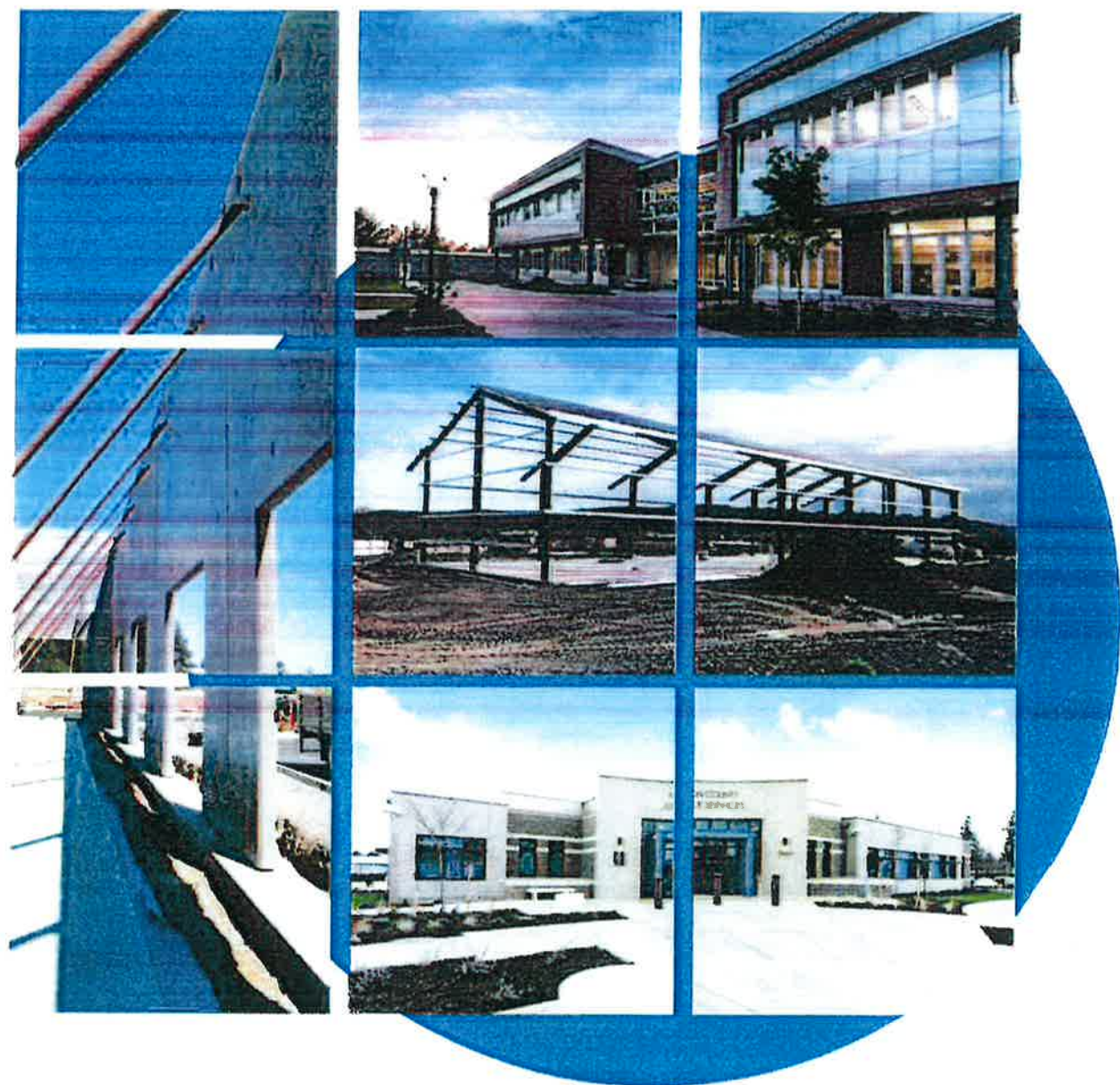
GENERAL FUND	BUDGET APPROPRIATION	INCREASE	ADJUSTED BUDGET
<u>Resources</u>			
Miscellaneous Income	\$2,859,273	\$10,712	\$2,869,985
<u>Transfers</u>			
Equipment Reserve	\$283,412	\$5,000	\$288,412
<u>Requirements</u>			
Payroll			
Admin Staff	\$674,506	\$445	\$674,951
Conflagration Expenses	\$260,793	\$5,267	\$266,060
EQUIPMENT RESERVE	ORIGINAL BUDGET	INCREASE	ADJUSTED BUDGET
<u>Resources</u>			
Transferred IN, from other funds	\$283,412	\$5,000	\$288,412
<u>Requirements</u>			
Equipment Purchases	\$638,412	\$5,000	\$643,412

PASSED BY THE Board of Directors of the Sheridan Fire District this 10th day of December 2020.

APPROVED AND SIGNED BY THE President of the Board of Directors of the Sheridan Fire District this 10th day of December 2020.

Tammara Heidt, Board President

Brice Ingram, Board Secretary



REQUEST FOR PROPOSAL

SHERIDAN RURAL FIRE PROTECTION DISTRICT

DISTRICT ARCHITECTURAL/ENGINEERING SERVICES -

Station Design and Construction Oversight

December 4, 2020

Submitted by: **Carlson Veit Junge Architects, PC**

December 4, 2020

Fred Hertel, Fire Chief
Sheridan Rural Fire Protection District
230 SW Mill Street
Sheridan, OR 97378



Re: Request for Proposal - Sheridan Rural Fire Protection District - District Architectural/Engineering Services - Station Design and Construction Oversight

Greetings:

Our firm is pleased to submit this statement of qualifications for your review and consideration towards the design and construction of the Sheridan Rural Fire Protection District.

The following pages present an overview of our qualifications, prior relevant project experience, and resumes of proposed design team's key participants. Our team of local professionals includes MSC Engineers (structural engineering), Locke Engineers (civil engineering), RACI (mechanical engineering), and Landis Consulting (electrical engineering).

Carlson Veit Junge Architects PC, a Salem firm, provides exceptional service and quality control to all of our projects. **We accept all terms and conditions contained in this RFP and supporting documents, except as noted within our response submission regarding the schedule and the contract language. Michael Junge will be the Principal-in-Charge and will be the responsible person and single point of contact authorized to make representations to you. He is a licensed architect registered in the State of Oregon.** Mike will also be participating in the project from start to final occupancy and warranty periods. We are a locally owned business, allowing you the benefit of continued participation by the responsible principal of the firm and project architect throughout the duration of the project.

Our firm, and the Design Team presented in this submittal, are very experienced with the nature and complexity of projects similar to your proposed new fire station. **Our recent work with the Sheridan Fire District, gives us an advantage on this project due to our familiarity with the project team, stakeholders, and local jurisdiction.** We are known for collaborating with owners and committees to successfully design projects that meet the needs of all of a project's stakeholders.

Upon award, our firm is readily available to execute the contract and begin work. Please note that we cannot meet the timelines noted in the RFP document. While we can start immediately, and our previous work will give us a significant headstart on the project, we are proposing a completion of Construction Documents by March 15th.

Our firm has the experience and resources to meet your goals, yet is small enough to provide exceptional attention and service. If you have any questions or would like any additional information, please do not hesitate to contact me.

Sincerely,


Michael Junge, AIA

SERVICES OFFERED

Professional services are provided for all phases of project development.

DESIGN

- Programming
- Schematic Design
- Design Consulting
- Design Development
- Working Drawings
- Presentation Drawings
- Specifications
- Bid Consultation
- Contract Preparation
- Contract Administration
- Field Coordination
- Construction Observation
- Project Closeout

PLANNING

- Feasibility Studies
- Site Selection
- Site Analysis and Development
- Master Planning

SUSTAINABLE DESIGN

- Green Building Design
- Energy Conservation Planning
- Solar Design
- Daylighting Design

RELATED SERVICES

- Roofing Investigations and Reports
- Roofing Consulting
- Lighting Design
- Post-Occupancy Analysis

GRAPHIC SERVICES

- Computer Generated Models and Renderings
- Virtual Reality Productions
- Pen and Ink Renderings
- Buildings and site models

FIRM

Carlson Veit Junge Architects prides itself in the diverse nature of our projects. Because of our work with repeat city/governmental agencies, their budget, and building types, and our recent work with the Sheridan Rural Fire Protection District, and SW Polk County Fire District, we have extensive experience applicable to your project.

The local firm of Carlson Veit Junge Architects, PC, has been providing communities in the Willamette Valley with exceptional service for over 36 years. Our firm will provide the Sheridan Fire District with dedicated and responsive service throughout the planning, design and construction process. We are experienced in all types of project delivery including Design/Build and CM/GC.

Similar to our previous work with the Sheridan Fire District, Mike Junge will be the authorized representative for our firm and will be responsible for negotiating and signing any agreement which may result from the proposal. Nick Wallace will be the Project Architect. See resumes for qualifications.

Our firm has a solid reputation, not only for design and technical capabilities, but also for our ability to provide close personal attention to our clients and their projects.

The firm subscribes fully to the Standards of Ethical Practice of The American Institute of Architects.

RESOURCES

We are a medium sized business offering a wide range of architectural and interior design services. Specialized consultants from various fields are retained by the firm for their expertise and experience if needed. We are committed to assisting the Sheridan Rural Fire Protection District with complete resolution of its needs and challenges for the duration of this project.

FULL SERVICE BENEFITS

As our client, you will receive the benefit of our entire staff. One main advantage of a medium sized firm is the luxury of not only one Principal-in-Charge, but having a secondary Principal available for constructability review and various quality control issues throughout the length of the project.

PROJECT TEAM

The Carlson Veit Junge Project team includes MSC Engineers, Locke Engineers, RACI Engineering, and Landis Consulting. These design professionals were assembled for our recent project with the Sheridan Rural Fire Protection District, Station 9. Our team is comprised of design professionals with extensive experience and proven team collaboration, from our current Polk County Fire District Project out at Salt Creek, to our most recent Marion County projects. Our mission is to integrate quality design with cost effective results.



Chemeketa Community College Building 20



CVJ DESIGN TEAM	Mike Junge, AIA Principal-in-Charge	Nicholas Wallace, AIA Project Architect	CONSULTANTS	MSC Engineers Structural Engineering	RACI Mechanical Engineering
	Narcissa Bartley, NCIDQ Interior Designer	Kiara Galicinao Architect Intern		Locke Engineers Civil Engineering	Landis Consultants Electrical Engineering

DESIGN TEAM

The Carlson Veit Junge Project Team identified above was assembled for our most recent **Sheridan Rural Fire Protection District project and will continue to work together on this new project**. Our team is comprised of design and engineering professionals with extensive experience and **proven collaboration for over 20 years**. Our mission is to integrate quality design with cost effective results. Prompt response to site based committee priorities, enhanced cost/value proposals, and compressed scheduling are some of the advantages the Carlson Veit Junge team will consistently bring to the Sheridan Fire District.



Marlan County Public Services Building, Salem, Oregon

**MICHAEL W. JUNGE, AIA****PRINCIPAL-IN-CHARGE****EXPERIENCE**

Michael Junge has over 25 years of architectural and construction management experience, including prototype design development and construction management for a national retail corporation. Mike joined the firm in 2000, became an associate principal in 2007, and a full principal in 2016. His experience includes government/municipal, educational facilities, industrial, manufacturing, recreational, commercial retail, office, and religious projects. Mike's thorough attention to detail, coordination skills, and team spirit are a valuable asset to any project. Mike is very familiar with Yamhill County's permitting procedures.

RELATED PROJECTS

Southwestern Polk County Rural Fire Protection District, Dallas, Oregon

Marion County Sheriff's Public Safety Building, Salem, Oregon

Marion County Juvenile Courtroom Addition, Salem Oregon

Marion County Juvenile Administration Building, Salem Oregon

The Gate Youth Activity Center – Independence

First Baptist Church, Independence, Oregon

Holy Family Academy, Classroom Addition, Salem, Oregon

Chemeketa Community College – Salem Campus Building 4 Remodel, Salem, Oregon

Oregon School Boards Association, Salem, Oregon

West Salem Foursquare Church, Salem, Oregon

Liberty House, Salem Oregon

Westminster Presbyterian Church, Salem, Oregon

Salem Heights Church, Salem, Oregon

Court Street Christian Church, Salem, Oregon

Macleay Christian Retreat Center, Salem, Oregon

Bethany Baptist Church, Salem, Oregon

Gateway Foursquare Church, Salem, Oregon

St. James Catholic Church, Molalla, Oregon

Relevant Life Church, Salem, Oregon

JEA Memory Care - Arkansas and Michigan

Courthouse Square Remediation; Salem, Oregon

Courthouse Athletic Clubs; Salem, Oregon

- West Salem Addition & Remodel

- North Lancaster Addition & Remodel

- Keizer Addition & Remodel

- Battle Creek New Facility

Renew Consulting, Millersburg, Oregon

Madison Street Industrial Building, Salem, Oregon

Cabinet Door Service, Salem, Oregon

Zephyr Engineering, Salem, Oregon

Vista Properties Investments, Salem, Oregon

2710 Pringle Industrial Building, Salem, Oregon

Valley Medical College, Salem, Oregon

EDUCATION

California Polytechnic State University, San Luis Obispo, California

Master of Business Administration, 1996

Bachelor of Architecture, 1995

REGISTRATIONS

Registered Architect:
Oregon, Michigan, Arkansas, S. Carolina, Tennessee, Minnesota, Pennsylvania, N. Carolina, Ohio, Wisconsin, Montana, Virginia, Pennsylvania, Ohio

NCARB Certified

AFFILIATIONS

AIA, Salem Chapter.
Professional Member, Board Member, 2012-2018
President, 2013

Construction Specifications Institute, Capital Chapter, Board Member

Salem Chamber of Commerce, Leadership Salem



The Gate Youth Activity Center, Independence, Oregon



NICHOLAS L. WALLACE, AIA, LEED GREEN ASSOCIATE

ASSOCIATE PRINCIPAL

EXPERIENCE

Nick has over 11 years of design experience, including three years as a registered architect. He is adept at all phases of the design process including design, construction documents, bidding & negotiation, and construction administration. **Most recently, he has been the project manager on our latest project with the Sheridan Fire District, and three fire stations for Southwestern Polk County Rural Fire District. His understanding of the applicable codes, knowledge of construction types and methods, and attention to detail have been a great benefit to these projects.** He brings a team-oriented attitude to every project, while keeping quality documents and client needs at the forefront. Those aspects are carried through construction administration to ensure a complete project from start to finish. His related areas of interest include sustainable / environmentally conscious design and construction coordination. When working on a design for a project, it is at the forefront of his mind if there are ways to attribute sustainable practices into the project as a whole. **He has a strong track record in meeting project timelines and schedules. We are available to start work immediately.**

EDUCATION

University of Oregon,
Bachelor of Architecture, 2009

REGISTRATIONS

Registered Architect: Oregon,
NCARB Certified

LEED Green Associate

AFFILIATIONS

American Institute of Architects, Salem Chapter.
U.S. Green Building Council

RELATED PROJECTS

- Sheridan Rural Fire Station, Sheridan, Oregon
- SW Polk Fire District, Salt Creek Station, Oregon
- SW Polk Fire District, Rickreal Station, Oregon
- SW Polk Fire District, Bridgeport Station, Oregon
- Capitol Subaru, Salem, Oregon
- Lithia Chrysler / Jeep / Dodge / Ram, Morgantown, WV
- Honda, BMW, and Volkswagen, Salem, Oregon
- Lithia Chrysler / Jeep / Dodge / Ram, Eugene, Oregon
- Lithia Chrysler / Jeep / Dodge, Roseburg, Oregon
- Lithia Honda, Great Falls, Montana
- Capital Subaru Building Annex, Salem, Oregon
- Liberty House, Salem, Oregon
- McMinnville Honda, McMinnville, Oregon
- Lithia BMW Remodel, Seattle, WA
- Ankeny Nature Center, Jefferson, Oregon
- Math Learning Center, Salem, Oregon
- Roberson Chrysler Jeep, Salem Oregon
- St. Innocent Winery, Jefferson Oregon
- Open Dental Office Buildings, Salem, Oregon
- CRC Health Tenant Improvement, Salem, Oregon
- CRC Health Tenant Improvement, Portland, Oregon
- CRC Health Tenant Improvements, Tigard, Oregon
- St. Innocent Winery, Turner Oregon
- Design, Salem Oregon





NARCISSA BARTLEY, NCIDQ, IIDA

INTERIOR DESIGNER

EXPERIENCE

With over 7 years of interior design and construction experience including project management, design documents, space planning, construction administration, renderings, and materials & FFE selections. Narci's strengths include being a skilled listener and understanding the clients vision and design expectations that coincide with their goals, budget and timeline. Her experience includes car dealerships, education facilities, office, medical, hospitality, and government projects. Narci is a strategic partner, offering a full range of interior design and space planning services. She also has experience developing 3-D computer models and renderings, and is a valuable part of the firm's design process.

RELATED PROJECTS

Capitol Subaru, Salem, Oregon
 Lithia - Honda, VW, & BMW Salem Auto Stores
 Roberson Chrysler Jeep, Salem, Oregon
 Lithia Subaru of South Hills, PA
 CTP & Literacy Center Alternative Programs, Salem-Keizer School District
 Kennedy Elementary School, Salem-Keizer School District
 Hayesville Elementary School, Salem-Keizer School District
 Chapman Hill Elementary School, Salem-Keizer School District
 Interior Material Selection, Salem-Keizer School District

Wilamette ESD, Early Childhood Center, Salem, Oregon
 Marion County Sheriff's Building, Salem, Oregon
 Marion County Juvenile Court Addition, Salem, Oregon
 Oregon School Boards Association, Salem, Oregon
 Yachats Public Library, Schematic Design, Yachats, Oregon
 Liberty House Child Abuse Assessment Center, Salem, Oregon
 Ameri-Tile Interior Remodel, Salem Oregon
 Albany Carousel Museum, Albany Oregon
 OYA, Equitable Center; Salem Oregon

EDUCATION

Oregon State University, Interior Design

REGISTRATIONS

NCIDQ Certified, National Council of Interior Design Qualifications

Construction Specifications Institute, Capital Chapter.

AFFILIATIONS

Professional IIDA

Corvallis Habitat for Humanity 2009-2010

Salem Chamber Business Women and Chamber of Commerce
 2014-present

Keizer Network of Women (KNOW)



KIARA GALICINAO, ASSOC AIA

DESIGN SUPPORT

EXPERIENCE

Kiara Galicinao has almost 2 years of architectural experience. Her responsibilities include schematic design, building code research, and preparation of construction documents. Her efficiency, attention to detail, strong communication, and eagerness to learn make her a valuable asset to the project team. Her experience includes commercial, office, education, and government projects. Ms. Galicinao is a strategic partner, offering a full range of design and construction services.

RELATED PROJECTS

SKSD Lancaster Professional Center
 Lestle Middle School, Salem, Oregon
 Dayton JR/Senior High School, Dayton Oregon
 Dayton Elementary School, Dayton Oregon
 MBA Office Building, Salem, Oregon
 Lithia CDRF+J Morgantown, Virginia
 Courthouse South, Salem, Oregon
 Hendricks Fairview Industrial, Salem, Oregon
 RLT Warehouse, Salem Oregon
 DAS OHA HR Tenant Improvement, Salem, Oregon

Oregon Travel Rest Area ADA Building Upgrades, State wide, Oregon
 Lithia CJD Bend, Oregon
 Levin/2710 Pringle Leasing Plan, Salem Oregon
 2561 Pringle Leasing Plan, Salem Oregon
 Levin/2710 Pringle (Stusser Electric) Tenant Improvement, Salem, Oregon
 Levin/362 Main, Dallas Leasing Plan & Tenant Improvement, Salem, Oregon
 Henningsen Cold Storage Tenant Improvement

EDUCATION

University of Oregon, Bachelor of Architecture (2017)

Minors: Business Administration & Multimedia Design

AFFILIATIONS

Associate AIA Member

MSC ENGINEERS INC. - STRUCTURAL

FIRM INFO

MSC Engineers and our predecessor firms have been practicing structural engineering since 1925. During that time, we have provided structural design, consultation, and problem solving services for thousands of projects covering the full spectrum of size and use. Our firm specializes in the structural design of commercial, medical and educational facilities. Over the last decade we have been an active design team member on numerous commercial projects from strip malls to five-story office buildings. Our prime objective is to apply our talents toward unexcelled service for our clients. **MSC Engineers has adequate liability insurance for the proposed project.**

SEISMIC EVALUATION & REHABILITATION

MSC Engineers, Inc. is a leading design firm with extensive experience authoring seismic evaluations and assessing pragmatic seismic retrofits. We have worked with numerous institutions and municipalities to address the seismic risks and deficiencies within their infrastructure. A list of former clients includes: City of Salem, Marion County, Douglas County, Willamette University, Salem Electric, Chemeketa Community College, City of Mt. Angel, City of Tillamook, and others. These clients represent a variety of projects and we are pleased that the predominant response to our efforts has resulted in clients whom have elected to employ our services repeatedly over the past several decades.

DOUGLAS S. MELTZER P.E. S.E.

EXPERIENCE

Mr. Meltzer has been with MSC Engineers, Inc. for over 20 years. He brings to each project a personalized commitment refined by varied experience as a Structural Consultant in Los Angeles, Seattle and Oregon. He combines practicality with a knowledgeable interpretation of current structural codes to ensure a safe and complete design for the client. His responsibilities include structural design and project management encompassing conception, coordination, and successful completion of a wide array of municipal, commercial, and industrial projects. He is well versed in structural analysis and code interpretation, construction documents and specification writing, as well as estimating and inspection services. The overriding dictate Mr. Meltzer upholds is that the client deserves and receives the best service possible.

EDUCATION

B.S.C.E, Oregon State University 1987

REGISTRATIONS

Licensed Structural Engineer: OR, IL

PROFESSIONAL EXPERIENCE

MSC Engineers, Inc. (formerly BMGP Engineers, Inc.)

1994 – Present

Senior Engineer & President

BRAD KHEYRI, P.E.

EXPERIENCE

Mr. Kheyri has been with MSC Engineers, Inc. since 2014. His responsibilities include structural analysis, design, and preparation of construction documents for various new and existing residential, commercial, and industrial projects.

