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# AGENDA

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

Hosting agency: WVFD- 825 NE Main St. Willamina, OR 97396\*

SFD- 230 SW Mill St. Sheridan, OR 97378\*

SW Polk- 275 Main St. Rickreall, OR 97371\*

\*Board members are encouraged to attend virtually and public attendees must attend virtually.

January 14, 2020 at 6:00 pm

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

- Email at any time up to 12 p.m. the day of the meeting to [mprescott@sheridanfd.org](mailto:mprescott@sheridanfd.org)
- If attending via telephone only; please sign up prior to the meeting by emailing [mprescott@sheridanfd.org](mailto: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/1494714635>

Or by phone: +1(623)4049000 Meeting ID: 149 471 4635

1. Call Meeting to Order
2. Pledge of Allegiance
3. Roll Call
4. Additions or corrections to the agenda
5. Approval of Minutes/All Agencies
6. Financial Report
  - A. Sheridan
  - B. SW Polk
  - C. West Valley
7. Audience Participation
8. Old Business
  - A. Board Policies.....WVFD.....Discussion/Action
  - B. 2018-2019 Financial Audit.....WVFD.....Discussion/Action
  - C. 2019-2020 Financial Audit.....SFD.....Discussion/Action
9. New Business
  - A. CDRI Survey.....SFD/SWP.....Discussion/Action
  - B. Meeting Frequency.....ALL.....Discussion/Action
  - C. Banking Changes.....ALL.....Discussion/Action
  - D. Promotional Process.....ALL.....Discussion/Action
  - E. Staff Vehicles.....WVFD.....Discussion/Action
  - F. CTGR Letter.....WVFD.....Discussion
10. Chief's Report
11. Director comments and/or agenda items for next month
12. Adjournment
  - A. Next meeting February 11, 2021

**Minutes for WVFD Special Board Meeting on December 7, 2020 5 PM**  
 28480 McPherson Rd, Grand Ronde, OR 97347  
 Meeting was held virtually via RingCentral Meetings

Board Members Present	Board Members Absent
<b>West Valley Fire District</b> Rick Mishler Gary Brooks Roy Whitman Chris Greenhill Connie Brown	None
	Administration Present
	Fred Hertel Mariah Prescott Damon Schulze (V)

<b>GENERAL BUSINESS</b>	
<b>Call to Order</b>	<p>President Rick Mishler, West Valley Fire District, opened the meeting at 5:00 pm. The agency has a quorum of directors and will allow deliberation and decision making. Public comment will be taken per the agenda.</p>
<b>Confederated Tribes of Grand Ronde</b>	<p>Mishler requests plan from Confederated Tribes of Grand Ronde (CTGR) regarding the transition to having their own fire and emergency medical services (EMS).</p> <p>Warden begins with giving the background of the contract between CTGR and West Valley Fire District (WVFD). It began in January 2010 with CTGR covering the expenses for 3 full time employees to be station at Grand Ronde’s Station. Then, in March 2010 there was an additional 3 full time employees, for a total of 6 employees hired to fulfill the CTGR contract. Sometime during the last 10 years, WVFD filled the positions paid for by CTGR with student volunteers instead of paid employees. This was resolved once Chief Hertel arrived. More recently the ambulance staffed by the crews funded by CTGR covered the whole district, due to funding issues causing an ambulance of Willamina to not be staffed all the time. Warden states he estimates the services that were not provided in compliance with the contract to be between \$1.4- 1.8 million.</p> <p>Warden read a letter addressing concerns of the transition. The goal of the transition CTGR is to continue to become more sovereign and independent. The transition is currently in year one, of a five-year plan. CTGR spends roughly \$50,000 on building maintenance for the Grand Ronde Station per year and continue to pay maintenance on the ladder truck. Warden states he does not want to see reduction in service to residents and has concerns regarding employees leaving due to board turmoil. If this continues to be the case, it will result in the five-year plan being implemented more quickly.</p> <p>Warden emphasized that this contract is a for service. The common practice is for the contractor to be considered working for the entity that is paying the contract. Therefore, WVFD will work for CGTR as contractor. Warden states he will continue to work with Chief Hertel, as the Board sets policy and will not work with contractors individually. In the current fiscal year, there was a \$50,000 reduction in the contract amount and an additional \$50,000 will be reduced from the contract amount in the next fiscal year.</p> <p>Brown asks if funds continue to be reduced how can WVFD continue to fund the staff at the Grand Ronde Station per the contract? Brown additionally asks if CTGR will continue to hire staff from WVFD to ensure they remain employed.</p>

		<p>Warden states he expects that WVFD will continue to keep the station staffed per the contract, considering the deficit in contract services that were previously mentioned. He continues to say that past this next fiscal year qualified staff could begin to be hired by CTGR.</p> <p>Brooks states that \$480,000 for 3 EMT's and 3 Paramedics is already causing WVFD to fund part of the staff out of the Grand Ronde Station. Brooks asks how WVFD can continue to do business with CTGR at a cost to WVFD. Brown asks if the Tribal Council feels that the staffing using the student volunteers negatively impacted service as they were still qualified EMS providers.</p> <p>Warden states he is unsure about the quality of the care that was being provided but there was an average 17-minute response time to Grand Ronde which is not acceptable. Brooks states he was unaware of that, Chiefs at the time did not share that information.</p> <p>Mishler states he has added financial planning to Thursday's board meeting agenda, not intended for just WVFD but will mostly address WVFD. Mishler states he is trying to determine if this is all feasible because a millage rate of \$1.95 was only livable when Dallas was included. Mishler adds that he is unsure if WVFD can support the 6 employees at Grand Ronde without tribal funds. Hertel states that the \$1.95 is not only with Dallas. It was determined that this rate would work with multiple different options. Coming together also creates savings by efficiency and reduction in redundancy.</p> <p>Mishler asks Warden what EMS revenue he anticipates WVFD will lose? Warden expects 50% EMS revenue will be lost once CTGR is providing their own EMS. Warden continues to say that CTGR is willing to work as partners to work on patchwork since the boundaries of tribal land are more like a checkerboard than a solid chunk. Hertel states that this is a needed partnership. Brooks demands a step-by-step plan from Warden. Warden states he will continue to work with Chief Hertel through the transition.</p> <p>Brooks requests Warden to give more info about the staff's concerns regarding the board turmoil. Warden states he has heard concerns from staff about stability of WVFD. Hertel states he heard the same thing. Mishler adds that he does not think staff understand the decisions and implications of those decisions at the Board level. Mishler addresses staff and reiterates that WVFD is not leaving the 190 agreement and asks them hang in there. Whitman adds that during meetings the WVFD does not always sound professional.</p>
<p><b>Interfacility Transfers</b></p>	<p>Action</p>	<p>Brown states she pushed this to address concerns of CTGR and because WVFD did not do transfers from Lincoln City, historically. Warden states he had discussed transfers with Hertel already and had already agreed to allowing them. Warden added that he was not made aware of any concerns by CTGR. Brown states she was concerned for CTGR. Mishler states he does not want to fall back into not having coverage during 4-5-hour transfers. Hertel states that WVFD would continue with a matrix that optimizes staff use while monitoring service levels.</p> <p><b>Motion: Roy Whitman Second: Connie Brown</b>  Move to allow interfacility transfers again.  <b>Motion passes unanimously.</b></p>
<p><b>Volunteer Recruitment &amp; Retention</b></p>		<p>Mishler states that the SDAO review stated that 3 things need to be maintained: 1) volunteers, 2) student volunteers, and 3) CTGR contract. Mishler expresses concern that the first two of the three have already been diminished and the third is transitioning out. Brown suggests a committee be formed for volunteer recruitment. Hertel states that Chief Thomas already chairs a committee for volunteer</p>

	<p>recruitment &amp; retention. Warden adds that the district needs to embrace its volunteers. Mishler states that unions don't want volunteers in general, so he would like to see our union step up and include them.</p> <p><i>Audience participation:</i> Michaela Woods stated that staff does have concerns about the stability of WVFD and their positions. Staff can only hold on for so long without an organizational direction. Staff does appreciate the volunteer response and rely on their support.</p> <p><i>Audience participation:</i> Jakob Sessa stated he believes in the volunteer programs because he started as a Student Volunteer with Sheridan Fire District. Lots of career staff started through these programs. Career staff depend on the volunteer members and value their response.</p>
<b>Adjournment</b>	Meeting adjourned at 6:17 PM.

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

**Upcoming meetings/events:**

- 12-10-2020 Joint Board Meeting

**Board packet and handouts included:**

- Agenda

**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 Special Board Meeting on December 7, 2020 6:30 PM**  
**Sheridan Fire District- 230 SW Mill St. Sheridan, OR 97378\***  
**SW Polk Fire District- 275 Main St. Rickreall, OR 97371\***  
**West Valley Fire District- 825 NE Main St. Willamina, OR 97396\***

\*Meeting was held virtually via RingCentral Meetings and each board was present at their own main station.

