

AGENDA

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

230 SW Mill St. Sheridan, OR 97378
November 12, 2020 at 6:00 pm

The public is welcome to attend on our virtual platform. Masks are encouraged 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/1493827362>

Or Telephone: +1(623)404-9000 Meeting ID: 149 382 7362

Supplemental budgets will be considered at this meeting.

1. Call Meeting to Order
2. Pledge of Allegiance
3. Roll Call
4. Swear in Sheridan Fire District Board Member
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. Financial Review Presentation
9. Audience Participation
10. Old Business
 - A. Employee Handbook.....ALL.....Tabled
 - B. Board Policies.....ALL.....Tabled
 - C. 2018-2019 Financial Audit.....WVFD.....Tabled
 - D. Billing Ordinance.....ALL.....Tabled
11. New Business
 - A. Transfer Resolutions.....WVFD.....Discussion/Action
 - B. District DirectionALL.....Discussion/Action
 - C. Schedule Workshop.....WVFD.....Discussion
 - D. Interfacility Transfers.....WVFD.....Discussion
 - E. ASA.....WVFD.....Discussion
12. Chief's Report
13. Director comments and/or agenda items for next month
14. Adjournment.
 - a. Next meeting December 12, 2020 at SW Polk Fire District's Rickreall Fire Station

Special Meeting Minutes for Sheridan Fire District
230 SW Mill St. Sheridan, OR 97378
October 21, 2020 5:30 PM
Meeting was held virtually via RingCentral Meetings

Board Members Present	Board Members Absent
Sheridan Fire District Tammy Heidt Scot Breeden Brice Ingram Carol Harlan	None
	Administration Present
	Fred Hertel Mariah Prescott

GENERAL BUSINESS		
Call to Order		President Tammy Heidt, Sheridan Fire District, opened the meeting at 5:35 pm. Sheridan Fire District has a quorum of directors and will allow deliberation, decision making and will take public comment per the posted agenda.
Housekeeping		Heidt states that in order to keep minutes as accurate as possible, all voting will be done by roll call voting only for all meetings.
Board Member Applicant Interviews		<p>The following questions were asked of each candidate as a method to determine the best appointee. The questions were not necessarily asked in this order. Candidates were Raymond Bottenberg, Thomas Prescott, and Parrish Van Wert.</p> <ol style="list-style-type: none"> 1. WHAT HAVE YOU DONE TO PREPARE FOR BECOMING AN ELECTED OFFICIAL? 2. WHAT FORMAL EDUCATIONAL AND/OR BACKGROUND EXPERIENCE DO YOU HAVE RELATED TO THIS POSITION? 3. WHY ARE YOU INTERESTED IN BEING AN ELECTED OFFICIAL ON THE SHERIDAN FIRE BOARD? 4. DURING YOUR TERM AS AN ELECTED OFFICIAL, YOU MAY EXPERIENCE DEMANDING PUBLIC MEMBERS AND/OR VERBAL CONFRONTATIONS. HOW WOULD YOU HANDLE THESE SITUATIONS? 5. WHAT WOULD YOU CONSIDER YOUR PROFESSIONAL WEAKNESS? 6. HAVE YOU EVER SERVED AS AN ELECTED OFFICIAL? IF SO, WHEN AND WHERE. 7. WHAT CHALLENGES CAN YOU IDENTIFY IN THE SHERIDAN FIRE DISTRICT? 8. HOW UP-TO-DATE ARE YOU ON WHAT THE THREE DISTRICTS, SHERIDAN, SW POLK AND WEST VALLEY, ARE DOING AS A COLLABORATIVE MISSION?
Meeting Adjournment		Motion: Brice Ingram Second: Carol Harlan Move to adjourn meeting at 6:42 PM. Motion passes unanimously.

Upcoming meetings/events:

- 10-22-2020 Special Meeting
- 10-22-2020 Regular Joint Meeting
- 11-12-2020 Regular Joint Meeting

Board packet and handouts included:

- 10-21-2020 Special Meeting Agenda
- 10-22-2020 Special Meeting Agenda
- Applications from applicants

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!

Special Meeting Minutes for Sheridan Fire District
825 NE Main St. Willamina, OR 97396
October 22, 2020 5 PM
Meeting was held virtually via RingCentral Meetings

Board Members Present	Board Members Absent
Sheridan Fire District Tammy Heidt Scot Breeden Brice Ingram Carol Harlan	None
	Administration Present
	Fred Hertel Mariah Prescott

GENERAL BUSINESS	
Call to Order	President Tammy Heidt, Sheridan Fire District, opened the meeting at 5:35 pm. Sheridan Fire District has a quorum of directors and will allow deliberation, decision making and will take public comment per the posted agenda.
Housekeeping	Heidt states that in order to keep minutes as accurate as possible, all voting will be done by roll call voting only for all meetings.
Board Member Applicant Interviews	<p>The following questions were asked of each candidate as a method to determine the best appointee. The questions were not necessarily asked in this order. Candidates were Matt Dull and Robyn Murphy.</p> <ol style="list-style-type: none"> 1. WHAT HAVE YOU DONE TO PREPARE FOR BECOMING AN ELECTED OFFICIAL? 2. WHAT FORMAL EDUCATIONAL AND/OR BACKGROUND EXPERIENCE DO YOU HAVE RELATED TO THIS POSITION? 3. WHY ARE YOU INTERESTED IN BEING AN ELECTED OFFICIAL ON THE SHERIDAN FIRE BOARD? 4. DURING YOUR TERM AS AN ELECTED OFFICIAL, YOU MAY EXPERIENCE DEMANDING PUBLIC MEMBERS AND/OR VERBAL CONFRONTATIONS. HOW WOULD YOU HANDLE THESE SITUATIONS? 5. WHAT WOULD YOU CONSIDER YOUR PROFESSIONAL WEAKNESS? 6. HAVE YOU EVER SERVED AS AN ELECTED OFFICIAL? IF SO, WHEN AND WHERE. 7. WHAT CHALLENGES CAN YOU IDENTIFY IN THE SHERIDAN FIRE DISTRICT? 8. HOW UP-TO-DATE ARE YOU ON WHAT THE THREE DISTRICTS, SHERIDAN, SW POLK AND WEST VALLEY, ARE DOING AS A COLLABORATIVE MISSION?
Appoint Board Member	Ingram states he believes that Thomas Prescott and Parrish Van Wert should be excluded from consideration due to their marital status. Mr. Prescott is married to Mariah Prescott, our administrative assistant. Mr. Van Wert is married to Carol Harlan, current Sheridan Fire District Board Secretary/Treasurer. Heidt states that these applicants should not be excluded, as there is a current situation that sets a precedent allowing it within the District. Harlan states that she has called the Oregon Ethics Commission and has confirmed that the relationship between herself and Mr. Van Wert does not create a conflict of interest. Breeden states although he agrees Mr. Van Wert does not create a conflict of interest, as the one in the position of being a potential conflict of interest, he would not recommend allowing additional conflicts.

	<p>Motion: Scot Breeden Second: Brice Ingram Move to appoint Raymond Bottenberg as Sheridan Fire District Board Director. Ingram and Breeden vote aye, Harlan and Heidt vote nay. Motion fails.</p> <p>Motion: Carol Harlan Second: Tammy Heidt Move to appoint Robyn Murphy as Sheridan Fire District Board Director. Ingram, Breeden and Heidt vote nay, Harlan votes aye. Motion fails.</p> <p>Motion: Tammy Heidt Second: Carol Harlan Move to appoint Parrish Van Wert as Sheridan Fire District Board Director. Ingram and Breeden vote nay, Harlan and Heidt vote aye. Motion fails.</p> <p>Motion: Tammy Heidt Move to appoint Matteson Dull as Sheridan Fire District Board Director. Motion dies due to lack of a second.</p> <p>Heidt states that since no board director was appointed, she would like the board to take the top three options to the Yamhill County Commissioners to have them appoint a board director. Ingram states he would like the three that were voted on to be taken as options.</p> <p>Motion: Carol Harlan Second: Brice Ingram Move to take Raymond Bottenberg, Robyn Murphy and Parrish Van Wert to the Yamhill County Board of Commissioners and ask them to appoint one of the three into the vacant Sheridan Fire District Board Director position. Discussion: Breeden requests that only the two that had split votes be taken to the commissioners. There was a discussion but no amendment to the motion was made. A vote was called Motion passes unanimously.</p>
Meeting Adjournment	<p>Motion: Carol Harlan Second: Brice Ingram Move to adjourn meeting at 5:45 PM. Motion passes unanimously.</p>

Upcoming meetings/events:

- 10-22-2020 Regular Joint Meeting
- 11-12-2020 Regular Joint Meeting

Board packet and handouts included:

- 10-21-2020 Special Meeting Agenda
- 10-22-2020 Special Meeting Agenda
- Applications from applicants

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 Joint Regular Board Meeting on October 22, 2020 6 PM
Sheridan/SW Polk/West Valley Fire Districts
825 NE Main St. Willamina, OR 97396
 Meeting was held virtually via RingCentral Meetings

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

GENERAL BUSINESS

Call to Order		President Rick Mishler, West Valley Fire District, opened the meeting at 6:02 pm. Each agency has a quorum of directors and will allow deliberation, decision making and will take public comment per the posted agenda. Pledge of allegiance was recited. Mishler states, in order to ensure accuracy of the minutes, roll call voting will be used in meetings from now on.
Approval of Minutes- ALL	Action	Motion: Frank Pender Second: Gary Brooks Move to approve the minutes from the joint board meeting from October 8, 2020. Discussion: None. SFD- Motion approved unanimously. SWP- Motion approved unanimously. WVFD- Motion approved unanimously.
Additions or corrections to agenda		Mishler adds "Grand Ronde Substation" to agenda.
Audience Participation		None.

OLD BUSINESS

Employee Handbook - ALL		The union contract is still being negotiated. This document will be approved at the same time as that contract.
Board Policies - ALL		The board policies review by the attorney has not come back yet. Ingram reiterates he would like to see the old policies of each district when the new policies come back from the attorney. Hertel states he can do that for Sheridan and SW Polk, but West Valley does not have an adopted copy of policies. Brooks and Greenhill agree that the last policy edits were made in December of 2017, but they were never adopted or signed by the Board of Directors, therefore they are not valid policies.
2018-2019 Audit - WVFD		Hertel stated he spoke with the owner of the auditing company and expressed concern that the audit is still not complete. The expectation was set that even though this audit is not complete yet, we have a goal that all three current audits will be completed on time this year. Hertel, also, states that audits being late increase the Oregon Ethics Commission fees. Harlan suggests that if the fee is increased, it should be the responsibility of the auditing company to cover the extra expense

		since it was a no fault of the district. Hertel states he can discuss this with the auditors.
Billing Ordinance- ALL		Hertel stated staff is continuing to collect information on this topic and expects to bring recommendations in the December Board Meeting.
Grand Ronde Substation- WVFD		Mishler states someone in the community has expressed concern to him that the improvements at the Grand Ronde Substation are a security and safety concern. Hertel states the improvements are being made as quickly as possible but there were delays due to the fires in September.
NEW BUSINESS		
Conflagration Resolutions- SFD and WVFD	Action	<p>Breeden confirms that the resolutions being brought to the boards are to appropriate the revenue from the conflagrations into the line items that need to be increased due to conflagration expenses.</p> <p>Motion: Scot Breeden Second: Carol Harlan Move to approve SFD Resolution Number FY 2020-21-11 adopting a supplemental budget. Discussion: None. Motion approved unanimously.</p> <p>Motion: Rick Mishler Second: Chris Greenhill Move to approve WVFD Resolution Number FY 2020-21-05 adopting a supplemental budget. Discussion: None. Motion approved unanimously.</p> <p>Brown asks if the volunteers get paid during deployment. Hertel confirms they get paid as contractors through the deployment system.</p>
Future Planning Workshop- ALL	Action	<p>Discussion was held to determine if the meeting should be closed or if it should remain open to allow for decisions to be made if the need arises. It was determined that the meeting should remain open to ensure that deliberation and any decision making remained legal.</p> <p>Heidt stated she received an official letter from the City of Dallas notifying the district of their decision to exit the contract with the three districts related to Lexipol policies. Hertel states this will increase the cost of the Lexipol policies by approximately \$480 per district. Brown asks for clarification on what is provided by the Lexipol subscription. Hertel states the Lexipol subscription provides continuous legal reviews of policies and updates to policies to meet new legal requirements.</p> <p>Motion: Chris Greenhill Second: Frank Pender Move to jointly subscribe to Lexipol between the three districts and allow the Chief to sign any necessary documents. Discussion: None. SFD- Motion approved unanimously. SWP- Motion approved unanimously. WVFD- Motion approved unanimously.</p> <p>McMinnville Fire Chief Rich Leipfert arrives to present on his experience with consolidations in the fire services. Chief Leipfert started working for McMinnville in 2008 and became the contract Chief to Amity Fire District more recently. Chief Leipfert has seen several different ways districts have worked to continue to provide</p>

	<p>service to their citizens including contracting with other districts and being annexed by other districts in Yamhill County and the surrounding counties. Chief Leipfert explains that he believes in working towards dissolution and reformation instead of annexation because it gives the stakeholders a say in what happens. He goes on to explain that one of the challenges he sees districts facing is the fear of losing control of their districts and dissolution and reformation is the best opportunity to continue local control while still improving service. Chief Leipfert closes his discussion by thanking the boards for their time and encourages them to reach out to him if they have questions.</p> <p>Hertel states that since the last discussion on progress towards dissolution and reformation, staff have contacted the water districts and Oregon Department of Forestry and have received their blessing to move forward. He goes on to say that the City of Sheridan and City of Willamina are in support of the progression as well. Since the three districts are spread over two counties, the next step will be to petition the county commissions of Yamhill and Polk County to allow for a vote to dissolve the current and form a new district. Staff are also working to create a map of the new district and a feasibility statement. Hertel states the next steps will require strategy from the three boards. Annexation would require one vote of the people, while dissolution and reformation requires two votes. The boards could decide to dissolve two of the three districts and create one district that could annex the third district at a later time. Mishler states that Sheridan and SW Polk dissolving and forming one district, with the intent to annex West Valley in the future. He states he is concerned that Sheridan and SW Polk would not be able to get enough votes to get to a tax rate equal to West Valley's. Breeden states he is not in support of the current administrative team and will not vote to move forward with the project. In addition, he states he wishes that Sheridan was no longer part of this project. Harlan states she feels that there are things happening in the background that may be sabotaging the project. Breeden asks if Harlan has any specific accusations. Harlan replies there have been several chiefs that have not remained with the district and that was cause for concern in her mind. Breeden shouted that if she had an accusation, she should make it. Greenhill suggests that Breeden should calm down and leaves the meeting at 7:17 PM. Mishler asks where SW Polk thinks their citizens are in terms of being ready for this process. Pender explains he believes that his citizens understand the need for our services, and while they may not like the tax increase, they will understand the importance of a robust fire services.</p>
--	---

COMMENTS

Director Comments	None.
Adjournment	<p>Action</p> <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	1-2 months

Upcoming meetings/events:

- 11-12-2020 Joint Board Meeting
- 12-10-2020 Joint Board Meeting

Board packet and handouts included:

- Agenda
- 10-08-2020 Joint Meeting Minutes
- SFD Resolution No. FY 2020-21-11
- WVFD Resolution No. FY 2020-21-05

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!