DENIS NOSBISCH

EXPERIENCE

Mr. Nosbisch is the senior CADD operator at MSC Engineers with over 25 years of experience and will apply his vast expertise in architectural and structural design to develop complete and legible construction documents with assistance from Mr. Kheyri.

RELEVANT EXPERIENCE

Sheridan Fire Protection District, Sheridan Oregon

- The CVJ project team previously completed a grant application for \$2.1 million for seismic upgrades to the existing 14,800 sq. ft. fire station.

Jefferson Fire Station Seismic Evaluation & Report, Jefferson, Oregon 2014

- Our firm performed a field investigation and analysis of the existing fire station constructed over a period from 1957 to 1970 out of unreinforced concrete blocks. We have proposed a seismic retrofit in accordance with ASCE 41-13 and assisted the District with a Grant application to fund the project.

Marion County Fire District No. 1 Replacement Four Corners Fire Station, Salem Oregon 2013

- Following a seismic evaluation of the existing fire station, a new code conforming building would be prudent. This consists of an apparatus bay for up to seven pieces of apparatus and shift quarters including eight dorm rooms, offices, day room, etc. Construction is wood frame on a slab on grade floor. The apparatus bay area roof is supported by glu-lam beams and prefabricated I joists. The total building area was nearly 12,000 sq. ft..

City of Salem Fire Station Remodels, Salem Oregon 2012

- Fire Station #2 consisted of the addition of windows cut into structural brick walls as well as the removal of interior bearing walls for the reformatted interior layout. Fire Station #3 consisted of a small addition to the sleeping quarters as well as an enclosure of an existing patio. Fire Station #4 consisted of new window openings in existing structural brick walls.

Dayton Fire Station, Dayton Oregon 2006

- This fire station is a Pre-Engineered steel apparatus bay area with three drive-through bays, plus two single depth bays and a mechanics bay as well as storage. Public areas are of wood frame and include offices, a kitchen, and a large community meeting room. The total square footage is approximately 15,700 sq. ft

LOCKE ENGINEERS INC. - CIVIL**FIRM INFO**

Locke Engineers, Inc. has been providing continuous structural and civil engineering services since 1978 to clients in the Pacific Northwest. Staff continuously strives to improve the delivered product, to get it right the first time, and minimize the time from planning to construction in this age of highly regulated, complex, facility development.

SEISMIC EVALUATION & REHABILITATION

Civil engineering services are offered for planning the development of new sites under land use regulations and codes, site grading, storm water drainage and detention, subdivisions, water distribution, sewage collection systems, private and public street improvements and utilities, NPDES permits and DEQ erosion control plans. Services also include planning and design to address storm water quality and conformance to LEED program where applicable.

GREG LOCKE, PE, SE**PRESIDENT / PRINCIPAL ENGINEER****EXPERIENCE**

Greg Locke has over 30 years of project engineering experience. Greg's responsibilities include coordination of the project team for overall project design, periodic quality control review of the construction plans, initial project start up, and general overview of the engineering team's work. Other duties also include main client contact, contract negotiations and project administration. As the Principal Engineer Greg will perform all the senior engineer duties as well as responsible for project management, quality assurance and management functions of the firm. In 2007 Locke Engineers completed site and civil drawings for a proposed building out at the Salt Creek location. This project is mentioned below under related projects.

EDUCATION

B.S. Civil Engineering, Oregon State University 1988; Structural emphasis.

Continuing education through specialty management and technical seminars and courses sponsored by profession associations.

REGISTRATIONS

Oregon Civil and Structural P.E. #16,650 since 1993 and 2001 respectively

Also licensed as civil in Washington

CHARLES FISHER**SENIOR CIVIL ENGINEERING DESIGNER / SENIOR TECHNICIAN****EXPERIENCE**

Charles Fisher has over 23 years of civil engineering experience. As a senior designer, Charles's responsibilities include designs of civil related projects such as subdivisions, storm drainage/detention, public sewer and waterline extension and preparation of CAD drawings. Fisher obtains field information and performs research on client projects, contributes to design team civil and structural projects, performs ADA surveys, and is familiar with usual construction practices.

EDUCATION

Associates degree in Civil Engineering Technology from Portland Community College in 1994

PROFESSIONAL ASSOCIATIONS

American Society of Civil Engineers
Auto-Cad User's Group - Mid-Willamette Valley

RELATED PROJECTS

Sheridan Fire Protection District, Sheridan Oregon

- The CVJ project team previously completed a grant application for \$2.1 million for seismic upgrades to the existing 14,800 sq. ft. fire station.

SW Polk Rural Fire District – Salt Creek Station 140 Site Development Design, Dallas, Oregon:

- The project involved construction documents for civil design plans for development of bare land for a new volunteer fire station on Salt Creek Rd. A pre-engineered metal building was planned for the site. Documents were ready for bidding and permit submittal, but the project was placed on hold pending funding. Year Performed: 2007

Salt Creek Baptist Church - Multi-Purpose Building, Dallas, Oregon:

- Project involved site planning and design for a new 12,000 sf pre-engineered steel building with offices, storage and classrooms along two sides and a full-size gymnasium. Civil design included design of parking, stormwater piping and improvements to existing site features. Construction Year: 2016

Van Well Timber, LLC – New Shop/Office Building, Dallas, Oregon:

- Project involved site planning and design for a new 10,300 sf pre-engineered steel building with offices and truck shop. Civil design included design of parking, stormwater drainage and piping. Construction Year: 2013

Dallas Fire Station – Preliminary Engineering Report for Seismic Rehabilitation Grant Program, Dallas, Oregon:

- The project involves performing a seismic study and preparing a preliminary engineering report for the Dallas Fire Station. Engineering services included reviewing the original construction plans, visiting the building to observe the construction methods and materials, and evaluate the building using a nationally recognized standard for seismic evaluation of buildings. Year Performed: 2009

EDUCATION

PH. D., Oregon State University
M.S., Oregon State University
B.S.M.E., University of Colorado

REGISTRATIONS/LICENSURE

Registered Professional Engineer

ASHRAE

AREAS OF PROJECT INVOLVEMENT

HVAC Design
Chiller Plant Design and Analysis
Systems Interactions and Failure Analysis
Control Systems
Chiller Plant controls
Chiller Plant Commissioning
Hydronic Analysis
Ground Source and Heat Recovery

RACI ENGINEERING DESIGNS - MECHANICAL

ALAN WRIGHT, PE

PRINCIPAL DESIGNER, COMMISSIONING SPECIALIST

EXPERIENCE

Mr. Alan Wright is a Partner at RACI, a consulting engineering firm specializing in mechanical design for educational facilities and chiller plant design. **Mr. Wright recently worked on the Sheridan Fire District project as a mechanical controls designer and commissioning Agent.** Mr. Wright is a mechanical engineer who has worked on both mechanical and controls projects since 2000. His experience covers overhead air systems, displacement air systems, variable flow refrigerant systems, floor radiant systems, ceiling radiant systems, heat recovery systems, natural ventilation systems, steam systems, heating water systems, chilled water systems, and cogeneration. As a graduate researcher Mr. Wright developed specialized skills to analyze system interactions and resolve issues in process. This distinctive approach allows him to provide solutions for hydraulic, control, and central plant applications. Mr. Wright is known nationally for design and analysis of exceptionally efficient Mechanical and Control systems.

RELATED PROJECTS

Lead Designer Experience

Sheridan Fire Protection District, Sheridan Oregon

Chemeketa Community College, Santiam Center Mechanical and Controls Upgrade

Chemeketa Community College, Building 2 Boiler Plant Replacement

Tillamook Bay Community College, Center for Rural Innovation Building, new construction

Chemeketa Community College, Santiam Center DMV Tenant Space Remodel

Chemeketa Community College, Building 4 remodel (sub consultant to EESI)

Lead Commissioning Experience

U of O School of Music

Sacramento Central Utility Plant Design

Houston TX, FAA TRACON Facility

Port of Portland HQP2

Intel Folsom CA Campus Chilled Water Central Plant Optimization and Consolidation Project

Chemeketa Community College, various buildings on the Salem Campus

EDUCATION

Oregon State University, BS 2004

REGISTRATIONS/LICENSURE

Oregon 83123PE

WA 49100

ID 17748

ASHRAE

MIKE LOVEJOY, P.E.

MECHANICAL ENGINEER

EXPERIENCE

For 16 years Mike Lovejoy has completed many challenging projects ranging from heavy industrial to light commercial. Industrial projects have ranged from precision machined parts to production sized multi-million dollar capital expansions and improvement projects. Commercial experience has included design, project management, and commissioning for Offices, Geothermal Systems, Institutional Facilities, Warehouses, Vehicle Maintenance Facilities, Laboratories, Schools, and numerous other types of projects. Mike has worked with numerous governmental agencies and private businesses to complete many of the projects listed above.

RELATED PROJECTS

Commercial Projects:

Sheridan Fire Protection District, Sheridan Oregon

Willamette University Sparks Athletic Center,

Wells Fargo Bank Call Center Chiller Replacement, OR

Marion County / Chemeketa C.C. Fire Dept.

Albany Carousel Museum, OR

Public Projects:

Medford High School Renovations and New-Construction, OR

Tillamook Bay Community College, OR

Chemeketa Community College Building #40/41, OR

Oregon Department of Transportation Headquarters HVAC, OR

EDUCATION

Tier 1 Emerging Small Business (OR) -
#10177

BSEE/ 2007 /Electrical / Engineering /
Grove City College Grove City, PA

REGISTRATIONS

Professional Engineer

2018/ Oregon /No. 86683

2018/ Washington /No. 51868

2018/ California /No. 20963

2020/ Arizona /No. 58937

PHILOSOPHY OF SERVICE

Communicate and Understand the Client's
Needs

Manage Budget Expectations

Coordination with the Design Team

Biddable & Constructible Documents

Low Maintenance, Sustainable Facilities

CAPABILITIES

Power Distribution

Lighting

Low Voltage Communications

Fire Alarms, Security & Access Control

Audio / Visual

LANDIS CONSULTING - ELECTRICAL

BEN PERRY, P.E. VICE PRESIDENT

SENIOR PROJECT MANAGER**EXPERIENCE**

Ben Perry's professional experience encompasses electrical, instrumentation, low voltage, and control systems for small government entities, industrial, laboratory, healthcare and educational facilities. **He was the electrical engineer on the most recent Sheridan Fire District Project.** He regularly works directly with Owners and facility managers as the prime consultant and lead project manager for predominantly electrical and control themed projects. Ben also works on a significant number of electrical remodel projects, which generally have more difficulties than new construction. He brings strong project management, organization, and communication capabilities to each project and takes a proactive approach to communicating with clients, design teams, and contractors. His engineering designs consider all elements of a project: the initial cost of construction; the operating, maintenance, and lifecycle costs; and the performance of the engineering systems for the end users. His approach to consulting is to understand processes and needs of the user and to provide creative solutions that best serve the interests of the client.

RELATED PROJECTS**Sheridan Fire Protection District, Sheridan Oregon**

The CVJ project team previously completed a grant application for \$2.1 million for seismic upgrades to the existing 14,800 sq. ft. fire station.

New Fire Station, Yachats Rural Fire Protection District, Yachats, Oregon:

11,500 sq. ft. fire station designed as a critical facility in the coastal environment with power distribution.

Fire Station #111 Remodel, Lane Fire Authority, Veneta, OR: Remodel of 6,000 sq. ft. fire station with new electrically-driven fire pump, LED lighting, dormitories and apparatus bays, and fire alarm system.

Multiple Elementary Schools, Dallas School District, Dallas, OR: Remodel and addition of three elementary schools including new LED lighting, power, low voltage, audio / visual systems, and fire alarm system.

Boulder Creek Surgery Center, Boulder Creek LLC, Salem, OR: New 40,000 sq. ft. Surgery Center with seven (7) operating rooms, PACU, and medical office space.

Willow Lake Medium Voltage Transformer Upgrades, City of Salem Public Works, Kelzer, OR: Replacement of eight medium voltage transformers, new switchboard, power distribution study, NETA testing, and conductor replacement in critical facility.

New Elementary School, South Lane School District, Cottage Grove, OR: New 84,000 sq. ft., two-story elementary school with power distribution, LED lighting, tunable white lighting, theatrical lighting, emergency diesel generator, low voltage communication and wireless system, paging/intercom, audio/visual systems, electronic access control, security & intrusion systems.

Emergency Power System Upgrades, Greater Albany School District, Albany, OR: Emergency power system improvements to two middle schools. Power systems consist of two 45kw spark-ignited generators with on-site propane storage.

New Medical Office Building, Albany, OR: New 14,000 sq. ft., 2-story medical office building with power distribution, LED lighting, sound masking, low voltage communication and wireless networks, nurse call, fire alarm, and electronic access control.

New Cancer Center, Samaritan Health Services, Corvallis, OR: New 25,000 sq. ft., three-story cancer center located at the main entrance to the Corvallis campus.

New Sports Medicine Building, Samaritan Health Services & Oregon State University, Corvallis, OR: New 20,000 sq. ft. building. Building included exam rooms, X-ray space, MRI space, indoor athletic track and batting cages, athletic rehabilitation training



Marion County Juvenile Services Building, Salem, Oregon

AFFIRMATIVE ACTION STATEMENT

The following Equal Employment Opportunity Statement is taken from the "Personnel Policy Statements" handbook, Carlson Veit Junge Architects, PC, dated November 1988:

2.2 EQUAL EMPLOYMENT OPPORTUNITY

This firm subscribes fully to equal opportunity regardless of race, religion, sex, or national origin as factors for evaluating any person for:

- Employment
- Salary increases
- Promotion
- Eligibility for benefits
- Termination due to reduction of staff
- Termination for cause
- Any other personnel action

The office staff has been assembled to enable the firm to meet its obligations to clients and to conduct itself as a professional business organization. Each applicant for employment will be evaluated on the basis of educational training, employment experience, professional licensing (when appropriate), apparent aptitude, ability, attitude, personal appearance, and potential to participate in the firm's activities. The policy of evaluating individual performance and ability, in relation to the requirements for the firm, shall apply to all personnel actions.

HISTORY OF CLAIMS

Carlson Veit Junge has never been named in any litigation claims during the history of the firm.

There are no current or pending disputes, claims or litigation, administrative proceedings or investigations that could impact the reputation or financial viability of Carlson Veit Junge Architects.

INSURANCE COVERAGE

Amount of Coverage

Professional Liability: Argonaut Insurance

\$2,000,000 Each Claim

\$4,000,000 Aggregate

Business Liability: Argonaut Insurance

\$2,000,000 Each Claim

\$4,000,000 Aggregate

Automobile Liability: Argonaut Insurance

\$2,000,000

Workers Compensation: SAIF Insurance

\$500,000

Tax ID Number

Federal ID # 93-0876713

State ID# 348426-9



The Gale, Independence, Oregon

EARTHQUAKE ASSESSMENT EXPERTISE - MSC RESPONSE

MSC Engineers, Inc. has served the community for several decades. In the area of earthquake assessment specifically, our firm has been involved in many seismic studies and retrofits. Below is a brief list and description of some of our experience with earthquake assessment. Additionally, our firm was involved with the SRGP application for the Sheridan Fire Station in late 2019 and early 2020. We have intimate knowledge about the building as we studied the existing structural system and assessed the adequacy of the structure based on ASCE-41 provisions for seismic analysis/rehabilitation of existing structures. In our study, we identified the deficient elements and ultimately proposed a cost-efficient retrofit. Furthermore, our firm has been involved with several Fire Station projects which we can expand upon if needed.

1. Salem-Keizer School District (Ongoing)

- In 2017 we performed a comprehensive seismic evaluation of all (61) public schools owned by the District in order to prioritize improvements in preparation for a 2017 bond request. This study updates and expands upon a similar effort by our office in 2008. The goal was to establish a retrofit scope and dollar estimate for each campus in accordance with ASCE 41-13 procedures. In 2019 we utilized our previous evaluation to successfully apply for SRGP funding for two high schools with planned seismic retrofits – both schools received grants of \$2.5M.
- Incrementally since 2013, our office has evaluated and rehabilitated four multi-story unreinforced masonry elementary schools from the early 1900's. These schools were deemed to pose a "Very High" risk of collapse in a seismic event. We produced a steel skeleton frame solution for all four facilities. Englewood, Highland, and Richmond were completed in 2013, 2014, and 2015.
- In cooperation with District facilities staff, our office has incorporated seismic upgrades and structural safety improvements into broader capital improvement projects at over 30 schools district-wide. For instance, we have added roof ties and diaphragms in conjunction with roof replacement projects and added shear walls in conjunction with window replacement projects.

2. City of Salem, Oregon – Consultant of Record for Structural Engineering

Our firm has completed a comprehensive seismic evaluation and upgrades for the 1970's era 4-story concrete City Hall and the adjoining parking structure and Council Chambers. This evaluation utilized a 3-D finite element modeling program (ETABS) to analyze the existing structural deficiencies of the buildings and the performance of the new recommended retrofit. These recommendations and improvements to existing structural elements were then communicated through schematic plans and details to generate a contractor's cost estimate. This effort updates a prior report issued in 2011.

3. Sherwood School District (Ongoing)

MSC Engineers Inc. was part of the design team tasked with seismic evaluations and upgrades for the district. In 2019 we successfully applied for SRGP funding for both Sherwood Middle School (\$2.5M) and Sherwood High School (\$1.1M). Upgrades to large volume spaces, such as gymnasiums, were completed with an "Immediate Occupancy" performance objective. Upgrades for the remainder of the occupied spaces were completed with a "Life Safety" performance objective

Currently, MSC Engineers Inc. is working on converting the existing Sherwood Middle School into an elementary school and the existing Hopkins Elementary School into the main offices for the district. We were selected due to our familiarity with the existing buildings and several unique challenges presented to the design team.

4. David Douglas School District (2018)

– We conducted a seismic evaluation of several District school buildings in order to assist in prioritizing efforts for attaining and submitting for State of Oregon SRGP (seismic rehabilitation grant program) grant funding for specific seismic retrofits

at public schools. This effort culminated in an award for a portion of Mill Park Elementary School which will be constructed this summer. We also have a grant request authored for the remainder of Mill Park which is being evaluated for consideration presently by the State of Oregon.

5. City of Mt. Angel (2016) – Our firm performed a seismic evaluation of the 1900's era original City Hall and Police facility. Through field investigation, we determined that the building is comprised of unreinforced masonry perimeter walls atop concrete basement walls and the Council is exploring alternate locations for a new facility.

6. City of Tillamook (2015) – Our firm conducted a seismic evaluation and structural report of the 1938 U.S. Post Office building that is currently occupied by the City for staff and Council chambers. The building is registered with The National Registry as Historic but is comprised of walls constructed of hollow clay tile that is neither grouted nor reinforced and are very vulnerable to seismic events.

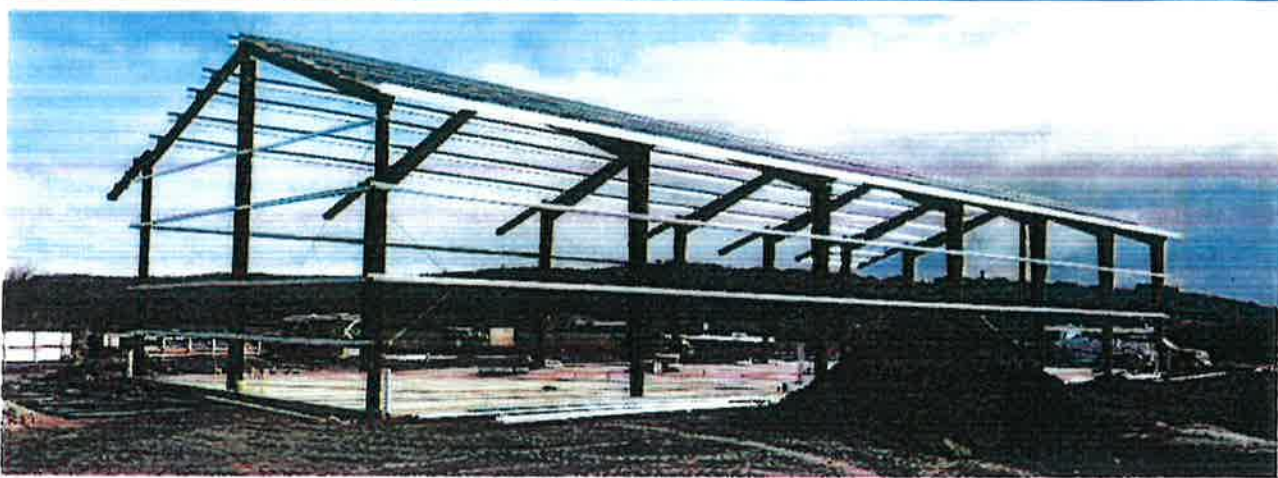
7. North Clackamas School District

(2012) – In 2008, we conducted seismic evaluations on schools within the District that were identified by DOGAMI as having a "High" seismic risk. We identified deficiencies and estimated the cost of repairs and upgrades. We also prepared a detailed evaluation report for future maintenance of the schools in this district. As a consequence of these efforts, we wrote and submitted two SRGP grant proposals for the District in 2010 and were awarded both requests in subsequent years. Milwaukie Elementary School has been extensively upgraded for current seismic risks.