Board Members Present			Board Members Absent
<b><u>Sheridan Fire District</u></b>	<b><u>SW Polk Fire District</u></b>	<b><u>West Valley Fire District</u></b>	None
Tammy Heidt	Rod Watson	Rick Mishler	<b>Administration Present</b>
Carol Harlan	Keith Moore	Gary Brooks	
Scot Breeden	Bruce Sigloh (V)	Roy Whitman	Fred Hertel
Parrish Van Wert	Frank Pender	Chris Greenhill	Mariah Prescott
Brice Ingram	Bob Davis (V)	Connie Brown	Damon Schulze (V)
			Les Thomas (V)

<b>GENERAL BUSINESS</b>		
<b>Call to Order</b>		President Tammy Heidt, Sheridan Fire District, opened the meeting at 6:35 pm. Each agency has a quorum of directors and which allows deliberation, decision making and will take public comment per the posted agenda. Pledge of allegiance was recited.
<b>ESCI Cooperative Services Study Presentation</b>		Presentation given by Sheldon Gilbert regarding the data collected by the ESCI Yamhill County Cooperative Services Study.
<b>ESCI Cooperative Services Study Discussion</b>		One thing not addressed in the study was how surrounding agencies join the cooperative services. This should be kept in mind as the districts work through the phases to allow expansion during the process.  Mishler asks why it is not recommended to go to one county wide right district right now? Gilbert explains that bite size pieces decreases the chance of failure for all agencies if some agencies fail to pass votes or chose to no longer be involved.  Davis asks what the estimated success rate would be for the cooperative services consolidation would be. Gilbert states he expects that because of the work Sheridan, SW Polk, and West Valley have already done, he expects they have a high probably of success. While the other agencies are not as far in the long in the process, they still have a good chance at success.
<b>WVFD Adjournment</b>		<b>Motion:</b> Connie Brown <b>Second:</b> Gary Brooks Adjourn meeting at 7:33 PM. <b>Motion passes unanimously.</b>
<b>ESCI Cooperative Services Study Discussion - continued</b>		Moore asks Gilbert for one strength and one challenge of these three districts.  Gilbert states he things the strength is that the three districts are already working towards this goal. The one challenge will be finances.
<b>SFD and SW Polk Adjournment</b>		<b>Motion:</b> Tammy Heidt <b>Second:</b> Carol Harlan Adjourn meeting at 7:39 PM. <b>Motion passes unanimously.</b>

**Upcoming meetings/events:**

- **12-10-2020 Joint Board Meeting**

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  - **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 December 10, 2020 6 PM**  
**Sheridan Fire District- 230 SW Mill St. Sheridan, OR 97378\***  
**SW Polk Fire District- 275 Main St. Rickreall, OR 97371\***  
**West Valley Fire District- 825 NE Main St. Willamina, OR 97396\***

\* Meeting was held virtually via RingCentral Meetings and each board was present at their own main station.

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

V = Virtual attendance ARC = arrived after roll call

GENERAL BUSINESS		
<b>Call to Order</b>		President Rod Watson, SW Polk Fire District, opened the meeting at 6:03 pm. Each agency has a quorum of directors and which allows deliberation, decision making. public comment may be taken per the posted agenda. Pledge of allegiance was recited.
<b>Executive Session</b>		Executive session called under ORS 192.660(2)(d) to conduct deliberations with persons designated by the governing body to carry on labor negotiations and ORS 192.660(2)(f) for the consideration of information or records that are exempt by law from public inspection.
<b>Board members arrive</b>		Bob Davis arrives at 6:13 PM and Scot Breeden arrives at 6:20, both during executive session.
<b>Additions or corrections to agenda</b>		"Payroll" was added as item F. in New Business. "CDRI Proposal" was added as item G. in New Business
<b>Approval of Minutes- ALL</b>	Action	<b>Motion:</b> Frank Pender <b>Second:</b> Connie Brown Move to approve presented minutes from the previous month. <b>Discussion:</b> None. <b>SFD- Motion approved unanimously.</b> <b>SWP- Motion approved unanimously.</b> <b>WVFD- Motion approved unanimously.</b>  <b>Motion:</b> Bruce Sigloh <b>Second:</b> Keith Moore Move to approve SW Polk special meeting minutes from the previous month. <b>Discussion:</b> None. <b>Motion approved unanimously.</b>
<b>Approve Financials</b>	Action	Ingram asks for clarification on what general supplies is used for and what would be categorized as consumable response supplies. Hertel clarifies that the "general supplies" is a line item, with types of supplies below it in sublines. Consumable response supplies are things like fire foam, tarps, etc. Harlan states that the 40% 40% 20% spreadsheet does not total. Hertel clarifies this is because a district already paid their portion. The totals are what are still outstanding for the other districts.



		<p>Harlan requests better documentation on those numbers so it is clear who still owes what and why the amounts do not total.</p> <p><b>Motion:</b> Carol Harlan <b>Second:</b> Scot Breeden Move to approve Sheridan Fire District financials. <b>Motion passes unanimously.</b></p> <p>Watson asks for clarification on what the over \$600,000 deposit is for and what the \$683,000 withdraw is for. Hertel states the deposit is from property taxes and the withdraw is a total of bills, construction payments, final apparatus payments, principal &amp; interest payment for bond, etc.</p> <p><b>Motion:</b> Frank Pender <b>Second:</b> Bob Davis Move to approve SW Polk Fire District Financials. <b>Discussion:</b> None. <b>Motion passes unanimously.</b></p> <p><b>Motion:</b> Roy Whitman <b>Second:</b> Connie Brown Move to approve West Valley financials. <b>Motion passes unanimously.</b></p>
<b>Audience Participation</b>		None
<b>OLD BUSINESS</b>		
<b>Union Contract</b>		<p><b>Motion:</b> Ingram Move to table discussion on union contract until next month. <b>Discussion:</b> Breeden states that one of his concerns is that the resident volunteer program was not mentioned in the contract. Sessa (Union President) states this was removed for legality based on attorney advice. Heidt asks if the union would be willing to write a letter supporting volunteers? Sessa states he would need to check with e- board but does not believe that would be a problem. <b>Ingram withdraws motion.</b></p> <p><b>Motion:</b> Brice Ingram <b>Second:</b> Parrish Van Wert I move to approve and adopt the union contract as written. <b>SFD- Motion approved unanimously.</b> <b>WVFD- Motion approved unanimously.</b></p>
<b>Employee Handbook - ALL</b>	<b>Action</b>	<p>Ingram states he never received old SFD handbook. Heidt clarifies that there were not previous handbooks.</p> <p><b>Motion:</b> Chris Greenhill <b>Second:</b> Frank Pender Move to approve joint employee handbook. <b>Discussion:</b> Breeden states that part of the employee handbook could change the union contract and requests those be identified as policies. Hertel states union contract supersedes the handbook and that the purpose of the two documents is different. Everything in the handbook is policy and covers all non-union staff as well. <b>SFD- Motion approved unanimously.</b> <b>SWP- Motion approved unanimously.</b> <b>WVFD- Motion approved unanimously.</b></p>
<b>Board member arrives</b>		Rick Mishler arrives at 7:50 PM.

<p><b>Board Policies - ALL</b></p>		<p>Davis asks if these new joint policies will replace the old policies. This was confirmed. Breeden asks where the policies came from? Hertel states they were drafts from SDAO with the changes made by the boards already.</p> <p><b>Motion:</b> Frank Pender <b>Second:</b> Bob Davis Move to approve board policies as presented. <b>Discussion:</b> Mishler states he would like to compare and review. <b>SFD- Breeden and Ingram vote nay. Van Wert, Heidt and Harlan vote aye. Motion passes.</b> <b>SWP- Motion approved unanimously.</b> <b>WVFD- Mishler, Brown and Brooks vote nay. Whitman and Greenhill vote aye. Motion fails.</b></p>
<p><b>2018-2019 Audit - WVFD</b></p>		<p>Mishler states he did not have time to review the audit. Brooks states that last meeting he had 3 changes: both counties needed added to the cover page, the administrative assistant needed changed from Carolyn Watt to Judy Breeden, and the suggestion page was missing. Brooks states the only change that was made was the counties. Hertel states that Carolyn Watt was here during most of the year being audited and the auditor suggestions letter is at the end of the audit.</p> <p>Mishler asks to add this topic to next week's special meeting to give the board more time to review.</p>
<p><b>Billing Ordinance- ALL</b></p>		<p>Reviewed treatment/non-transport (TNT) staff report that was in board packets.</p> <p>Mishler asks to clarify that these fees do not have anything to do with vehicle accidents. This was confirmed. Brown suggests these fees be assessed on a case-by-case basis for a lift assist. Hertel clarifies that these fees are not for lift assists. Brown asks what the difference between a TNT and a lift assist is. Hertel states that we do not charge for lift assists unless they are in a facility. Brooks gives an example he heard in the community of a wellness check that the responding paramedic said there would not be a fee, but the patient still got a bill. Hertel states administration worked on staff education and will continue to do staff education. Ingram asks if insurance covers the TNT fee. Hertel states TNT fees are not covered by insurance or FireMed.</p> <p><b>Motion:</b> Chris Greenhill Move to retain current procedure to not have negative financial impact on the district. <b>Discussion:</b> Hertel states that there is no need to take action to remain the same as previously approved. Ingram states that taxpayers already pay for emergency medical services (EMS). Hertel states that taxes do not cover EMS, only fire services. Brown requests a layman terms article be put in Bulletin Board. Breeden adds it should be included in the FireMed renewal packets, as well. Mishler asks if a handout could be created for patients on scene. <b>Greenhill withdraws motion.</b></p>
<p><b>NEW BUSINESS</b></p>		
<p><b>Conflagration Resolutions</b></p>	<p>Action</p>	<p>Watson asks if these resolutions are just replacing money spent on conflagrations. Hertel explains that it covers matching grant funds need for SDAO grants, Rob Foster's check for his deployment and appropriates revenue.</p> <p><b>Motion:</b> Bruce Sigloh <b>Second:</b> Bob Davis</p>