Date	Name	Who Paid	Total	SFD 40%	WVFD 40%	SW POLK 20%	What
9/11/2020	Sheridan Bldg. Materials	SFD	\$ 50.96	\$ -	\$ 20.38	\$ 10.20	Supplies/Tools
9/12/2020	Microsoft	SFD	\$ 8.00	\$ -	\$ 3.20	\$ 1.60	Office
9/12/2020	Microsoft	SFD	\$ 112.50	\$ -	\$ 45.00	\$ 22.50	Office
9/30/2020	CFO Selections	SFD	\$ 660.00	\$ -	\$ 264.00	\$ 132.00	Contracted
10/9/2020	USPS	SFD	\$ 55.00	\$ -	\$ 22.00	\$ 11.00	Office
10/13/2020	Intuit Quickbooks	SFD	\$ 925.19	\$ -	\$ 370.08	\$ 185.03	Office
9/30/2020	Speer Hoyt	SFD	\$ 808.50	\$ -	\$ 323.40	\$ 161.70	Attorney
10/16/2020	Streamline	SFD	\$ 160.00	\$ -	\$ 64.00	\$ 32.00	Contracted
10/15/2020	Technical Genius	SFD	\$ 640.00	\$ -	\$ 256.00	\$ 128.00	Contracted
10/1/2020	McM Immediate Care	SFD	\$ 100.00	\$ -	\$ 40.00	\$ 20.00	Vaccines
10/12/2020	Verizon	SFD	\$ 183.20	\$ -	\$ 73.28	\$ 36.64	Telephone
10/20/2020	SDAO	SFD	\$ 1,250.00	\$ -	\$ 500.00	\$ 250.00	Contracted
10/20/2020	Technical Genius	SFD	\$ 270.00	\$ -	\$ 108.00	\$ 54.00	Contracted
10/23/2020	Walter E Nelson Co.	SFD	\$ 403.44	\$ -	\$ 161.38	\$ 80.69	EMS
10/23/2020	IMS Alliance	SFD	\$ 657.65	\$ -	\$ 263.06	\$ 131.53	Consumable
9/19/2020	Jabra	WVFD	\$ 471.75	\$ 188.70	\$ -	\$ 94.35	Office
9/18/2020	Amazon	WVFD	\$ 21.89	\$ 8.75	\$ -	\$ 4.38	Consumable
9/23/2020	Amazon	WVFD	\$ 8.99	\$ 3.59	\$ -	\$ 1.80	Office
9/23/2020	Amazon	WVFD	\$ 104.49	\$ 41.79	\$ -	\$ 20.90	Consumable
9/25/2020	Amazon	WVFD	\$ 26.08	\$ 10.43	\$ -	\$ 5.22	Office
9/29/2020	Abby's Pizza	WVFD	\$ 83.90	\$ 33.56	\$ -	\$ 16.78	Travel
9/28/2020	BLM Fire Center	WVFD	\$ 60.69	\$ 24.27	\$ -	\$ 12.14	Training
10/31/2020	CFO Selections	SFD	\$ 1,155.00	\$ -	\$ 462.00	\$ 231.00	Contracted
			\$ 8,217.23	\$ 311.09	\$ 2,975.78	\$ 1,643.45	

Consumable
Telephone
Vaccines
Contracted service
EMS
Maint.
Ads
Travel
Attorney
Fire/EMS Training
Office

\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 50.54	\$ 263.06	\$ 156.81	\$ -	\$ 36.64	\$ 20.00	\$ 827.00	\$ 80.69
\$ -	\$ 73.28	\$ -	\$ -	\$ 20.00	\$ -	\$ 10.20	\$ -
\$ -	\$ 40.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 1,654.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 161.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 20.38	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 33.56	\$ -	\$ 16.78	\$ -	\$ -	\$ -	\$ -	\$ -
\$ -	\$ 323.40	\$ -	\$ -	\$ 161.70	\$ -	\$ -	\$ -
\$ 24.27	\$ -	\$ 12.14	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 202.72	\$ 440.28	\$ 101.36	\$ -	\$ 220.13	\$ -	\$ -	\$ -
\$ 311.09	\$ 2,975.78	\$ 287.09	\$ 1,356.36	\$ -	\$ -	\$ -	\$ -
SFD to WV	WV to SFD	SW to WV	SW to SFD	SW to SFD	SW to SFD	SW to SFD	SW to SFD
CK#	CK#	CK#	CK#	CK#	CK#	CK#	CK#
11/12/2020	11/12/2020	11/12/2020	11/12/2020	11/12/2020	11/12/2020	11/12/2020	11/12/2020

October 40/40/20 bills

Name	Base	OT	FLSA	Gross	Employer Cont. Taxes/Ins.	PERS	W/C	Cell Phone	Total	SFD 40%	WWFD 40%	SW POLK 20%
40/40/20												
Hertel, Fred (FC)	\$ 9,833.33	\$ -	\$ -	\$ 9,833.33	\$ 3,027.12	\$ 2,341.32	\$ 32.45	\$ 65.00	\$ 15,299.22	\$ 6,119.69	\$ 6,119.69	\$ 3,059.84
Schulze, Damon (DC)	\$ 9,012.50	\$ -	\$ -	\$ 9,012.50	\$ 2,964.51	\$ 2,145.88	\$ 29.74	\$ 65.00	\$ 14,217.63	\$ 5,687.05	\$ 5,687.05	\$ 2,843.53
Thomas, Les (TR)	\$ 8,154.17	\$ -	\$ -	\$ 8,154.17	\$ 2,900.07	\$ 2,078.50	\$ 26.91	\$ 65.00	\$ 13,224.65	\$ 5,289.86	\$ 5,289.86	\$ 2,644.93
Breeden, Judy (FO)	\$ 4,666.67	\$ -	\$ -	\$ 4,666.67	\$ 2,632.50	\$ 973.47	\$ 8.40	\$ -	\$ 8,281.04	\$ 3,312.41	\$ 3,312.41	\$ 1,656.21
Prescott, Mariah (AA)	\$ 3,062.50	\$ 530.20	\$ -	\$ 3,592.70	\$ 1,070.51	\$ 749.44	\$ 6.47	\$ -	\$ 5,419.11	\$ 2,167.65	\$ 2,167.65	\$ 1,083.82
Crowe, Jason (BC)	\$ 6,660.67	\$ 41.18	\$ 164.70	\$ 6,866.55	\$ 2,800.92	\$ 1,750.28	\$ 22.66	\$ 35.00	\$ 11,475.41	\$ 4,590.17	\$ 4,590.17	\$ 2,295.08
Hoxie, Sean (BC)	\$ 7,072.67	\$ 87.52	\$ 291.70	\$ 7,451.89	\$ 2,844.84	\$ 1,899.49	\$ 24.59	\$ 35.00	\$ 12,255.81	\$ 4,902.32	\$ 4,902.32	\$ 2,451.16
Mock, RC (BC)	\$ 6,660.67	\$ 1,091.27	\$ 54.90	\$ 7,806.84	\$ 2,871.22	\$ 1,989.96	\$ 25.76	\$ 35.00	\$ 12,728.79	\$ 5,091.51	\$ 5,091.51	\$ 2,545.76
	\$ 55,123.18	\$ 1,750.17	\$ 511.30	\$ 57,384.65					\$ 92,901.65	\$ 37,160.66	\$ 37,160.66	\$ 18,580.33
SW Polk												
Cummins, Daniel (SFD EMT)	\$ 3,894.58	\$ 680.26	\$ 224.70	\$ 4,799.54	\$ 1,160.59	\$ 1,223.40	\$ 260.62	\$ -	\$ 7,444.15			
Hari, Brenden (SFD P)	\$ 4,020.48	\$ 2,512.80	\$ 209.40	\$ 6,742.68	\$ 1,309.46	\$ 1,078.20	\$ 366.13	\$ -	\$ 9,496.47			
Heiser, Henry (cover Hari 24)	\$ -	\$ 606.00	\$ -	\$ 606.00	\$ 46.36	\$ -	\$ 32.91	\$ -	\$ 685.27			
Brown, Micah (cover Hari 16)	\$ -	\$ 373.92	\$ -	\$ 373.92	\$ 28.60	\$ -	\$ 20.30	\$ -	\$ 422.82			
Leigh, Zachariah (SFD EMT)	\$ 4,212.00	\$ 729.12	\$ -	\$ 4,941.12	\$ 2,210.46	\$ 1,259.49	\$ 268.30	\$ -	\$ 8,679.37			
Ryan, Suzanna (SFD P)	\$ 4,206.08	\$ 546.00	\$ 173.30	\$ 4,925.38	\$ 2,206.35	\$ 1,255.48	\$ 267.45	\$ -	\$ 8,654.66			
	\$ 16,333.14	\$ 5,448.10	\$ 607.40	\$ 22,388.64					\$ 35,382.74			
												\$ 37,160.66
												\$ 53,963.07
October-20												

111 hrs configflag not included

227.5 hrs configflag cover not included

80 hrs configflag not included

48 hrs configflag cover not included

9 hrs configflag cover not included

225.5 hrs configflag not included

11/12/2020

11/12/2020

Name	Base	OT	FLSA	Gross	Employer Cont. Taxes/Ins.	PERS	W/C	Total
SHERIDAN FIRE								
Brown, Micah (EMT)	\$ 3,781.17	\$ 23.37	\$ 218.12	\$ 4,022.66	\$ 2,141.29	\$ -	\$ 218.43	\$ 6,382.38
Elliott, Michael (P)	\$ 4,332.25	\$ 321.36	\$ 249.90	\$ 4,903.51	\$ 1,168.27	\$ 1,249.90	\$ 266.26	\$ 7,587.95
Hammer, Donna (P)	\$ 4,776.33	\$ -	\$ -	\$ 4,776.33	\$ 1,160.87	\$ 1,217.49	\$ 259.35	\$ 7,414.04
Heiser, Henry (P)	\$ 4,083.58	\$ 82.06	\$ 235.62	\$ 4,401.26	\$ 346.18	\$ -	\$ 238.99	\$ 4,986.43
Homer, Daniel (P)	\$ 4,083.58	\$ 753.84	\$ -	\$ 4,837.42	\$ 1,162.60	\$ 1,233.06	\$ 262.67	\$ 7,495.75
Pozzessi, Nicholas (P)	\$ 4,206.08	\$ 1,248.00	\$ 173.30	\$ 5,627.38	\$ 1,223.86	\$ 1,434.42	\$ 305.57	\$ 8,591.23
	\$ 25,262.99	\$ 2,428.63	\$ 876.94	\$ 28,568.56				\$ 42,457.77
WEST VALLEY FIRE								
Alguire, Jacob (EMT)	\$ 4,783.68	\$ 18.40	\$ -	\$ 4,802.08	\$ 1,154.77	\$ 992.59	\$ 157.51	\$ 7,106.95
Carmony, Caleb (P)	\$ 4,084.80	\$ 1,464.50	\$ 235.62	\$ 5,784.92	\$ 1,237.23	\$ -	\$ 189.75	\$ 7,211.90
Chapman, Andrew (EMT)	\$ 3,781.60	\$ 1,378.83	\$ 155.80	\$ 5,316.23	\$ 482.14	\$ 1,098.86	\$ 174.37	\$ 7,071.61
Hines, Eric (P)	\$ 4,332.00	\$ -	\$ 178.50	\$ 4,510.50	\$ 1,132.74	\$ 932.32	\$ 147.94	\$ 6,723.50
Hoy, McKenna (P)	\$ 4,206.40	\$ 792.82	\$ -	\$ 4,999.22	\$ 1,163.83	\$ 1,033.34	\$ 163.97	\$ 7,360.36
Lamberg, Ryan (P)	\$ 4,166.40	\$ 618.24	\$ -	\$ 4,784.64	\$ 1,152.88	\$ -	\$ 156.94	\$ 6,094.46
Nodine, Luke (EMT)	\$ 3,782.40	\$ 560.88	\$ -	\$ 4,343.28	\$ 2,062.05	\$ -	\$ 142.46	\$ 6,547.79
Payne, Jay (P)	\$ 4,207.20	\$ 260.00	\$ -	\$ 4,467.20	\$ 2,038.54	\$ 923.37	\$ 146.52	\$ 7,575.63
Sessa, Jakob (P)	\$ 4,332.00	\$ 990.86	\$ 249.90	\$ 5,572.76	\$ 1,214.99	\$ 1,151.89	\$ 182.79	\$ 8,122.43
Vauble, Ryan (EMT)	\$ 4,212.00	\$ 64.80	\$ -	\$ 4,276.80	\$ 2,051.82	\$ 884.01	\$ 140.28	\$ 7,352.91
Walters, Cooper (EMT)	\$ 3,974.40	\$ 24.56	\$ 163.70	\$ 4,162.66	\$ 387.77	\$ 860.42	\$ 136.54	\$ 5,547.39
Woods, Michaela (P)	\$ 4,207.20	\$ -	\$ -	\$ 4,207.20	\$ 1,109.97	\$ 869.63	\$ 138.00	\$ 6,324.79
	\$ 50,070.08	\$ 6,173.89	\$ 983.52	\$ 57,227.49				\$ 83,039.72

October-20

16 OT to SWP to cover Hari

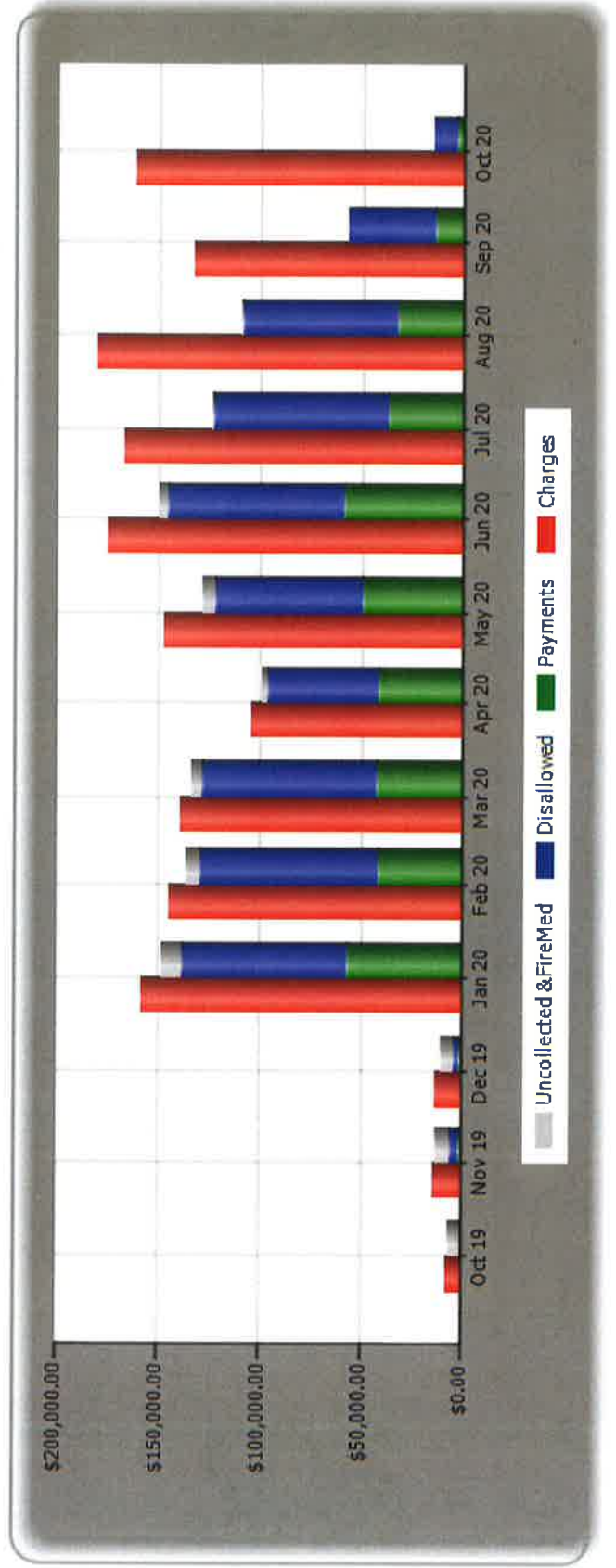
24 OT to SWP to cover Hari

ANNUAL COLLECTION STATISTICS

Date Of Service	10/01/2019
Date Of Service	10/31/2020
Invoices	0
Company	Sheridan