STAFF CAPABILITIES

The team below was the same team that has worked on our most previous project with the Sheridan Fire District

MICHAEL JUNGE Principal-in-Charge	NICHOLAS WALLACE Assoc Principal / Project Architect	NARCICSA BARTLEY Interior Designer	KIARA GALICINAO Design Support
<p>Michael will be the Principal-in-Charge managing the project throughout the entire process. He will serve as a design advisor providing crucial background and oversight to the overall design process ensuring the design work meets the District goals of the community while not losing insight of the importance of schedule and budget.</p>	<p>Nick has over 11 years of experience as a designer, project architect, and project manager. He will be responsible for production of drawings, design input, consultant coordination, coordination of other Carlson Veit Junge staff working on the project, and code research. Nick will be attending all meetings. He has extensive experience in fire station facility design.</p>	<p>As interior designer, Narci will work with the planning committee, district and design team to develop the interior concepts, and will make recommendations regarding furniture, fixture and finish selections. She will also assist in construction document preparation.</p>	<p>Kiara will assist in technical documentation and document production throughout the duration of this project. She will assist in drafting and construction document preparation.</p>
MSC ENGINEERS Structural	RACI ENGINEERING Mech & Plumbing	LANDIS CONSULTING Electrical	WESTECH Civil Engineering
<p>Douglas Meltzer - Principal-in-Charge, Douglas has over 20 years of experience as a structural engineer. Responsibilities include structural design and project management, coordination and successful completion of educational and public projects.</p> <p>Brad Kheyri - Mr. Kheyri has been with MSC Engineers, Inc. since 2014. His responsibilities include structural analysis, design, and preparation of construction documents for various new and existing residential, commercial, and industrial projects.</p> <p>Dennis Nosbisch - Mr. Nosbisch has vast expertise in architectural and structural design to develop complete and legible construction documents with assistance from Mr. Kheyri.</p>	<p>Alan Wright - Alan would serve as the Principal-in-Charge of mechanical design and construction services as required by the District. He worked with us on our most recent project with the Sheridan Fire District. He has many years of successful design and construction experience from a variety of fire districts. He will be involved in initial meetings to project completion.</p>	<p>Ben Perry - Ben would serve as the Principal-in-Charge of electrical design and construction services. He has many years of successful design and construction experience from a variety of fire districts and will be involved from initial meetings to project completion.</p>	<p>Greg Locke - Civil Engineer and Project Principal & Manager, Greg's responsibilities include coordination of the project team for overall project design, periodic quality control review of the construction plans, initial project start up, and general overview of the engineering team's work.</p> <p>Charles Fisher - Charles Fisher has over 23 years of civil engineering experience. As a senior designer, Charles's responsibilities include designs of civil related projects such as subdivisions, storm drainage/detention, public sewer and waterline extension and preparation of CAD drawings.</p>



SW Polk County Fire Station Progress Photo, Dallas, Oregon

RELEVANT EXPERIENCE

The following is a listing of fire districts and similar bodies that the firm of Carlson Veit Junge has completed over the years.

- Dallas City Hall & Fire Station
- Oak Grove Fire Station
- Keizer Rural Fire District Board of Directors
- Mollala Fire Station
- Lebanon Fire Station
- Brooks Fire station
- Hubbard Fire Station
- Woodburn Headquarters & Sub-Station Fire Station
- Donald Fire Station Addition
- West Side Rural Fire Station - Hood River
- Dundee City Hall & Fire Station Addition
- Turner Fire Station and Civic Center
- Keizer Fire Station Board Room
- Keizer Fire Station Reroof
- Mollala Fire Station Remodel
- Marion County Fire District, Middle Grove
- Marion County Fire Department - Shop Building, Office Addition, kitchen and sleeping barracks
- Marion County Fire District - Dormitory Addition
- Keizer Fire Department Addition
- Sublimity Fire Station
- Corvallis Fire Department
- Stayton Fire Department Shop

The following is a partial list of fire station projects completed by the principals of Carlson Veit Junge Architects.

The projects listed below with Sheridan and Southwestern Polk County all included the following team: Michael Junge as the project Principal and Nick Wallace as the Project Architect. **Contact: Fred Hertel, Fire Chief, 503-831-8530**

Sheridan Fire Station Seismic Upgrade, Sheridan Oregon

Carlson Veit Junge Architects recently teamed with MSC Engineers to complete a grant application for \$2.1 million for seismic upgrades to the existing 14,800 sq. ft. fire station. This grant application has been approved by the state and the construction document phase is scheduled to begin next month.

Southwestern Polk County Rural Fire Protection District, Salt Creek Station, Dallas, OR

This project comprises a 5,040 sq. ft. rural fire station that includes a community room, kitchen, office, and garage for three apparatus bays. The pre-engineered metal building will have an unfinished space that can be converted to living quarters for a four-person crew in the future. This \$1.9 million project is currently under construction with an estimated completion date of February 2021.

Southwestern Polk County Rural Fire Protection District, Rickreall Station, Rickreall, OR

This project is a mirror-image to Salt Creek, with the same building area. This \$1.4 million project is currently under construction with an estimated completion date of December 2020.

Southwestern Polk County Rural Fire Protection District, Bridgeport Station, Dallas, OR

This project comprises a 2,270 sq. ft. rural fire station that includes an office and garage for two apparatus bays. This \$700,000 project is currently under construction with an estimated completion date of April 2021.

Total change orders for all SW Polk County Projects: 1.02%

Keizer Fire Station Maintenance Shop, Keizer, Oregon

The project entailed a new 7,500 sq. ft. facility with one bay for major repair of equipment, one bay for regular maintenance, and three bays for apparatus. Building also included a covered wash rack among other amenities. Construction cost was \$260,000. **Contact: Greg Frank, Fire Chief, 503-393-1045.**

Lyons New Fire Hall, Lyons, Oregon

This project involved master planning, as well, as assistance toward a successful bond election for a new district wide fire hall. The facility includes 4 double loaded apparatus bays, shop, administration wing, kitchen, day room, and sleeping quarters. The building is 10,200 sq. ft. **Ken Champ, Board President, 503-581-8101, ext. 3369, Rhonda Grant, Manager, 503-859-2410.**



MARION COUNTY PUBLIC BUILDINGS

Salem, Oregon

In 2016 CVJ, teamed with KMD, and was awarded the contract for the new Sheriff's Public Safety Building, the Juvenile Courthouse Addition, and the remodel of their existing Juvenile Administration building. After the completion of the Juvenile Courtroom addition, the county decided it was more beneficial to build a new administration building that fit their needs, rather than remodeling their existing facility.

**Sheriff's Public Safety Building
Salem, Oregon**

This project was comprised of a new ground up building for the Marion County Sheriff, Probation and Parole Offices. Carlson Veit Junge partnered with KMD Architects out of Portland, OR through the design development phase to produce a floor plan that met the County's vision, requirements and architectural desire. The 31,000 sq. ft. building housed the probation and parole officers for Marion County versus having their facilities spread out around Salem. This building contains large conference rooms that can be utilized by the public for classes and seminars. The architectural features are modern and inviting. High clerestory windows let light flow into long corridors. Emerick Construction of Tualatin was the contractor. This project was completed in **August 2018 on time and within budget.**

Size in Square Feet: 31,000
 Cost of Built Project: \$9,720,454
 Cost Per SF: \$313
 Cost of A/E Services: \$828,490

Contact: Kevin Burton, Construction Project Coordinator, Marion County, 503-584-4763, kburton@co.marion.or.us

**Juvenile Courthouse Addition & Remodel
Salem, Oregon**

This project comprised an addition to an existing detention facility, with modifications to the existing building as required to integrate the new spaces. The addition was designed to blend in with the existing facility, so from the exterior there is a noticeable face-lift, but it coincides with the existing building design. The addition included a new courtroom, office spaces and support spaces. The remodel included an update of finishes in some existing areas where the addition connected to the existing building. The new courtroom was designed to mirror the existing courtroom design and layout. New LED lighting was installed. This project was completed in **June 2018 on time and within budget.**

Size in Square Feet: 3,320
 Cost of Built Project: \$1,188,944
 Cost Per SF: \$358
 Cost of A/E Services: \$215,319

Contact: Kevin Burton, Construction Project Coordinator, Marion County, 503-584-4763, kburton@co.marion.or.us

**Juvenile Administration Building
Salem, Oregon**

This project comprised a new one story 20,460 sq. ft. building for the Marion County Juvenile Administration Department. It serves the needs of staff as well as juveniles for various programs. Some of the requirements for the space included; exterior windows for all offices, comfortable meeting rooms for families, flexible conference rooms, and staff collaboration areas. We focused on bringing natural light into the space, by adding clerestories down two main hallways and having a mix of windows and clerestories in other interior rooms to allow light to filter through. Finishes in the space were selected to create an inviting modern space for youth using bright colors on a white and warm grey background. To serve as way finding brightly painted arches were placed to highlight different departments throughout the building. **This Project was completed in January 2020.**

Size in Square Feet: 20,460
 Estimated Cost of Built Project: \$6,205,000
 Cost Per SF: \$303
 Proposed Cost of A/E Services: \$565,000

Contact: Kevin Burton, Construction Project Coordinator, Marion County, 503-584-4763, kburton@co.marion.or.us



Courthouse Athletic Club, Battle Creek

QUALIFICATIONS AND EXPERIENCE

Carlson Veit Junge Architects are very proud of the diverse nature of our projects. Because of our work with repeat city/governmental agencies, their budgets, and building types, we have extensive experience relevant to the Lebanon Fire District proposed project. As a local architect we welcome the opportunity to team with the District for their upcoming project.

Our entire office will be an available resource. **Mike Junge will be the Principal-in-Charge and the project architect during the entire contract.** Furthermore there will be a secondary contact, **Nick Wallace**, designated to the project, so there will always be someone immediately available to answer questions. The Carlson Veit Junge staff are all experienced in public projects, allowing us to undertake several projects simultaneously.

During our recent fire station projects for Southwestern Polk County, extensive work was done to create an efficient layout of the required spaces, while also providing layers of contamination exposure. "Red" areas include the apparatus bays and areas that may have contaminants that firefighters are exposed to during a fire. "Yellow" areas include transition areas, where firefighters may be changing into or out of their turnout gear. "Green" areas include living quarters, offices, and areas open to the public that should be free from contaminants. Special care was taken in the design of the mechanical systems to eliminate the spread of contaminants to "green" areas through pressurization

QUALITY CONTROL

At Carlson Veit Junge we are just as passionate about the quality of our construction documents as we are about our creative process. The Fire District can be assured of clear, concise and complete documents. Each project is designed to meet the specific needs of the owner and user, providing a successful project which responds to the latest in technology and standards. Our documents reflect the highest caliber of professional service to our clients and contractors.

Our additional principals, Nick Wallace and Angela Flores, will be available to conduct constructability reviews and ensure quality control throughout the duration of the project. Each principal acts as a review for the other's work. We utilize proven tools to specifically address the management issues of planning and scheduling work, project communications, cost management and quality control.

Our goal is to continue to build upon our excellent working relationship with the Sheridan Fire Protection District and Yamhill County. We emphasize service to our clients, quality design within budgets, punctuality, and "follow-through", from project inception to final completion and beyond. We see the successful completion of your individual project as one of many milestones in our long-term relationship.

DELIVERY OF PROJECTS ON TIME AND WITHIN BUDGET

Carlson Veit Junge Architects prides itself on problem solving. Our architects and designers have the expertise, creativity, and motivation to push limits in innovative design under strict budgetary constraints. To control costs and ensure quality work, every one of our design projects is tailored to the budget and project scope.

One of our first steps in the design process is to establish priorities and consider *maximum impact* for money spent. By working closely with staff and user groups, we evaluate facilities in terms of function and maintenance priorities. Our project approach includes presenting value options for consideration, constructibility, contractor-friendly solutions, and value engineering disciplines. We have a strong track record in balancing schedule and budget with long-term sustainability/viability through strategic site planning, design of flexible and adaptable spaces, and quality material selections.

Our firm has been successful with the challenge of estimating construction costs for projects of many different types. As your architect, personal involvement with cost control allows better bid results. Our office can provide construction cost estimating in-house.

The following pages outline our project approach and goals for each phase. We have a schedule listed under each phase. We are looking at starting right away and seeing project completion by mid November.

PRE-DESIGN
STARTING DEC 14, 2020

The scope of this project will likely include the evaluation of the spaces, conversion of these environments, cost estimates, and client meetings to determine the best possible outcome.

Next we would prepare a program of requirements. The analysis of the existing structure for the seismic upgrades is the priority of this phase. It will determine the extent of the structural work and impacts on the available budget. Our structural engineers will create a complex computer model of the building for this analysis and identify required areas of upgrades.

This phase includes meetings and close interaction with the owner as necessary, in order to develop the best design for the project. We will present several design diagrams in the early phase so that the best elements of each one can come together into a responsive solution.

The following basic design parameters may be worked on separately at first, and later conjoined:

1. Seismic analysis of existing structure
2. Space planning for various uses
3. Barrier-free circulation
4. Basic energy systems, both natural and mechanical
5. Comprehensive interior design, including acoustics, lighting, finishes, and colors



SCHEMATIC DESIGN
CONSIDERED COMPLETE DUE TO
EXPERIENCE WITH PRE-GRANT WORK

We begin the schematic design phase where different schemes are put to paper for all to review and evaluate. This may include charrettes where the owner and design team together explore the differing scheme possibilities toward arriving at a consensus. This phase will last for several weeks and will also include extensive review of building systems integration and site parameters as they apply to the schematics. The meetings will include any number of design team members and the owner reps so that the schematic phase is comprehensive.

The approach is to provide several design schemes that meet the required parameters so that dialog and interaction with the District will evolve into a scheme that can be approved and embraced for the next phase. The design team will endeavor to interact with as many facility supervisors as possible so that each area requirements will be addressed. The project committee may not have all those answers so many times it can be advantageous to interview various facility employees or stake holders for facts and findings.

At this stage we begin constructability review as a means of additional quality control. This is continued throughout the following phases to help prevent challenges that may arise during construction.



DESIGN DEVELOPMENT
COMPLETE FEB 1, 2021

After the schematic plan is approved, further development of all aspects of the project including structural, mechanical, and electrical systems, move forward including specifications, cost estimates, and we always meet with the District to keep them informed and identify potential concerns.

At this time we will be sure to think about durable and easily maintained materials and equipment, even though the initial cost may be more. We use a modified "value engineering" approach to help elaborate the particular design elements with regard to life cycle cost. This should be considered in order to maximize the long-term value of the project. From here we move forward to develop a final Design Development Phase Statement of Probable Construction Cost with the contractor.

As designs are solidified and finalized, Carlson Veit Junge will conduct regularly scheduled meetings with the key personnel to track the progress of decisions made from the design development phase until documents are submitted for permit.



CONSTRUCTION DOCUMENTS

95% - COMPLETE MARCH 1, 2021
 100% - COMPLETE MARCH 15, 2021

Following the approval of design development, the construction drawing phase is most active. Meetings with the project committee are less frequent. A final cost estimate is produced and the documents are submitted to the County for permits.

Preparation of a clear, concise and complete set of construction documents is paramount to a successful project, including coordination between architectural designs, engineering systems, and owner provided equipment. Technical details are refined and communicated. Specifications must be written in a manner that does not limit specified items to only one single approved provider except under certain conditions. For this project, specifications shall also follow any specific design and project standards guidelines that the District may have. Sustainable design solutions that include recyclable and recycled products should also be explored and used where economically feasible. At this time we would also update and refine the preliminary statement of probable construction cost with the contractor.

BIDDING/PERMITS

BID AWARD MAY 7, 2021

After submittal to the local jurisdiction, the project is advertised for bids. The design team works with bidders, develops any addenda and works with the County regarding questions or concerns. Bids are then submitted and received by the District. Of course, the goal is a successful bid and shortly thereafter, the County will issue a building permit. If necessary, cost adjustments are reviewed during this time period before the building permit is issued.

Throughout our experience with public facility designs, we have had many projects that were received, agreed to, and began in quick time frames. We understand tight schedules and are able to work around specific district or county time lines.

CONSTRUCTION ADMIN

6 MONTHS OF CONSTRUCTION
 MID NOVEMBER COMPLETION

Once the contractor is chosen, a preconstruction meeting will launch the construction phase. The Fire District's project manager will most likely dictate construction management techniques. We will also utilize weekly meetings and site observations to track construction progress. This will include Mike and Nick for the duration of the project. Various team members will participate when their scope of work is active. We conduct periodic punchlists so that the substantial completion punchlist is relatively small. Our Design Team will answer questions and concerns immediately.

During construction, accurate records again must be kept. Tracking of budget and schedule must be a continuing process during construction. Review of contractor's submittals, applications for payment, and other similar construction phase processes need to be thoroughly and accurately completed, and done in a timely manner. Maintaining records of cost proposals and changes is also important.

The best approach and methodology for any project always includes a healthy dose of good relationships which the Carlson Veit Junge team embraces as part of its culture. You'll notice that we have worked with the County for many years on various projects. Our approach and methodology includes respect, commitment, passion, and diligence to all.





AmeriTitle Tenant Improvement, Salem, Oregon

LICENSE & CERTIFICATIONS

Carlson Veit Junge Architects has 3 certified registered architects licensed in the state of Oregon. We are a full service architecture and design firm specializing in architecture and interior design. Our employees have all the licenses and certifications needed by the state of Oregon to provide the services requested in this RFP. **All of our consultants are licensed to perform the work required in the State of Oregon.**

MICHAEL JUNGE

Oregon Architectural License
Registered Architect: Oregon # 4722

NICHOLAS WALLACE

Oregon Architectural License
Registered Architect: Oregon #11554

ANGELA FLORES

Oregon Architectural License
Registered Architect: Oregon # 6599

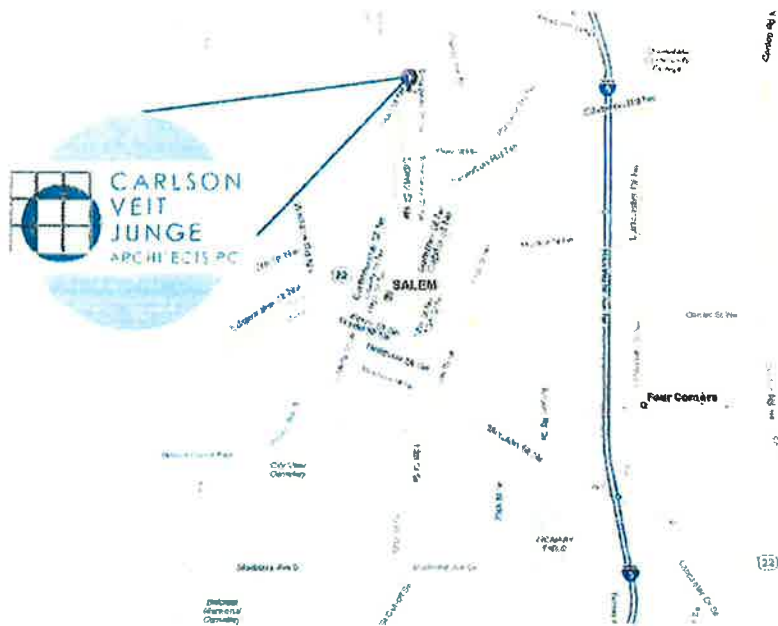


Barton County Avery Complex, Second Floor Addition, Construction progress

AVAILABILITY OF PROJECT TEAM

As a local architect, we believe a high priority in performing the architectural/engineering services is timely project delivery and response to questions from owners and stakeholders, or contractors.

We are proud of our approach to scheduling, and our record of meeting schedule commitments. For each project, the team will develop an overall project time line together with the Sheridan Rural Fire Protection District, setting responsibilities and achievable deadlines for all parties. Once a schedule has been established, we are committed to doing whatever it takes to meet our obligations and to facilitate others to meet theirs. We have found that regular project review meetings are effective in keeping track of progress and resolving issues as they become evident. This will assure that key personnel will be present at a project site or at the Sheridan offices to discuss project issues in a timely manner.



Whenever the District requires, we will respond to District inquiries and can be on-site and on time within 24 hours. Our entire Project team is 36 minutes, 29 miles away from the district. Quick on-site response is a common demand from our clients, and we have never let them down.

SUPPORT FROM STAFF

Carlson Veit Junge Architects has extensive experience with Public Contracting projects. We have been chosen to be the architect and design team leader to past projects for our expertise in solving challenges of many kinds and our project management skills.

Staff and User Group Time

Our goal in any project is to utilize the owner's and their staff's time efficiently and effectively. Face to face meetings are scheduled at appropriate intervals to keep the project moving smoothly without monopolizing people's time. We direct meetings in an organized fashion; always providing an agenda to participants prior to the meeting and meeting minutes afterwards. Often the initial description of the work order can be communicated by letter. Upon authorization to proceed with the project, we can effectively do the work. Usually any questions can be answered by phone or e-mail.

We have the methodology and experience to let you and your staff participate as much or as little as you want. We value your opinions and feedback but do not require supervision or anything more than minimal Staff support.

APPENDIX

EXCEPTIONS

Carlson Veit Junge Architects recently reviewed a very similar version of the District's proposed contract with our legal counsel and insurance carrier's contract division for our project with SW Polk County Fire District. There were a number of sections throughout the Contract that we took exception to and ultimately successfully negotiated a mutually beneficial agreement. Most of the items were minor changes to provide consistency in protection of both the Owner and the Architect. We reserve the right to provide changes to your model Contract for review and mutual acceptance, including, but not limited to, Section 6 - indemnification, 7 - Insurance, 10 - Ownership of Documents, and 20.3 - Standard of Care.