		<p>I move to accept SW Polk Fire District Resolution 2020-2021-04 adopting a supplemental budget for fiscal year 2020-2021.  <b>Discussion:</b> None  <b>Motion approved unanimously.</b></p> <p><b>Motion:</b> Scot Breeden <b>Second:</b> Brice Ingram  I move to accept Sheridan Fire District Resolution 2020-2021-13 adopting a supplemental budget for fiscal year 2020-2021.  <b>Motion approved unanimously.</b></p> <p>Van Wert asked if they could approve multiple of these similar resolutions at one time. Hertel stated he believed that would suffice if all Board members were OK with that process.</p> <p><b>Motion:</b> Parrish Van Wert <b>Second:</b> Scot Breeden  I move to accept Sheridan Fire District Resolution 2020-2021-14 through 2020-2021-16 adopting a supplemental budget for fiscal year 2020-2021.  <b>Discussion:</b> Amend motion to include 2020-2021-12.  <b>Motion approved unanimously.</b></p>
<b>Seismic Upgrades RFP -SFD</b>		<p>Reviewed staff report presented at board meeting.</p> <p><b>Motion:</b> Scot Breeden <b>Second:</b> Carol Harlan  I move to allow the Fire Chief to enter into negotiations with and subsequently sign an Architect &amp; Engineering Services contract for the purpose of implementing the Station 190 seismic upgrades with Carlson Veit Junge Architects, PC, as the successful RFP candidate. If their bid is outside of the grant dollars the Fire Chief may move negotiations to the secondary candidate, Mackenzie Group.  <b>Discussion:</b> Breeden asks if the board get to approve the contractor bids also? This is confirmed.  <b>Motion approved unanimously.</b></p>
<b>Ambulance Purchase- SFD</b>	Action	<p>Reviewed staff report in the board packet.</p> <p>Ingram asks where the new ambulance will be kept? Hertel states the new ambulance and the reserve ambulance will be in Sheridan. There is also discussion of moving Medic 193 to Salt Creek to have that be first up for calls on that side of Sheridan's district. Harlan asks if the McMinnville medic will continue to be borrowed until the new medic arrives. Hertel confirms this. Breeden states the district needs to spend \$7000 to get the DEF system replaced. Hertel states there is a potential need to start considering mileage instead of years of service in determining an ambulance replacement.</p> <p><b>Motion:</b> Parrish Van Wert <b>Second:</b> Tammy Heidt  I move that we approve staff to purchase the identified ambulance and power lift using an inter-state cooperative purchasing agent.  <b>Discussion:</b> None  <b>Breeden and Ingram vote nay. Van Wert, Heidt and Harlan vote aye. Motion passes.</b></p>
<b>2019-2020 Audit-SFD</b>	Action	<p>Breeden states he wants time to review it and suggests it be tabled until next month.</p> <p>Mishler states there were several inadequacies in the audit and asks if SFD board have a plan? Heidt states they will review the audit and make decisions then.</p>

<b>Financial Planning- WVFD</b>		<p>Mishler states he plans to get a five-year plan together for financial planning. Mishler adds that he doesn't see a way to save money by joining any cooperative services.</p> <p>Meeting date set for Wednesday December 16<sup>th</sup> at 6pm.</p>
<b>Payroll- SFD and WVFD</b>		<p><b>Motion:</b> Carol Harlan <b>Second:</b> Chris Greenhill</p> <p>Move to outsource payroll processing to Great Northern Staff Administrators (GNSA) and allow the Fire Chief to sign the contract.</p> <p>Discussion: Mishler asks if the districts will still do the data collection prior to getting it to the payroll company. Hertel states that yes, district staff will verify data before the payroll company pulls it from our software.</p> <p><b>SFD- Motion approved unanimously.</b> <b>WVFD- Motion approved unanimously.</b></p>
<b>CDRI Proposal</b>		<p>Proposal presented to the board during the meeting. Hertel explained the proposal and the need to affirm the contract at the January Board meeting to meet the election timeline.</p>
<b>COMMENTS</b>		
<b>Chief's Report</b>		<p>Reviewed written report.</p> <p>SDAO Annual conference will be free and virtual in February 2021. Any board members interested should sign up or let staff know to sign them up.</p> <p>SDAO and WHA had scheduled a mission vision values and SWOT for this month but is has been moved to Jan 27<sup>th</sup> due to the COVID-19 restrictions. Hertel request a preferred time of day from the board members. Evenings work best for most board members. The following board members ask to participate in the event:</p> <p>SFD- Breeden and Heidt WV-Brown, Brooks, and Mishler SW-Davis</p> <p>Hertel states a chief petitioner for SFD is needed ASAP.</p>
<b>Director Comments</b>		<p>Mishler states that Dallas shops are expensive on labor and gives an example of an invoice for several hours of labor for routine maintenance. Mishler states that staff should request more detailed invoice.</p> <p>Breeden states he would like to address comments made in previous meetings. He states that Davis stated SWP and SFD are running out of money. Breeden states that SFD is not. Additionally, it was stated that TVFR has not "taken over" anyone, instead they have been invited in. Even if they did, Breeden asks why wouldn't you want their better service.</p> <p>Brooks asks during the Sheridan Dairy Queen accident and the log truck fire why a McMinnville engine was needed. Hertel states that there have been a couple times recently that an accident has required all our resources and mutual aid was needed from other agencies.</p>
<b>Adjournment</b>		<p><b>Meeting adjourned at 9:11 PM</b></p>

Action Items/Items for Follow-Up

Deliverable	Responsible Party	Timeline

**Upcoming meetings/events:**

- 1-14-2021 Joint Board Meeting

**Board packet and handouts included:**

- Agenda
- Joint Meeting Minutes
- SW Polk Special Meeting Minutes
- Financial Reports
- Board Policies
- WV 2018-19 Audit
- Billing Ordinance Staff Report
- SW Polk Resolution No. FY 2020-21-04
- SFD Resolution No. FY 2020-21-12
- SFD Resolution No. FY 2020-21-13
- SFD Resolution No. FY 2020-21-14
- SFD Resolution No. FY 2020-21-15
- SFD Resolution No. FY 2020-21-16
- Seismic Upgrades RFP Staff Report
- Purchasing Ambulance Staff Report
- SFD 2019-20 Audit
- Payroll Staff Report
- Chief's Report

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- Honor confidentiality
- Have fun!

**Minutes for WVFD Special Board Meeting on December 16, 2020 6 PM**  
**825 NE Main St. Willamina, OR 97396**  
 Meeting was held virtually via RingCentral Meetings

Board Members Present	Board Members Absent
<b>West Valley Fire District</b> Rick Mishler Gary Brooks Roy Whitman Chris Greenhill Connie Brown	None
	<b>Administration Present</b>
	Fred Hertel Mariah Prescott Damon Schulze (V) Les Thomas