Month	Tickets	Charges	Payments	%	FireMed	%	Disallowed	%	Uncollected	%	Pending	%
Oct 19	4	7,512.60	-500.00	7 %	0.00	0 %	0.00	0 %	-6,642.23	88 %	370.37	5 %
Nov 19	8	14,266.63	-1,031.42	7 %	-2,078.38	15 %	-4,547.09	32 %	-5,313.39	37 %	1,296.35	9 %
Dec 19	8	13,423.72	-1,095.24	8 %	0.00	0 %	-2,569.37	19 %	-6,627.95	49 %	3,131.16	23 %
Jan 20	84	158,407.50	-56,767.74	36 %	-275.00	0 %	-81,838.41	52 %	-9,312.00	6 %	10,214.35	6 %
Feb 20	77	144,177.50	-41,516.49	29 %	-1,050.00	1 %	-87,608.75	61 %	-6,706.34	5 %	7,295.92	5 %
Mar 20	76	138,970.00	-42,747.91	31 %	-1,044.00	1 %	-85,727.64	62 %	-4,454.95	3 %	4,995.50	4 %
Apr 20	57	104,402.50	-41,308.82	40 %	-1,345.79	1 %	-54,951.01	53 %	-1,629.38	2 %	5,167.50	5 %
May 20	78	146,812.50	-49,609.28	34 %	-746.76	1 %	-72,567.59	49 %	-5,315.00	4 %	18,573.87	13 %
Jun 20	95	175,420.00	-58,367.04	33 %	-3,272.50	2 %	-87,000.91	50 %	-1,000.00	1 %	25,779.55	15 %
Jul 20	89	166,749.44	-36,885.36	22 %	-1,190.00	1 %	-85,757.62	51 %	35.00	0 %	42,951.46	26 %
Aug 20	98	180,644.17	-32,670.12	18 %	-275.00	0 %	-76,719.27	42 %	0.00	0 %	70,979.78	39 %
Sep 20	67	132,509.64	-14,012.68	11 %	0.00	0 %	-42,691.54	32 %	0.00	0 %	75,805.42	57 %
Oct 20	85	161,941.93	-3,214.54	2 %	0.00	0 %	-11,256.77	7 %	0.00	0 %	147,470.62	91 %
826		1,545,238.13	-379,726.64		-11,277.43		-693,235.97		-46,966.24		414,031.85	

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

October 31, 2020

For November 2020 Board Meeting

	BALANCE	DEPOSIT	WITHDRAWAL	INTEREST	FEES	BALANCE
Checking/First Federal	\$ 143,016.55	\$294,963.84	-\$283,730.98	\$0.00	\$0.00	\$ 154,249.41
LGIP	\$ 813,563.98	\$764.34	\$0.00	\$628.38	-\$0.05	\$ 814,956.65
Checking/US Bank	\$ 432,466.60	\$48,211.05	-\$150,000.00	\$3.60	\$0.00	\$ 330,681.25
Petty Cash	\$ 56.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 56.00
Totals	\$ 1,389,103.13	\$343,939.23	\$ (433,730.98)	\$ 631.98	\$ (0.05)	\$ 1,299,943.31

√ Indicates reconciled to statement

**Sheridan Rural Fire Protection District
Profit & Loss**

Cash Basis

October 2020

	Oct 20
Income	
General Fund.	
Contractual Services	
IGA for Personnel Services	94,395.80
Total Contractual Services	94,395.80
Yamhill/Polk Prior Taxes	
Yamhill County-Prior	745.64
Polk County-Prior	227.89
Total Yamhill/Polk Prior Taxes	973.53
Miscellaneous Income	
Account Interest	631.98
Address Signs	50.00
Conflagration	38,491.53
Tax Interest	19.02
Total Miscellaneous Income	39,192.53
User Fees/Fire Med/GEMT	
Ambulance User Fees	41,980.08
Cost Recovery	320.86
Fire Med	10,610.09
Total User Fees/Fire Med/GEMT	52,911.03
Total General Fund.	187,472.89
Total Income	187,472.89
Gross Profit	187,472.89
Expense	
General Fund	
MATERIALS & SERVICES	
Apparatus & Equipment Maint	
Equip Servicing/Testing/Calibr	1,473.27
Fuel & Oil	1,425.84
Maintenance Supplies & Tools	560.91
Vendor Services	2,026.23
Total Apparatus & Equipment Maint	5,486.25
Conflagration	75,336.90
Dispatch & Radio Services	2,516.08
EMS Supplies	1,098.07
Facility Maintenance	
Station 190	41.32
Total Facility Maintenance	41.32
General Supplies	
Consumable Response Supplies	159.94
Janitorial Supplies	5.13
Office Supplies	865.19
Total General Supplies	1,030.26
Miscellaneous	
Banking Fees	0.05
Subscriptions, Ads & Publishing	837.56
For SW Polk	296.26
For West Valley Fire	-58.44
Total Miscellaneous	1,075.43

**Sheridan Rural Fire Protection District
Profit & Loss**

October 2020

Cash Basis

	Oct 20
PPE & Uniforms	
Wildland PPE	129.22
Total PPE & Uniforms	129.22
Professional Fees	
Attorney	1,469.65
Billing Services	7,389.95
Contracted Services	3,957.06
Payroll Expenses	167.50
Advertising	162.00
Total Professional Fees	13,146.16
Travel & Education	
Fire/EMS Training	254.24
Total Travel & Education	254.24
Utilities	
Station 190	
Electricity	638.78
Garbage	191.04
Natural Gas	103.89
Telephone/Cellphones	791.93
Water/Sewer	254.63
Total Station 190	1,980.27
Station 197	
Electricity	57.67
Garbage	31.90
Water/Sewer	55.00
Total Station 197	144.57
Station 198	
Electricity	91.16
Natural Gas	15.69
Water/Sewer	40.00
Total Station 198	146.85
Total Utilities	2,271.69
Total MATERIALS & SERVICES	102,385.62
Total General Fund	102,385.62
Payroll	
Administrative Staff	
Admin. Asst.	7,729.17
Batallion Chiefs	20,394.01
Deputy Chief	9,012.50
Division Chief	8,154.17
Fire Chief	9,833.33
Total Administrative Staff	55,123.18
Firefighter/Paramedic & EMT's	
FF/EMT	11,887.75
Paramedic	34,216.82
Total Firefighter/Paramedic & EMT's	46,104.57
Over Time	
Admin	24,498.78
Other Staff	11,452.67
Total Over Time	35,951.45

**Sheridan Rural Fire Protection District
Profit & Loss**

Cash Basis

October 2020

	<u>Oct 20</u>
Health Insurance	27,187.52
PERS	27,876.10
Payroll Taxes	
Federal Taxes	10,494.21
State Taxes	485.90
Total Payroll Taxes	<u>10,980.11</u>
Payroll - Other	<u>-0.03</u>
Total Payroll	<u>203,222.90</u>
Total Expense	<u>305,608.52</u>
Net Income	<u><u>-118,135.63</u></u>

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

Cash Basis

	Jul - Oct 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	363,016.02			
Contractual Services - Other	0.00	964,000.00	-964,000.00	0.0%
Total Contractual Services	363,016.02	964,000.00	-600,983.98	37.7%
Estimated Taxes to be Rec'd	0.00	710,000.00	-710,000.00	0.0%
Yamhill/Polk Prior Taxes				
Yamhill County-Prior	12,476.27			
Polk County-Prior	2,834.79			
Total Yamhill/Polk Prior Taxes	15,311.06			
Miscellaneous Income				
Account Interest	3,215.80			
Address Signs	150.00			
Conflagration	64,654.24			
Grants	250,000.00			
Misc	882.19			
Surplus Sales	3,600.00			
Tax Interest	219.05			
Miscellaneous Income - Other	0.00	2,592,074.00	-2,592,074.00	0.0%
Total Miscellaneous Income	322,721.28	2,592,074.00	-2,269,352.72	12.5%
User Fees/Fire Med/GEMT				
Ambulance User Fees	295,081.95			
Cost Recovery	2,941.52			
Fire Med	20,810.09			
User Fees/Fire Med/GEMT - Other	0.00	790,000.00	-790,000.00	0.0%
Total User Fees/Fire Med/GEMT	318,833.56	790,000.00	-471,166.44	40.4%
Total General Fund.	1,019,881.92	5,056,074.00	-4,036,192.08	20.2%

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

Cash Basis

	Jul - Oct 20	Budget	\$ Over Budget	% of Budget
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	1,019,881.92	8,803,352.00	-7,783,470.08	11.6%
Gross Profit	1,019,881.92	8,803,352.00	-7,783,470.08	11.6%
Expense				
General Fund				
MATERIALS & SERVICES				
Apparatus & Equipment Maint	2,264.69			
Equip Servicing/Testing/Calibr	6,327.40			
Fuel & Oil	1,501.62			
Maintenance Supplies & Tools	4,636.75			
Vendor Services	0.00	60,000.00	-60,000.00	0.0%
Apparatus & Equipment Maint - Other				
Total Apparatus & Equipment Maint	14,730.46	60,000.00	-45,269.54	24.6%

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

Cash Basis

	Jul - Oct 20	Budget	\$ Over Budget	% of Budget
Conflagration	122,460.26	80,589.00	41,871.26	152.0%
Dispatch & Radio Services	10,064.32	31,193.00	-21,128.68	32.3%
EMS Supplies	9,027.06	34,000.00	-24,972.94	26.6%
Equipment	0.00	26,000.00	-26,000.00	0.0%
Facility Maintenance				
Station 190	1,349.96			
Station 198	230.00			
Facility Maintenance - Other	0.00	50,000.00	-50,000.00	0.0%
Total Facility Maintenance	1,579.96	50,000.00	-48,420.04	3.2%
General Supplies				
Awards/Incentives	20.00			
Consumable Response Supplies	1,396.65			
Janitorial Supplies	975.68			
Office Supplies	2,538.87			
General Supplies - Other	0.00	20,000.00	-20,000.00	0.0%
Total General Supplies	4,931.20	20,000.00	-15,068.80	24.7%
Grants	0.00	50,000.00	-50,000.00	0.0%
Insurance	734.00	35,000.00	-34,266.00	2.1%
Miscellaneous				
Banking Fees	13.22			
Community Relations	802.46			
Subscriptions, Ads & Publishing	1,582.40			
For SW Polk	659.77			
For West Valley Fire	1,648.09			
Miscellaneous - Other	0.00	10,000.00	-10,000.00	0.0%
Total Miscellaneous	4,705.94	10,000.00	-5,294.06	47.1%
PPE & Uniforms				
Wildland PPE	357.22			
PPE & Uniforms - Other	0.00	35,000.00	-35,000.00	0.0%
Total PPE & Uniforms	357.22	35,000.00	-34,642.78	1.0%

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

Cash Basis

	Jul - Oct 20	Budget	\$ Over Budget	% of Budget
Professional Fees				
Attorney	7,760.58			
Billing Services	19,438.85			
Contracted Services	60,419.04			
Member Physicals, Testing & Vac	1,323.32			
Payroll Expenses	673.25			
Advertising	162.00			
Professional Fees - Other	0.00	87,000.00	-87,000.00	0.0%
Total Professional Fees	89,777.04	87,000.00	2,777.04	103.2%
Student Resident Volunteer Prog				
Travel & Education	0.00	20,000.00	-20,000.00	0.0%
Fire/EMS Training	1,683.25			
Travel	1,199.00			
Travel & Education - Other	0.00	25,000.00	-25,000.00	0.0%
Total Travel & Education	2,882.25	25,000.00	-22,117.75	11.5%
Utilities				
Station 190				
Electricity	2,268.34			
Garbage	567.74			
Internet/TV	527.22			
Natural Gas	311.67			
Telephone/Cellphones	3,080.61			
Water/Sewer	591.10			
Station 190 - Other	485.13			
Total Station 190	7,831.81			
Station 197				
Electricity	240.40			
Garbage	127.60			
Internet/TV	827.34			
Water/Sewer	234.42			
Total Station 197	1,429.76			

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

Cash Basis

	Jul - Oct 20	Budget	\$ Over Budget	% of Budget
Station 198				
Electricity	348.66			
Natural Gas	46.94			
Water/Sewer	160.00			
Total Station 198	555.60			
Utilities - Other	0.00	35,000.00	-35,000.00	0.0%
Total Utilities	9,817.17	35,000.00	-25,182.83	28.0%
Total MATERIALS & SERVICES	271,066.88	598,782.00	-327,715.12	45.3%
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%
Total 05 - Transfers	0.00	2,386,958.00	-2,386,958.00	0.0%
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	271,066.88	3,165,740.00	-2,894,673.12	8.6%
Payroll				
Administrative Staff				
Admin. Asst.	30,528.44			
Battalion Chiefs	76,925.58			
Deputy Chief	36,050.00			
Division Chief	32,616.68			

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

Cash Basis

	Jul - Oct 20	Budget	\$ Over Budget	% of Budget
Fire Chief	39,333.32			
Administrative Staff - Other	4,472.18	669,511.00	-665,038.82	0.7%
Total Administrative Staff	219,926.20	669,511.00	-449,584.80	32.8%
Firefighter/Paramedic & EMT's				
FF/EMT	47,237.01			
Paramedic	126,944.80			
Firefighter/Paramedic & EMT's - Other	0.00	745,000.00	-745,000.00	0.0%
Total Firefighter/Paramedic & EMT's	174,181.81	745,000.00	-570,818.19	23.4%
Over Time				
Admin	113,256.74			
Other Staff	47,205.00			
Over Time - Other	0.00	118,016.00	-118,016.00	0.0%
Total Over Time	160,461.74	118,016.00	42,445.74	136.0%
Health Insurance	107,485.91	445,000.00	-337,514.09	24.2%
Part-Time	0.00	15,000.00	-15,000.00	0.0%
PERS	90,043.35	328,000.00	-237,956.65	27.5%
Workers' Compensation	33,378.99	45,000.00	-11,621.01	74.2%
Payroll Taxes				
Federal Taxes	42,424.58			
State Taxes	960.55			
Payroll Taxes - Other	0.00	153,000.00	-153,000.00	0.0%
Total Payroll Taxes	43,385.13	153,000.00	-109,614.87	28.4%
FICA	0.00	0.00	0.00	0.0%
Payroll - Other	-0.04			
Total Payroll	828,863.09	2,518,527.00	-1,689,663.91	32.9%
005 - General Equipment Reserve Fund				
G.E.R. Equipment Purchase	94,932.00	623,958.00	-529,026.00	15.2%
Total Gen Eq Res UEFB	0.00	50,000.00	-50,000.00	0.0%
Total 005 - General Equipment Reserve Fund	94,932.00	673,958.00	-579,026.00	14.1%

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

Cash Basis

	Jul - Oct 20	Budget	\$ Over Budget	% of Budget
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	1,194,861.97	8,803,352.00	-7,608,490.03	13.6%
Net Income	-174,980.05	0.00	-174,980.05	100.0%

**Sheridan Rural Fire Protection District
Check Detail**

Type	Num	Date	Name	Account	Paid Amount
Check		10/01/2020	LGIP/5354	Banking Fees	-0.05
Liability Check		10/27/2020	QuickBooks Payroll Service	Payroll Expenses	-112.25
				Payroll Liabilities	-2,561.48
				Direct Deposit Liabilities	-4,450.58
TOTAL					<u>-7,124.31</u>
Paycheck		10/28/2020	Hari, Brendan R	Payroll	-4,450.58
Liability Check		10/29/2020	QuickBooks Payroll Service	Payroll Expenses	-55.25
				Payroll Liabilities	-41,883.86
				Direct Deposit Liabilities	-91,425.60
TOTAL					<u>-133,364.71</u>
Paycheck		10/30/2020	Breeden, Judy L	Payroll	-3,267.77
Paycheck		10/30/2020	Brown, Micah S	Payroll	-2,828.85
Paycheck		10/30/2020	Crowe, Jason R	Payroll	-11,138.30
Paycheck		10/30/2020	Cummins, Daniel L	Payroll	-3,914.44
Paycheck		10/30/2020	Elliott, Michael R	Payroll	-3,418.67
Paycheck		10/30/2020	Hammer, Donna E	Payroll	-3,693.17
Paycheck		10/30/2020	Heiser, Henry R	Payroll	-3,834.40
Paycheck		10/30/2020	Hertel, Frederick J	Payroll	-7,346.86
Paycheck		10/30/2020	Homer, Daniel B	Payroll	-3,594.06
Paycheck		10/30/2020	Hoxie, Sean R	Payroll	-8,391.20