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/4/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

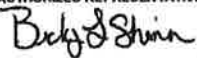
PRODUCER Corvallis Office PayneWest Insurance, Inc. 545 SW 2nd Street, Ste 101 Corvallis, OR 97333	CONTACT NAME: PHONE (A/C, No, Ext): (541) 926-4291	FAX (A/C, No):	
	E-MAIL ADDRESS:		
INSURED Carlson Veit Junge Architects, PC 3095 River Road N Salem, OR 97303	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A: Twin City Fire Insurance Company		29459
	INSURER B: SAIF Corporation		36196
	INSURER C: Argonaut Insurance Company		19801
	INSURER D:		
	INSURER E:		

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INBR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJ-JECT <input type="checkbox"/> LOC OTHER:	X	X	52SBAAE1762	2/20/2020	2/20/2021	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY	X	X	52SBAAE1762	2/20/2020	2/20/2021	COMBINED SINGLE LIMIT (Ea accident) \$ 2,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> DED <input type="checkbox"/> RETENTION \$ 10,000			52SBAAE1762	2/20/2020	2/20/2021	EACH OCCURRENCE \$ 2,000,000 AGGREGATE \$ 2,000,000
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in OR) <input type="checkbox"/> Y <input checked="" type="checkbox"/> N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	434150	8/27/2020	4/1/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 500,000 E.L. DISEASE - EA EMPLOYEE \$ 500,000 E.L. DISEASE - POLICY LIMIT \$ 500,000
C	Errors & Omissions			121AE018219700	8/24/2020	8/24/2021	Each Claim \$ 2,000,000
C	Errors & Omissions			121AE018219700	8/24/2020	8/24/2021	Aggregate \$ 4,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
Additional Insured, primary noncontributory, waiver of subrogation endorsement Additional Insured endorsement SS 00 08 04 05

CERTIFICATE HOLDER Sheridan Rural Fire Protection District Fred Hertel, Fire Chief 230 SW Mill St Sheridan, OR 97378	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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Client#: 64010

LOCKENGI

ACORDTM

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

7/27/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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PRODUCER Greyling Ins. Brokerage/EPIC 3780 Mansell Rd. Suite 370 Alpharetta, GA 30022	CONTACT NAME: Trudy Henry PHONE (A/C, No, Ext): 770.552.4225 E-MAIL ADDRESS: trudy.henry@greyling.com	FAX (A/C, No): 866.550.4082	
	INSURER(S) AFFORDING COVERAGE		NAIC #
INSURED Locke Engineers Inc. 1375 Liberty St SE Salem, OR 97302	INSURER A : Hartford Accident & Indemnity Company		22357
	INSURER B : Trumbull Insurance Company		27120
	INSURER C : Travelers Casualty & Surety Co of Amerl		31194
	INSURER D : Hartford Underwriters		30104
	INSURER E :		
INSURER F :			

COVERAGES **CERTIFICATE NUMBER: 19-20** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			20SBWEP0957	11/01/2019	11/01/2020	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$1,000,000 MED EXP (Any one person) \$10,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$2,000,000 PRODUCTS - COM/OP AGG \$
D	<input checked="" type="checkbox"/> AUTOMOBILE LIABILITY <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> SCHEDULED AUTOS NON-OWNED AUTOS ONLY			20UEGRZ4838	11/01/2019	11/01/2020	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED. RETENTION \$			20SBWEP0957	11/01/2019	11/01/2020	EACH OCCURRENCE \$1,000,000 AGGREGATE \$1,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y <input checked="" type="checkbox"/> N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	20WEGAE3CG9	11/01/2019	11/01/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000
C	Professional Liability			107005082	11/18/2019	11/18/2020	Per Claim \$1,000,000 Aggregate \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER Carlson Veit Junge Architects 3095 River Rd N Salem, OR 97303	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE 
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CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
07/27/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Orion Insurance Group 10634 E Riverside Dr Suite #300 Bothell WA 98011	CONTACT NAME: Christopher Day PHONE (A/C, No, Ext): (425) 771-5197 FAX (A/C, No): (425) 673-4427 E-MAIL ADDRESS: chrisday@orioninsgroup.com														
INSURED Msc Engineers, Inc. 3470 Pipebend PI NE Ste 120 Salem OR 97301	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">INSURER(S) AFFORDING COVERAGE</th> <th style="text-align: left;">NAIC #</th> </tr> <tr> <td>INSURER A : Travelers of Rhode Island (TRI)</td> <td>25682</td> </tr> <tr> <td>INSURER B : Liberty International Underwriters</td> <td>19917</td> </tr> <tr> <td>INSURER C :</td> <td></td> </tr> <tr> <td>INSURER D :</td> <td></td> </tr> <tr> <td>INSURER E :</td> <td></td> </tr> <tr> <td>INSURER F :</td> <td></td> </tr> </table>	INSURER(S) AFFORDING COVERAGE	NAIC #	INSURER A : Travelers of Rhode Island (TRI)	25682	INSURER B : Liberty International Underwriters	19917	INSURER C :		INSURER D :		INSURER E :		INSURER F :	
INSURER(S) AFFORDING COVERAGE	NAIC #														
INSURER A : Travelers of Rhode Island (TRI)	25682														
INSURER B : Liberty International Underwriters	19917														
INSURER C :															
INSURER D :															
INSURER E :															
INSURER F :															

COVERAGES **CERTIFICATE NUMBER:** CL207705310 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INBR LTR	TYPE OF INSURANCE	ADDITIONAL RISK	SUBRISK	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR <input checked="" type="checkbox"/> Hired non owned Limits <input checked="" type="checkbox"/> Follow General Liability GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input checked="" type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			6609H708610	05/01/2020	05/01/2021	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ 1,000,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COM/OP AGG \$ 4,000,000 Blanket Additional \$
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED \$ RETENTION \$			6609H708610	05/01/2020	05/01/2021	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000 \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? <input type="checkbox"/> Y <input type="checkbox"/> N (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below		N/A	6609H708610	05/01/2020	05/01/2021	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ 1,000,000 E.L. DISEASE - POLICY LIMIT \$ 1,000,000
B	Professional Liability Claims Made			AEX200464-01120	07/06/2020	07/06/2021	\$2,000,000 Each Claim \$25,000 \$2,000,000 Aggregate Deductible

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 Certificate holder and all required parties are listed as additional insureds with primary and non-contributory wording as well as a waiver of subrogation in their favor for all policies except the professional liability insurance.

CERTIFICATE HOLDER Carlson Veit Jung Architects 3095 N River Road Salem OR 97303	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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RANDERS-01

SSTRANDY

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
12/3/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

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PRODUCER Hub International Northwest LLC 340 NW 5th Street Corvallis, OR 97330	CONTACT NAME: Sherri Strandy		
	PHONE (A/C, No, Ext): (541) 757-1321	FAX (A/C, No): (541) 757-1328	
	E-MAIL ADDRESS: Sherri.Strandy@hubinternational.com		
INSURED R Anderson Control Inc. 38515 Pit Road Philomath, OR 97370	INSURER(S) AFFORDING COVERAGE		NAIC #
	INSURER A : Sentinel Insurance Company, Ltd.		11000
	INSURER B : Beazley Insurance Company		37540
	INSURER C :		
	INSURER D :		
	INSURER E :		

COVERAGES CERTIFICATE NUMBER: REVISION NUMBER:


THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:			52SBATZ2290	9/6/2020	9/6/2021	EACH OCCURRENCE \$ 2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$ MED EXP (Any one person) \$ 10,000 PERSONAL & ADV INJURY \$ 2,000,000 GENERAL AGGREGATE \$ 4,000,000 PRODUCTS - COMP/OP AGG \$ 4,000,000
	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> HIRED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input type="checkbox"/> NON-OWNED AUTOS ONLY						COMBINED SINGLE LIMIT (Ea accident) \$ BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
	<input type="checkbox"/> UMBRELLA LIAB <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> DED RETENTION \$						EACH OCCURRENCE \$ AGGREGATE \$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y/N If yes, describe under DESCRIPTION OF OPERATIONS below		N/A				PER STATUTE <input type="checkbox"/> OTH-ER <input type="checkbox"/> E.L. EACH ACCIDENT \$ E.L. DISEASE - EA EMPLOYEE \$ E.L. DISEASE - POLICY LIMIT \$
B	Professional Liab			V1C484200501	9/6/2020	9/6/2021	Each Claim/AGG 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

CERTIFICATE HOLDER

CANCELLATION

Sheridan Rural Fire Protection District c/o Fred Hertel, Fire Chief 230 SW Mill St Sheridan, OR 97378	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

MACKENZIE.

SHERIDAN RURAL FIRE
PROTECTION DISTRICT

Architectural/Engineering Services

December 4, 2020



OUR HISTORY. OUR FUTURE. OUR PROMISE.

The values of our founder, Tom Mackenzie, remain the hallmarks of our firm.

Upon this foundation, we have, steadily and intentionally, built leaders in architecture, interiors, engineering, and planning, focused on delivering excellence in design and service to our clients.

This mark is our signature and our promise.

CONTENTS

Cover Letter	
Firm Overview	1
Project Team	2
Firm Experience	7
Design Approach	13
Familiarity with the City of Sheridan	15
Geographic Proximity	15
Public Safety Track Record	15
Non-Discrimination Policy	15
Availability	16
Appendix	17



For more information, please contact:

Josh McDowell, PE, SE, LEED AP.
Principal-in-Charge | Structural Engineer
jmcowell@mcknze.com
971.346.3669

David Linton, PE, SE
Project Manager | Structural Engineer
dlinton@mcknze.com
971.346.3770

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MACKENZIE.

December 3, 2020

Fred Hertel, Fire Chief
Sheridan Rural Fire Protection District
230 SW Mill St.
P.O. Box 6
Sheridan, OR 97378

Re: Proposal—Architectural/Engineering Services for Station #190 Seismic Retrofit

Dear Fred Hertel and Selection Committee:

Partnering with and providing services to our local and regional municipalities is a passion of Mackenzie's essential facilities team. We have been anticipating this project for several years and are eager to partner with Sheridan Rural Fire Protection District for the seismic upgrade of Station #190. Enhancing services and the facilities that serve the career staff, volunteers, and their community drives our client responsive design. Aiding our clients in space needs assessments, site evaluation, and operationally responsive design of fire stations is exactly the type of work we are known for and very proud of.

Over the last two decades our team has dedicated time and interest to the evaluation and design of emergency response facilities. We have a team of talented architects and engineers that specialize in the design of essential facilities, with a similar passion for fire facilities. Together, we have become industry leaders and are proud to have played a role in helping our clients here in the Pacific Northwest. We have completed more than 80 fire and rescue projects, a large portion in small communities like yours. From this experience we've come to clearly understand that the needs of each project are unique to the agency and communities they serve, and that each design should celebrate those aspects.

We understand the fire district received a \$2,092,750 seismic grant to retrofit the 1,800 SF station which was built in 1983. Key elements of the upgrade identified by MSC Engineers include adding a moment frame over overhead doors at the NE corner of the building, reconfiguring the attachment of the shear walls to provide adequate load transfer, and adding hold-downs to wood shear walls. Other aspects of the project will include replacing the ceiling and anchoring equipment including mechanical equipment, generator, cabinets, and lighting fixtures.

We are authorized to represent our firm in negotiations and sign any contract and are both registered engineers in the state of Oregon. Neither us nor Mackenzie has been suspended or disbarred from any federal or government work. We appreciate your time and consideration and encourage you to contact us for any additional information you may want to aid you in your decision. We look forward to speaking with you further.

Sincerely,



Josh McDowell, PE, SE, LEED AP
Principal-in-Charge | Structural Engineer



David Linton, PE, SE
Project Manager | Structural Engineer



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FIRM OVERVIEW

Our proposed design team has provided services for more than 80 public building projects, including more than 45 fire and rescue projects, 25 police stations, and eight city hall/civic office facilities. This level of experience gives our team a clear understanding of how to best maximize available budget for projects.

Mackenzie is a firm deeply rooted in the engineering values of its founder, West Point graduate, Tom Mackenzie, and clearly focused on delivering design excellence to its clients. Grounded in a commitment to performance, innovation, and sustainability in design and execution, Mackenzie has built a team focused on not just meeting, but exceeding, our clients' expectations.

Mackenzie is a recognized Pacific Northwest provider of professional design services, including architecture; interior design; structural, civil, and traffic engineering; land use and transportation planning; and landscape architecture.

As a fully integrated design firm, Mackenzie takes a holistic approach to serving our clients. Professionals from all disciplines are engaged from the outset and throughout the life of a project. This streamlines communication, improves efficiency, and encourages collaboration and creative solutions. It results in cohesive designs where discrete project elements come together seamlessly.

Fire Facility Expertise

Mackenzie has been involved in numerous fire station seismic upgrade projects over the years funded by the Infrastructure Finance Authority (IFA) Grant program. Recent seismic upgrades have been completed for Salem, Philomath, Santa Clara, Albany, Depoe Bay, Sandy, West Side Fire, Estacada, North Lincoln, Adair, Tangent, and North Douglas.



MACKENZIE AT A GLANCE

- Founded in Portland in 1960
- Offices in Portland, Oregon; and Seattle and Vancouver, Washington
- 190+ employees

Services

- Architecture
- Interiors
- Structural, Civil and Traffic Engineering
- Land Use & Transportation Planning
- Landscape Architecture



PROJECT TEAM



Josh McDowell SE, PE, LEED AP

Project Principal

Josh has been the lead structural engineer for nearly all of the firm's public safety projects during the past decade. In that time, Josh has provided structural analysis, design, and engineering for more than 30 Category IV essential facilities. Josh has an extensive background in the assessment and remodel of structures involving seismic strengthening code compliance. Josh will provide executive level leadership, aiding Project Manager David Linton and being a resource for Sheridan Rural Fire Protection District. Josh's responsibilities will include quality assurance/control for the project and leading all presentations to the District Board.

EDUCATION

Bachelor of Science, Civil Engineering, Oregon State University

PROFESSIONAL REGISTRATION

Professional Structural Engineer: WA, OR, NV, SD, TX

Professional Engineer: WA, OR, NM, AK

LEED Accredited Professional

Experience:

- Adair Fire Seismic Assessment, Adair, OR
- Albany Fire Station #12 Seismic Upgrade, Albany, OR
- Clackamas County Public Services Building, Oregon City, OR
- Gresham Fire Seismic Upgrades Station 73 & 74, Gresham, OR
- Hood River Fire Station Renovation/Expansion, Hood River, OR
- Keizer City Hall and Police Facility, Keizer, OR
- Lake Oswego Police & City Hall, Lake Oswego, OR
- McKenzie Fire Seismic Assessment, McKenzie, OR
- Newberg Fire Station #20 Remodel, Newberg, OR
- North Douglas Fire Seismic Upgrade, North Douglas, OR
- Philomath Fire Seismic Upgrade, Philomath, OR
- Salem Fire Stations #1, 2, 3, 4, 6, and 9 Seismic Retrofits, Salem, OR
- Santa Clara Fire District Seismic Upgrade Station 1 & 2, Eugene, OR
- Siletz Fire Seismic Upgrade, Siletz, OR
- Tangent Fire Seismic Upgrade, Tangent, OR
- Vancouver Fire Replacement Stations #1 & 2, Vancouver, WA
- Wilsonville City Hall, Wilsonville, OR
- Woodburn Fire District Station #22 Seismic Evaluation, Woodburn, OR



Salem Fire Station #5 Seismic Retrofit, Salem, OR



David Linton SE, PE

Project Manager | Structural Engineer

David is an engineer in Mackenzie's structural engineering group, and has worked on a wide range of project types. With a passion for seismic resiliency, he has been the project manager on numerous essential facility seismic assessments and upgrades. His proven track record of strong communication and collaboration has helped to deliver successful projects that meet client goals while maintaining the project schedule and budget.

Experience:

- Adair Fire Seismic Assessment and Upgrade, Adair, OR
- Beaverton Public Safety Building, Beaverton, OR
- Lynnwood Justice Center, Lynnwood, WA
- McKenzie Fire Seismic Assessment, McKenzie, OR
- McMinnville Fire Department Seismic Assessment, McMinnville, OR
- North Douglas Fire Seismic Assessment, North Douglas, OR
- North Lincoln Fire and Rescue Seismic Assessment and Upgrades, Lincoln City, OR
- Parkdale Fire Seismic Assessment, Parkdale, OR
- Pendleton Fire Station Needs Assessment, Pendleton, OR
- Pendleton Fire Station 1, Pendleton, OR
- Philomath Fire Seismic Upgrade, Philomath, OR
- Portland International Airport Rental Care Quick Turnaround Facility, Portland, OR
- Robinwood Station Community Center Seismic Assessment, West Linn, OR
- Sandy Fire District Seismic Upgrade, Sandy, OR
- Santa Clara Fire Station #2 Seismic Upgrade, Santa Clara, OR
- Siletz Fire Seismic Upgrade, Siletz, OR
- West Side Fire Seismic Upgrade, Hood River, OR

EDUCATION

Master of Science,
Structural Engineering,
Oregon State University

Master of Business Administration,
George Fox University

Bachelor of Science,
Structural Engineering,
Oregon State University

PROFESSIONAL REGISTRATION

Professional Civil and Structural
Engineer: OR, CA, WA

Professional Structural Engineer:
OR, WA, CA

PROFESSIONAL AFFILIATIONS

Structural Engineers Association
of Oregon, Vice President



Santa Clara Fire Station #2 Seismic Upgrade, Santa Clara, OR



Seth Bradshaw GGP, NCARB, CPHC[®] Project Architect

Seth Bradshaw, a registered architect, offers expertise on a wide variety of project types. Seth's approach is founded in his experience in the design and delivery of fire stations, residential, higher education, and medical facilities. He received his bachelor's in architecture, with a minor in business administration, from the University of Oregon.

EDUCATION

Bachelor of Architecture,
University of Oregon

PROFESSIONAL REGISTRATION

Licensed Architect: OR

Green Globes Professional

Certified Passive House
Consultant

National Council of Architectural
Registration Boards certificate

Experience:

- Adair Fire Seismic Upgrade, Adair, OR
- Canby Fire District Station 62 Remodel, Canby, OR
- Clark County District Station 61 Remodel, Vancouver, WA
- Corvallis Fire Station 3 Remodel, Corvallis, OR
- Hood River Police Space Needs Assessment, Hood River, OR
- North Douglas Fire Seismic Upgrade, Drain, OR
- Parkdale Fire Assessments, Parkdale, OR
- Silverton Civic Center, Silverton, OR
- St. Helens Police Needs Assessment, St. Helens, OR
- Vancouver Fire Station 11, Vancouver, WA





Ty Kirchhofer PE

Project Engineer

Ty is a project engineer with 9 years of experience in structural engineering. Over the past 5 years at Mackenzie, he has worked on both public and private projects designing new facilities and analyzing existing facilities. He has extensive experience with a wide variety of project types and sizes and often relies on that diverse skill set. Ty is passionate about helping his clients find creative solutions for complex problems.

Experience:

- Albany Fire Station #12 Seismic Upgrade, Albany, OR
- Albany New Police Station, Albany, OR
- Camp Rilea RVS Seismic Assessment, Warrenton, OR
- Canby Fire District Station 62 Remodel, Canby, OR
- Central Point Crime Lab RVS Seismic Assessment, Central Point, OR
- DMV HQ Offices RVS Seismic Assessment, Salem, OR
- Lake Oswego Police Station, Lake Oswego, OR
- Macadam Commons Seismic Upgrade and Remodel, Portland, OR
- North Douglas Seismic Retrofit, Drain, OR
- Oregon State University Softball Practice Facility, Corvallis, OR
- OSU Lorenz Soccer Stadium Improvements, Corvallis, OR
- Pendleton Armory RVS Seismic Assessment, Pendleton, OR
- Puyallup Public Safety Facility Seismic Assessment, Puyallup, WA

EDUCATION

Bachelor of Science, Civil Engineering, Oregon State University

PROFESSIONAL REGISTRATION

Professional Engineer: OR



Subconsultant: Sazän Group—MEP



Daniel Touger PE Mechanical Engineer

Daniel is the Managing Principal for Sazän Group's Portland office and has managed the design and construction of MEP systems across a variety of markets. His expertise includes design, drafting, load calculations, equipment selections, feasibility studies, and energy modeling. As an experienced plumbing and piping designer, he oversees all aspects of HVAC, plumbing-piping systems, and construction administration.

Experience:

- West Side Fire District Seismic Upgrades, Hood River, OR
- North Lincoln Fire & Rescue District Bob Everest Station Seismic Upgrades, Lincoln City, OR
- North Lincoln Fire & Rescue District Rose Lodge Station Seismic Upgrades, Lincoln City, OR
- Siletz Valley Fire Department Seismic Upgrades, Siletz, OR
- Stevens County Fire District #6 New Fire Station, Loon Lake, Loon Lake, WA
- Stevens County Fire District #6 New Fire Station, Suncrest, Suncrest, WA

EDUCATION

Bachelor of Science, Mechanical Engineering, University of Rochester, Rochester, NY

PROFESSIONAL REGISTRATION

Professional Engineer, Mechanical:
OR #91852PE, WA #54209
Registration Boards Certificate



Sandy Fire Main Station Renovation, Sandy, OR

FIRM EXPERIENCE

Over the past two decades, Mackenzie has become a recognized leader in providing high quality AE services to Pacific Northwest fire agencies. Together with our project partners, we offer a dedicated team of professionals with a specialization in fire facilities. Our experience extends from initial project planning and needs assessments through full design, construction, and post-construction services. This experience has given the Mackenzie team a clear understanding of the common needs of our public clients and informed our approach to fire facility planning, design, and best practices. We're deeply committed to our clients, and dedicated to meeting the diverse goals and objectives of each project.



Change Order Rate Reflects Attention to Detail

As a result of our detail-driven process, Mackenzie has been able to produce clear, concise construction documents that result in bids consistently falling in close proximity to one another, demonstrating that contractors have interpreted the documents in a similar manner. Beyond that, Mackenzie's traditional change order rates due to drawing inconsistencies of 2.75% falls well below the industry average of 5%.

Project	Year Completed	Bid/GMP	A&E Change Orders*	Change Order %	Contact:
NLFR Bob Everest Remodel and Upgrade	2020	\$2,972,593	\$97,037	3.26%	Chief Rob Dahlman PO Box 200, Lincoln City, OR 97267 541.996.2233 rdahlman@nlfr.org
Tangent Fire Remodel	2020	\$877,600	\$10,600	1.21%	Chief Larry Wooldridge 32053 BirdfootDr., Tangent, OR 97389 541.928.8722 lwooldridge@tangentfire.com
West Side Fire Station 1	2020	\$814,996	\$4,305	0.53%	Jim Trammell 4250 Marret Rd., Hood River, OR 97031 541.386.1550 jim.trammell@westsidedire.com
West Side Fire Station 2	2020	\$802,314	\$12,673	1.58%	Jim Trammell 4250 Marret Rd., Hood River, OR 97031 541.386.1550 jim.trammell@westsidedire.com

*Change orders due to unforeseen conditions, owner changes, and jurisdictional changes are not included in the A&E change order amount

NLFR Bob Everest Remodel and Upgrade



This project began with Mackenzie conducting a seismic assessment and needs assessment. Along with these efforts, Mackenzie assisted with the bond campaign with efforts resulting in the District successfully passing a \$6.5 million bond and receiving a state grant for structural upgrades. The Needs Assessment led to the addition of three offices and fully remodel the second floor living quarters, adding 800 square feet with new living areas, six bunk rooms and three toilet shower rooms.