GENERAL BUSINESS		
<b>Call to Order</b>		President Rick Mishler, West Valley Fire District, opened the meeting at 6:00 pm. The agency has a quorum of directors which allows deliberation and decision making. Public comment will be taken per the agenda.
<b>Ambulance payment plan - Not on agenda</b>		Mishler asked if \$50,000 for the ambulance down payment was already in the capital outlay? Hertel confirms. Mishler asks the board how much they think should be allocated to the down payment for the ambulance. Greenhill suggests \$100,000 to get a good amount paid off and prevent large amounts of interest. Brown expresses concern about how that might impact cashflow as services continue to be added. Brown suggests leaving more money for reserves instead of paying more money on the down payment than anticipated. Hertel states the \$50,000 per year that was planned for the 5 years of the levy would leave \$30,000 at the end of 5 years plus interest. Mishler agrees that \$100,000 would take care of the extra \$30,000 plus reduce interest.
<b>Financial Future- Out of order from agenda</b>		Mishler brings up handout he gave out at last board meeting. Mishler asks if the staff could fill out the handout. Mishler expresses concern that as revenue decreases with the Confederated Tribes of Grand Ronde (CTGR) transition, West Valley Fire District (WVFD) will struggle to continue to fund the staff in Grand Ronde. Hertel states he believes the cash carryover and handle that for one year, but it would decrease reserves. Hertel states he will begin budgets early this year, in January, to help make these decisions. Mishler emphasizes the importance of maintaining service out of Willamina because that is what was promised with the levy. Brooks asks if CTGR staffs one shift and WVFD staffs 2 shifts, will operational differences be an issue. Hertel states he is not concerned about that becoming an issue. Mishler asks what the training prop will cost WVFD? Hertel states the prop is a SW Polk grant therefore any expenses incurred for the prop will be a SW Polk expense. It will not cost WVFD anything, unless there are additions to supplies added at a 40/40/20 split in the future. Brooks asks what expenses out at Buell were paid for by all three districts. Hertel states all Buell purchases were SFD expenses.
<b>2018-2019 Financial Audit</b>		Mishler asks how the deficiencies will be addressed, specifically board monitoring financials. Hertel states there is a threshold for where the board should be involved in financials. For example, looking at line-item totals instead of individual purchases. Hertel states he also is working with the auditor to learn how to continue to become more compliant. Greenhill asks what insurance the audit is referring to. Hertel states it is fidelity insurance, which individually is only \$100,000 but the district has a

		<p>\$1,000,000 umbrella policy that covers the rest. Hertel states that the segregation of duties is standard at an agency this size because there are not enough positions to create proper separation. Brooks asks why data was not available for part of the year. Hertel states this data was not available from previous administration. Hertel explains that some checks did not have documentation, which has been fixed already. The PERS records issue has also already been fixed. Hertel states the IT changes are still in process, but staff is aware and working on compliance. Mishler asks how to address the joint purchasing concern on SFD audit. Hertel states the joint purchasing is a struggle for the auditor to track. However, joint purchasing allows bulk purchases, saving money. Additionally, separate credit cards are in process, which will help. Brown suggests since it may be up to 5 years before WVFD joins the consolidation, they should purchase separately.</p>
<b>Future Planning</b>		<p>Discussion was held about staff concerns and how board discussions continue to stir the concern.</p> <p>Discussion was held about how finances will or will not improve by joining a consolidation.</p> <p>Clarification was given on what Mishler is asking for with his projection handout.</p> <p>Clarification was given about a debt distribution plan is and that could be worked on by all three districts. Bond debt can be distributed, taken care of by capital or services or remain in the original district until paid off.</p> <p>Discussion was held about if \$1.95 is going to be enough long term. This will only last for so long. Typically a tax rate will get districts along for 5 to 10 years maximum before the cost of living increases to above what that tax rate can handle.</p> <p>Mishler asks board members to jot notes down about board policies to get them approved at next meeting.</p> <p>Special meeting set for Monday Jan 11th at 4 PM.</p>
<b>Adjournment</b>		<p><b>Motion:</b> Gary Brooks <b>Second:</b> Connie Brown Move to adjourn meeting at 7:40 PM. <b>Motion passes unanimously.</b></p>

Action Items/Items for Follow-Up		
Deliverable	Responsible Party	Timeline
5-year projection document	Staff	2- 4 months

Upcoming meetings/events:

- 1-14-2021 Joint Board Meeting

Board packet and handouts included:

- Agenda

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
8/3/2020	FlashAlert	SFD	\$ 188.00	\$ -	\$ 75.20	\$ 37.60	Ads
11/11/2020	Microsoft	SFD	\$ 28.00	\$ -	\$ 11.20	\$ 5.60	Contracted
11/11/2020	Microsoft	SFD	\$ 125.00	\$ -	\$ 50.00	\$ 25.00	Contracted
11/13/2020	USPS	SFD	\$ 110.00	\$ -	\$ 44.00	\$ 22.00	Office
11/19/2020	Staples	SFD	\$ 138.41	\$ -	\$ 55.36	\$ 27.69	Office
11/21/2020	Jabra	WVFD	\$ 859.00	\$ 343.60		\$ 171.80	Training
11/22/2020	Burger King	WVFD	\$ 109.40	\$ 43.76		\$ 21.88	Training
11/24/2020	Subway	WVFD	\$ 48.44	\$ 19.38		\$ 9.69	Training
12/4/2020	Walter E Nelson Co.	SFD	\$ 129.39	\$ -	\$ 51.76	\$ 25.88	F. maint.
12/6/2020	Amazon	WVFD	\$ 449.88	\$ 179.95		\$ 89.98	Office
12/6/2020	Amazon	WVFD	\$ 629.97	\$ 251.99		\$ 125.99	Office
12/8/2020	Parkrose Hardware	WVFD	\$ 634.15	\$ 253.66		\$ 126.83	Uniforms
12/11/2020	Microsoft	SFD	\$ 35.34	\$ -	\$ 14.14	\$ 7.07	Contracted
12/11/2020	Microsoft	SFD	\$ 125.00	\$ -	\$ 50.00	\$ 25.00	Contracted
12/11/2020	MES	WVFD	\$ 540.00	\$ 216.00	\$ -	\$ 108.00	Uniforms
12/12/2020	Verizon	SFD	\$ 183.20	\$ -	\$ 73.28	\$ 36.64	Telephone
12/12/2020	Amazon	WVFD	\$ 129.00	\$ 51.60	-	\$ 25.80	Office
12/13/2020	Streamline	SFD	\$ 160.00	\$ -	\$ 64.00	\$ 32.00	Ads
12/14/2020	MES	WVFD	\$ 630.00	\$ 252.00	\$ -	\$ 126.00	Uniforms
12/15/2020	Town & Country Advertising	SFD	\$ 75.00	\$ -	\$ 30.00	\$ 15.00	Ads
12/16/2020	MES	WVFD	\$ 560.00	\$ 224.00	\$ -	\$ 112.00	Uniforms
12/17/2020	MES	WVFD	\$ 90.00	\$ 36.00	\$ -	\$ 18.00	Uniforms
12/21/2020	Daily Dispatch	SFD	\$ 405.00	\$ -	\$ 162.00	\$ 81.00	Ads
12/22/2020	MES	WVFD	\$ 719.28	\$ 287.71	\$ -	\$ 143.86	Uniforms
12/31/2020	CFO Selections	SFD	\$ 453.75	\$ -	\$ 181.50	\$ 90.75	Contracted
1/1/2021	Bulletin Board	SFD	\$ 213.00	\$ -	\$ 85.20	\$ 42.60	Ads
1/4/2021	MLynn Designs	WVFD	\$ 191.00	\$ 76.40	\$ -	\$ 38.20	Contracted
1/7/2021	Maxwell Mapping	SFD	\$ 500.00	\$ -	\$ 200.00	\$ 100.00	Contracted
			\$ -	\$ -	\$ -	\$ -	

\$ 8,459.21 \$ 2,236.05 \$ 1,147.64 \$ 1,691.85

\$ - \$ 416.40 \$ - \$ 208.20 Ads  
\$ 76.40 \$ 506.84 \$ 38.20 \$ 253.42 Contracted  
\$ - \$ 51.76 \$ - \$ 25.88 F. Maint  
\$ 483.54 \$ 99.36 \$ 241.77 \$ 49.69 Office  
\$ - \$ 73.28 \$ - \$ 36.64 Telephone  
\$ 406.74 \$ - \$ 203.37 \$ - Training  
\$ 1,269.37 \$ - \$ 634.69 \$ - Uniforms

December 40/40/20 bills

\$ 2,236.05 \$ 1,147.64 \$ 1,118.02 \$ 573.83

SFD to WV CK#	WV to SFD CK#	SW to WV CK#	SW to SFD CK#
1/14/2021	1/14/2021	1/14/2021	1/14/2021