Sheridan Rural Fire Protection District
Check Detail

October 2020

Type	Num	Date	Name	Account	Paid Amount
Paycheck		10/30/2020	Leigh, Zachariah A	Payroll	-7,231.70
Paycheck		10/30/2020	Mock III, Robert C	Payroll	-8,292.95
Paycheck		10/30/2020	Pozzesi, Nicholas M	Payroll	-3,962.07
Paycheck		10/30/2020	Prescott, Mariah N	Payroll	-2,748.81
Paycheck		10/30/2020	Ryan, Suzanna R	Payroll	-3,286.19
Paycheck		10/30/2020	Schulze, Damon R	Payroll	-3,323.53
Paycheck		10/30/2020	Thomas, Leslie E	Payroll	-11,152.63
Bill Pmt -Check Online		10/02/2020	Verizon Wireless	Telephone/Celiphones (all districts)	-801.12
Check	Online	10/02/2020	Citi Cards	Citi VISA/9805 JB	-362.10
				Citi VISA 3867FH	-1,165.29
					<u>-1,527.39</u>
TOTAL					
Bill Pmt -Check Online		10/05/2020	CenturyLink	Telephone/Celiphones (190)	-215.15
Bill Pmt -Check Online		10/05/2020	PGE	Electricity (198)	-91.16
Liability Check	Online	10/05/2020	Employee Benefits Service Trust	Health insurance	-27,645.71
Liability Check	Online	10/07/2020	West Valley Local 4861	Payroll deduction	-1,000.00
Bill Pmt -Check Online		10/08/2020	PGE	Electricity (197)	-57.67
Bill Pmt -Check Online		10/08/2020	PGE	Electricity (190)	-638.78
Bill Pmt -Check Online		10/09/2020	City of Sheridan	Water/Sewer (190)	-254.63

**Sheridan Rural Fire Protection District
Check Detail**

October 2020

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check Online		10/13/2020	NW Natural Gas	Natural Gas (190)	-103.89
Bill Pmt -Check Online		10/13/2020	NW Natural Gas	Natural Gas (198)	-15.69
Bill Pmt -Check Online		10/14/2020	Buell-Red Prairie Water District	Water/Sewer (197)	-55.00
Liability Check Online		10/15/2020	Aflac	Payroll deduction	-140.01
Bill Pmt -Check Online		10/16/2020	Crystal Springs	Office Supplies	-5.95
Bill Pmt -Check Online		10/19/2020	Recology Western Oregon	Garbage (190)	-191.04
Bill Pmt -Check Online		10/19/2020	Recology Western Oregon	Garbage (197)	-31.90
Bill Pmt -Check Online		10/19/2020	CenturyLink	Telephone/Cellphones (190)	-49.95
Liability Check Online		10/20/2020	Nationwide Retirement Solutions	Payroll deduction	-5,183.32
Check Online		10/27/2020	Public Employees Retirement System PERS		-27,876.10
Bill Pmt -Check 26326		10/08/2020	Annas Consultants, Inc.	Equip Servicing/Testing/Calibr	-1,473.27
Bill Pmt -Check 26327		10/08/2020	Brethauer Oil Co.	Fuel & Oil	-1,270.15
Bill Pmt -Check 26328		10/08/2020	City of Dallas	Vendor Services	-1,267.03
Bill Pmt -Check 26329		10/08/2020	Davison Auto Parts	Maintenance Supplies & Tools	-290.66
Bill Pmt -Check 26330		10/08/2020	DPSST	Fire/EMS Training	-40.00
Bill Pmt -Check 26331		10/08/2020	Grauer Repair Service	Vendor Services	-759.20
Bill Pmt -Check 26332		10/08/2020	Industrial Welding Supply, Inc.	EMS Supplies	-82.00

Sheridan Rural Fire Protection District
Check Detail

October 2020

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	26333	10/08/2020	Life-Assist, Inc.	EMS Supplies	-522.17
Bill Pmt -Check	26334	10/08/2020	News-Register	Subscriptions, Ads & Publishing	-369.00
Bill Pmt -Check	26335	10/08/2020	Perrydale Domestic Water Assn	Water/Sewer (198)	-40.00
Bill Pmt -Check	26336	10/08/2020	Salem Shred	Office Supplies	-468.00
Bill Pmt -Check	26337	10/08/2020	Skyberg Lumber	Maintenance Supplies & Tools	-140.76
Bill Pmt -Check	26338	10/08/2020	Streamline	Contracted Services	-200.00
Bill Pmt -Check	26339	10/08/2020	Tactical Business	Billing Services	-5,000.00
Bill Pmt -Check	26340	10/08/2020	Target Solutions Learning, LLC	Contracted Services	-6,903.57
Bill Pmt -Check	26341	10/08/2020	The Bulletin Board	Subscriptions, Ads & Publishing	-361.00
Bill Pmt -Check	26342	10/08/2020	WFCA the Daily Dispatch	Advertising	-405.00
Bill Pmt -Check	26343	10/08/2020	Yamhill Communication Agency	Dispatch & Radio Services	-2,516.08
Bill Pmt -Check	26344	10/08/2020	ZOLL Medical Corp.	EMS Supplies	-64.57
Bill Pmt -Check	26345	10/08/2020	Sheridan Building Materials	Maintenance Supplies & Tools	-72.95
Check	26346	10/08/2020	Gillins, Jake	Conflagration	-2,457.83
Check	26347	10/08/2020	Magers, Scott D.	Conflagration	-8,785.12
Check	26348	10/08/2020	Rosenbalm, Kenneth J.	Conflagration	-1,585.57
Check	26349	10/08/2020	SW Polk Fire District.	Square sales	-48.25
Check	26350	10/08/2020	West Valley Fire District	Square sales	-38.24

**Sheridan Rural Fire Protection District
Check Detail**

October 2020

Type	Num	Date	Name	Account	Paid Amount
Check	26351	10/08/2020	West Valley Fire District Misc. bills	Amazon (8/25/2020) Conflagration	-94.60
				USPS (8/26/2020) Office Supplies	-10.10
				Carrot Top (8/27/2020) Facility maint. (190)	-41.32
				Chinook Medical Gear (8/27/2020 EMS Supplies	-61.83
				Chinook Medical Gear (8/27/2020 Fire/EMS Training	-61.84
				Amazon (8/27/2020) Janitorial Supplies	-5.13
				76 (8/29/2020) Fuel & Oil	-33.47
				Richmonds Service (8/30/2020) Fuel & Oil	-62.70
				Richmonds Service (8/30/2020) Fuel & Oil	-25.00
				Walters Corner (8/30/2020) Fuel & Oil	-7.07
				Walters Corner (8/30/2020) Fuel & Oil	-27.45
				Walters Corner (8/30/2020) Conflagration	-106.94
				Figaros (9/8/2020) Consumable Response Supplies	-72.97
				Amazon (9/10/2020) Conflagration	-65.90
				Amazon (9/11/2020) Conflagration	-8.11
				Amazon (9/11/2020) Conflagration	-7.97
				Amazon (9/11/2020) Conflagration	-13.68
				Amazon (9/11/2020) Conflagration	-519.88
				Amazon (9/11/2020) Conflagration	-112.19
				Amazon (9/12/2020) Conflagration	-6.86
				Amazon (9/12/2020) Conflagration	-109.95
				Mac Welding (9/14/2020) Maintenance Supplies & Tools	-142.60
				Taco Bell (9/15/2020) Consumable Response Supplies	-70.97
				Amazon (9/16/2020) Conflagration	-350.92
				CTGR (9/23/2020) Subscriptions, Ads & Publishing	-100.00
				TOTAL	-2,119.45

**Sheridan Rural Fire Protection District
Check Detail**

Type	Num	Date	Name	Account	Paid Amount
October 2020					
Check	26352	10/08/2020	West Valley Fire District 40/40/20	Staples (9/9/2020) Office Supplies	-25.59
				Staples (9/9/2020) Office Supplies	-25.59
				Amazon (8/20/2020) Office Supplies	-26.39
				Amazon (8/27/2020) Office Supplies	-8.39
				Amazon (8/28/2020) Office Supplies	-4.00
				Fire Protection Publications (9/4/2020) Fire/EMS Training	-104.40
				Carlton Farms (9/4/2020) Fire/EMS Training	-48.00
				USPS (8/26/2020) Office Supplies	-22.00
				Lucid Software (8/24/2020) Office Supplies	-38.16
				Supply Cache (8/28/2020) Wildland PPE	-129.22
				Adobe (9/6/2020) Office Supplies	-71.95
				RingCentral (8/23/2020) Contracted Services	-731.63
				Subway (8/25/2020) Consumable Response Supplies	-16.00
TOTAL					-1,251.32
Check	26353	10/22/2020	Oregon Dept. of Revenue	State Taxes	-417.39
Bill Pmt -Check	26354	10/22/2020	CFO Selections	Contracted Services	-660.00
Bill Pmt -Check	26355	10/22/2020	Government Ethics Commission	Subscriptions, Ads & Publishing	-87.82
Bill Pmt -Check	26356	10/22/2020	Systems Design West, LLC	Billing Services	-2,389.95
Bill Pmt -Check	26357	10/22/2020	ZOLL Medical Corp.	EMS Supplies	-367.50
Check	26358	10/22/2020	Magers, Scott D.	Conflagration	-27,862.50
Check	26359	10/22/2020	Foster, Robert D.	Conflagration	-6,432.50
Check	26360	10/22/2020	DeJong, Jack.	Conflagration	-6,834.63
Check	26361	10/22/2020	Rosenbalm, Kenneth J.	Conflagration	-7,225.18

Sheridan Rural Fire Protection District

Check Detail

October 2020

Type	Num	Date	Name	Account	Paid Amount
Check	26362	10/22/2020	Coonrod, Andrew C.	Conflagration	-3,630.72
Check	26363	10/22/2020	Gillins, Jake	Conflagration	-3,041.95
Check	26364	10/22/2020	Michaelson, Hunter C.	Conflagration	-3,041.95
Check	26365	10/22/2020	Hogeland, Elizabeth	Conflagration	-3,041.95
Bill Pmt -Check	26366	10/22/2020	Speer Hoyt LLC	Attorney	-2,285.50

SW Polk Fire District

Cash Report Fund Balance

October 31, 2020

For November 2020 Board Meeting

	BALANCE	DEPOSIT	WITHDRAWAL	INTEREST	FEES	BALANCE
District/Columbia Bank	\$ 182,853.69	\$235,837.34	-\$253,004.98	\$0.00	-\$25.00	\$ 165,661.05
Volunteer/Columbia Bank	\$ 33,878.87	\$0.00	-\$335.70	\$0.00	\$0.00	\$ 33,543.17
LGIP/4884	\$ 941,560.39	\$1,340.69	\$0.00	\$727.57	\$0.00	\$ 943,628.65
LGIP/6043	\$ 2,113,869.69	\$0.00	-\$179,009.50	\$1,552.13	-\$0.05	\$ 1,936,412.27
Totals	\$ 3,272,162.64	\$237,178.03	\$ (432,350.18)	\$ 2,279.70	\$ (25.05)	\$ 3,079,245.14

√ Indicates reconciled to statement

SW Polk Fire District
Profit & Loss
 October 2020

Cash Basis

	Oct 20
Income	
General Fund.	
Estimated Taxes to be Rec'd	
Polk County-Previous	1,338.90
Total Estimated Taxes to be Rec'd	1,338.90
Miscellaneous Income	
Account Interest	2,279.70
Address Signs	48.25
Grants	55,337.05
Tax Interest	1.79
Total Miscellaneous Income	57,666.79
User Fees	
Cost Recovery	1,442.54
Total User Fees	1,442.54
Total General Fund.	60,448.23
Total Income	60,448.23
Gross Profit	60,448.23
Expense	
General Fund	
MATERIALS & SERVICES	
Conflagration Expenses	112.66
Apparatus & Equipment Maint	
Equip/Testing/Calibration	3,105.30
Fuel & Oil	119.62
Maintenance Supplies & Tools	43.83
Vendor Services	3,806.63
Total Apparatus & Equipment Maint	7,075.38
Contractual Services	
Administration	19,712.29
Firefighters	35,258.93
Total Contractual Services	54,971.22
EMS Supplies	180.00
Facility Maintenance	
Station 130	18.97
Station 140	96.12
Total Facility Maintenance	115.09
General Supplies	
Consumable Response Supplies	273.68
Office Supplies	150.81
Total General Supplies	424.49
Insurance	748.30
Miscellaneous	
Banking Fees	26.37
Subscriptions, Ads & Publishing	555.49
Total Miscellaneous	581.86
PPE & Uniforms	
Uniforms	31.45
Wildland PPE	64.60
Total PPE & Uniforms	96.05

SW Polk Fire District

Profit & Loss

October 2020

Cash Basis

	Oct 20
Professional Fees	
Attorney	14.70
Contracted Services	1,960.55
Member Physicals, Testing, Vacc	75.00
Total Professional Fees	2,050.25
Travel & Education	
Fire & EMS Training	84.20
Total Travel & Education	84.20
Utilities	
Station 130	
Electricity	294.35
Internet/TV	96.98
Natural Gas/Propane	16.55
Telephone/Cellphones	397.84
Water/Sewer	44.63
Total Station 130	850.35
Station 140	
Water/Sewer	112.00
Total Station 140	112.00
Station 150	
Water/Sewer	42.25
Total Station 150	42.25
Total Utilities	1,004.60
Appreciation Program	
4040 · Business Meeting	81.41
4050 · Donations	250.00
4110 · Operations	102.97
4190 · Fire-Med	785.00
Total Appreciation Program	1,219.38
Total MATERIALS & SERVICES	68,663.48
Total General Fund	68,663.48
DEBT SERVICES	
Principal Payments	7.65
Interest Payments	-7.65
Total DEBT SERVICES	0.00
8000 · Capital Outlay	
Facilities (Stations)	182,502.74
Total 8000 · Capital Outlay	182,502.74
Total Expense	251,166.22
Net Income	-190,717.99

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

Cash Basis

	Jul - Oct 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	0.00	0.00	0.00	0.0%
Polk County-Previous	15,604.04	0.00	15,604.04	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	15,604.04	895,000.00	-879,395.96	1.7%
Miscellaneous Income				
Misc	9,897.53			
Account Interest	13,213.22			
Address Signs	200.00			
Conflagration	22,134.88			
Grants	381,301.03			
Tax Interest	23.31			
Miscellaneous Income - Other	0.00	777,000.00	-777,000.00	0.0%
Total Miscellaneous Income	426,769.97	777,000.00	-350,230.03	54.9%
User Fees				
Cost Recovery	1,442.54			
User Fees - Other	0.00	8,000.00	-8,000.00	0.0%
Total User Fees	1,442.54	8,000.00	-6,557.46	18.0%
Total General Fund.	443,816.55	1,680,000.00	-1,236,183.45	26.4%
Transfer In GF-Firefighter	0.00	22,000.00	-22,000.00	0.0%
Total Income	443,816.55	7,452,000.00	-7,008,183.45	6.0%
Gross Profit	443,816.55	7,452,000.00	-7,008,183.45	6.0%
Expense				
Unappropriated Ending Fund Bal	0.00	495,000.00	-495,000.00	0.0%
General Fund				
MATERIALS & SERVICES				
Conflagration Expenses	207.47			
Apparatus & Equipment Maint				
Equip/Testing/Calibration	3,105.30			
Fuel & Oil	991.73			
Maintenance Supplies & Tools	542.13			
Vendor Services	3,806.63			
Apparatus & Equipment Maint - Other	0.00	18,000.00	-18,000.00	0.0%
Total Apparatus & Equipment Maint	8,445.79	18,000.00	-9,554.21	46.9%