LOCATION:

- Lincoln City, OR

SIZE:

- 14,647 SF

CLIENT REFERENCE:

- Chief Rob Dahlman
PO Box 200, Lincoln City, OR 97267
541.996.2233 | rdahlman@nlfr.org

DURATION:

- 2016-2020

COST:

- \$3,976,212

Tangent Fire Remodel



Mackenzie provided project management, and architectural and structural design services after the district had been awarded a state grant to fund the required structural upgrades. We worked diligently to deliver a successful upgrade to the nearly 12,000 SF building while still maintaining a constrained budget. As part of the upgrades, the station was also able to replace and repaint the exterior of the building, replace the roof, and provide new apparatus bay doors.

LOCATION:

- Tangent, OR

SIZE:

- 11,447 SF

CLIENT REFERENCE:

- Chief Larry Wooldridge
32053 Birdfoot Dr., Tangent, OR 97389
541.928.8722 | lwooldridge@tangentfire.com

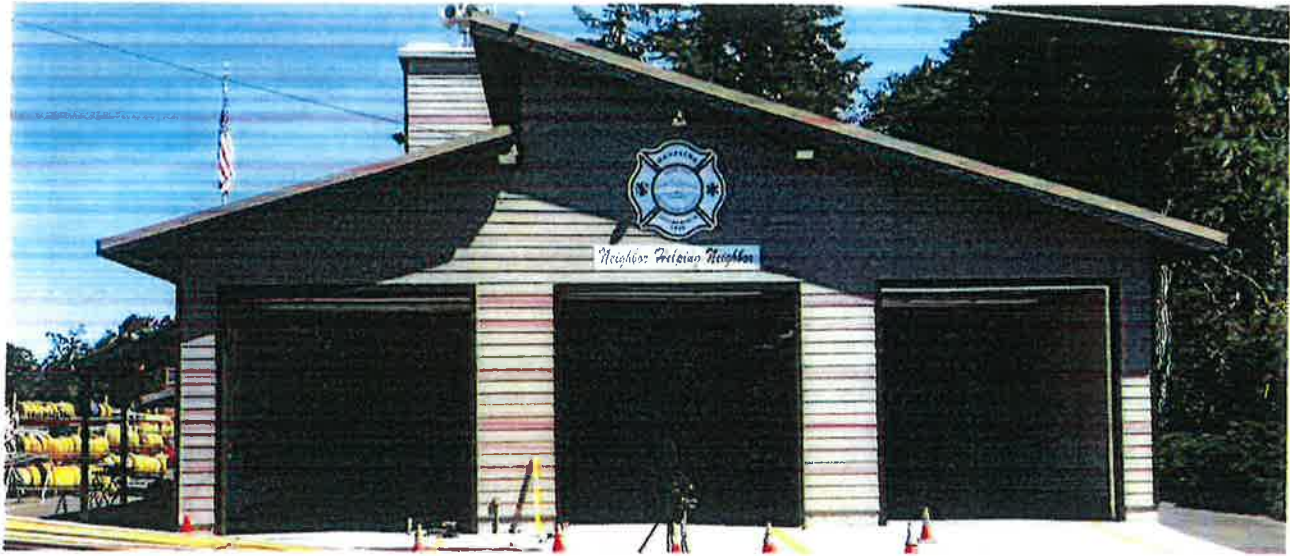
DURATION:

- 2018-2020

COST:

- \$1,162,643

West Side Fire Stations 1 & 2



Mackenzie provided project management, and structural and architectural design for the seismic upgrades for two stations funded by IFA seismic grants. The team worked with the owner and CM/GC contractor to deliver both projects concurrently while minimizing disruption to their services.

LOCATION:

- Hood River, OR

SIZE:

- Station 1: 6,584 SF
- Station 2: 5,223 SF

DURATION:

- 2018-2020

COST:

- Station 1: \$1,241,885
- Station 2: \$1,192,117

CLIENT REFERENCE:

- Jim Trammell
4250 Marret Rd., Hood River, OR 97031
541.386.1550 | jim.trammell@westsidedire.com

Albany Fire Station 11



Mackenzie provided project management, structural engineering, and architectural design services for a seismic upgrade and expansion to an existing 3,000 SF, wood-framed fire station. The seismic upgrades utilized the ASCE 41 national design standards. Our expansion scope of services included upgrading the apparatus bay doors, providing new entry lobby space, expanding the kitchen to accommodate staff growth, and HVAC upgrades.

LOCATION:

- Albany, OR

SIZE:

- 24,375 SF

DURATION:

- 2016-2017

COST:

- \$7.4 million

CLIENT REFERENCE:

- John Bradner, Fire Chief, City of Albany
333 Roadalbin Street SW, Albany, OR 97321
541.917.7701 | john.bradner@cityofalbany.net

Philomath Fire & Rescue Renovation & Seismic Upgrade



Mackenzie performed a seismic upgrade of an existing fire station where the design was facilitated with the owner and the CM/GC contractor. While the structural team completed a seismic analysis, the architectural team integrated seismic upgrades into the existing building. The remodel moved all living quarter facilities to an existing building. The project also added a day room, dining room, kitchen, and outdoor plaza, along with a second floor storage mezzanine. Additionally, the team redesigned administrative space to increase security, and accommodate public functions on the second floor.

LOCATION:

- Philomath, OR

SIZE:

- 14,688 SF

CLIENT REFERENCE:

- Tom Miller, Fire Chief, PFRD
1035 Main Street, Philomath, OR 97370
541.929.3002 | tom.miller@philomathfire.com

DURATION:

- 2015-2017

COST:

- \$2,034,271

Santa Clara Fire Stations Seismic Upgrade & Remodel



Mackenzie provided project management, structural engineering, and architectural design for seismic upgrades of two existing stations. Seismic upgrades included a new maintenance area, storage area, generator enclosure, and HVAC upgrades on Station #1. Upgrading Station #2 included remodeling the second floor with bunk rooms, updating the kitchen, and adding storage space, a backup generator, and a fire suppression system.

LOCATION:

- Eugene, OR

SIZE:

- Station 1: 5,000 SF
- Station 2: 8,311 SF

CLIENT REFERENCE:

- Randy Wood, Asst. Fire Chief, Lane Fire
88050 Territorial Highway, Veneta, OR 97487
541.935.2226 | randywood@lanefire.org

DURATION:

- 2013-2017

COST:

- Station 1: \$453K
- Station 2: \$1M

Sandy Fire Main Station Renovation



Mackenzie was hired by Sandy Rural Fire District #72 in 2011 to conduct a Needs Assessment of the existing Sandy Fire Station. In 2015, the Fire District selected Mackenzie through an RFQ process to provide design services and seismically upgrade the facility. The existing facility has structural deficiencies and does not meet current standards for critical infrastructure for buildings. Now, with urban renewal funding and a grant awarded to the Fire District, the facility will be seismically upgraded and increased in size to meet current and future needs.

LOCATION:

- Sandy, OR

SIZE:

- 17,878 SF

CLIENT REFERENCE:

- Phil Schneider, Fire Chief, Sandy Fire District
17460 Bruns Avenue, Sandy, OR 97055
503.668.8093 | pschneider@sandyfire.org

DURATION:

- 2011-2018

COST:

- \$4 million

Siletz Fire Station 52 Renovation & Seismic Upgrade



Mackenzie provided project management, structural engineering, and architectural design services for a seismic upgrade and remodel of an existing station. With funding awarded from an IFA seismic grant, the facility was seismically upgraded and remodeled. The remodel included adding egress stairs, reconfiguring the layout of the mezzanine, and replacing the roof as well as most of the ceiling, wall, and floor finishes of the building. Mackenzie provided all architectural, interior, structural, and civil services for this project currently under construction.

LOCATION:

- Siletz, OR

SIZE:

- 4,000 SF

CLIENT REFERENCE:

- RC Mock, Former Fire Chief, currently with Sheridan Rural Fire Protection District
149 W Buford Avenue, Siletz, OR 97380
541.444.2043 | rcmock@sheridanfd.org

DURATION:

- 2016-Ongoing

COST:

- \$1.2 million

Depoe Bay Station 5200 Renovation & Seismic Upgrades



Mackenzie provided project management, structural engineering, and architectural design services for the seismic upgrade and remodel of the existing Station 5200. With funding awarded to the Depoe Bay Fire District from both a USDA grant and IFA seismic grant, the facility was seismically upgraded and remodeled.

LOCATION:

- Depoe Bay, OR

SIZE:

- 10,500 SF

CLIENT REFERENCE:

- Bryan Daniels, Fire Chief, DBFD
6445 Gleneden Beach Loop, Gleneden Beach,
OR 97388
541.764.2202 | daniels@depoebayfire.com

DURATION:

- 2016-2017

COST:

- \$2.1 million

DESIGN APPROACH

Understanding and Objectives

After a thorough review of the report prepared by MSC Engineers, Inc., we are prepared to retrofit the building to meet the District's operational needs. We are sensitive to the District's necessity to complete the project on schedule and within budget. The project team enjoys the challenge of this responsibility.

From our review of the seismic assessment report completed by MSC Engineers, the building's primary deficiencies that need to be addressed include inadequate shear walls, diaphragms, drag connections, and anchorage of shear walls to the foundations. There are also several nonstructural upgrades required, which include bracing and anchorage of mechanical, electrical, plumbing (MEP) systems (ducts, pipes, air handlers), and apparatus bay equipment.

We also understand that the District would like to remain on site and operational during construction. To minimize conflicts to the operations of the District, Mackenzie is recommending this project pursue Construction Manager/General Contractor (CM/GC) as opposed to the traditional Design/Bid/Build method. Due to the inherent complexity of retrofitting existing structures, the CM/GC process could aid in phasing the construction to accommodate the District's operational needs during construction while providing the pricing needed to ensure this project is a success. We have successfully completed multiple seismic upgrade projects of similar scale using the CM/GC construction delivery process and feel it provides the best value to the District.

Project Approach and Scope of Services

Our primary goals are to maintain the project budget and schedule throughout the project, while effectively meeting your operational needs. To achieve this, we will quickly identify critical decisions and communicate to the team when and why these need to be completed in a timely matter.

Project Manager David Linton will handle the primary communications with the District and help synthesize information or requests from consultants, the contractors, or other project team members. As the project schedule is developed, we will put together reasonable timelines. This will allow the District adequate time to make informed decisions. We will be there to assist you in making your station seismically resilient. Below are our anticipated project phases, followed by a schedule based on our experience with similar projects.

Phase I—Seismic Evaluation/Design

Kick-off

Upon execution of the contract and notice to proceed, we will hold a kick-off meeting to start the project and review the previous seismic study prepared by MSC Engineers. At this meeting, we will reaffirm project goals and schedule, review the decision-making processes and protocol for flow of information. Upon the conclusion of this meeting we will finalize the schedule, as well as identify roles and responsibilities, milestones, and critical path items.

In conjunction with the kick-off meeting, the design team will review the building condition and verify information provided in the existing drawings. We will meet with the testing agency to coordinate where material samples will be required for the engineering analysis.

Mackenzie will assist the District in hiring and coordinating necessary owner consultants such as CM/GC, geotechnical engineering, and material testing to help provide necessary information in a timely manner. Afterwards, meeting minutes will be distributed documenting the discussions and decisions made, as well as any follow up actions required.

Design Development (DD)

The design development documents will include plans, wall sections, building sections, exterior components, design of the interior spaces, and preliminary construction details necessary to convey the scope of work. We will work with the District and CM/GC to refine the project schedule and construction phasing, and identify any issues related to long-lead items and/or procurement challenges.

Upon the completion of the documents through the DD phase, Mackenzie will conduct an internal QA/QC review prior to release of the documents to the CM/GC for constructability review and cost estimating. Once the estimate is complete, Mackenzie will review it and prepare an overall project budget. The documents

and cost estimate will then be sent to the District for review. Following the District's review, a meeting is planned with Mackenzie and the District to review the overall design direction, updated project schedule, and budget.

Construction Documents (CD)

We will develop the documents to the milestone of 90% complete CDs, which will be used to coordinate and confirm that systems, materials, and components have been integrated. Our approach is to provide detailed, well-coordinated documents that enable subcontractors to provide reliable bids.

Upon completing the documents through the CD phase, Mackenzie will conduct an internal QA/QC prior to release of the documents to the CM/GC for refinement of their initial pricing. Mackenzie will review the cost estimate and update the overall project budget. Following the District's review, a meeting will be held for final review of the project schedule, budget, and documents. At this meeting the CM/GC will start to define their construction approach and coordinate impacts to the District. Upon final review and incorporating final adjustments of any value engineering, the documents will be ready for permit submittal and submission for subcontractor bidding.

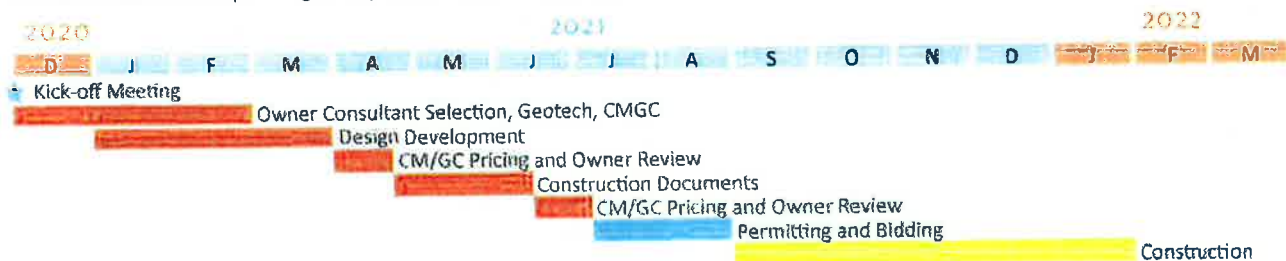
Phase II—Permitting & Bidding

Permitting

Drawings and specifications required for procuring building permits will be issued, and the building permit review process monitored. Mackenzie will assist the District in responding to plan review comments, and issuing addenda to the project bidders, as required. Upon completion of the permit review process, Mackenzie will assist the District in procuring the building permit documents.

Overall Project Schedule

In reviewing the RFP documents we feel that some of the dates outlined for design completion and subsequent construction starting are missing some key components to delivering these projects. Below is an outline of a schedule we would anticipate for this project based on our experience with these seismic upgrades. When possible our goal is to maximize the work occurring during the more favorable summer weather while completing the project well within the contractual requirements of the grant.



Subcontractor Project Bidding

Drawings and specifications developed during CD phase will be issued for the CM/GC to issue to their subs for bidding. This will include a careful review and coordination of language between the specifications and any general conditions language provided by the District. Highly coordinated and clearly defined CDs are critical to facilitate accurate pricing.

Phase III—Construction Services

Construction Contract Administration

Mackenzie will actively be involved during construction by administering construction meetings; reviewing shop drawings/submittals and contractor requests for information; assisting with review of contractor change requests; and application for payment. The construction phase is often the most challenging for our clients because they've been disrupted from their normal operations and have to deal with the additional daily challenge of sharing their space with the construction team. Mackenzie prides themselves in setting the project up for success in the previous phases and helping the District with navigating the many questions and paperwork that arise during construction. We are available to assist the District and answer questions throughout construction.

Project Close-Out

Near project completion, we will review closeout documents to confirm the contractor has submitted all required documentation and the project is complete. At the appropriate time, we will prepare a punchlist of incomplete items and then issue a substantial completion certificate. Prior to the close of the warranty period, Mackenzie is available for an optional 11-month warranty review of the facility to confirm proper functioning of the building systems and check if any warranty items are present.

FAMILIARITY WITH THE CITY OF SHERIDAN

Mackenzie's in-house land use planning team has extensive knowledge of local, state, and federal permitting procedures and regulations. Mackenzie has coordinated permitting and entitlements for a multitude of local and public safety facilities including several recent seismic upgrades: Siletz Fire District, North Lincoln Fire, Tangent Fire, and West Side Fire District. Our local knowledge of permitting processes and review requirements, including Yamhill County—and in many cases review staff—gives us insight into what is needed to move a project to approval. This knowledge, coupled with our experience in design and project development, allows us to communicate effectively with decision makers to minimize review time and assist in targeting response comments to expedite approval. Our approach begins with clear communication and the early identification of potential issues. Relationship building is a key strength at Mackenzie, and a tool that is particularly useful with this service.

Mackenzie's integrated approach means our planners collaborate with our architects, and civil and structural engineers from project conception. This gives our planning staff a nuanced understanding of project needs, and a unique ability to merge those needs with jurisdictional requirements. This speeds the overall process, and is critical in aiding our clients in making key development decisions.

GEOGRAPHIC PROXIMITY

Mackenzie's team for this project would be located in our Portland office. We have a proven history of projects in the area around Sheridan that were successful in minimizing challenges with proximity to the site. We have cost effective strategies in place to provide our clients with the full service they need from any distance to the project site. If the project circumstances dictate, we are able to be on site within 24 hours.

PUBLIC SAFETY TRACK RECORD

Mackenzie is an industry leader in public safety facilities and has a long record of successful projects throughout the Pacific Northwest. To date we've completed more than 80 fire and rescue projects, including numerous seismic upgrades. This includes 16 previous seismic upgrades funded by the IFA grant program. Please refer back to our experience section for a list of reference projects.

NON-DISCRIMINATION POLICY

Our well established diversity policy is to create and maintain a positive work environment where differences of all personnel are recognized, understood, and valued regardless of age, gender, race, sexual orientation, religion, disabilities, or national origin.

Our executive staff implements a policy of ensuring equitable hiring, compensation, discipline, and promotion practices. This policy receives an annual review of applicable policies and procedures. The firm also completes periodic employee surveys to gauge real world success. As part of our recruitment efforts, Mackenzie utilizes EEO standards as a guiding principle to ensure equitable hiring and compensation practices.

Mackenzie maintains a drug free workplace and requires negative drug tests before finalizing employment.

AVAILABILITY

We are committed 100% to provide services for this project. All members are available as required for the project. The percentage is the anticipated time required for the project.

Key Personnel (name, role)	Current Project Assignments	% of Time Available
Josh McDowell, Project Principal	Lake Oswego Police and City Hall	15-20%
	Silverton Civic Center	
	Port of Seattle Fire	
David Linton, Project Manager	Lynnwood Justice Center	40-50%
	Project Joseph	
	Nuna Baby TI	
Seth Bradshaw, Project Architect	Silverton Civic Center	40-50%
	Corvallis Fire Remodel	
	North Douglas County Fire District Seismic Assessment	
Ty Kirchhoffer, Project Engineer	North Douglas County Fire District Seismic Assessment	30-35%
	Canby Fire	
	Dermody Townsend Business Park	
Daniel Touger, Mechanical Engineer, Sazan Group	Patrick Elementary School MEP Renovations	30%
	Jewett Elementary School MEP Renovations	
	VA Portland Seismic Retrofit of Buildings	

APPENDIX

Insurance



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)
8/25/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

PRODUCER Edgewood Partners Insurance Center One California Street, Suite 400 San Francisco CA 94111	CONTACT NAME: Certificate PHONE (A.C. No. Ext.): 404-439-8000 FAX (A.C. No.): 404-439-8001 E-MAIL ADDRESS: Certificate@epicbrokers.com
INSURED Mackenzie Engineering Inc. 1515 SE Water Ave. Suite 100 Portland OR 97214	INSURER(S) AFFORDING COVERAGE INSURER A: Travelers Casualty and Surety Company of America NAIC # 31194 INSURER B: TRAVELERS PROP CAS CORP & AFFILIATES 45 INSURER C: INSURER D: INSURER E:

COVERAGES **CERTIFICATE NUMBER: 314927048** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSUR LT#	TYPE OF INSURANCE	ADDITIONAL NUMBER	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
B	X COMMERCIAL GENERAL LIABILITY CLAIMS MADE: X OCCUR GEN'L AGGREGATE LIMIT APPLIES PER POLICY X PER SECT LOC OTHER		639-0L-27311-TIL-20	9/1/2020	9/1/2021	EACH OCCURRENCE (DAMAGE TO RENTED PREMISES (EA OCCURRENCE)) \$ 1,000,000 MED EXP (Any one person) \$ 5,000 PERSONAL & ADV INJURY \$ 1,000,000 GENERAL AGGREGATE \$ 2,000,000 PRODUCTS - COMP/OP AGG \$ 2,000,000
B	AUTOMOBILE LIABILITY ANY AUTO OWNED AUTOS ONLY SCHEDULED AUTOS X X THIRD AUTOS ONLY X NON-OWNED AUTOS ONLY		BA-4N116110-20-43-G	9/1/2020	9/1/2021	COMBINED SINGLE LIMIT (Per accident) \$ 1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
B	UMBRELLA LIAB X OCCUR X EXCESS LIAB CLAIMS MADE		EX-164048A-20-43	9/1/2020	9/1/2021	EACH OCCURRENCE \$ 5,000,000 AGGREGATE \$ 5,000,000
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY APPLICABLE FOR HAZARDOUS OCCUPATIONS (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS BELOW Y/N N/A					PER STATE OFF E.L. EACH ACCIDENT \$ H.I. DISEASE PER EMPLOYEE \$ E.L. DISEASE POLICY LIMIT \$
A	A&E Professional Liability		106970374	9/1/2020	9/1/2021	\$ 5,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 RE: EVIDENCE OF INSURANCE COVERAGE

CERTIFICATE HOLDER MACKENZIE ENGINEERING, INC BETSY BENEDICT PO BOX 14310 PORTLAND OR 97293	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS. AUTHORIZED REPRESENTATIVE
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Sheridan/SW Polk/West Valley Fire Districts

Joint Board of Directors

Staff Report

MEETING DATE: December 7th, 2020
TOPIC: Sheridan Fire District Ambulance Purchase
PREPARED BY: Damon Schulze
APPROVED BY: Fred Hertel, Fire Chief
ATTACHMENTS: None

RECOMMENDED ACTION:

Grant authority to purchase an ambulance for Sheridan Fire District utilizing an inter-state cooperative purchasing agent.

BACKGROUND:

As a result of a reserve ambulance being retired earlier than projected, the need to upgrade our current fleet of ambulances now became relevant. With unanticipated funding from the Covid pandemic, the realities of purchasing align with the need.