	Base	OT	FLSA	Gross	Employer Cont. Taxes/Ins.	PERS	W/C	Total
<b>SHERIDAN FIRE</b>								
FF/ EMT	\$ 3,894.60	\$ 316.72	\$ -	\$ 4,211.32	\$ 2,155.54	\$ -	\$ 228.67	\$ 6,595.53
FF/ EMT Backpay	\$ 567.15	\$ 146.62	\$ 22.56	\$ 736.33	\$ 57.07	\$ -	\$ 39.98	\$ 833.38
FF/ Paramedic	\$ 4,555.29	\$ 578.72	\$ -	\$ 5,134.01	\$ 1,185.82	\$ 1,308.66	\$ 278.78	\$ 7,907.27
FF/ Paramedic Backpay	\$ 1,083.73	\$ 111.60	\$ 43.20	\$ 1,238.53	\$ 94.75	\$ 315.70	\$ 67.25	\$ 1,716.23
FF/ Paramedic	\$ 5,022.21	\$ 100.00	\$ 207.00	\$ 5,329.21	\$ 1,202.23	\$ 1,358.42	\$ 289.38	\$ 8,179.23
FF/ Paramedic Backpay	\$ 1,229.40	\$ 128.52	\$ 38.76	\$ 1,396.68	\$ 106.84	\$ 356.01	\$ 75.84	\$ 1,935.37
FF/ Paramedic	\$ 4,371.79	\$ 1,323.11	\$ -	\$ 5,694.90	\$ 445.88	\$ -	\$ 309.23	\$ 6,450.01
FF/ Paramedic Backpay	\$ 905.41	\$ 230.95	\$ 28.22	\$ 1,164.58	\$ 90.25	\$ -	\$ 63.24	\$ 1,318.07
FF/ Paramedic	\$ 4,371.79	\$ 1,209.79	\$ -	\$ 5,581.58	\$ 1,219.69	\$ 1,422.74	\$ 303.08	\$ 8,527.09
FF/ Paramedic Backpay	\$ 1,012.45	\$ 311.61	\$ -	\$ 1,324.06	\$ 101.29	\$ 337.50	\$ 71.90	\$ 1,834.75
FF/ Paramedic	\$ 4,418.63	\$ 136.60	\$ 254.94	\$ 4,810.17	\$ 1,160.91	\$ 1,226.11	\$ 261.19	\$ 7,458.38
FF/ Paramedic Backpay	\$ 1,042.63	\$ 218.64	\$ 29.42	\$ 1,290.69	\$ 98.74	\$ 329.00	\$ 70.08	\$ 1,788.51
	\$ 32,475.08	\$ 4,812.88	\$ 624.10	\$ 37,912.06				\$ 52,755.33
<b>WEST VALLEY FIRE</b>								
FF/ EMT	\$ 4,784.00	\$ 9.20	\$ -	\$ 4,793.20	\$ 1,153.80	\$ 990.75	\$ 157.22	\$ 7,094.97
FF/ Paramedic	\$ 4,286.07	\$ 105.96	\$ -	\$ 4,392.03	\$ 1,139.68	\$ -	\$ 144.06	\$ 5,675.77
FF/ Paramedic Backpay	\$ 604.47	\$ 166.16	\$ 19.92	\$ 790.55	\$ 61.27	\$ -	\$ 25.93	\$ 877.75
FF/ EMT	\$ 3,894.60	\$ 1,035.44	\$ 224.70	\$ 5,154.74	\$ 339.22	\$ 1,065.48	\$ 169.08	\$ 6,728.52
FF/ EMT Backpay	\$ 261.90	\$ 64.69	\$ 4.70	\$ 331.29	\$ 25.68	\$ 68.48	\$ 10.87	\$ 436.31
FF/ Paramedic	\$ 4,555.29	\$ -	\$ 262.78	\$ 4,818.07	\$ 1,156.84	\$ 995.90	\$ 158.03	\$ 7,128.84
FF/ Paramedic Backpay	\$ 1,104.59	\$ 458.10	\$ 43.20	\$ 1,605.89	\$ 122.85	\$ 331.94	\$ 52.67	\$ 2,113.35
FF/ Paramedic	\$ 4,418.63	\$ 1,699.50	\$ -	\$ 6,118.13	\$ 1,249.75	\$ 1,264.62	\$ 200.67	\$ 8,833.17
FF/ Paramedic Backpay	\$ 1,040.47	\$ 251.27	\$ -	\$ 1,291.74	\$ 98.83	\$ 267.00	\$ 42.37	\$ 1,699.94
FF/ Paramedic	\$ 4,371.79	\$ 919.02	\$ 180.20	\$ 5,471.01	\$ 1,212.05	\$ -	\$ 179.45	\$ 6,862.51
FF/ Paramedic Backpay	\$ 559.10	\$ 223.02	\$ 11.76	\$ 793.88	\$ 61.52	\$ -	\$ 26.04	\$ 881.44
FF/ EMT	\$ 3,894.60	\$ -	\$ 160.50	\$ 4,055.10	\$ 2,044.68	\$ 838.19	\$ 133.01	\$ 7,070.98
FF/ EMT Backpay	\$ 567.48	\$ 165.10	\$ 17.86	\$ 750.44	\$ 58.16	\$ 155.12	\$ 24.61	\$ 988.33
FF/ Paramedic	\$ 4,418.63	\$ 245.88	\$ 182.10	\$ 4,846.61	\$ 2,070.14	\$ 1,001.79	\$ 158.97	\$ 8,077.51
FF/ Paramedic Backpay	\$ 1,040.67	\$ 122.16	\$ 41.04	\$ 1,203.87	\$ 92.10	\$ 248.84	\$ 39.49	\$ 1,584.30
FF/ Paramedic	\$ 4,783.06	\$ 1,441.54	\$ -	\$ 6,224.60	\$ 2,781.64	\$ 1,286.62	\$ 204.17	\$ 10,497.03
FF/ Paramedic Backpay	\$ 1,125.26	\$ 284.46	\$ 44.56	\$ 1,454.28	\$ 111.26	\$ 300.60	\$ 47.70	\$ 1,913.84
FF/ EMT	\$ 4,338.37	\$ 834.50	\$ -	\$ 5,172.87	\$ 2,130.88	\$ 1,069.23	\$ 169.67	\$ 8,542.65
FF/ EMT Backpay	\$ 627.38	\$ 251.00	\$ 12.00	\$ 890.38	\$ 68.11	\$ 184.04	\$ 29.20	\$ 1,171.74
FF/ EMT	\$ 4,011.44	\$ -	\$ 231.42	\$ 4,242.86	\$ 394.03	\$ 877.00	\$ 139.17	\$ 5,653.05
FF/ EMT Backpay	\$ 267.92	\$ 38.65	\$ 4.16	\$ 310.73	\$ 23.77	\$ 64.23	\$ 10.19	\$ 408.92
FF/ Paramedic	\$ 4,418.63	\$ 997.18	\$ 182.10	\$ 5,597.91	\$ 1,222.51	\$ 1,157.09	\$ 183.61	\$ 8,161.12
FF/ Paramedic Backpay	\$ 1,056.19	\$ 229.68	\$ 42.24	\$ 1,328.11	\$ 101.60	\$ 274.52	\$ 43.56	\$ 1,747.79
	\$ 60,430.54	\$ 9,542.51	\$ 1,665.24	\$ 71,638.29				\$ 102,402.05

December-20

Name 40/40/20	Base	OT	FLSA	Gross	Employer Cont. Taxes/Ins.	PERS	W/C	Cell Phone	Total	SFD 40%	WVFD 40%	SW POLK 20%
Chief	\$ 9,833.33	\$ -	\$ -	\$ 9,833.33	\$ 3,027.33	\$ 2,341.32	\$ 32.45	\$ 65.00	\$ 15,299.43	\$ 6,119.77	\$ 6,119.77	\$ 3,059.89
Chief	\$ 9,012.50	\$ -	\$ -	\$ 9,012.50	\$ 2,741.95	\$ 2,145.88	\$ 29.74	\$ 65.00	\$ 13,995.07	\$ 5,598.03	\$ 5,598.03	\$ 2,799.01
Chief	\$ 8,154.17	\$ -	\$ -	\$ 8,154.17	\$ 2,826.36	\$ 2,078.50	\$ 26.91	\$ 65.00	\$ 13,150.94	\$ 5,260.37	\$ 5,260.37	\$ 2,630.19
Admin Staff	\$ 4,666.67	\$ -	\$ -	\$ 4,666.67	\$ 2,632.31	\$ 973.47	\$ 8.40	\$ -	\$ 8,280.85	\$ 3,312.34	\$ 3,312.34	\$ 1,656.17
Admin Staff	\$ 3,154.67	\$ 737.10	\$ -	\$ 3,891.77	\$ 1,092.57	\$ 811.82	\$ 7.01	\$ -	\$ 5,803.17	\$ 2,321.27	\$ 2,321.27	\$ 1,160.63
Battalion Chief	\$ 6,660.67	\$ 514.75	\$ 274.50	\$ 7,449.92	\$ 2,843.48	\$ 1,898.98	\$ 24.58	\$ 35.00	\$ 12,251.97	\$ 4,900.79	\$ 4,900.79	\$ 2,450.39
Battalion Chief	\$ 7,072.67	\$ 350.08	\$ 58.34	\$ 7,481.09	\$ 2,846.18	\$ 1,906.93	\$ 24.69	\$ 35.00	\$ 12,293.89	\$ 4,917.55	\$ 4,917.55	\$ 2,458.78
Battalion Chief	\$ 6,660.67	\$ 144.13	\$ 164.70	\$ 6,969.50	\$ 2,806.43	\$ 1,776.53	\$ 23.00	\$ 35.00	\$ 11,610.45	\$ 4,644.18	\$ 4,644.18	\$ 2,322.09
	\$ 55,215.35	\$ 1,746.06	\$ 497.54	\$ 57,458.95					\$ 92,685.76	\$ 37,074.30	\$ 37,074.30	\$ 18,537.15
<b>SW Polk</b>												
FF/ EMT	\$ 4,011.44	\$ 205.40	\$ -	\$ 4,216.84	\$ 1,115.51	\$ 1,074.87	\$ 228.97	\$ -	\$ 6,636.20			
FF/ EMT backpay	\$ 680.87	\$ 206.21	\$ 22.90	\$ 909.98	\$ 69.62	\$ 231.95	\$ 49.41	\$ -	\$ 1,260.97			
FF/ EMT	\$ 4,338.37	\$ 743.68	\$ 178.80	\$ 5,260.85	\$ 2,232.49	\$ 1,340.99	\$ 285.66	\$ -	\$ 9,119.99			
FF/ EMT backpay	\$ 625.84	\$ 467.19	\$ 24.76	\$ 1,117.79	\$ 85.51	\$ 284.92	\$ 60.70	\$ -	\$ 1,548.92			
FF/ Paramedic	\$ 3,664.45	\$ -	\$ -	\$ 3,664.45	\$ 286.27	\$ 934.07	\$ 198.98	\$ -	\$ 5,083.77			
FF/ Paramedic	\$ 4,418.63	\$ -	\$ 254.94	\$ 4,673.57	\$ 2,186.73	\$ 1,191.29	\$ 253.77	\$ -	\$ 8,305.37			
FF/ Paramedic backpay	\$ 1,052.69	\$ 204.90	\$ 41.04	\$ 1,298.63	\$ 99.35	\$ 331.02	\$ 70.52	\$ -	\$ 1,799.52			
	\$ 18,792.29	\$ 1,827.38	\$ 522.44	\$ 21,142.11					\$ 31,955.21			
												\$ 37,074.30
												\$ 50,492.37
December-20												