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

Cash Basis

	Jul - Oct 20	Budget	\$ Over Budget	% of Budget
Contractual Services				
Administration	77,522.61			
Firefighters	130,448.21			
Contractual Services - Other	0.00	603,000.00	-603,000.00	0.0%
Total Contractual Services	207,970.82	603,000.00	-395,029.18	34.5%
Dispatch Services				
Polk County Radio System	2,044.50			
WVCC	9,089.71			
Dispatch Services - Other	0.00	52,000.00	-52,000.00	0.0%
Total Dispatch Services	11,134.21	52,000.00	-40,865.79	21.4%
EMS Supplies				
Equipment	180.00			
Facility Maintenance	0.00	5,000.00	-5,000.00	0.0%
Station 130	2,978.96			
Station 140	106.11			
Facility Maintenance - Other	0.00	18,000.00	-18,000.00	0.0%
Total Facility Maintenance	3,085.07	18,000.00	-14,914.93	17.1%
General Supplies				
Awards/Incentives	795.00			
Consumable Response Supplies	948.37			
Janitorial Supplies	382.37			
Office Supplies	187.88			
General Supplies - Other	0.00	8,000.00	-8,000.00	0.0%
Total General Supplies	2,313.62	8,000.00	-5,686.38	28.9%
Grants				
Insurance	0.00	400,000.00	-400,000.00	0.0%
Miscellaneous	0.00	17,000.00	-17,000.00	0.0%
Banking Fees	106.97			
Community Relations	683.07			
Subscriptions, Ads & Publishing	1,076.49			
For Sheridan	-187.89			
Miscellaneous - Other	0.00	5,000.00	-5,000.00	0.0%
Total Miscellaneous	1,678.64	5,000.00	-3,321.36	33.6%
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%

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

Cash Basis

	Jul - Oct 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	<u>2,329.55</u>	<u>14,000.00</u>	<u>-11,670.45</u>	<u>16.6%</u>
Professional Fees				
Attorney	3,227.47			
Billing Services	223.20			
Contracted Services	12,379.90			
Member Physicals, Testing, Vacc	482.26			
Professional Fees - Other	0.00	55,000.00	-55,000.00	0.0%
Total Professional Fees	<u>16,312.83</u>	<u>55,000.00</u>	<u>-38,687.17</u>	<u>29.7%</u>
Repairs & Maintenance				
Fuel & Oil	247.14			
Total Repairs & Maintenance	<u>247.14</u>			
Travel & Education				
Fire & EMS Training	829.21			
Travel & Education - Other	0.00	4,000.00	-4,000.00	0.0%
Total Travel & Education	<u>829.21</u>	<u>4,000.00</u>	<u>-3,170.79</u>	<u>20.7%</u>
Utilities				
Station 130				
Electricity	1,094.30			
Garbage	118.05			
Internet/TV	297.92			
Natural Gas/Propane	49.30			
Telephone/Cellphones	995.89			
Water/Sewer	363.81			
Total Station 130	<u>2,919.27</u>			
Station 140				
Water/Sewer	1,467.37			
Total Station 140	<u>1,467.37</u>			
Station 150				
Water/Sewer	72.69			
Total Station 150	<u>72.69</u>			

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

Cash Basis

	Jul - Oct 20	Budget	\$ Over Budget	% of Budget
Utilities - Other	0.00	10,000.00	-10,000.00	0.0%
Total Utilities	4,459.33	10,000.00	-5,540.67	44.6%
Appreciation Program				
4030 · Building	170.97			
4040 · Business Meeting	975.09			
4050 · Donations	500.00			
4060 · Equipment	40.00			
4110 · Operations	172.96			
4160 · Pop Machine	210.36			
4170 · Rehab	93.66			
4190 · Fire-Med	785.00			
4999 · District	76.00			
Appreciation Program - Other	0.00	57,000.00	-57,000.00	0.0%
Total Appreciation Program	3,024.04	57,000.00	-53,975.96	5.3%
MATERIALS & SERVICES - Other	0.00	0.00	0.00	0.0%
Total MATERIALS & SERVICES	266,467.31	1,271,000.00	-1,004,532.69	21.0%
Total General Fund	266,467.31	1,271,000.00	-1,004,532.69	21.0%
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	7.65	220,000.00	-219,992.35	0.0%
Interest Payments	-7.65	192,000.00	-192,007.65	-0.0%
Total DEBT SERVICES	0.00	412,000.00	-412,000.00	0.0%
8000 · Capital Outlay				
Apparatus Replacement	284,796.00	1,500,000.00	-1,215,204.00	19.0%
Facilities (Stations)	1,524,232.01	3,500,000.00	-1,975,767.99	43.5%
8000 · Capital Outlay - Other	0.00	0.00	0.00	0.0%
Total 8000 · Capital Outlay	1,809,028.01	5,000,000.00	-3,190,971.99	36.2%
Total Expense	2,075,495.32	7,452,000.00	-5,376,504.68	27.9%
Net Income	-1,631,678.77	0.00	-1,631,678.77	100.0%

SW Polk Fire District
Check Detail
 October 2020

Type	Num	Date	Name	Account	Paid Amount
Check		10/01/2020	Bond LGIP	Banking Fees	-0.05
Check		10/15/2020	9840 Columbia Bank	Banking Fees	-25.00
Bill Pmt -Check	Online	10/02/2020	CenturyLink	Telephone/Celphones (130)	-160.32
Bill Pmt -Check	Online	10/14/2020	NW Natural	Natural Gas/Propane (130)	-16.55
Bill Pmt -Check	Online	10/16/2020	Pacific Power	Electricity (130)	-294.35
Check	Online	10/22/2020	Bank of America	Fuel & Oil	-119.62
Check	Online	10/23/2020	Bank of America	VOLS - 9832 Columbia Bank 4110 · Operations Banking Fees	-2.97 -1.32 <u>-4.29</u>
TOTAL					
Bill Pmt -Check	Online	10/26/2020	Spectrum Business	Internet/TV (130)	-96.98
Bill Pmt -Check	Online	10/30/2020	CenturyLink	Telephone/Celphones (130)	-161.89
Check	214	10/08/2020	Mangrum, Michael	VOLS - 9832 Columbia Bank 4040 · Business Meeting	-81.41
Check	215	10/08/2020	Sheridan FFA Alumni	VOLS - 9832 Columbia Bank 4050 · Donations	-250.00
Check	216	10/21/2020	VOID	VOLS - 9832 Columbia Bank	0.00
Check	217	10/21/2020	FireMed	VOLS - 9832 Columbia Bank 4190 · Fire-Med	-785.00
Check	218	10/28/2020	Weaver, Brad.	VOLS - 9832 Columbia Bank 4110 · Operations	-100.00
Bill Pmt -Check	6282 # 6	10/08/2020	Ben Fackler Construction, Inc	Facilities (Stations)	-177,307.50

SW Polk Fire District
Check Detail
 October 2020

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	6283	10/08/2020	Carlson Testing, Inc.	Facilities (Stations)	-1,702.00
Bill Pmt -Check	6284	10/08/2020	City of Dallas	Vendor Services	-3,750.68
Bill Pmt -Check	6285	10/08/2020	Dallas Auto Parts	Facility maint. (130)	-12.98
Bill Pmt -Check	6286	10/08/2020	L & L Equipment, Inc.	Vendor Services	-55.95
Bill Pmt -Check	6287	10/08/2020	Luckiamute Domestic Water Cooperative	Water/Sewer (150)	-42.25
Bill Pmt -Check	6288	10/08/2020	National Hose Testing, Inc.	Equip/Testing/Calibration	-3,105.30
Bill Pmt -Check	6289	10/08/2020	Perrydate Domestic Water Assc.	Water/Sewer (140)	-40.00
Bill Pmt -Check	6290	10/08/2020	Rickreall Farm Supply, Inc	Maintenance Supplies & Tools	-43.83
Bill Pmt -Check	6291	10/08/2020	Royal Flush Portable Toilets	Water/Sewer (140)	-72.00
Bill Pmt -Check	6292	10/08/2020	Ryan, Suzy	Consumable Response Supplies	-40.00
Bill Pmt -Check	6293	10/08/2020	SDIS	Insurance	-748.30
Bill Pmt -Check	6294	10/08/2020	Gillins, Jake	Conflagration Expenses	-112.66
Check	6295	10/08/2020	Sheridan Rural Fire Protection District September contractual	Administration Firefighters	-19,712.29 -35,258.93 -54,971.22
TOTAL					
Check	6296	10/08/2020	Sheridan Rural Fire Protection District Misc. bills	Microsoft 8/11/2020 Contracted Services Microsoft 8/11/2020 Contracted Services Verizon 9/12/2020 Telephone/Celiphones	-39.93 -50.00 -40.01 -129.94
TOTAL					

**SW Polk Fire District
Check Detail**

October 2020

Type	Num	Date	Name	Account	Paid Amount
Check	6297	10/08/2020	Sheridan Rural Fire Protection District 40/40/20	Amazon 9/1/2020 Office Supplies	-2.19
				USPS 9/11/2020 Office Supplies	-11.00
				Microsoft 8/11/2020 Contracted Services	-1.60
				Microsoft 8/11/2020 Contracted Services	-22.50
				Target Solutions 9/3/2020 Contracted Services	-1,380.71
				Factory40 8/31/2020 Consumable Response Supplies	-110.00
				Speer Hoyt 8/31/2020 Attorney	-14.70
				Verizon 9/12/2020 Telephone/Cellphones	-35.62
				Daily Dispatch 9/22/2020 Subscriptions, Ads & Publishing	-81.00
				Bulletin Board 10/1/2020 Subscriptions, Ads & Publishing	-35.40
TOTAL					-1,694.72
Check	6298	10/08/2020	West Valley Fire District Misc. bills	Skyberg Lumber (8/26/2020) Station 130	-5.99
				Amazon (9/1/2020) Office Supplies	-12.71
				Taco Bell (9/8/2020) Consumable Response Supplies	-60.00
				Pizza Hut (9/8/2020) Consumable Response Supplies	-63.68
				Dallas Auto Parts (9/10/2020) Station 140	-96.12
				Ag West (9/12/2020) Uniforms	-11.47
				Skyberg Lumber (9/12/2020) Uniforms	-19.98
				Amazon (9/17/2020) Office Supplies	-13.85
TOTAL					-283.80
Check	6299	10/08/2020	West Valley Fire District 40/40/20	Staples (9/9/2020) Office Supplies	-12.80
				Staples (9/9/2020) Office Supplies	-12.80
				Amazon (8/20/2020) Office Supplies	-13.20
				Amazon (8/27/2020) Office Supplies	-4.20
				Amazon (8/28/2020) Office Supplies	-2.00
				Fire Protection Publications (9/3/2020) Fire & EMS Training	-52.20
				Carlton Farms (9/4/2020) Fire & EMS Training	-24.00
				USPS (8/26/2020) Office Supplies	-11.00
				Lucid Software (8/28/2020) Office Supplies	-19.08
				Supply Cache (8/26/2020) Wildland PPE	-64.60
				Adobe (9/8/2020) Office Supplies	-35.98
				RingCentral (8/23/2020) Contracted Services	-365.81
				Subway (8/25/2020) Fire & EMS Training	-8.00
TOTAL					-625.67

**SW Polk Fire District
Check Detail**

October 2020

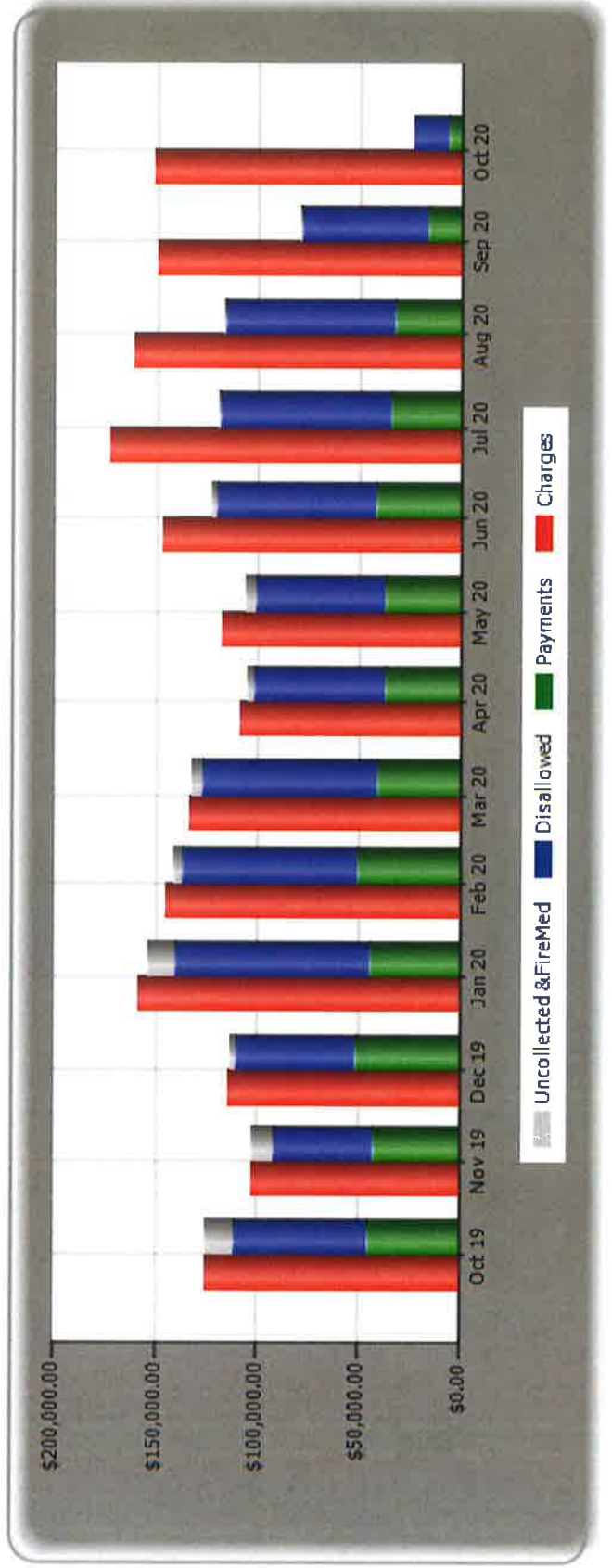
Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	6300	10/08/2020	Rickreall Community Water	Water/Sewer (130)	-44.63
Bill Pmt -Check	6301	10/22/2020	BOLI	Facilities (Stations)	-3,493.24
Bill Pmt -Check	6302	10/22/2020	CLIA Laboratory Program	EMS Supplies	-180.00
Bill Pmt -Check	6303	10/22/2020	McMinville Immediate Health Care	Member Physicals, Testing, Vacc	-75.00
Bill Pmt -Check	6304	10/22/2020	VOID		0.00
Bill Pmt -Check	6305	10/22/2020	Streamline	Contracted Services	-100.00
Bill Pmt -Check	6306	10/22/2020	Government Ethics Commission	Subscriptions, Ads & Publishing	-439.09

ANNUAL COLLECTION STATISTICS

Date Of Service	10/01/2019
Date Of Service	10/31/2020
Invoices	0
Company	West Valley

Month	Tickets	Charges	Payments	%	FireMed	%	Disallowed	%	Uncollected	%	Pending	%
Oct 19	73	125,521.00	-45,455.56	36 %	-400.00	0 %	-65,558.64	52 %	-14,106.80	11 %	0.00	0 %
Nov 19	56	102,760.60	-42,698.39	42 %	-550.00	1 %	-47,534.37	46 %	-10,476.84	10 %	1,501.00	1 %
Dec 19	66	113,736.40	-51,480.31	45 %	-250.00	0 %	-58,702.22	52 %	-3,158.20	3 %	145.67	0 %
Jan 20	81	158,785.00	-44,042.86	28 %	-525.00	0 %	-97,374.64	61 %	-12,592.50	8 %	4,250.00	3 %
Feb 20	79	145,905.00	-50,621.68	35 %	-1,459.56	1 %	-86,841.72	60 %	-2,760.00	2 %	4,222.04	3 %
Mar 20	68	133,415.00	-40,772.96	31 %	-800.00	1 %	-87,042.33	65 %	-4,380.00	3 %	419.71	0 %
Apr 20	65	108,625.00	-37,480.54	35 %	-250.00	0 %	-64,502.67	59 %	-3,015.00	3 %	3,376.79	3 %
May 20	71	117,322.50	-37,217.64	32 %	-250.00	0 %	-63,602.98	54 %	-5,296.14	5 %	10,955.74	9 %
Jun 20	73	147,627.50	-41,435.22	28 %	-682.95	0 %	-79,273.01	54 %	-1,500.00	1 %	24,736.32	17 %
Jul 20	90	172,854.80	-34,539.13	20 %	-250.00	0 %	-85,144.01	49 %	0.00	0 %	52,921.66	31 %
Aug 20	84	161,282.72	-32,782.99	20 %	-500.00	0 %	-83,223.00	52 %	0.00	0 %	44,776.73	28 %
Sep 20	81	149,496.94	-16,410.76	11 %	-275.00	0 %	-62,747.35	42 %	0.00	0 %	70,063.83	47 %
Oct 20	71	152,020.45	-6,930.18	5 %	0.00	0 %	-16,396.71	11 %	0.00	0 %	128,693.56	85 %
958		1,789,352.91	-481,868.22		-6,192.51		-897,943.65		-57,285.48		346,063.05	