Additionally, the 2012 medic has been having mechanical issues. Earlier in the fall, it derated to idle only based on the exhaust filtration system failure. Forest Glenn mobile service is attempted to look at the unit. Research and discussion with both Forest Glenn and Dallas shop show there to be a number of possible issues, the model year is early in the adoption of the system, currently the unit is out of warranty. Fords standard solution is to replace the entire system (\$4000-7000), both outside vendors believe they can repair the system but will require additional testing and diagnostic with unknown costs at this time. Both outside vendors and internet research indicate the issues with this system once started will continue throughout the life of the vehicle. As of now this is the first major issue with this unit.

After almost three weeks out of service the unit returned, ongoing discussions with the mechanic who performed the work show the first-generation DEF system to be exceptionally hard to diagnosis and repair. Online research finds this to be a known issue with the first generation of this system. The system lacks several sensors found in later models that allow for proper diagnosis, further they cannot retrofit these and will continue to be an issue as long as this unit is in service. The result is a costly process of elimination to find the fault, this generation also lacks the computer controls that allow easier diagnosis and repair. This repair even with discounts provided by the vendor due to length of out of service time was costly. This also strained the system due to lack of the apparatus, M193 was in the borrowed McMinnville unit throughout this repair.

Directing the purchase through an inter-state cooperative purchasing agent allows us to expedite the process, while complying with the competitive purchase rules and allows for the best pricing available.

SUMMARY TIMELINE:

The process, upon Board approval will transition to the legal accountability of the purchase. This will require an announcement period where our intentions to purchase are to be published in the local paper and a public comment period may be considered during a public meeting. During this posting time, staff will schedule a pre-construction meeting for final review of the specifications and the construction timeline will commence. The transition plan to get the ambulance into service will be finalized when we closer to the completion date.

FINANCIAL IMPACT:

Covid Relief funds have been previously received and allocated by Board Resolution to the Equipment Reserve Fund. The value of utilizing these dollars for the purchase of an ambulance now correlate to the new need and the cost savings by purchasing an identical unit as West Valley Fire District at the same time.

The anticipated purchase price of the ambulance is \$238,000 dollars.

The anticipated purchase price of the power loader is \$24,000 dollars.

The anticipated purchase price of the radio and wireless expander at \$10,000

Total cost of the project: \$272,000

RECOMMENDED MOTION:

I move that we approve staff to purchase the identified ambulance and power lift using an inter-state cooperative purchasing agent.



SHERIDAN FIRE DISTRICT
Sheridan, Oregon

ANNUAL FINANCIAL REPORT

June 30, 2020



SHERIDAN FIRE DISTRICT
Sheridan, Oregon

DISTRICT OFFICIALS

June 30, 2020

BOARD OF DIRECTORS

Scot Breeden, President
PO Box 155
Sheridan, Oregon 97378

Dennis Rogers, Vice President
24700 SW Rogers Rd.
Sheridan, Oregon 97378

Tammy Heidt, Secretary
21580 Finn Rd.
Sheridan, Oregon 97378

Dennis Grauer (resigned 1/9/2020)
23230 SW DeJong Rd.
Sheridan, Oregon 97378

Brice Ingram
1111 W Main St.
Sheridan, Oregon 97378

Carol Harlan (appointed March 12, 2020)
29555 SW Mill Creek Rd
Sheridan, Oregon 97378

FIRE CHIEF

Fred Hertel
230 SW Mill St.
Sheridan, Oregon 97378

REGISTERED AGENT

Judy Breeden, Administrative Assistant
230 SW Mill Street
Sheridan, Oregon 97378

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

TABLE OF CONTENTS

June 30, 2020

	<u>Page Number</u>
INTRODUCTORY SECTION	
Title Page	
District Officials	
Table of Contents	
FINANCIAL SECTION	
Independent Auditor's Report	1-2
Basic Financial Statements	
Government-Wide Financial Statements	
Statement of Net Position – Modified Cash Basis	3
Statement of Activities – Modified Cash Basis	4
Fund Financial Statements	
Balance Sheet – Cash Basis – Governmental Funds	5
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities.....	6
Statement of Revenues, Expenditures, and Changes in Fund Balances – Cash Basis – Governmental Funds.....	7
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	8
Notes to Basic Financial Statements.....	9-27
Supplementary Information	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual –	
General Fund.....	28
Building Maintenance Fund	29
Equipment Reserve Fund	30
John Fancher Memorial Fund.....	31
Station 9 Spending Authority Fund.....	32
AUDIT COMMENTS AND DISCLOSURES REQUIRED BY STATE REGULATIONS	
Independent Auditor’s Report Required by Oregon State Regulations	33-34

FINANCIAL SECTION



INDEPENDENT AUDITOR'S REPORT

Board of Directors
Sheridan Fire District
Sheridan, Oregon 97378

Report on the Financial Statements

We have audited the accompanying modified cash basis financial statements of the governmental activities and the major fund of Sheridan Fire District, Sheridan, Oregon, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's 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 financial statements in accordance with the modified cash basis of accounting described in Note I; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these 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 financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the 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 entity's 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 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 financial statements referred to above present fairly, in all material respects, the respective modified cash basis financial position of the governmental activities, each major fund, and the remaining fund information of Sheridan Fire District, Sheridan, Oregon as of June 30, 2020, and the respective changes in modified cash basis financial position thereof for the year then ended on the basis of accounting described in Note I.

Basis of Accounting

We draw attention to Note I of the financial statements, which describes the basis of accounting. Sheridan Fire District prepares its financial statements 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 that matter.

Other Matters

Other Information

The budgetary comparison information presented on pages 28 through 32 is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the 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 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 budgetary comparison information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Other Legal and Regulatory Requirements

In accordance with Minimum Standards for Audits of Oregon Municipal Corporations, we have also issued our report dated September 23, 2020 on our tests of the District's compliance with certain provisions of laws and regulations 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.

Accuity, I.I.C

By: 

Glen O. Kearns, CPA

Albany, Oregon
September 23, 2020

BASIC FINANCIAL STATEMENTS

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

STATEMENT OF NET POSITION - MODIFIED CASH BASIS

June 30, 2020

	<u>Governmental Activities</u>
ASSETS	
Current assets	
Cash and cash equivalents	\$ 1,413,814
Prepaid expenses	<u>1,423</u>
Total current assets	<u>1,415,237</u>
Capital assets not being depreciated	32,470
Capital being depreciated, net	<u>1,069,036</u>
Total capital assets	<u>1,101,506</u>
Total assets	<u>2,516,743</u>
LIABILITIES	
Current liabilities	
Accounts payable	<u>1,391</u>
NET POSITION	
Net investment in capital assets	1,101,506
Restricted	5,127
Unrestricted	<u>1,408,719</u>
Total net position	<u>\$ 2,515,352</u>

The accompanying notes are an integral part of these financial statements.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

STATEMENT OF ACTIVITIES - MODIFIED CASH BASIS

For the Year Ended June 30, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense)</u>
		<u>Charges for</u>	<u>Operating</u>	<u>Revenue and</u>
		<u>Services</u>	<u>Grants and</u>	<u>Changes in</u>
			<u>Contributions</u>	<u>Net Position</u>
			<u>Capital</u>	<u>Governmental</u>
			<u>Grants and</u>	<u>Activities</u>
			<u>Contributions</u>	
Governmental activities				
Fire suppression	\$ 2,404,712	\$ 1,506,131	\$ -	\$ 28,874
				\$ (869,707)
General revenues				
Property taxes				694,925
Investment earnings				26,352
Miscellaneous				31,595
Total general revenues				752,872
Change in net position				(116,835)
Net position - beginning				2,632,187
Net position - ending				\$ 2,515,352

The accompanying notes are an integral part of these financial statements.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

BALANCE SHEET - MODIFIED CASH BASIS

GOVERNMENTAL FUNDS

June 30, 2020

	General Fund	Building Maintenance Fund	Equipment Reserve Fund	John Fancher Fund	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 673,207	\$ 293,503	\$ 441,977	\$ 5,127	\$ 1,413,814
Prepaid expenses	1,423	-	-	-	1,423
Total assets	<u>\$ 674,630</u>	<u>\$ 293,503</u>	<u>\$ 441,977</u>	<u>\$ 5,127</u>	<u>\$ 1,415,237</u>
LIABILITIES					
Accounts payable	\$ 1,391	\$ -	\$ -	\$ -	\$ 1,391
FUND BALANCES					
Nonspendable	1,423	-	-	-	1,423
Restricted	-	-	-	5,127	5,127
Committed	-	293,503	441,977	-	735,480
Unassigned	671,816	-	-	-	671,816
Total fund balances	<u>673,239</u>	<u>293,503</u>	<u>441,977</u>	<u>5,127</u>	<u>1,413,846</u>
Total liabilities and fund balances	<u>\$ 674,630</u>	<u>\$ 293,503</u>	<u>\$ 441,977</u>	<u>\$ 5,127</u>	<u>\$ 1,415,237</u>

The accompanying notes are an integral part of these financial statements.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCES
TO NET POSITION OF GOVERNMENTAL ACTIVITIES**

June 30, 2020

Total fund balances		\$ 1,413,846
Capital assets are not financial resources and are therefore not reported in the governmental funds:		
Cost	2,648,224	
Accumulated depreciation	<u>(1,546,718)</u>	<u>1,101,506</u>
Net position of governmental activities		<u>\$ 2,515,352</u>

The accompanying notes are an integral part of these financial statements.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
 MODIFIED CASH BASIS

GOVERNMENTAL FUNDS

For the Year Ended June 30, 2020

	General Fund	Building Maintenance Fund	Equipment Reserve Fund	John Fancher Fund	Total Governmental Funds
REVENUES					
Property taxes	\$ 694,925	\$ -	\$ -	\$ -	\$ 694,925
Investment earnings	26,352	-	-	-	26,352
Conflagration	49,588	-	-	-	49,588
User fees	1,456,298	-	-	-	1,456,298
Grant income	28,874	-	-	-	28,874
Miscellaneous	31,840	-	-	-	31,840
Total revenues	<u>2,287,877</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,287,877</u>
EXPENDITURES					
Current					
Fire suppression	2,358,881	10,753	-	200	2,369,834
Capital outlay	-	-	10,548	-	10,548
Total expenditures	<u>2,358,881</u>	<u>10,753</u>	<u>10,548</u>	<u>200</u>	<u>2,380,382</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(71,004)</u>	<u>(10,753)</u>	<u>(10,548)</u>	<u>(200)</u>	<u>(92,505)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	25,000	-	25,000
Transfers out	<u>(25,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(25,000)</u>
Total other financing sources (uses)	<u>(25,000)</u>	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(96,004)</u>	<u>(10,753)</u>	<u>14,452</u>	<u>(200)</u>	<u>(92,505)</u>
Fund balances - beginning	<u>769,243</u>	<u>304,256</u>	<u>427,525</u>	<u>5,327</u>	<u>1,506,351</u>
Fund balances - ending	<u>\$ 673,239</u>	<u>\$ 293,503</u>	<u>\$ 441,977</u>	<u>\$ 5,127</u>	<u>\$ 1,413,846</u>

The accompanying notes are an integral part of these financial statements.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2020

Net change in fund balances		\$ (92,505)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlay as expenditures; however, in the statement of activities, the costs of these assets are allocated over their estimated useful lives and are reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		
Expenditures for capital assets	60,297	
Depreciation expense recorded in the current year	<u>(84,627)</u>	<u>(24,330)</u>
Change in net position		\$ <u>(116,835)</u>

The accompanying notes are an integral part of these financial statements.

NOTES TO BASIC FINANCIAL STATEMENTS

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Sheridan Fire District have been prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District. *Governmental Activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported for the District.

B. Reporting Entity

Sheridan Fire District was incorporated by a vote of the citizens in 1978. Fire district boundaries include the community of Sheridan and the adjoining rural areas of Polk and Yamhill counties. The District is governed by a five-member board of directors elected from the District at large.

C. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from all governmental funds. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the government's funds. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. Major individual governmental funds are reported as separate columns in the fund financial statements.

The government reports the following major governmental funds:

General Fund - The General Fund is the District's primary operating fund. It accounts for all financial resources of the District except for those required to be accounted for in another fund. The primary source of revenue is property taxes and ambulance fee revenue. Primary expenditures are for fire suppression.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

Capital Projects Funds

Building Maintenance Fund - The Building Maintenance Fund accounts for the reservation of funds for acquisition, remodel, repair, and construction of building facilities for the District. The primary source of revenue is transfers in. Primary expenditures are for capital outlay.

Equipment Reserve Fund - The Emergency Equipment Reserve Fund accounts for the reservation of funds and subsequent purchase of capital assets for the District. The primary source of revenue is transfers in. Primary expenditures are for capital outlay.

Special Revenue Funds

John Fancher Memorial Fund - The John Fancher Memorial Fund accounts for funds bequeathed to the District. The primary source of revenue is from investment earnings. Primary expenditures are for individual awards determined by the board of directors.

Additionally, the City reports the Station 9 Spending Authority Fund, as described below, which is presented in the General Fund for financial statement presentation purposes in accordance with GASB Statement No. 54. A budget and actual statement is presented for this fund in accordance with Oregon Budget Law.

Station 9 Spending Authority Fund - The Station 9 Spending Authority Fund accounts for resources to be used for materials and services needed for Station 9. The primary source of revenue is transfers from the General Fund.

Certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus within the limitations of the modified cash basis of accounting, as described below. Governmental fund financial statements are reported using the current financial resources measurement focus. Only current financial assets and liabilities are generally included on the balance sheet. The operating statements present sources and uses of available expendable financial resources during a given period.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt is reported as an other financing source.

In the government-wide financial statements and the fund financial statements, governmental activities are presented using the modified cash basis of accounting. This basis recognizes assets, liabilities, fund balance/net position, revenues, and expenditures when they result from cash transactions, with a provision for depreciation in the government-wide statements. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

As a result of the use of the modified cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenues for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued expenses and liabilities) are not recorded in the financial statements.

If the District utilized the basis of accounting recognized as generally accepted, the fund financial statements would use the modified accrual basis of accounting and the government-wide financial statements would be presented on the accrual basis of accounting.

F. Budgetary Information

1. Budgetary Basis of Accounting

Annual budgets are adopted on the cash basis of accounting. The District budgets all funds in accordance with the requirements of state law. Annual appropriated budgets are adopted for the general and capital projects funds.

The District begins its budgeting process by appointing budget committee members. The budget officer prepares a budget, which is reviewed by the budget committee. The budget is then published in proposed form and is presented at public hearings to obtain taxpayer comments and approval from the budget committee. The board of directors legally adopts the budget by resolution prior to the beginning of the District's fiscal year. The board resolution authorizing appropriations for each fund sets the level by which expenditures cannot legally exceed appropriations. Total personnel services, materials and services, debt service, capital outlay, and contingency for each fund are the levels of control established by the resolution. The detailed budget document, however, is required to contain more specific detailed information for the aforementioned expenditure categories and management may revise the detailed line item budgets within appropriation categories. Unexpected additional resources may be added to the budget through the use of a supplemental budget and appropriation resolution. The board of directors may adopt supplemental budgets less than 10% of a fund's original budget at a regular board meeting. A supplemental budget greater than 10% of a fund's original budget requires hearings before the public, publication in newspapers, and approval by the board of directors.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

Original and supplemental budgets may be modified by the use of appropriation transfers between the levels of control. Such transfers require approval by the board of directors. During the year, there were no supplemental budgets. The District does not use encumbrances, and appropriations lapse at year-end.

Budget amounts shown in the financial statements reflect the original budget amounts.

G. Assets, Liabilities, and Net Position/Fund Balance

1. Cash and Cash Equivalents

The District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

2. Capital Assets

Capital assets resulting from cash transactions, which include property, plant, and equipment, are reported in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000, and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost where no historical records exist. Donated capital assets are recorded at estimated fair market value at the date of donation.

The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Major capital outlays for capital assets and improvements are capitalized as projects are constructed.

Land and construction in progress are not depreciated. Property, plant, and equipment of the District are depreciated using the straight-line method over the following estimated useful lives.

<u>Assets</u>	<u>Years</u>
Buildings	50
Apparatus	7-20

3. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

4. Fund Balance Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balances to have been depleted before using any of the components of unrestricted fund balance. Further, when components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

5. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. The Board of Directors is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation. Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The board of directors (board) has by resolution authorized the budget officer to assign fund balance. The board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to remove or revise a commitment.

The District reports fund equity in accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The following classifications describe the relative strength of the spending constraints:

- Nonspendable fund balance – amounts that are in nonspendable form (such as inventory) or are required to be maintained intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

- Committed fund balance – amounts constrained to specific purposes by the District itself, using its highest level of decision-making authority (i.e. board of directors). To be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest level action to remove or change the constraint.
- Assigned fund balance – amounts that the District intends to use for a specific purpose. Intent can be expressed by the board of directors or by an official or body to which the board of directors delegates authority.
- Unassigned fund balance – amounts that are available for any purpose. Positive amounts are reported only in the General Fund.

The District has adopted a minimum fund balance policy that requires operating cash reserves of four months at year end.

H. Revenues and Expenditures/Expenses

1. Program Revenues

Amounts reported as program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

2. Property Taxes

Under state law, county governments are responsible for extending authorized property tax levies, computing tax rates, billing and collecting all property taxes, and making periodic remittances of collection to entities levying taxes. Property taxes are levied and become a lien as of July 1 on property values assessed as of June 30. Property taxes are payable in three installments, which are due on November 15, February 15, and May 15.

I. Use of Estimates

The preparation of financial statements in conformity with the modified cash basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures; accordingly, actual results could differ from those estimates.

II. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS

A. Deposits and Investments

Sheridan Rural Fire District maintains a cash and cash equivalents pool that is available for use by all funds.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

Each fund type's portion of this pool is displayed on the fund financial statements as cash and cash equivalents. Additionally, several funds held separate cash accounts. Interest earned on pooled cash and investments is allocated to participating funds based upon their combined cash and investment balances. Investments, including amounts held in pooled cash and investments, are stated at fair value. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*, investments with a remaining maturity of more than one year at the time of purchase are stated at fair value.

The District participates in an external investment pool (State of Oregon Local Government Investment Pool). The Pool is not registered with the U.S. Securities and Exchange Commission as an investment company. The State's investment policies are governed by the Oregon Revised Statutes (ORS) and the Oregon Investment Council (OIC).

The State Treasurer is the investment officer for the OIC and is responsible for all funds in the State Treasury. These funds are invested exercising reasonable care, skill, and caution. Investments in the Pool are further governed by portfolio guidelines issued by the Oregon Short-Term Fund Board, which established diversification percentages and specifies the types and maturities of investments. The portion of the external investment pool which belongs to local government investment participants is reported in an Investment Trust Fund in the State's Comprehensive Annual Financial Report (CAFR). A copy of the State's CAFR may be obtained at the Oregon State Treasury, 350 Winter St. N.E., Salem, Oregon 97310-0840.

Fair Value Measurement

Fair value is defined as the price that would be received to sell an asset or price 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 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 quoted prices for identical investments in active markets.
- *Level 2* – Observable inputs other than quoted market prices; and,
- *Level 3* – Unobservable inputs.

There were no transfers of assets or liabilities among the three levels of the fair value hierarchy for the year ended June 30, 2020.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

Fair values of assets measured on a recurring basis at June 30, 2020 are as follows:

Investments:	<u>Level 2</u>
Oregon Local Government Investment Pool	<u>\$ 1,054,065</u>

Credit Risk

Oregon statutes authorize the District to invest in obligations of the U.S. Treasury and U.S. agencies, bankers' acceptances, repurchase agreements, commercial paper rated A-1 by Standard & Poor's Corporation or P-1 by Moody's Commercial Paper Record, and the Local Government Investment Pool. The board may authorize the investment or reinvestment of funds that are not immediately needed for operations of the District. Such investments will comply with state law and Oregon Administrative Rules.

Investments

As of June 30, 2020, the District had the following investments shown below:

	<u>Credit Quality</u> <u>Rating</u>	<u>Maturities</u>	<u>Fair Value</u>
Oregon Local Government Investment Pool	Unrated	-	<u>\$ 1,054,065</u>

Interest Rate Risk

The District does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increases in interest rates.

Concentration of Credit Risk

The District does not have a formal policy that places a limit on the amount that may be invested in any one insurer. 100 percent of the District's investments are in the Oregon Local Government Investment Pool.

Custodial Credit Risk - Investments

This is the risk that, in the event of the failure of a counterparty, the District will not be able to recover the value of its investments that are in the possession of an outside party. The District does not have a policy that limits the amount of investments that can be held by counterparties.

Custodial Credit Risk - Deposits

This is the risk that, in the event of a bank failure, the District's deposits may not be returned. All District deposits not covered by Federal Depository Insurance Corporation (FDIC) insurance are covered by the Public Funds Collateralization Program (PFCP) of the State of Oregon, organized in accordance with ORS 295.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

The PFCP is a shared liability structure for participating bank depositories. Barring any exceptions, a bank depository is required to pledge collateral valued at a minimum of 10% of their quarter-end public fund deposits if they are considered well capitalized, 25% of their quarter-end public fund deposits if they are considered adequately capitalized, or 110% of their quarter-end public fund deposits if they are considered undercapitalized or assigned to pledge 110% by the Office of the State Treasurer. In the event of a bank failure, the entire pool of collateral pledged by all qualified Oregon public funds bank depositories is available to repay deposits of public funds of government entities. The District holds a noninterest-bearing account and an interest-bearing account at US Bank and First Federal Bank, for which deposits are insured by the FDIC up to \$250,000. At June 30, 2020, the District had deposits of \$319,242 insured by the FDIC and \$42,131 collateralized by the PFCP.