VV CK# 1/14/2021  
SW CK# 1/14/2021

1/12/2021

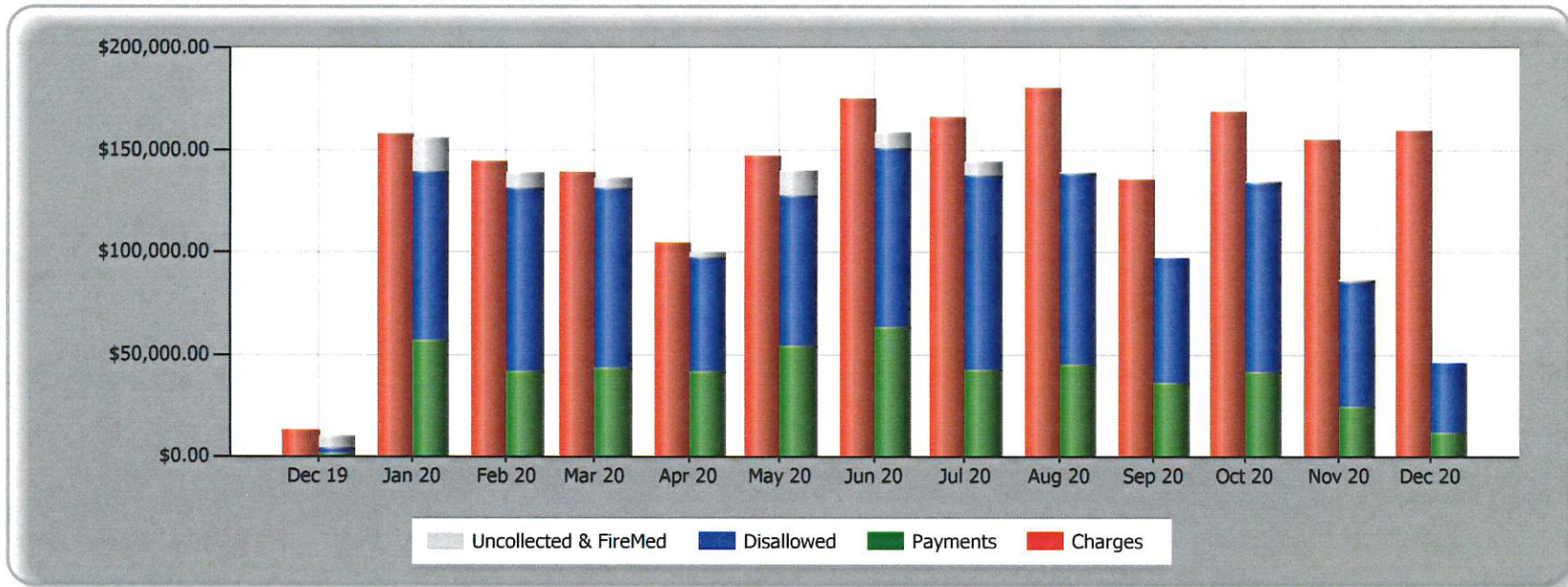
**Sheridan**  
**ANNUAL COLLECTION STATISTICS**

Date Of Service	12/01/2019
Date Of Service	12/31/2020
Invoices	0
Company	Sheridan

Month	Tickets	Charges	Payments	%	FireMed	%	Disallowed	%	Uncollected	%	Pending	%
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	-57,117.60	36 %	-275.00	0 %	-82,331.23	52 %	-16,384.50	10 %	2,299.17	1 %
Feb 20	77	144,177.50	-41,842.54	29 %	-1,050.00	1 %	-89,230.20	62 %	-6,706.34	5 %	5,348.42	4 %
Mar 20	76	138,970.00	-43,574.70	31 %	-1,044.00	1 %	-87,353.35	63 %	-4,454.95	3 %	2,543.00	2 %
Apr 20	57	104,402.50	-41,729.44	40 %	-1,345.79	1 %	-55,030.39	53 %	-1,629.38	2 %	4,667.50	4 %
May 20	78	146,812.50	-54,473.91	37 %	-746.76	1 %	-73,258.74	50 %	-11,382.26	8 %	6,950.83	5 %
Jun 20	95	175,420.00	-62,904.90	36 %	-3,794.50	2 %	-87,702.43	50 %	-4,550.00	3 %	16,468.17	9 %
Jul 20	88	166,234.44	-42,920.79	26 %	-1,190.00	1 %	-94,511.24	57 %	-6,260.88	4 %	21,351.53	13 %
Aug 20	98	180,644.17	-45,482.95	25 %	-275.00	0 %	-92,600.45	51 %	-1,030.00	1 %	41,255.77	23 %
Sep 20	69	135,805.64	-36,448.41	27 %	0.00	0 %	-60,779.01	45 %	0.00	0 %	38,578.22	28 %
Oct 20	88	168,827.49	-41,310.71	24 %	-790.00	0 %	-92,213.79	55 %	0.00	0 %	34,512.99	20 %
Nov 20	73	155,432.33	-24,208.29	16 %	-570.00	0 %	-62,027.80	40 %	0.00	0 %	68,626.24	44 %
Dec 20	80	160,162.63	-12,293.39	8 %	0.00	0 %	-34,005.98	21 %	0.00	0 %	113,863.26	71 %

971      1,848,720.42      -505,402.87      -11,081.05      -913,613.98      -59,026.26      359,596.26

**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  
December 31, 2020

For January 2021 Board Meeting

	BALANCE	DEPOSIT	WITHDRAWAL	INTEREST	FEEs	BALANCE	
Checking/First Federal	\$ 241,025.77	\$205,119.36	-\$296,143.72	\$0.00	\$0.00	\$ 150,001.41	√
LGIP	\$ 802,920.18	\$279,806.76	-\$100,000.00	\$669.65	-\$0.05	\$ 983,396.54	√
Checking/US Bank	\$ 292,621.52	\$61,179.14	\$0.00	\$2.67	\$0.00	\$ 353,803.33	√
Petty Cash	\$ 56.00	\$0.00	\$0.00	\$0.00	\$0.00	\$ 56.00	√
<b>Totals</b>	\$ 1,336,623.47	\$546,105.26	\$ (396,143.72)	\$ 672.32	\$ (0.05)	\$ 1,487,257.28	

√ Indicates reconciled to statement
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**Sheridan Fire District**  
**Profit & Loss**  
 December 2020