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

October 31, 2020

For November 2020 Board Meeting

	BALANCE	DEPOSIT	WITHDRAWAL	INTEREST	FEES	BALANCE
US Bank Checking	\$ 329,306.83	\$63,048.94	-\$201,494.98	\$0.00	\$0.00	\$ 190,860.79 ✓
LGIP/5640	\$ 25,032.57	\$455.67	\$0.00	\$19.59	\$0.00	\$ 25,507.83 ✓
Totals	\$ 354,339.40	\$63,504.61	\$ (201,494.98)	\$ 19.59	\$ -	\$ 216,368.62

✓ Indicates reconciled to statement

West Valley Fire District

PROFIT AND LOSS

October 2020

	TOTAL
Income	
INCOME	
Estimated Taxes to be Rec'd	
Polk County-Prior	217.87
Yamhill County-Prior	232.39
Total Estimated Taxes to be Rec'd	450.26
Miscellaneous	
Account Interest	19.59
Tax Interest	5.41
Total Miscellaneous	25.00
User Fees/FireMed/GEMT	
Ambulance User Fees	31,865.67
Cost Recovery	40.00
FireMed	4,250.00
Total User Fees/FireMed/GEMT	36,155.67
Total INCOME	36,630.93
Total Income	\$36,630.93
GROSS PROFIT	\$36,630.93
Expenses	
MATERIAL & SERVICES	
Apparatus & Equipment Maintenance	
Equip. Servicing/Testing/Calibration	3,837.10
Fuel & Oil	1,741.58
Maintenance Supplies and Tools	114.46
Vendor Services	11,785.46
Total Apparatus & Equipment Maintenance	17,478.60
Contractual Services	
IGA	
Admin	36,836.36
Admin OT	2,588.22
Total IGA	39,424.58
Total Contractual Services	39,424.58
Dispatch Services	1,875.00
EMS Supplies	1,992.02
Facility Maintenance	
Station 180	152.85
Station 183	1,441.02
Total Facility Maintenance	1,593.87

West Valley Fire District

PROFIT AND LOSS

October 2020

	TOTAL
General Supplies	
Consumable Response Supplies	290.00
Office Supplies	339.94
Total General Supplies	629.94
Miscellaneous	
Banking Fees	1.76
For Sheridan Fire	-3,032.99
For SW Polk	-662.38
Subscriptions, Ads & Publishing	945.67
Total Miscellaneous	-2,747.94
PPE & Uniforms	
Uniforms	440.00
Total PPE & Uniforms	440.00
Professional Services	-23.88
Attorney	1,033.90
Billing Service	-3,592.35
Contracted Services	3,204.96
Member Physicals, Testing, and Vaccines	175.00
Total Professional Services	797.63
Travel & Education	
Fire/EMS Training	63.00
Travel Expenses	-146.49
Total Travel & Education	-83.49
Utilities	
Station 180	
Electricity	834.51
Garbage	103.25
Internet/TV	15.51
Natural Gas/Propane	64.42
Telephone/Cellphones	893.56
Water/Sewer	240.08
Total Station 180	2,151.33
Station 183	
Electricity	33.58
Water/Sewer	64.00
Total Station 183	97.58
Total Utilities	2,248.91
Total MATERIAL & SERVICES	63,649.12

West Valley Fire District

PROFIT AND LOSS

October 2020

	TOTAL
PERSONNEL SERVICES	
FF/P & FF/EMT	
FF/EMT	19,883.92
FF/Paramedic	31,169.68
Total FF/P & FF/EMT	51,053.60
Health Insurance	10,758.27
Overtime	
Other Staff	6,173.89
Total Overtime	6,173.89
Payroll Taxes	
Federal Taxes	4,377.91
State Taxes	52.49
Total Payroll Taxes	4,430.40
PERS	14,740.91
Total PERSONNEL SERVICES	87,157.07
Total Expenses	\$150,806.19
NET OPERATING INCOME	\$ -114,175.26
NET INCOME	\$ -114,175.26

West Valley Fire District

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

July - October, 2020

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
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-Prior	2,609.70		-2,609.70	
Yamhill County-Prior	3,847.73		-3,847.73	
Total Estimated Taxes to be Rec'd	6,457.43	600,000.00	593,542.57	1.08 %
Miscellaneous	13,737.24	510,685.00	496,947.76	2.69 %
Account Interest	82.39		-82.39	
Address Signs	50.00		-50.00	
Conflagration	13,734.19		-13,734.19	
Grants	261,875.00		-261,875.00	
Misc.	6,640.48		-6,640.48	
Surplus Sales	41,352.00		-41,352.00	
Tax Interest	61.92		-61.92	
Total Miscellaneous	337,533.22	510,685.00	173,151.78	66.09 %
User Fees/FireMed/GEMT		830,000.00	830,000.00	
Ambulance User Fees	251,964.74		-251,964.74	
Cost Recovery	1,851.24		-1,851.24	
FireMed	8,225.00		-8,225.00	
Total User Fees/FireMed/GEMT	262,040.98	830,000.00	567,959.02	31.57 %
Total INCOME	718,531.63	2,420,685.00	1,702,153.37	29.68 %
Unapplied Cash Payment Income-1	0.00		0.00	
Total Income	\$718,531.63	\$2,530,685.00	\$1,812,153.37	28.39 %
GROSS PROFIT	\$718,531.63	\$2,530,685.00	\$1,812,153.37	28.39 %

West Valley Fire District

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

July - October, 2020

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
Expenses				
CAPITAL OUTLAY				
Contingency		261,675.00	261,675.00	
		25,000.00	25,000.00	
MATERIAL & SERVICES				
Apparatus & Equipment Maintenance		50,000.00	50,000.00	
Equip. Servicing/Testing/Calibration	5,463.51		-5,463.51	
Fuel & Oil	6,968.97		-6,968.97	
Maintenance Supplies and Tools	1,133.70		-1,133.70	
Vendor Services	18,523.95		-18,523.95	
Total Apparatus & Equipment Maintenance	32,090.13	50,000.00	17,909.87	64.18 %
Contractual Services		422,000.00	422,000.00	
IGA				
Admin	146,518.14		-146,518.14	
Admin OT	8,527.06		-8,527.06	
Total IGA	155,045.20		-155,045.20	
Total Contractual Services	155,045.20	422,000.00	266,954.80	36.74 %
Dispatch Services	7,500.00	30,000.00	22,500.00	25.00 %
EMS Supplies	8,636.38	34,000.00	25,363.62	25.40 %
Equipment		5,000.00	5,000.00	
Facility Maintenance		10,000.00	10,000.00	
Station 180	1,967.30		-1,967.30	
Station 182	34.35		-34.35	
Station 183	5,718.05		-5,718.05	
Total Facility Maintenance	7,719.70	10,000.00	2,280.30	77.20 %
General Supplies		14,000.00	14,000.00	
Consumable Response Supplies	1,274.88		-1,274.88	
Janitorial Supplies	570.04		-570.04	
Office Supplies	3,462.11		-3,462.11	
Total General Supplies	5,307.03	14,000.00	8,692.97	37.91 %

West Valley Fire District

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

July - October, 2020

	ACTUAL	BUDGET	REMAINING	% OF BUDGET
	TOTAL			
Grants		222,010.00	222,010.00	
Insurance		30,000.00	30,000.00	
Miscellaneous		7,000.00	7,000.00	
Banking Fees	311.03		-311.03	
Community Relations	599.49		-599.49	
For Sheridan Fire	-679.17		679.17	
For SW Polk	245.84		-245.84	
Subscriptions, Ads & Publishing	2,123.54		-2,123.54	
Total Miscellaneous	2,600.73	7,000.00	4,399.27	37.15 %
PPE & Uniforms		15,000.00	15,000.00	
Structural PPE	2,500.00		-2,500.00	
Uniforms	841.00		-841.00	
Wildland PPE	927.22		-927.22	
Total PPE & Uniforms	4,268.22	15,000.00	10,731.78	28.45 %
Professional Services		68,000.00	68,000.00	0.00 %
Attorney	0.00		-5,646.43	
Billing Service	5,646.43		-21,710.52	
Contracted Services	21,710.52		-41,776.59	
Elections	41,776.59		-272.98	
Member Physicals, Testing, and Vaccines	272.98		-2,262.62	
Total Professional Services	71,669.14	68,000.00	-3,669.14	105.40 %
Student Resident Volunteer Program		15,000.00	15,000.00	
Travel & Education		15,000.00	15,000.00	
Fire/EMS Training	1,580.72		-1,580.72	
Travel Expenses	555.71		-555.71	
Total Travel & Education	2,136.43	15,000.00	12,863.57	14.24 %
Utilities		35,000.00	35,000.00	
Station 180				
Electricity	3,478.60		-3,478.60	

West Valley Fire District

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

July - October, 2020

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
Garbage	407.18		-407.18	
Internet/TV	512.04		-512.04	
Natural Gas/Propane	164.81		-164.81	
Telephone/Cellphones	3,842.37		-3,842.37	
Water/Sewer	1,525.77		-1,525.77	
Total Station 180	9,930.77		-9,930.77	
Station 183				
Electricity	125.36		-125.36	
Water/Sewer	256.00		-256.00	
Total Station 183	381.36		-381.36	
Total Utilities	10,312.13	35,000.00	24,687.87	29.46 %
Total MATERIAL & SERVICES	307,285.09	972,010.00	664,724.91	31.61 %
PERSONNEL SERVICES				
FF/P & FF/EMT		635,000.00	635,000.00	
FF/EMT	88,128.88		-88,128.88	
FF/Paramedic	106,457.92		-106,457.92	
Total FF/P & FF/EMT	194,586.80	635,000.00	440,413.20	30.64 %
Health Insurance	39,776.43	200,000.00	160,223.57	19.89 %
Overtime		60,000.00	60,000.00	
Other Staff	35,027.50		-35,027.50	
Total Overtime	35,027.50	60,000.00	24,972.50	58.38 %
Part-Time		10,000.00	10,000.00	
Payroll Taxes		97,000.00	97,000.00	
Federal Taxes			-17,565.51	
State Taxes	17,565.51		-270.42	
Total Payroll Taxes	17,835.93	97,000.00	79,164.07	18.39 %
PERS	38,215.35	165,000.00	126,784.65	23.16 %
Worker's Compensation	6,063.82	30,000.00	23,936.18	20.21 %

West Valley Fire District

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

July - October, 2020

	TOTAL			
	ACTUAL	BUDGET	REMAINING	% OF BUDGET
Total PERSONNEL SERVICES	331,505.83	1,197,000.00	865,494.17	27.69 %
Unapplied Cash Bill Payment Expense	371.10		-371.10	
Unappropriated Ending Fund Balance		75,000.00	75,000.00	
Total Expenses	\$639,162.02	\$2,530,685.00	\$1,891,522.98	25.26 %
NET OPERATING INCOME	\$79,369.61	\$0.00	\$ -79,369.61	0.00%
NET INCOME	\$79,369.61	\$0.00	\$ -79,369.61	0.00%

West Valley Fire District
Check Detail
October 2020

Date	Transaction Type	Num	Name	Memo/Description	Amount
10/02/2020	Bill Payment (Check)	Online	Dial Long Distance	Telephone/Celiphones (180)	-41.93
10/02/2020	Bill Payment (Check)	Online	Sierra Springs	Office supplies	-22.00
10/05/2020	Bill Payment (Check)	Online	CenturyLink	Telephone/Celiphones (180)	-309.14
10/05/2020	Check	Online	OR Department of Revenue	October payroll taxes	-6,020.79
10/05/2020	Check	Online	IRS	October payroll taxes	-23,290.79
10/06/2020	Check	Online	Department of Justice	Payroll deduction Payroll deduction	-514.00 -16.00
					<u>-530.00</u>
TOTAL					36,836.36
10/08/2020	Check	5406	Sheridan Fire Distrcit	September admin OT	2,588.22
				September contractual	<u>-39,424.58</u>
10/08/2020	Bill Payment (Check)	5385	Bretthauer Oil Co.	Fuel/oil	-85.31
10/08/2020	Bill Payment (Check)	5386	City Of Dallas	Vendor services	-7,634.03
10/08/2020	Bill Payment (Check)	5387	City of Willamina	Water/Sewer (180)	-240.08
10/08/2020	Bill Payment (Check)	5388	Confederated Tribes of Grand Ronde	Publishing	-200.00
10/08/2020	Bill Payment (Check)	5389	Grand Ronde Community Water	Water/Sewer (183)	-24.00
10/08/2020	Bill Payment (Check)	5390	Grand Ronde Sanitary District	Water/Sewer (183)	-40.00
10/08/2020	Bill Payment (Check)	5391	Industrial Welding Supply, Inc	EMS supplies	-160.00
10/08/2020	Bill Payment (Check)	5392	Johnson, Grace	Refund user fees	-168.94

West Valley Fire District
Check Detail
October 2020

Date	Transaction Type	Num	Name	Memo/Description	Amount
10/08/2020	Bill Payment (Check)	5393	Kaiser Permanente	Redund user fees	-271.45
10/08/2020	Bill Payment (Check)	5394	LabSource	EMS supplies	-267.66
10/08/2020	Bill Payment (Check)	5395	Les Schwab	Vendor services	-3,945.18
10/08/2020	Bill Payment (Check)	5396	Life-Assist Inc.	EMS supplies	-1,528.78
10/08/2020	Bill Payment (Check)	5397	MES - Northwest	Uniforms	-440.00
10/08/2020	Bill Payment (Check)	5398	Myers-Stevens & Toohy & Co., Inc.	Refund user fees	-100.00
10/08/2020	Bill Payment (Check)	5399	National Hose Testing Specialties	Equipment servicing	-3,837.10
10/08/2020	Bill Payment (Check)	5401	Skookum Health Plan	Refund user fees	-2,026.40
10/08/2020	Bill Payment (Check)	5402	Systems Design West, LLC	Billing services	-2,139.60
10/08/2020	Bill Payment (Check)	5403	Tactical Business	Contracted services	-10,000.00
10/08/2020	Bill Payment (Check)	5404	USAA Casualty Insurance Co.	Refund user fees	-2,330.00
10/08/2020	Bill Payment (Check)	5405	Yarnhill Communications Agency	Dispatch	-1,875.00
10/08/2020	Bill Payment (Check)	5400	SDIS	Health insurance	-13,645.46
10/08/2020	Bill Payment (Check)	5384	Bound Tree Medical LLC	EMS supplies	-35.58