Deposits

The District's deposits at June 30, 2020 are as follows:

Petty Cash	\$ 56
Checking account	359,693
Investments	<u>1,054,065</u>
Total deposits	<u>\$ 1,413,814</u>

The District's cash by fund:

Governmental activities	
General Fund	\$ 673,207
Building Maintenance Fund	293,503
Equipment Reserve Fund	441,977
John Fancher Fund	<u>5,127</u>
Total cash	<u>\$ 1,413,814</u>

B. Interfund Transfers

Operating transfers are reflected as other financing sources (uses) in the governmental funds. Interfund transfers during the year consisted of:

	<u>Transfers in:</u>
	Emergency
	Equipment
	<u>Reserve Fund</u>
Transfers out:	
General Fund	<u>\$ 25,000</u>

The primary purposes for the interfund transfers in was for repair and purchase of vehicles and fire protection equipment used by the District.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

C. Capital Assets

Capital asset activity resulting from modified cash basis transactions for the year ended June 30, 2020 was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities				
Capital assets not being depreciated				
Land	\$ 21,922	\$ -	\$ -	\$ 21,922
Construction in progress	<u>-</u>	<u>10,548</u>	<u>-</u>	<u>10,548</u>
Total capital assets not being depreciated	<u>21,922</u>	<u>10,548</u>	<u>-</u>	<u>32,470</u>
Capital assets being depreciated				
Buildings	759,460	-	-	759,460
Apparatus	<u>1,806,545</u>	<u>49,749</u>	<u>-</u>	<u>1,856,294</u>
Total capital assets being depreciated	<u>2,566,005</u>	<u>49,749</u>	<u>-</u>	<u>2,615,754</u>
Less accumulated depreciation for				
Buildings	(584,477)	(15,712)	-	(600,189)
Apparatus	<u>(877,614)</u>	<u>(68,915)</u>	<u>-</u>	<u>(946,529)</u>
Total accumulated depreciation	<u>(1,462,091)</u>	<u>(84,627)</u>	<u>-</u>	<u>(1,546,718)</u>
Total capital assets being depreciated, net	<u>1,103,914</u>	<u>(34,878)</u>	<u>-</u>	<u>1,069,036</u>
Governmental activities capital assets, net	<u>\$ 1,125,836</u>	<u>\$ (24,330)</u>	<u>\$ -</u>	<u>\$ 1,101,506</u>

Depreciation expense was charged to the functions/programs of the District as follows:

Governmental activities	
Fire suppression	<u>\$ 84,627</u>

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

Capital assets are reported on the statement of net position as follows:

	<u>Capital Assets</u>	<u>Accumulated Depreciation</u>	<u>Net Capital Assets</u>
Governmental activities			
Land	\$ 21,922	\$ -	\$ 21,922
Construction in progress	10,548	-	10,548
Buildings	759,460	(600,189)	159,271
Apparatus	<u>1,856,294</u>	<u>(946,529)</u>	<u>909,765</u>
Total governmental capital assets	<u>\$ 2,648,224</u>	<u>\$ (1,546,718)</u>	<u>\$ 1,101,506</u>

D. Constraints on Fund Balances

Constraints on fund balances reported on the balance sheet are as follows:

	<u>General Fund</u>	<u>Building Maintenance Fund</u>	<u>Equipment Reserve Fund</u>	<u>John Fancher Fund</u>	<u>Total Governmental Funds</u>
Fund balances:					
Nonspendable:					
Prepaid expenses	\$ 1,423	\$ -	\$ -	\$ -	\$ 1,423
Restricted to:					
Individual awards	-	-	-	5,127	5,127
Committed to:					
Equipment purchases	-	-	441,977	-	441,977
Future building needs	-	293,503	-	-	293,503
Unassigned	<u>671,816</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>671,816</u>
Total fund balances	<u>\$ 673,239</u>	<u>\$ 293,503</u>	<u>\$ 441,977</u>	<u>\$ 5,127</u>	<u>\$ 1,413,846</u>

III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Excess of Expenditures over Appropriations

During the year ended June 30, 2020, the District expended funds in excess of amounts appropriated as follows:

<u>Fund</u>	<u>Category</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
Equipment Reserve	Capital outlay	<u>\$ -</u>	<u>\$ 10,548</u>	<u>\$ 10,548</u>

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

IV. OTHER INFORMATION

A. Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the District carries commercial insurance. There was no significant reduction in insurance coverage from the previous year. There were no insurance settlements exceeding insurance coverage in any of the past three years.

B. Retirement Plans

1. Oregon Public Employees Retirement System

General Information about the Pension Plan

Name of Pension Plan

The Oregon Public Employees Retirement System (PERS) consists of a single cost-sharing multiple-employer defined benefit plan.

Description of Benefit Terms

Plan Benefits – PERS Pension (Chapter 238)

Plan benefits of the System are established by the legislature pursuant to Oregon Revised Statute (ORS) Chapters 238 and 238A

PERS Pension

The ORS Chapter 238 Defined Benefit Pension Plan is closed to new members hired on or after August 29, 2003.

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, 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 benefit results.

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).

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

In addition, the beneficiary will receive a lump-sum payment from employer funds equal to the account balance, provided one or more of the following conditions are met:

- Member was employed by a 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

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 monthly benefit.

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 of equity investments. Under ORS 238.360 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision.

OPSRP Pension Program (OPSRP DB)

Pension Benefits

The ORS Chapter 238A Defined Benefit Pension Program provides benefits to members hired on or after August 29, 2003. 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 the termination becomes effective.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

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.

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.

Benefit Changes After Retirement

Under ORS 238A.210 monthly benefits are adjusted annually through cost-of-living changes. The cap on the COLA in fiscal year 2015 and beyond will vary based on the amount of the annual benefit, in accordance with *Moro* decision.

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. This 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, 2017 actuarial valuation, which became effective July 1, 2019. The State of Oregon and certain schools, community colleges, and political subdivisions have made unfunded actuarial liability payments, and their rates have been reduced.

Employer contributions for the year ended June 30, 2020 were \$214,935.

Pension Plan Comprehensive Annual Financial Report (CAFR)

Oregon PERS produces an independently audited CAFR which can be found at: <https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>. For purposes of measuring the net pension liability, deferred outflows and inflows of resources related to pensions, and pension expense, information about the fiduciary net position of Oregon PERS and additions to/deductions from Oregon PERS' fiduciary net position have been determined on the same basis as they are reported by Oregon PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Actuarial Valuations

The employer contribution rates effective July 1, 2019, through June 30, 2021, were set using the entry age normal actuarial cost method.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

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 (the estimated amount necessary to finance benefits earned by the employees during the current service year), (2) 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 20 years.

For the OPSRP Pension Program component of the PERS Defined Benefit Plan, this method produced an employer contribution 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 liabilities being amortized over 16 years.

Actuarial Methods and Assumptions:

Valuation Date	December 31, 2017
Measurement Date	June 30, 2019
Experience Study	2016, published July 26, 2017
<i>Actuarial Assumptions:</i>	
Actuarial Cost Method	Entry age normal
Inflation Rate	2.50 percent
Long-term Expected Rate of Return	7.20 percent
Discount Rate	7.20 percent
Projected Salary Increases	3.50 percent
Cost of living adjustment (COLA)	Blend of 2.00% COLA and graded COLA (1.25%/.15%) in accordance with <i>Moro</i> decision; blend based on service.
Mortality	Health 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.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

	<p>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.</p> <p>Disabled retirees: RP-2014 Disabled retirees, sex-distinct, generational with Unisex, Social Security Data Scale.</p>
--	---

Actuarial valuations of an ongoing plan involve estimates of the 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 methods and assumptions shown above are on the 2016 Experience Study, which reviewed experience for the four-year period ended December 31, 2016.

Discount Rate

The discount rate used to measure the total pension liability was 7.20 percent. The projection of cash flows used to determine the discount rate assumed that contributions from 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 Plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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 2017 the PERS Board reviewed long-term assumptions developed by both Milliman's capital market assumptions team and the Oregon Investment Council's (OIC) investment advisors. 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. For more information on the Plan's portfolio, assumed asset allocation, and the long-term expected rate of return for each major asset class, calculated using both arithmetic and geometric means, see PERS' audited financial statements at:

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

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

C. Individual Account Program (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.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

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.

Contributions

Member contributions are set by statute at 6 percent of salary and are remitted by participating employers. The contributions are either deducted from member salaries or paid by the employers on the members' behalf. As permitted, the District has opted to pick-up the contributions on behalf of its employees.

Actuarial Methods and Assumptions

Assets are valued at their market value. Gains and losses between odd-year valuations are amortized as a level percentage of combined valuation payroll over 20 years from the odd-year valuation in which they are first recognized. The assumed rate of return on investments is 7.2% compounded annually. The assumed consumer price inflation rate used is 2.5% per year.

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

<https://www.oregon.gov/pers/Documents/Financials/CAFR/2019-CAFR.pdf>

D. Deferred Compensation Plan

The District offers a Length of Service Award Program (LOSAP) to volunteers as a reward for service to the community. The plan provides tax-deferred income benefits under Internal Revenue Code Section 457 to volunteers through discretionary contributions made by the District. The District is not contingently liable to make contributions based on volunteer service.

The District contributed \$25,000 during the year ended June 30, 2020.

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2020

E. Concentrations - Bargaining Unit

The District has 17 employees, ten of which are covered by a collective bargaining agreement. The current agreement expired on June 30, 2020.

F. New Pronouncements

The Governmental Accounting Standards Board (GASB) issued Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. The Statement is intended to provide relief to governments and other stakeholders in light of the COVID-19 pandemic.

The guidance postpones by one year the effective dates of certain provisions in the pronouncements as follows:

GASB Statement No. 84, *Fiduciary Activities* - This statement established criteria and guidance for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes, as well as the reporting requirements for these fiduciary funds.

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Borrowing and Direct Placements* - This statement addresses the information that is disclosed in the notes to government financial statements related to debt, including borrowing and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

The Statement postpones the effective dates of the following pronouncements by 18 months:

GASB Statement No. 87, *Leases* - This statement addresses the accounting and financial reporting for leases by governments, requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases.

The District will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the above pronouncements.

The GASB provides other COVID-19 related resources on its website: <https://www.gasb.org/COVID19>.

G. Subsequent Events

Management has evaluated subsequent events through September 23, 2020, which was the date that the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
BUDGET AND ACTUAL**

GENERAL FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual		Modified Cash Basis
			Budget Basis	Adjustments	
REVENUES					
Property taxes	\$ 673,000	\$ 21,925	\$ 694,925	\$ -	\$ 694,925
Investment earnings	-	26,352	26,352	-	26,352
Conflagration	-	49,588	49,588	-	49,588
User fees and contract services	1,447,000	9,298	1,456,298	-	1,456,298
Grant income	-	28,874	28,874	-	28,874
Miscellaneous	64,000	(32,160)	31,840	-	31,840
	<u>2,184,000</u>	<u>103,877</u>	<u>2,287,877</u>	<u>-</u>	<u>2,287,877</u>
EXPENDITURES					
Current					
Personnel services	2,087,500	(176,328)	1,911,172	-	1,911,172
Materials and services	416,500	(3,076)	413,424	34,285	447,709
Capital outlay	-	-	-	-	-
Contingency	50,000	(50,000)	-	-	-
	<u>2,554,000</u>	<u>(229,404)</u>	<u>2,324,596</u>	<u>34,285</u>	<u>2,358,881</u>
Excess (deficiency) of revenues over (under) expenditures	(370,000)	333,281	(36,719)	(34,285)	(71,004)
OTHER FINANCING SOURCES (USES)					
Transfers out	(50,000)	-	(50,000)	25,000	(25,000)
Net change in fund balance	(420,000)	333,281	(86,719)	(9,285)	(96,004)
Fund balance - beginning	<u>550,000</u>	<u>209,958</u>	<u>759,958</u>	<u>9,285</u>	<u>769,243</u>
Fund balance - ending	<u>\$ 130,000</u>	<u>\$ 543,239</u>	<u>\$ 673,239</u>	<u>\$ -</u>	<u>\$ 673,239</u>

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

BUILDING MAINTENANCE FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES			
Grant revenue	\$ 1,310,470	\$ (1,310,470)	\$ -
EXPENDITURES			
Current	-	-	-
Materials and services	1,560,470	(1,549,717)	10,753
Total expenditures	1,560,470	(1,549,717)	10,753
Excess (deficiency) of revenues over (under) expenditures	(250,000)	239,247	(10,753)
OTHER FINANCING SOURCES (USES)			
Transfers in	-	-	-
Net change in fund balance	(250,000)	239,247	(10,753)
Fund balance - beginning	304,256	-	304,256
Fund balance - ending	\$ 54,256	\$ 239,247	\$ 293,503

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

EQUIPMENT RESERVE FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES			
Capital outlay	-	10,548	10,548
Excess (deficiency) of revenues over (under) expenditures	-	(10,548)	(10,548)
OTHER FINANCING SOURCES (USES)			
Transfers in	25,000	-	25,000
Net change in fund balance	25,000	(10,548)	14,452
Fund balance - beginning	392,525	35,000	427,525
Fund balance - ending	\$ 417,525	\$ 24,452	\$ 441,977

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

JOHN FANCHER FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Actual Cash Basis
REVENUES			
Investment earnings	\$ -	\$ -	\$ -
EXPENDITURES			
Current			
Fire Suppression	200	-	200
Excess (deficiency) of revenues over (under) expenditures	(200)	-	(200)
Fund balance - beginning	5,427	(100)	5,327
Fund balance - ending	\$ 5,227	\$ (100)	\$ 5,127

SHERIDAN FIRE DISTRICT
Sheridan, Oregon

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -
 BUDGET AND ACTUAL

STATION 9 SPENDING AUTHORITY FUND

For the Year Ended June 30, 2020

	Original and Final Budget	Variance with Final Budget Over (Under)	Budget Basis	Actual Adjustments	Modified Cash Basis
REVENUES					
Miscellaneous income	\$ 2,000	\$ (2,000)	\$ -	\$ -	\$ -
EXPENDITURES					
Current					
Materials and services	<u>27,000</u>	<u>(2,000)</u>	<u>25,000</u>	<u>(25,000)</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	(25,000)	-	(25,000)	25,000	-
OTHER FINANCING SOURCES (USES)					
Transfers in	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>(25,000)</u>	<u>-</u>
Net change in fund balance	-	-	-	-	-
Fund balance - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**AUDIT COMMENTS AND DISCLOSURES REQUIRED BY
STATE REGULATIONS**



**INDEPENDENT AUDITOR'S REPORT
REQUIRED BY OREGON STATE REGULATIONS**

Board of Directors
Sheridan Fire District
Sheridan, Oregon 97378

We have audited the basic financial statements of Sheridan Fire District as of and for the year ended June 30, 2020 and have issued our report thereon dated September 23, 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 Sheridan Fire District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, noncompliance with which could have a direct and material effect on the determination of financial statement 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)

Budgets legally required (ORS Chapter 294)

Insurance and fidelity bonds in force or required by law

Programs funded from outside sources

Authorized investment of surplus funds (ORS Chapter 294)

Public contracts and purchasing (ORS Chapters 279A, 279B, 279C)

In connection with our testing, nothing came to our attention that caused us to believe that the District was not in substantial compliance with certain provisions of laws, contracts, and grants, including the provisions of Oregon Revised Statutes, as specified in Oregon Administrative Rules 162-010-0000 through 162-010-0320 of the Minimum Standards for Audits of Oregon Municipal Corporations, except as follows:

A. Excess of Expenditures over Appropriations

During the year ended June 30, 2020, the District expended funds in excess of amounts appropriated as follows:

<u>Fund</u>	<u>Category</u>	<u>Appropriations</u>	<u>Expenditures</u>	<u>Excess</u>
Equipment Reserve	Capital outlay	\$ <u> -</u>	\$ <u> 10,548</u>	\$ <u> 10,548</u>

B. Violation of Public Contracting Regulations

The District did not solicit and retain adequate quotes for public contracts, which is in violation of public contracts and purchasing requirements.

C. Budgeted Resolution errors

The District's budget resolution did not include correct totals as required by Oregon Budget Law.

OAR 162-010-0230 Internal Control

In planning and performing our audit, we considered Sheridan Fire District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Sheridan Fire District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Sheridan Fire District's internal control over financial reporting. However, we noted certain matters that we have reported to management of the District in a separate letter dated September 23, 2020.

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


Accuity, LLC

September 23, 2020



SHERIDAN FIRE DISTRICT

Report to the Board of Directors
for the Year Ended June 30, 2020

September 23, 2020



SHERIDAN FIRE DISTRICT
Sheridan, Oregon

TABLE OF CONTENTS

June 30, 2020

INTRODUCTORY SECTION

Title Page
Table of Contents

LETTER SECTION

Letter of Report Presentation.....
Required Communications
Recently Issued Accounting Standards.....

ATTACHMENTS

Certain Written Communications between Management and Accuity
Engagement Letter
Management Representation Letter



September 23, 2020

Board of Directors
Sheridan Fire District
Sheridan, Oregon

We are pleased to present this report related to our audit of the modified cash basis financial statements of the governmental activities and each major fund of Sheridan Fire District, Sheridan, Oregon, for the year ended June 30, 2020. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process. Also included, is a summary of recently issued accounting standards that may affect future financial reporting by the District.

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

It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the District.

Very truly yours,

Accuity, LLC

Certified Public Accountants
Albany, Oregon



Board of Directors
Sheridan Fire District
Sheridan, Oregon

We have audited the modified cash basis financial statements of the governmental activities and each major fund of Sheridan Fire District for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 5, 2020. Professional standards also require that we communicate to you the following information related to our audit.

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 by Sheridan Fire District are described in Note I to the financial statements. No new accounting pronouncements were adopted during the year ended June 30, 2020. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the 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 financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

- Management's estimate of depreciable lives and salvage values of capital assets, which are based on expected useful lives of the assets and current market conditions. We evaluated the key factors and assumptions used to develop the depreciable lives and salvage values and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain written representations from management, which are included in the accompanying letter dated September 23, 2020.

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 entity's financial statements or a determination of the type of auditor's 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 retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the modified cash basis 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 the modified cash basis of accounting, which is a comprehensive basis of accounting other than 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 financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

This report is intended solely for the use of the board of directors and management of Sheridan Fire District, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is written in a cursive style with a large, looping initial 'A'.

Accuity, LLC

September 23, 2020



September 23, 2020

Board of Directors
Sheridan Fire District
Sheridan, Oregon 97101

In planning and performing our audit of the financial statements of the governmental activities and the major fund of Sheridan Fire District as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Sheridan Fire District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We identified the following deficiencies in internal control that we consider to be material weaknesses:

Group Purchasing

During our audit, we noted that the District is currently group purchasing assets for two other districts, and then they are requesting reimbursement for those assets, which could lead to several issues. Internal controls, mainly board oversight for each entity, is lost when purchases are made by another district. Sheridan Fire District did not collect interest from these fronted purchases and is therefore missing out on interest that should be earned. Lastly, by acting as the banker for other districts, Sheridan Fire District is risking the chance that reimbursements may not be made, as purchases could be found unacceptable or the other districts may not be financially able to remit payments for these purchases. We recommend that each District handle their own purchasing for all materials and services as well as all capital items moving forward.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the District's internal control to be significant deficiencies:

Organizational Structure

The size of the District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the Board of Directors remains involved in the financial affairs of the District to provide oversight and independent review functions.

Ambulance Payment Communication Delays

During our audit, we noted that significant ambulance payments received by the District were not communicated to the ambulance billing service in a timely manner. During the fiscal year, the District changed staff involved in communication with the billing service company; this change in staffing resulted in significant time delays in communicating payments received from the Federal Correctional Institution and Performance Health. We recommend that there be a comprehensive review of communication timeframes and expectations with the new staff involved in the billing process.

During our audit, we became aware of the following deficiencies in internal control, other than significant deficiencies or material weaknesses, that are an opportunity to strengthen internal controls and operating efficiencies.

Compliance with Oregon Revised Statutes: Oregon Budget Law

1. Excess of Expenditures Over Appropriations

During our audit, we noted the District expended funds in excess of the amounts appropriated in two appropriation categories, which is in violation of ORS 294.150. We recommend that the District implement procedures to more closely review monthly financial statements, comparing budgeted and actual expenditures, to prevent future reoccurrences.

2. Budget Resolution

During our audit, we noted the District's resolution adopting the budget did not foot for the second year in a row, which is in violation of ORS 294.388. We recommend that the District implement procedures to more closely recalculate and review budget resolutions to prevent future reoccurrences.

3. Violation of Public Contracting Regulations

The District did not solicit and retain adequate quotes for public contracts, which is in violation of public contracts and purchasing requirements.

This communication is intended solely for the information and use of management, the board of directors, and others within the District, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Accuity, LLC". The signature is written in black ink and is positioned above the printed name "Accuity, LLC".

Accuity, LLC

Recently Issued Accounting Standards
June 30, 2020

The Governmental Accounting Standards Board (GASB) issued Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance. The Statement is intended to provide relief to governments and other stakeholders in light of the COVID-19 pandemic.

The guidance postpones by one year the effective dates of certain provisions in the pronouncements as follows:

GASB Statement No. 84, Fiduciary Activities - This statement established criteria and guidance for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes, as well as the reporting requirements for these fiduciary funds.

GASB Statement No. 88, Certain Disclosures Related to Debt, Including Borrowing and Direct Placements - This statement addresses the information that is disclosed in the notes to government financial statements related to debt, including borrowing and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

The Statement postpones the effective dates of the following pronouncements by 18 months:

GASB Statement No. 87, Leases - This statement addresses the accounting and financial reporting for leases by governments, requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases.

The District will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the above pronouncements.

The GASB provides other COVID-19 related resources on its website:

<https://www.gasb.org/COVID19>.