	Dec 20
<b>Income</b>	
<b>General Fund.</b>	
<b>Contractual Services</b>	
IGA for Personnel Services	81,995.63
<b>Total Contractual Services</b>	81,995.63
<b>Estimated Taxes to be Rec'd</b>	
Yamhill County-Current	214,236.16
Yamhill Current Local Option Tx	64,535.68
Polk County-Current	554.06
Polk Current Local Option Tax	252.22
<b>Total Estimated Taxes to be Rec'd</b>	279,578.12
<b>Yamhill/Polk Prior Taxes</b>	
Yamhill County-Prior	1,024.95
Polk County-Prior	261.07
<b>Total Yamhill/Polk Prior Taxes</b>	1,286.02
<b>Miscellaneous Income</b>	
Account Interest	672.32
Surplus Sales	5,058.00
Tax Interest	11.80
<b>Total Miscellaneous Income</b>	5,742.12
<b>User Fees/Fire Med/GEMT</b>	
Ambulance User Fees	72,439.15
Cost Recovery	65.00
Fire Med	450.00
<b>Total User Fees/Fire Med/GEMT</b>	72,954.15
<b>Total General Fund.</b>	441,556.04
<b>Total Income</b>	441,556.04
<b>Gross Profit</b>	441,556.04
<b>Expense</b>	
<b>General Fund</b>	
<b>MATERIALS &amp; SERVICES</b>	
Apparatus & Equipment Maint	
Fuel & Oil	1,587.72
Maintenance Supplies & Tools	254.21
Vendor Services	9,951.11
<b>Total Apparatus &amp; Equipment Maint</b>	11,793.04

**Sheridan Fire District**  
**Profit & Loss**  
**December 2020**

	Dec 20
Conflagration Expense	25,429.94
Dispatch & Radio Services	2,516.08
EMS Supplies	5,551.06
Facility Maintenance	
Station 190	1,348.94
Station 198	1,838.64
	3,187.58
<b>Total Facility Maintenance</b>	<b>3,187.58</b>
General Supplies	
Consumable Response Supplies	80.69
Janitorial Supplies	623.65
Office Supplies	680.50
	1,384.84
<b>Total General Supplies</b>	<b>1,384.84</b>
Insurance	265.00
Miscellaneous	
Banking Fees	1.81
Subscriptions, Ads & Publishing	107.90
For SW Polk	851.43
For West Valley Fire	9,205.12
	10,166.26
<b>Total Miscellaneous</b>	<b>10,166.26</b>
Professional Fees	
Auditors	7,750.00
Billing Services	3,889.70
Contracted Services	8,786.45
Member Physicals, Testing & Vac	208.00
Payroll Expenses	196.75
	20,830.90
<b>Total Professional Fees</b>	<b>20,830.90</b>
Travel & Education	
Fire/EMS Training	46.12
Travel	249.71
	295.83
<b>Total Travel &amp; Education</b>	<b>295.83</b>
Utilities	
Station 190	
Electricity	635.33
Natural Gas	791.91
Telephone/Cellphones	794.01
Water/Sewer	172.35
	2,393.60
<b>Total Station 190</b>	<b>2,393.60</b>



**Sheridan Fire District**  
**Profit & Loss**  
**December 2020**

	Dec 20
<b>Station 197</b>	
Electricity	108.53
Internet/TV	329.41
Water/Sewer	48.77
	486.71
<b>Total Station 197</b>	486.71
<b>Station 198</b>	
Electricity	100.71
Natural Gas	88.45
Water/Sewer	40.00
	229.16
<b>Total Station 198</b>	229.16
<b>Total Utilities</b>	3,109.47
<b>Total MATERIALS &amp; SERVICES</b>	84,530.00
<b>Total General Fund</b>	84,530.00
<b>Payroll</b>	
<b>Administrative Staff</b>	
Admin. Asst.	7,013.10
Batallion Chiefs	20,394.01
Deputy Chief	8,193.18
Division Chief	7,417.07
Fire Chief	8,492.42
Administrative Staff - Other	3,705.57
	55,215.35
<b>Total Administrative Staff</b>	55,215.35
<b>Firefighter/Paramedic &amp; EMT's</b>	
FF/EMT	14,118.27
Paramedic	39,242.32
	53,360.59
<b>Total Firefighter/Paramedic &amp; EMT's</b>	53,360.59
<b>Over Time</b>	
Admin	1,746.06
Other Staff	6,191.12
	7,937.18
<b>Total Over Time</b>	7,937.18
<b>Health Insurance</b>	26,129.84
<b>PERS</b>	76,148.15
<b>Payroll Taxes</b>	
Federal Taxes	8,618.32
State Taxes	62.91
	8,681.23
<b>Total Payroll Taxes</b>	8,681.23

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Accrual Basis

**Sheridan Fire District**  
**Profit & Loss**  
December 2020

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	<u>Dec 20</u>
Payroll - Other	<u>-0.04</u>
Total Payroll	<u>227,472.30</u>
Total Expense	<u>312,002.30</u>
Net Income	<u><u>129,553.74</u></u>

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 Cash Basis

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
General Fund Beginning Balance	0.00	628,193.00	-628,193.00	0.0%
General Fund.				
Contractual Services				
IGA for Personnel Services	536,135.38			
Contractual Services - Other	0.00	964,000.00	-964,000.00	0.0%
<b>Total Contractual Services</b>	<b>536,135.38</b>	<b>964,000.00</b>	<b>-427,864.62</b>	<b>55.6%</b>
Estimated Taxes to be Rec'd				
Yamhill County-Current	393,375.28			
Yamhill Current Local Option Tx	118,498.86			
Polk County-Current	116,716.33			
Polk Current Local Option Tax	36,591.25			
Estimated Taxes to be Rec'd - Other	0.00	710,000.00	-710,000.00	0.0%
<b>Total Estimated Taxes to be Rec'd</b>	<b>665,181.72</b>	<b>710,000.00</b>	<b>-44,818.28</b>	<b>93.7%</b>
Yamhill/Polk Prior Taxes				
Yamhill County-Prior	14,210.83			
Polk County-Prior	3,860.56			
<b>Total Yamhill/Polk Prior Taxes</b>	<b>18,071.39</b>			
Miscellaneous lincome				
Account Interest	4,392.54			
Address Signs	150.00			
Conflagration	64,654.24			
Grants	250,000.00			
Misc	882.19			
Surplus Sales	10,158.00			
Tax Interest	261.77			
Miscellaneous lincome - Other	0.00	2,869,985.00	-2,869,985.00	0.0%
<b>Total Miscellaneous lincome</b>	<b>330,498.74</b>	<b>2,869,985.00</b>	<b>-2,539,486.26</b>	<b>11.5%</b>

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Cash Basis

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
<b>User Fees/Fire Med/GEMT</b>				
Ambulance User Fees	434,665.06			
Cost Recovery	3,046.52			
Fire Med	32,520.44			
User Fees/Fire Med/GEMT - Other	0.00	790,000.00	-790,000.00	0.0%
<b>Total User Fees/Fire Med/GEMT</b>	470,232.02	790,000.00	-319,767.98	59.5%
<b>Total General Fund.</b>	2,020,119.25	5,333,985.00	-3,313,865.75	37.9%
<b>R5 · Gen. Equipment Reserve Fund</b>				
G.E.R. ending balance	0.00	405,000.00	-405,000.00	0.0%
G.E.R. Transfer Gen-Fund	0.00	288,412.00	-288,412.00	0.0%
<b>Total R5 · Gen. Equipment Reserve Fund</b>	0.00	693,412.00	-693,412.00	0.0%
<b>R7 · John Fancher Memorial Fund Rev.</b>				
J.F.M. Ending fund bal.	0.00	5,127.00	-5,127.00	0.0%
<b>Total R7 · John Fancher Memorial Fund Rev.</b>	0.00	5,127.00	-5,127.00	0.0%
<b>R8 · Building Maint. Fund Revenue</b>				
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%
<b>Total R8 · Building Maint. Fund Revenue</b>	0.00	2,396,000.00	-2,396,000.00	0.0%
<b>R9 · Station 9 Spending Authority</b>				
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%
<b>Total R9 · Station 9 Spending Authority</b>	0.00	44,000.00	-44,000.00	0.0%
<b>Total Income</b>	2,020,119.25	9,100,717.00	-7,080,597.75	22.2%
<b>Gross Profit</b>	2,020,119.25	9,100,717.00	-7,080,597.75	22.2%