West Valley Fire District
Check Detail
October 2020

Date	Transaction Type	Num	Name	Memo/Description	Amount
10/08/2020	Check	5408	Sheridan Fire District 40/40/20	Amazon (9/1/2020) Office supplies	4.40
				USPS (9/11/2020) Office supplies	22.00
				Microsoft (8/11/2020) Contracted services	3.20
				Microsoft (8/11/2020) Contracted services	45.00
				Target Solutions (9/3/2020) Contracted Services	2,761.43
				Factory40 (8/31/2020) Consumable response supplies	220.00
				Speer Hoyt (8/31/2020) Attorney	29.40
				Verizon (9/12/2020) Cellphones	71.23
				Daily Dispatch (9/22/2020) Publishing	162.00
				Bulletin Board (10/1/2020) Advertising	70.80
				<u>TOTAL</u>	<u>-3,389.46</u>
10/08/2020	Check	5407	Sheridan Fire District Misc. bills	Microsoft (8/11/2020) Contracted services	150.00
				Microsoft (8/11/2020) Contracted services	8.00
				Microsoft (8/11/2020) Contracted services	110.33
				City of Dallas (8/13/2020) Vendor services	206.25
				Speer Hoyt (8/31/2020) Attorney	465.50
				Verizon (9/12/2020) Cellphones	427.43
				Davison Auto Parts (9/21/2020) Maint. Supplies	55.48
				Salem Shred (9/28/2020) Office supplies	234.00
				Bulletin Board (10/1/2020) Advertising	64.00
				<u>TOTAL</u>	<u>-1,720.99</u>
10/09/2020	Bill Payment (Check)	Online	NW Natural	Natural gas (180)	-64.42
10/14/2020	Bill Payment (Check)	Online	Portland General Electric	Electricity (180)	-834.51
10/14/2020	Bill Payment (Check)	Online	Portland General Electric	Electricity (183)	-33.58
10/16/2020	Bill Payment (Check)	Online	Recology Western Oregon	Garbage (180)	-103.25

West Valley Fire District
Check Detail
October 2020

Date	Transaction Type	Num	Name	Memo/Description	Amount
10/16/2020	Check	Online	US Bank	Hertel CC	-6,046.92
				Hoxie CC	-502.39
				Crowe CC	-1,265.44
				Mock CC	-637.36
				Thomas CC	-662.00
				Schulze CC	-2,936.47
				7/21-8/20/2020	-12,050.58
TOTAL					
10/19/2020	Bill Payment (Check)	Online	Wave Business	Internet/TV (180)	-15.51
10/22/2020	Bill Payment (Check)	Online	Sierra Springs	Office supplies	-27.78
10/22/2020	Bill Payment (Check)	5409	A & E Security & Electronic Solutions	Facility maint. (180)	-152.85
10/22/2020	Bill Payment (Check)	5410	Government Ethics Commission	Miscellaneous:Subscriptions, Ads & Publishing	-548.87
10/22/2020	Bill Payment (Check)	5411	McMinville Immediate Health Care LLC	Vaccines	-175.00
10/22/2020	Bill Payment (Check)	5412	Sheldon Oil Company	Fuel/oil	-1,656.27
10/22/2020	Bill Payment (Check)	5413	Speer Hoyt LLC	Attorney	-563.50
10/22/2020	Bill Payment (Check)	5414	Systems Design West, LLC	Billing services	-1,986.05
10/23/2020	Check	Online	OR Department of Revenue	3rd QTR payroll taxes/OR Statewide transit tax	-172.38
10/23/2020	Check	Online	OR Department of Revenue	3rd QTR payroll taxes/OR Employment tax	-305.87
10/27/2020	Expense	Online	Intuit Complete Payroll	Payroll fee	-127.00

West Valley Fire District
Check Detail
October 2020

Date	Transaction Type	Num	Name	Memo/Description	Amount
10/27/2020	Expense	Online	PERS	September PERS	-45.78
10/27/2020	Expense	Online	PERS	September PERS	-3,046.29
10/27/2020	Expense	Online	PERS	September PERS	-11,648.84
10/28/2020	Bill Payment (Check)	Online	Dial Long Distance	Telephone/Cellphones (180)	-43.83
10/30/2020	Check	DD	ALGUIRE, JACOB.	Payroll	-2,995.31
10/30/2020	Check	DD	KALEB S CARMONY	Payroll	-4,121.09
10/30/2020	Check	DD	ANDREW R CHAPMAN	Payroll	-3,832.97
10/30/2020	Check	DD	HINES, ERIC	Payroll	-3,269.66
10/30/2020	Check	DD	McKENNA A HOY	Payroll	-3,481.44
10/30/2020	Check	DD	RYAN A LAMBERG	Payroll	-3,700.61
10/30/2020	Check	DD	LUKE B NODINE	Payroll	-3,250.55
10/30/2020	Check	DD	JAY W PAYNE	Payroll	-2,744.25
10/30/2020	Check	DD	SESSA, JAKOB	Payroll	-3,833.17
10/30/2020	Check	DD	VAUBLE, RYAN.	Payroll	-2,719.96
10/30/2020	Check	DD	WALTERS, COOPER	Payroll	-3,101.13
10/30/2020	Check	DD	WOODS, MICHAELA	Payroll	-2,987.43

**WEST VALLEY FIRE DISTRICT
POLK COUNTY, OREGON**

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2019



12700 SW 72nd Ave.
Tigard, OR 97223

WEST VALLEY FIRE DISTRICT
POLK COUNTY, 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

WEST VALLEY FIRE DISTRICT

POLK COUNTY, OREGON

FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2019

WEST VALLEY FIRE DISTRICT
POLK COUNTY, 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

WEST VALLEY FIRE DISTRICT
POLK COUNTY, OREGON
TABLE OF CONTENTS

	<u>PAGE</u> <u>NUMBER</u>
Independent Auditors' Report	i
<u>SUPPLEMENTARY INFORMATION</u>	
Management's Discussion and Analysis	iv
<u>BASIC FINANCIAL STATEMENTS</u>	
Statement of Net Position	1
Statement of Activities	2
Balance Sheet – Governmental Funds	3
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds	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 Revenues, Expenditures 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

WEST VALLEY FIRE DISTRICT
POLK COUNTY, OREGON

BASIC FINANCIAL STATEMENTS

WEST VALLEY FIRE DISTRICT
POLK AND YAMHILL 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><u>\$ 224,518</u></u>

See accompanying notes to basic financial statements.

WEST VALLEY FIRE DISTRICT
POLK AND YAMHILL COUNTIES, OREGON

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

FUNCTIONS	EXPENSES	PROGRAM REVENUES		NET (EXPENSE) REVENUE 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 Revenues:

Property Taxes - General Fund	258,338
Property Taxes - Debt Service Fund	87,948
Interest	5,612
Other	40,152

Total General Revenues 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
POLK AND YAMHILL COUNTIES, OREGON

BALANCE SHEET (MODIFIED CASH BASIS)
 June 30, 2019

	<u>GENERAL FUND</u>	<u>DEBT SERVICE FUND</u>	<u>TOTAL</u>
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
POLK AND YAMHILL COUNTIES, OREGON

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

	GENERAL FUND	DEBT SERVICE FUND	TOTALS
REVENUES			
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 Revenues	<u>1,402,981</u>	<u>87,948</u>	<u>1,490,929</u>
EXPENDITURES			
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 Expenditures	<u>1,683,959</u>	<u>151,550</u>	<u>1,835,509</u>
Excess of Revenues Over (Under) Expenditures	(280,978)	(63,602)	(344,580)
Beginning Fund Balance	<u>480,625</u>	<u>88,473</u>	<u>569,098</u>
Ending Fund Balance	<u>\$ 199,647</u>	<u>\$ 24,871</u>	<u>\$ 224,518</u>

See accompanying notes to basic financial statements.

WEST VALLEY FIRE DISTRICT
POLK COUNTY, OREGON

NOTES TO THE BASIC FINANCIAL STATEMENTS

**WEST VALLEY FIRE DISTRICT
POLK COUNTY, 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 revenues be recorded as they become susceptible to accrual (i.e. when they become measurable and available) and expenditures recorded as goods and services received. For the government-wide statements GAAP requires that the accrual basis of accounting be applied. Under the accrual basis of accounting the cost of capital assets is capitalized and depreciated over their estimated useful lives, debt is recorded as incurred, revenues are recorded when earned irrespective of the collection of cash, and disbursements, including depreciation, are recorded when incurred. Management believes the Modified Cash Basis of accounting is preferable due to the District's small size and the necessity of assessing available cash resources. The Modified Cash Basis of accounting is allowed under Oregon Local Budget Law.

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

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

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

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

**WEST VALLEY FIRE DISTRICT
POLK COUNTY, 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. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue 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 expenditures, except those required to be accounted for in another fund. The primary sources of revenue are charges for services and property taxes, and the primary expenditures 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 revenue is property taxes and the primary expenditure is debt service.

The following nonmajor fund will be combined with the General Fund due to the primary source of revenue 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
POLK COUNTY, 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 expenditures are expensed when purchased, compensated absences, pension costs, and interest are expensed when paid rather than when accrued, property taxes are recorded as revenue 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 expenditures 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.

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

Expenditures 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. Expenditures 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 recorded on the Statement of Net Position. In the Fund Financial Statements property taxes that are collected within 60 days after year-end are considered measurable and available and, therefore, are recognized as revenue. The remaining balance is recorded as unavailable revenue 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 expenditures due from grantor agencies are reflected in the basic financial statements as receivables and revenues. Grant revenues are recorded at the time eligible expenditures are incurred. Cash received from grantor agencies in excess of related grant expenditures 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
POLK COUNTY, OREGON**

NOTES TO BASIC FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

H. USE OF ESTIMATES

The preparation of the basic financial statements in conformity with accounting principles generally accepted in the United States of America 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 revenues and expenses 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 revenues, expenses 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
POLK COUNTY, 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 expenditures. 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
POLK COUNTY, 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	<u>\$ 153,870</u>	<u>\$ 153,870</u>	<u>\$ -</u>	<u>\$ -</u>

Deposits

Deposits with financial institutions include bank demand deposits. Oregon Revised Statutes require deposits to be adequately covered by federal depository insurance or deposited at an approved depository as identified by the Treasury.

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
POLK COUNTY, 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
POLK COUNTY, 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	35,597	-
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
POLK COUNTY, 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
POLK COUNTY, 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 tiered 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%-.15%) in accordance with Mpro 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 Data 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
POLK COUNTY, 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>		<i>2.50%</i>

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

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

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
POLK COUNTY, 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
POLK COUNTY, 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%	<u>\$ 145,000</u>	<u>\$ -</u>	<u>\$ 145,000</u>	<u>\$ -</u>

**WEST VALLEY FIRE DISTRICT
POLK COUNTY, 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.

WEST VALLEY FIRE DISTRICT
POLK COUNTY, OREGON

SUPPLEMENTARY INFORMATION

WEST VALLE FIRE DISTRICT
POLK COUNTY, 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
POLK AND YAMHILL COUNTIES, OREGON

SCHEDULE OF REVENUES, EXPENDITURES 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
REVENUES				
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 Revenue	<u>1,497,879</u>	<u>1,497,879</u>	<u>1,402,981</u>	<u>(94,898)</u>
EXPENDITURES				
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 Expenditures	<u>1,772,879</u>	<u>1,772,879</u>	<u>1,683,959</u>	<u>88,920</u>
Excess of Revenues Over (Under) Expenditures	(275,000)	(275,000)	(280,978)	(183,818)
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of asset	100	100 (1)	-	(100)
Total Other Financing Sources (Uses)	<u>100</u>	<u>100</u>	<u>-</u>	<u>(100)</u>
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	<u>\$ 75,100</u>	<u>\$ 75,100</u>	169,647	<u>\$ 94,547</u>
GASB 54				
Equipment Reserve Fund			30,000	
TOTAL			<u>\$ 199,647</u>	

(1) Appropriation Level

WEST VALLEY FIRE DISTRICT
POLK AND YAMHILL COUNTIES, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
ACTUAL AND BUDGET
For the Year Ended June 30, 2019

DEBT SERVICE FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE TO FINAL BUDGET</u>
REVENUES				
Local Sources				
Property Taxes	\$ 95,050	\$ 95,050	\$ 87,948	\$ (7,102)
Interest	1,000	1,000	-	(1,000)
Total Revenues	<u>96,050</u>	<u>96,050</u>	<u>87,948</u>	<u>(8,102)</u>
EXPENDITURES				
Debt Service	<u>151,550</u>	<u>151,550</u>	<u>151,550</u>	<u>-</u>
Total Expenditures	<u>151,550</u>	<u>151,550</u>	<u>151,550</u>	<u>-</u>
Excess of Revenues Over (Under) Expenditures	(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
POLK AND YAMHILL COUNTIES, OREGON

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 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
POLK AND YAMHILL 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
<u>GENERAL FUND</u>						
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	<u>\$ 596,059</u>	<u>\$ 6,966</u>	<u>\$ (320,180)</u>	<u>\$ 854</u>	<u>\$ 257,865</u>	<u>\$ 11,902</u>

RECONCILIATION OF REVENUE

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

WEST VALLEY FIRE DISTRICT
POLK AND YAMHILL 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 REVENUE

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

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.

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



WEST VALLEY FIRE DISTRICT

RESOLUTION NO. FY 2020-21-06

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, there is a need for additional funds in the facility maintenance line item to accomplish deferred maintenance, including \$25,000 of painting at the Willamina Station and \$15,000 of repairs at the Grand Ronde Substation; and

WHEREAS, there are funds available in capital outlay to cover these needs; and

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

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

GENERAL FUND	ORIGINAL BUDGET	CHANGE	ADJUSTED BUDGET
<u>Requirements</u>			
Capital Outlay	\$272,594	-\$40,000	\$232,594
Facility Maintenance	\$10,000	\$40,000	\$50,000

PASSED BY THE Board of Directors of the West Valley Fire District this ___th day of November 2020.

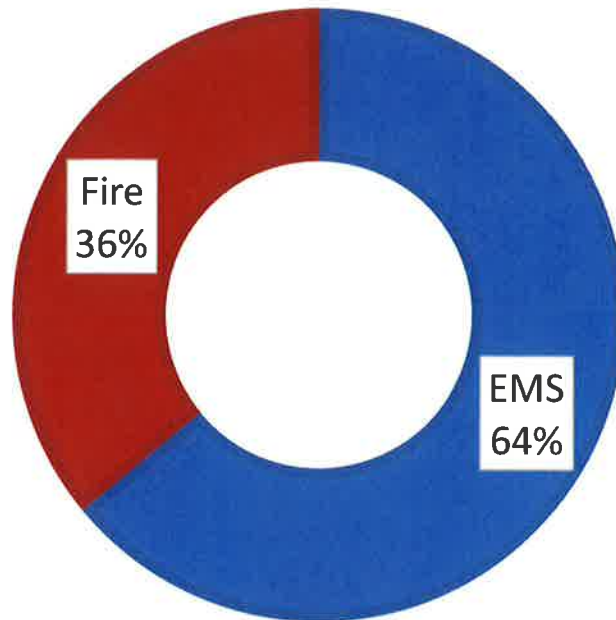
APPROVED AND SIGNED BY THE President of the Board of Directors of the West Valley Fire District this ___th day of November 2020.