June 05, 2020

Judy Breeden
Sheridan Fire District
230 Southwest Mill Street
Sheridan, OR 97378

Dear Judy Breeden,

We are pleased to confirm our understanding of the services we are to provide to Sheridan Fire District for the year ended June 30, 2020. We will audit the modified cash basis financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Sheridan Fire District as of and for the year ended June 30, 2020. We have also been engaged to report on supplementary information that accompanies Sheridan Fire District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – General Fund and Major Special Revenue Funds, if any
2. Combining Balance Sheet and Combining Statement of Revenues, Expenditures, and Changes in Fund Balances for all Nonmajor Governmental Funds, if any
3. Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Nonmajor Special Revenue Funds, Debt Service Funds, and Capital Projects Funds, if any

Audit Objectives

The objective of our audit is the expression of opinions as to whether the basic financial statements are fairly presented, in all material respects, in conformity with the modified cash basis of accounting and to report on the fairness of the supplementary information referred to above when considered in relation to the basic financial statements taken as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the Minimum Standards for Audits of Oregon Municipal Corporations and will include tests of accounting records of Sheridan Fire District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Sheridan Fire District's financial statements. Our report will be addressed to the governing body of Sheridan Fire District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with management in advance. If, for any reason, we are unable to complete the audit or are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report or may withdraw from this engagement.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 financial statements. We will plan and perform the audit to obtain reasonable, assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial



reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the Government or to acts by management or employees acting on behalf of the Government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with auditing standards generally accepted in the United States of America. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from the Government's attorneys as part of the engagement, and they may bill you for responding to this inquiry.

At the conclusion of our audit, we will require certain written representations from you about the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Control

Our audit will include obtaining an understanding of the Government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, during the audit, we will communicate to management and those charged with governance, internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures – Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Sheridan Fire District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements and related notes of Sheridan Fire District in conformity with the modified cash basis of accounting based on information provided by you. The other services are limited to the financial statements and related notes as previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities. We will assist with preparation of the capital asset schedule and depreciation calculation in conformity with the applicable basis of accounting.

Management Responsibilities

Management is responsible for designing, implementing and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to



fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with the modified cash basis of accounting.

You are responsible for including all informative disclosures that are appropriate for the modified cash basis of accounting. Those disclosures will include (1) a description of the modified cash basis of accounting, including a summary of significant accounting policies, and how the modified cash basis differs from GAAP; (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, including identification of all related parties and all related-party relationships and transactions, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the Government from whom we determine it necessary to obtain audit evidence.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the Government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with the modified cash basis of accounting. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon.

Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the modified cash basis of accounting (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting, (3) that the methods of measurement or presentation have not changed from those used in the prior period (or if they have changed, the reasons for such changes), and (4) you have disclosed to us any significant assumptions in interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but will remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others.



In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing and will prepare schedules requested by us by the dates communicated directly to management.

We will provide copies of our reports to Sheridan Fire District, however management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Accuity, LLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the State of Oregon or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Accuity, LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years after the report release date or for any additional period requested by the State of Oregon. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party/parties contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on July 28, 2020, and to issue our report no later than December 31, 2020. Glen Kearns is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fees for these services will be based on the value of the services rendered, plus out-of-pocket expenses. We estimate that our fees for these services, including out-of-pocket costs (such as report reproduction, typing, postage, copies, or travel), will be \$7,500. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate.

Our invoices for these fees will be rendered each month as work progresses and are payable upon presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and will not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

At the conclusion of our audit engagement, we will communicate to the governing body, who we have determined to be those charged with governance, the following significant findings from the audit:

- Our view about the qualitative aspects of the Government's significant accounting practices;
- Significant difficulties, if any, encountered during the audit;
- Uncorrected misstatements, other than those we believe are trivial, if any;
- Disagreements with management, if any;
- Other findings or issues, if any, arising from the audit that are, in our professional judgment, significant and relevant to the governing body regarding their oversight of the financial reporting process;
- Material, corrected misstatements that were brought to the attention of management as a result of our audit



procedures, if any;

- Representations we requested from management;
- Management's consultations with other accountants, if any; and
- Significant issues, if any, arising from the audit that were discussed, or the subject of correspondence with management.

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

If this engagement letter is written in support of any existing bid or contract, in case of any conflict between such agreement and this letter, this letter will control.

If any of the above sections or clauses are held to be invalid for any reason, or are declared to be null and void, all other sections and clauses of this agreement shall remain valid, will not be nullified, and are hereby further affirmed.

Venue of all matters arising from this agreement, this engagement, and subsequent engagements shall reside in Albany, Linn County, Oregon.

Any dispute, controversy, or claim rising out of this agreement shall be settled by binding arbitration under the arbitration rules of the Linn County Circuit Court. There shall be one arbitrator selected from the Circuit Court Panel of Arbitrators and the proceeding shall follow the Oregon Rules of Civil Procedure. The arbitrator shall have the authority to award any remedy or relief that an Oregon court could order or grant, including, without limitation, specific performance of any obligation created under this agreement, the issuance of an injunction, or the imposition of sanctions for abuse or frustration of the arbitration process, except that the arbitrator shall not have authority to award punitive damages or any other amount for the purpose of imposing a penalty as opposed to compensating for actual damages suffered or loss incurred. With respect to any action relating to this agreement, the prevailing party shall be entitled to recover from the losing party its reasonable attorney's fees, paralegal fees, expert fees, and all other fees, costs, and expenses actually incurred and reasonably necessary in connection with such action as determined by the arbitrator.

Our audit engagement ends upon delivery of our audit report. Any follow-up services that might be required will be a separate, new engagement. The terms and conditions of that new engagement will be governed by a new specific engagement letter for that service.

We appreciate the opportunity to be of service to you and believe that this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Glen Kearns
Accuity, LLC

RESPONSE:

This letter correctly sets forth the understanding of Sheridan Fire District

Judy Breeden

Judy Breeden, Administrative Assistant



06/23/2020

Date

Sheridan Fire District



Accuity, LLC
Certified Public Accountants
436 1st Avenue W
P.O. Box 1072
Albany, Oregon 97321

This representation letter is provided in connection with your audit of the modified cash basis financial statements of Sheridan Rural Fire Protection District, which comprise the respective financial position of the governmental activities, each major fund, and the remaining fund information as of June 30, 2020, the respective changes in financial position for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material if they involve an omission or misstatement of accounting information that, in light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, as of the date of signature of this letter, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 5, 2020, including our responsibility for the preparation and fair presentation of the financial statements and for preparation of the supplementary information in accordance with the applicable criteria.
2. The financial statements referred to above are fairly presented in conformity with the modified cash basis of accounting, and include all properly classified funds and other financial information of the District required by the modified cash basis of accounting to be included in the financial reporting entity.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

4. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
5. Significant assumptions we used in making accounting estimates are reasonable.
6. Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of the modified cash basis of accounting.
7. All events subsequent to the date of the financial statements and for which the modified cash basis of accounting requires adjustment or disclosure have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of signature of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
8. The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements for each opinion unit.
9. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements, and we have not consulted a lawyer concerning litigation, claims, or assessments.
10. Guarantees, whether written or oral, under which the District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11. We have provided you with:
 - a. Access to all information of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the District from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of the board of directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
13. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

14. We have no knowledge of any fraud or suspected fraud that affects the District and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
15. We have no knowledge of any allegations of fraud or suspected fraud affecting the District's financial statements communicated by employees, former employees, regulators, or others.
16. We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
17. We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
18. We have disclosed to you the identity of the District's related parties and all the related party relationships and transactions of which we are aware.

District-Specific

19. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
20. We have taken timely and appropriate steps to remedy fraud, noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that you have reported to us, if applicable.
21. We have a process to track the status of audit findings and recommendations.
22. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented, if applicable.
23. We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report, if applicable.
24. The District has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
25. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal contractual provisions for reporting specific activities in separate funds.
26. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of fraud and noncompliance with provisions of laws and regulations that we believe have a material effect on the financial statements or other financial data significant to the audit objectives, and any other instances that warrant the attention of those charged with governance.

27. We have identified and disclosed to you all instances, which have occurred or are likely to have occurred, of noncompliance with provisions of contracts and grant agreements that we believe have a material effect on the determination of financial statement amounts or other financial data significant to the audit objectives.
28. We have identified and disclosed to you all instances that have occurred or are likely to have occurred, of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
29. Other than previously disclosed, there are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants, whose effects should be considered for disclosure in the financial statements, as a basis for recording a loss contingency, or for reporting on noncompliance.
30. As part of your audit, you assisted with preparation of the financial statements and related notes. We have designated an individual with suitable skill, knowledge, or experience to oversee your services and have assumed all management responsibilities. We have reviewed, approved, and accepted responsibility for those financial statements and related notes.
31. The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.
32. The District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
33. The financial statements include all component units, as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if applicable.
34. The financial statements properly classify all funds and activities.
35. All funds that meet the quantitative criteria in GASB Statement Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
36. Components of net position (net investment in capital assets, restricted, and unrestricted) and equity amounts are properly classified and, if applicable, approved.
37. Investments, derivative instruments, and land and other real estate held by endowments are properly valued.
38. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

39. Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
40. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
41. Special and extraordinary items are classified and reported, if applicable.
42. Deposits, investment securities, and derivative instruments are properly classified as to risk and are properly disclosed.
43. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
44. We have appropriately disclosed the District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
45. We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. The policy determines the fund balance classifications for financial statement purposes.
46. With respect to the supplementary information:
 - a. We acknowledge our responsibility for presenting the supplementary information in accordance with the modified cash basis of accounting, and we believe this information, including its form and content, is fairly presented in accordance with the modified cash basis of accounting. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.



Fire Chief

9/23/20

Date

Sheridan/SW Polk/West Valley Fire Districts Joint Board of Directors Staff Report

MEETING DATE: December 10, 2020

TOPIC: Payroll Processing

PREPARED BY: Todd Kimball, CFO Selections and Judy Breeden, Finance Officer

APPROVED BY: Fred Hertel, Fire Chief

ATTACHMENTS: Contract & Proposals

RECOMMENDED ACTION:

Outsource payroll processing to Great Northern Staff Administrators (GNSA)

BACKGROUND:

Payroll is currently processed for Sheridan and West Valley using two different Intuit products – Intuit Complete and Intuit Assisted Payroll. SW Polk’s staff are contracted employees through Sheridan. Operating multiple payroll systems causes inefficiencies in the accounting department, as many steps are duplicated. Additionally, several work-arounds exist in order to process payroll, including the inability for Intuit Complete to calculate both salary and hourly compensation for a single employee, recalculations of certain wages types and differentials.

In 2019, the three Districts began using a human capital management system called CrewSense to assist with scheduling, shift trades, and time keeping. However, until this most recent payroll, Excel timesheets were the official system of record for employee’s time keeping. In November, the Excel timesheets were not used, and CrewSense became the official system of record. This change is significant as it will allow staff to upload payroll data to a third-party payroll processor.

Staff contacted four potential payroll providers to process the District’s payroll. Staff found that most providers did not bring a strong value-add in the way of technology or simplifications that would save staff time. One provider however, GNSA, utilizes a top of the line payroll platform that will allow for payroll uploads, automated leave accrual calculations, online employee access, as well as other features of which, some that come with additional fees. Staff are hopeful that GNSA will not only provide reliable payroll processing and greater transparency to employees, but also create time savings for the finance team.

SUMMARY TIMELINE:

Upon Board approval and execution of the contract, Finance will immediately begin to provide GNSA with the necessary information to begin payroll processing for the Districts starting in January 2021. GNSA will provide hands-on training to staff for the January, February and if needed March payroll runs. In the event the payroll conversion is not able to be completed in time for the January 2021 payroll, the commencement date will be pushed to February.

FINANCIAL IMPACT:

Sheridan currently pays approximate \$164/mo, and GNSA's proposal is \$146/mo.

West Valley currently pays approximately \$127/mo, and GNSA's proposal is \$117/mo.

There are one-time start-up fees of \$424 for Sheridan and \$376 for West Valley.

Additional services may be added in the future.

RECOMMENDED MOTION:

Move to outsource payroll processing to Great Northern Staff Administrators (GNSA) and allow the Fire Chief to sign the contract.

CHIEF'S REPORT

- ❖ **Upcoming Events**
 - December 12th - The Sheridan/West Valley Volunteer Association is hosting a Drive Through Santa/Toy Drive
 - January 27th – Potential SWOT analysis and Mission, Vision, Values (see below)
 - March – tentative schedule for the Joint Awards Banquet

- ❖ **WHA and SDAO Offer**
 - WHA and SDAO have offered to fund and host a Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis which would then lead to an opportunity to create a new, joint Mission, Vision, Values for the three districts.

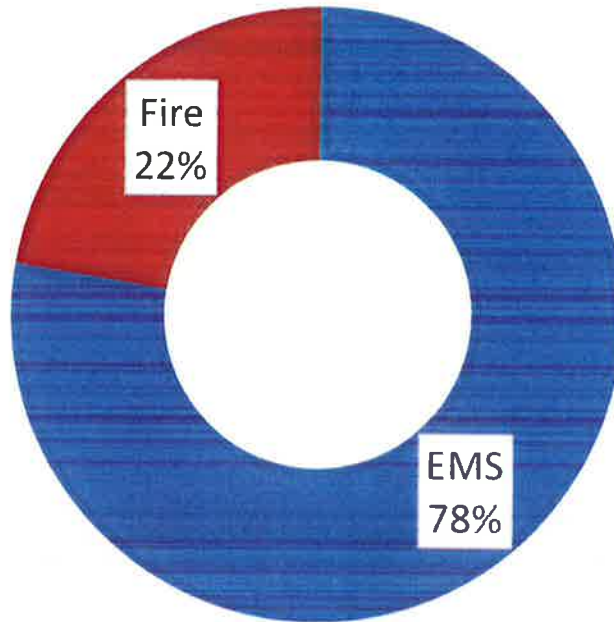
- ❖ **Campbell, DeLong Resources Inc. (CDRI)**
 - CDRI is a marketing & strategic consulting firm for all aspects of community problem solving and solutions that involves the community members themselves.
 - The Districts have used CDRI before within the SW Polk bond measure and West Valley levy projects.

- ❖ **COVID-19 Update**
 - Staff has developed the requisite programs and documents to meet the latest OSHA requirements.
 - This month is the final round of the CARES grant funding; staff is preparing the documents for submittal.
 - Staff is also monitoring the potential of an additional stimulus package.

- ❖ **Monthly Activity Report**
 - Please find attached the Monthly Activity Report for all three districts
 - Please find attached the Monthly EMS compliance and reliability report

Sheridan Fire District

NOVEMBER 2020 MONTHLY REPORT



Fire Stats

Structure Fire	1
EMS incident	7
Extrication, rescue	1
Equipment problem	1
Public service assistance	6
Unauthorized burning	1
Standby	1
Canceled	8
Controlled burning	2
Total	28

EMS Stats

Public Assist	5
Canceled	7
Patient Dead on Scene	3
Standby	3
Transported	61
Not transported	18
Total	97

Total Calls

125

Training Hours

319

Sheridan Fire District - ASA Compliance

Previous Month ▾ Nov 1, 2020 - Nov 30, 2020 ▾

06:46

MM:SS
Average Response Time

96%

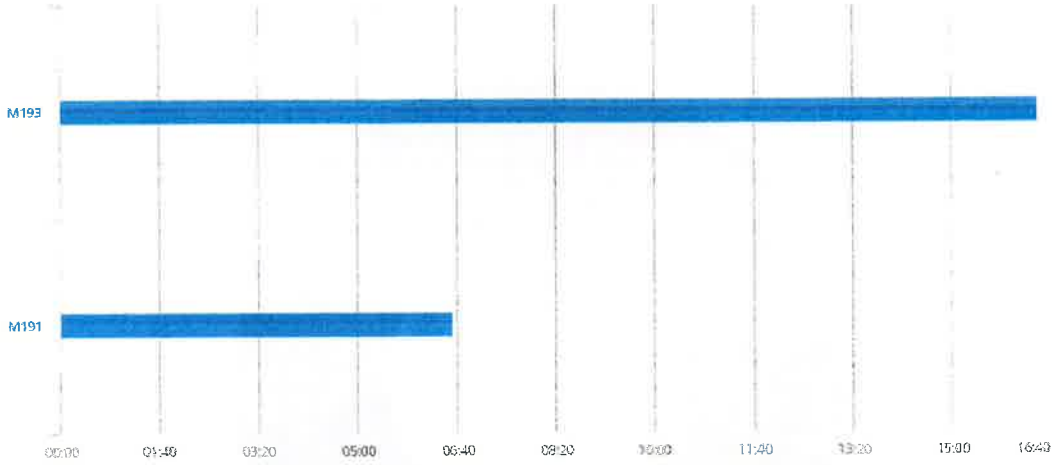
OF RESPONSES
Response Rate < 10:00

30

DAYS
in Selected Time Slice

54

UNIT RESPONSES
in Selected Time Slice



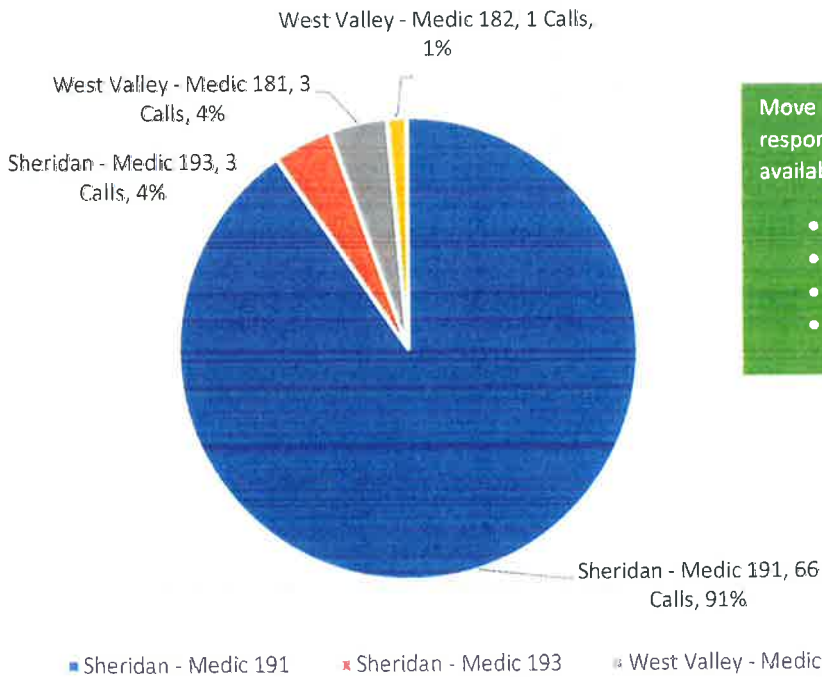
One of these calls is not considered in the ASA compliance due to the location.

Actual compliance: 98%

Counts	% Rows	% Columns	% All																
00:00 - 04:59	05:00 - 07:59	08:00 - 08:59	09:00 - 09:59	10:00 - 10:59	11:00 - 11:59	12:00 - 12:59	13:00 - 13:59	14:00 - 14:59	15:00 - 15:59	16:00 - 16:59	17:00 - 17:59	18:00 - 18:59	19:00 - 19:59	20:00 - 20:59	21:00 - 21:59	22:00 - 22:59	23:00 - 23:59	53:59	Total

BR191																	Total			
M191	20	23	1		6	1														53

Sheridan Fire District – All EMS Incidents

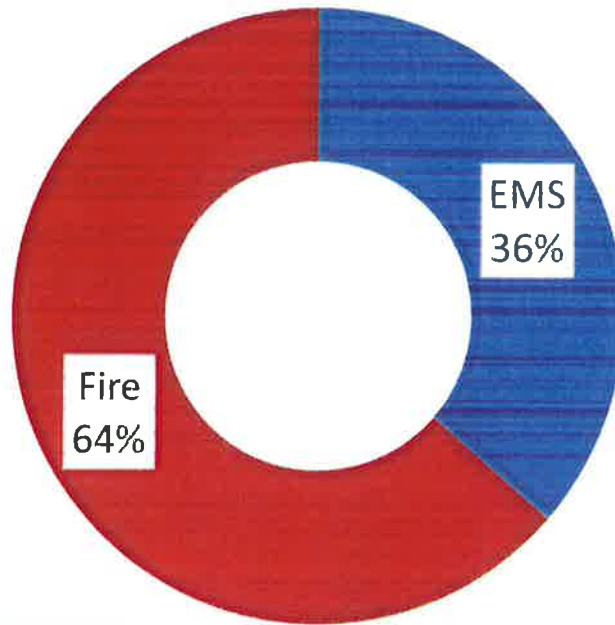


Move ups to cover the Sheridan Fire District response area because there were no available West-end resources:

- Medic 5 – 1 move up
- Medic 10 - 1 move up
- Medic 181 - 1 move up
- Medic 193 – 2 move up

SW Polk Fire District

NOVEMBER 2020 MONTHLY REPORT



Fire Stats

Structure Fire	1
Natural vegetation fire	1
Special outside fire	1
Canceled	6
Controlled burning	4
False alarm	1

Total 14

EMS Stats

EMS incident 8

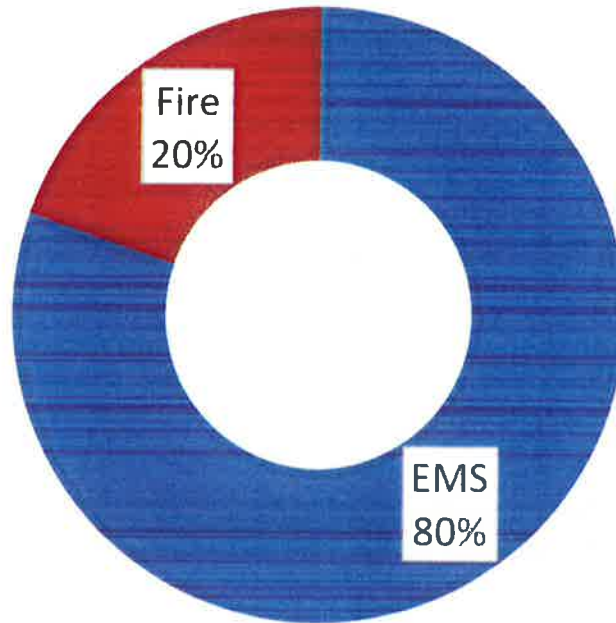
Total 8

Total Calls 22

Training Hours 150.5

West Valley Fire District

NOVEMBER 2020 MONTHLY REPORT



Fire Stats

Medical assist	2
EMS incident	5
Standby	2
Equipment problem	3
Public service assistance	2
Canceled	6
Controlled burning	1
False alarm	3
System malfunction	1
Total	25

EMS Stats

Public Assist	3
Canceled	11
Patient Dead on Scene	2
Standby	1
Transported	58
Not Transported	27
Total	102

Total Calls 127

Training Hours 287.33