Rick Mishler, Board President

Roy Whitman, Board Secretary

Sheridan Fire District

OCTOBER 2020 MONTHLY REPORT



Fire Stats

Structure Fire	3
Vegetation fire	3
Excessive heat	4
EMS incident	17
Equipment problem	3
Public service assistance	4
Unauthorized burning	1
Cancelled	18
Controlled burning	10
Total	63

EMS Stats

Public Assist	3
Cancelled	11
Standby	2
Transported	71
Not Transported	25
Total	112

Total Calls

174

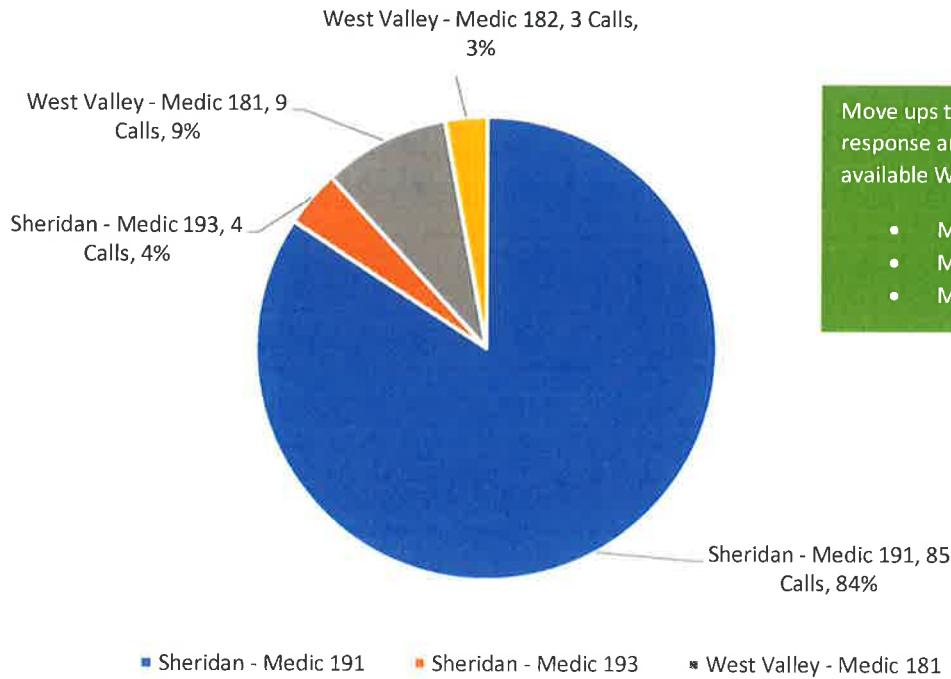
Training Hours

340.33

Sheridan Fire District - ASA Compliance



Sheridan Fire District – All EMS Incidents

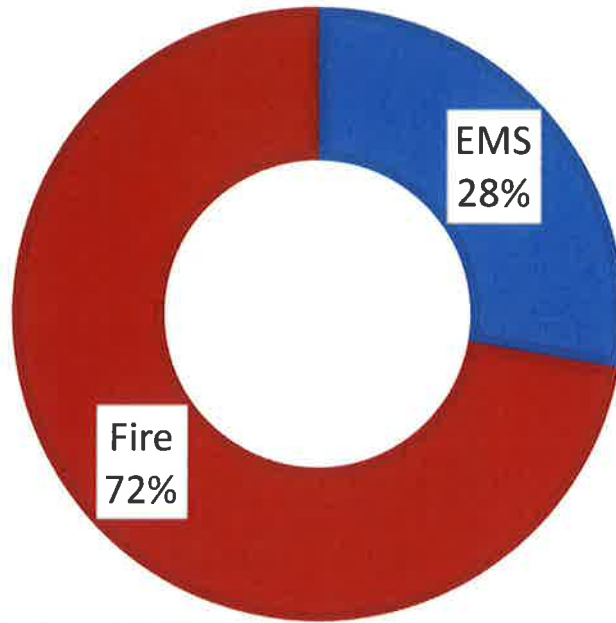


Move ups to cover the Sheridan Fire District response area because there were no available West-end resources:

- Medic 193 – 7 move ups
- Medic 181 – 1 move up
- Medic 5 – 1 move up

SW Polk Fire District

OCTOBER 2020 MONTHLY REPORT



Fire Stats

Fire, other	1
Structure Fire	4
Outside rubbish fire	1
Spill	1
Public service assistance	2
Cancelled	12
Controlled burning	2
Smoke Check	3
Total	26

EMS Stats

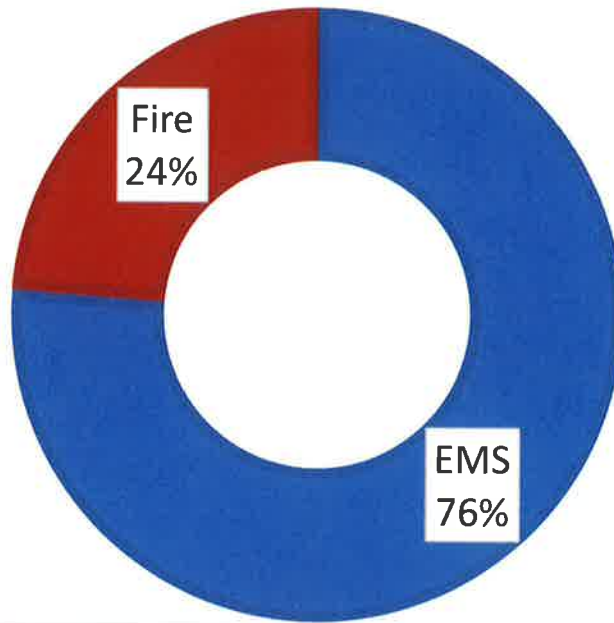
Medical assist	2
EMS incident	8
Total	10

Total Calls 36

Training Hours 172

West Valley Fire District

OCTOBER 2020 MONTHLY REPORT



Fire Stats

Structure Fire	3
Outside rubbish fire	1
Excessive heat	3
EMS incident	9
Accident, potential accident	1
Smoke, odor problem	1
Public service assistance	5
Cancelled	8
Controlled burning	2
Total	33

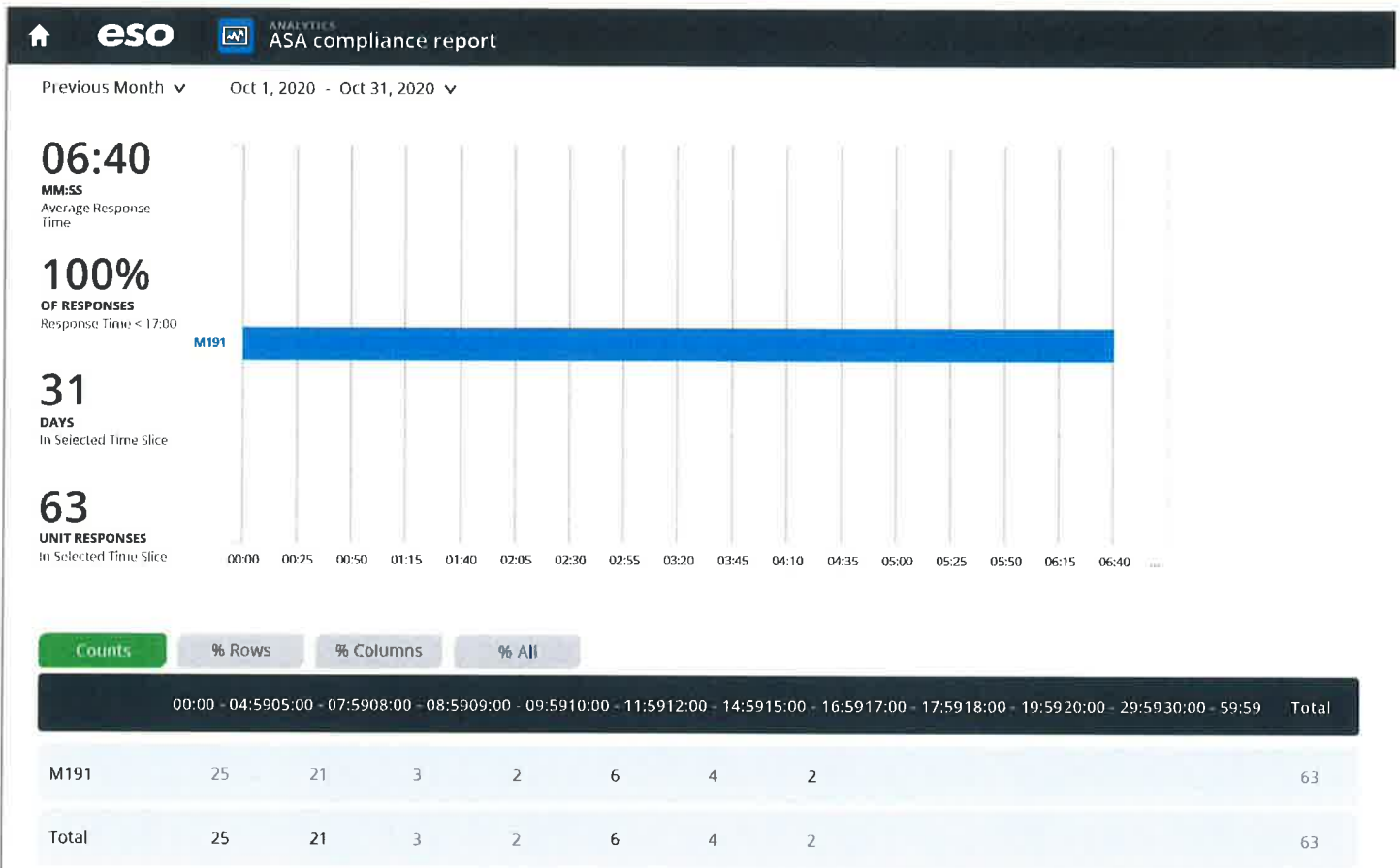
EMS Stats

Public Assist	12
Cancelled	8
Patient Dead on Scene	1
Standby	1
Transported	64
Not Transported	20
Total	106

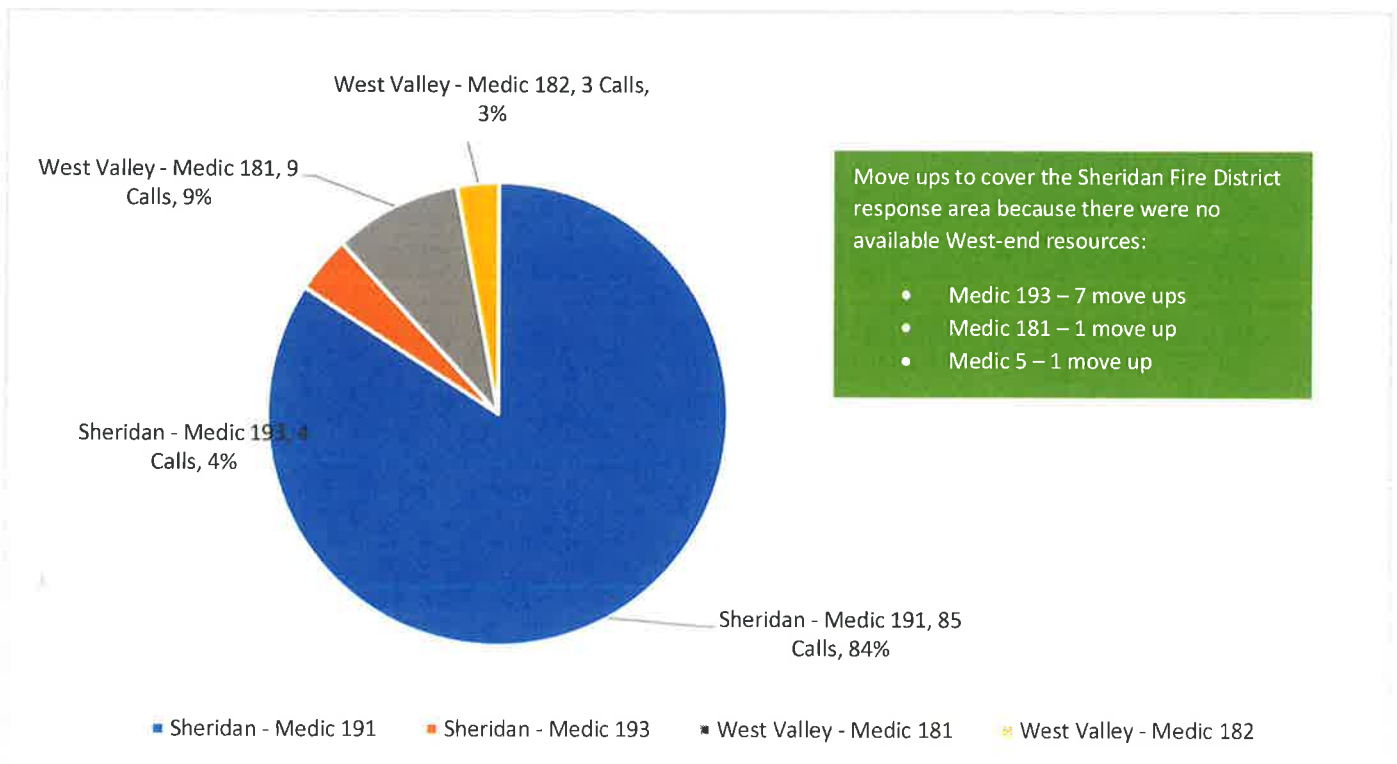
Total Calls 139

Training Hours 243.5

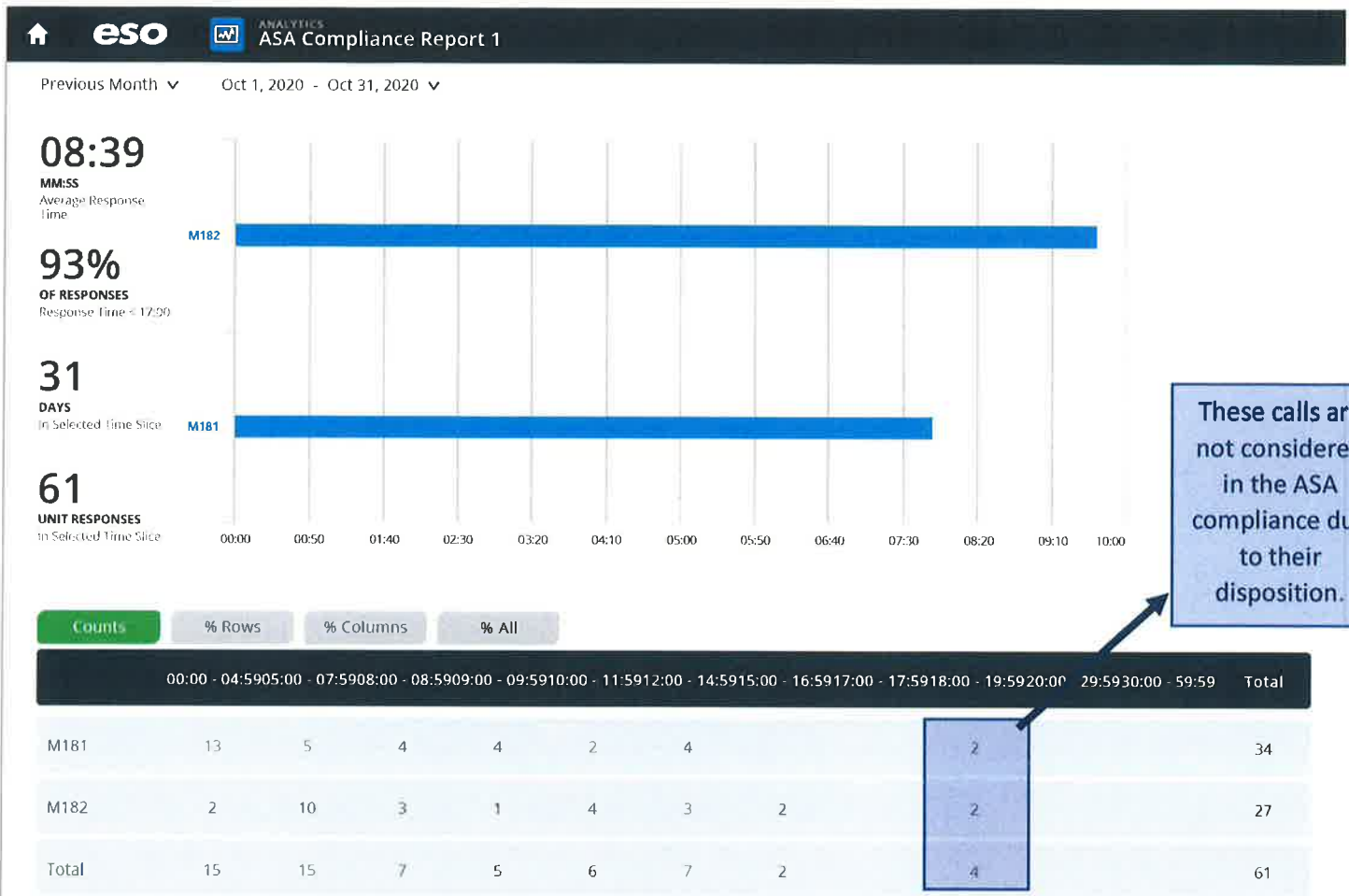
Sheridan Fire District - ASA Compliance



Sheridan Fire District – All EMS Incidents



West Valley Fire District - ASA Compliance



West Valley Fire District – All EMS Incidents