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 Cash Basis

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Expense</b>				
<b>General Fund</b>				
<b>MATERIALS &amp; SERVICES</b>				
<b>Apparatus &amp; Equipment Maint</b>				
Equip Servicing/Testing/Calibr	8,998.42			
Fuel & Oil	10,250.75			
Maintenance Supplies & Tools	2,918.26			
Vendor Services	7,686.30			
Apparatus & Equipment Maint - Other	0.00	60,000.00	-60,000.00	0.0%
<b>Total Apparatus &amp; Equipment Maint</b>	<b>29,853.73</b>	<b>60,000.00</b>	<b>-30,146.27</b>	<b>49.8%</b>
<b>Conflagration Expense</b>	<b>166,491.13</b>	<b>266,060.00</b>	<b>-99,568.87</b>	<b>62.6%</b>
<b>Dispatch &amp; Radio Services</b>	<b>15,096.48</b>	<b>31,193.00</b>	<b>-16,096.52</b>	<b>48.4%</b>
<b>EMS Supplies</b>	<b>17,132.21</b>	<b>34,000.00</b>	<b>-16,867.79</b>	<b>50.4%</b>
<b>Equipment</b>	<b>0.00</b>	<b>26,000.00</b>	<b>-26,000.00</b>	<b>0.0%</b>
<b>Equipment Testing</b>				
Equipment Maintenance	1,425.00			
<b>Total Equipment Testing</b>	<b>1,425.00</b>			
<b>Facility Maintenance</b>				
Station 190	3,503.33			
Station 198	2,214.29			
Facility Maintenance - Other	0.00	50,000.00	-50,000.00	0.0%
<b>Total Facility Maintenance</b>	<b>5,717.62</b>	<b>50,000.00</b>	<b>-44,282.38</b>	<b>11.4%</b>
<b>General Supplies</b>				
Awards/Incentives	20.00			
Consumable Response Supplies	2,003.44			
Janitorial Supplies	1,373.50			
Office Supplies	3,839.79			
General Supplies - Other	0.00	20,000.00	-20,000.00	0.0%
<b>Total General Supplies</b>	<b>7,236.73</b>	<b>20,000.00</b>	<b>-12,763.27</b>	<b>36.2%</b>
<b>Grants</b>	<b>0.00</b>	<b>50,000.00</b>	<b>-50,000.00</b>	<b>0.0%</b>
<b>Insurance</b>	<b>7,073.00</b>	<b>35,000.00</b>	<b>-27,927.00</b>	<b>20.2%</b>

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 Cash Basis

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Miscellaneous</b>				
Banking Fees	30.79			
Community Relations	890.14			
Subscriptions, Ads & Publishing	5,358.94			
For SW Polk	560.91			
For West Valley Fire	7,675.50			
Miscellaneous - Other	0.00	10,000.00	-10,000.00	0.0%
<b>Total Miscellaneous</b>	14,516.28	10,000.00	4,516.28	145.2%
<b>PPE &amp; Uniforms</b>				
Uniforms	220.00			
Wildland PPE	357.22			
PPE & Uniforms - Other	0.00	35,000.00	-35,000.00	0.0%
<b>Total PPE &amp; Uniforms</b>	577.22	35,000.00	-34,422.78	1.6%
<b>Professional Fees</b>				
Attorney	13,496.03			
Auditors	250.00			
Billing Services	23,424.45			
Contracted Services	68,147.61			
Member Physicals, Testing & Vac	1,806.32			
Payroll Expenses	1,034.25			
Physicals	261.00			
Advertising	162.00			
Professional Fees - Other	0.00	87,000.00	-87,000.00	0.0%
<b>Total Professional Fees</b>	108,581.66	87,000.00	21,581.66	124.8%
<b>Student Resident Volunteer Prog</b>	0.00	20,000.00	-20,000.00	0.0%
<b>Travel &amp; Education</b>				
Fire/EMS Training	1,893.21			
Travel	1,482.27			
Travel & Education - Other	0.00	25,000.00	-25,000.00	0.0%
<b>Total Travel &amp; Education</b>	3,375.48	25,000.00	-21,624.52	13.5%

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Utilities</b>				
<b>Station 190</b>				
Electricity	3,229.23			
Garbage	1,099.83			
Internet/TV	878.70			
Natural Gas	906.99			
Telephone/Cellphones	4,668.91			
Water/Sewer	954.50			
Station 190 - Other	485.13			
<b>Total Station 190</b>	12,223.29			
<b>Station 197</b>				
Electricity	389.45			
Garbage	160.43			
Internet/TV	827.34			
Propane	83.44			
Water/Sewer	349.39			
<b>Total Station 197</b>	1,810.05			
<b>Station 198</b>				
Electricity	537.07			
Natural Gas	131.50			
Water/Sewer	275.00			
<b>Total Station 198</b>	943.57			
<b>Utilities - Other</b>	0.00	35,000.00	-35,000.00	0.0%
<b>Total Utilities</b>	14,976.91	35,000.00	-20,023.09	42.8%
<b>Total MATERIALS &amp; SERVICES</b>	392,053.45	784,253.00	-392,199.55	50.0%
<b>05 - Transfers</b>				
Building Maintenance Fund	0.00	2,100,000.00	-2,100,000.00	0.0%
General Equip. Reserve Fund	0.00	288,412.00	-288,412.00	0.0%
St. 9 Spending Authority	0.00	18,000.00	-18,000.00	0.0%
<b>Total 05 - Transfers</b>	0.00	2,406,412.00	-2,406,412.00	0.0%

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
<b>06 - Contingency</b>				
Contingency	0.00	50,000.00	-50,000.00	0.0%
<b>Total 06 - Contingency</b>	0.00	50,000.00	-50,000.00	0.0%
<b>07 - Unappropriated EFB</b>				
UEFB	0.00	130,000.00	-130,000.00	0.0%
<b>Total 07 - Unappropriated EFB</b>	0.00	130,000.00	-130,000.00	0.0%
<b>Total General Fund</b>	392,053.45	3,370,665.00	-2,978,611.55	11.6%
<b>Payroll</b>				
<b>Administrative Staff</b>				
Admin. Asst.	45,030.46			
Batallion Chiefs	117,108.08			
Deputy Chief	53,255.68			
Division Chief	48,187.92			
Fire Chief	57,212.10			
Administrative Staff - Other	9,562.66	674,951.00	-665,388.34	1.4%
<b>Total Administrative Staff</b>	330,356.90	674,951.00	-344,594.10	48.9%
<b>Firefighter/Paramedic &amp; EMT's</b>				
FF/EMT	73,243.03			
Paramedic	193,961.10			
Firefighter/Paramedic & EMT's - Other	0.00	745,000.00	-745,000.00	0.0%
<b>Total Firefighter/Paramedic &amp; EMT's</b>	267,204.13	745,000.00	-477,795.87	35.9%
<b>Over Time</b>				
Admin	117,155.39			
Other Staff	60,146.67			
Over Time - Other	0.00	185,562.00	-185,562.00	0.0%
<b>Total Over Time</b>	177,302.06	185,562.00	-8,259.94	95.5%
<b>Health Insurance</b>	159,745.59	445,000.00	-285,254.41	35.9%
Part-Time	0.00	15,000.00	-15,000.00	0.0%
PERS	192,482.24	328,000.00	-135,517.76	58.7%
Workers' Compensation	33,378.99	45,000.00	-11,621.01	74.2%



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 Cash Basis

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Payroll Taxes</b>				
Federal Taxes	58,982.08			
State Taxes	1,083.03			
Payroll Taxes - Other	0.00	153,000.00	-153,000.00	0.0%
<b>Total Payroll Taxes</b>	60,065.11	153,000.00	-92,934.89	39.3%
<b>FICA</b>	0.00	0.00	0.00	0.0%
<b>Payroll - Other</b>	-0.02			
<b>Total Payroll</b>	1,220,535.00	2,591,513.00	-1,370,978.00	47.1%
<b>005 · General Equipment Reserve Fund</b>				
G.E.R. Equipment Purchase	341,313.00	643,412.00	-302,099.00	53.0%
Total Gen Eq Res UEFB	0.00	50,000.00	-50,000.00	0.0%
<b>Total 005 · General Equipment Reserve Fund</b>	341,313.00	693,412.00	-352,099.00	49.2%
<b>007 · John Fancher Memorial</b>				
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%
<b>Total 007 · John Fancher Memorial</b>	0.00	5,127.00	-5,127.00	0.0%
<b>008 · Building Maint. Fund</b>				
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%
<b>Total 008 · Building Maint. Fund</b>	0.00	2,396,000.00	-2,396,000.00	0.0%
<b>009 · St. 9 Spending Authority</b>				
Appreciation Program	150.00	44,000.00	-43,850.00	0.3%
<b>Total 009 · St. 9 Spending Authority</b>	150.00	44,000.00	-43,850.00	0.3%
<b>Total Expense</b>	1,954,051.45	9,100,717.00	-7,146,665.55	21.5%
<b>Net Income</b>	<b>66,067.80</b>	<b>0.00</b>	<b>66,067.80</b>	<b>100.0%</b>

**Sheridan Fire District**  
**Check Detail**  
December 2020

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
Check		12/01/2020	US Bank	Banking Fees	-0.05
Bill Pmt -Check		12/10/2020	Buell-Red Prairie Water District	voided check	0.00
Petty Cash		12/29/2020	US Post Office	Office Supplies	-1.60
Paycheck		12/31/2020	FF/EMT	Backpay	-645.26
Paycheck		12/31/2020	FF/EMT	Backpay	-839.45
Paycheck		12/31/2020	Paramedic	Backpay	-968.54
Paycheck		12/31/2020	Paramedic	Backpay	-1,266.44
Paycheck		12/31/2020	Paramedic	Backpay	-1,033.33
Paycheck		12/31/2020	Paramedic	Backpay	-1,099.45
Paycheck		12/31/2020	FF/EMT	Backpay	-994.16
Paycheck		12/31/2020	Paramedic	Backpay	-1,058.66
Paycheck		12/31/2020	Paramedic	Backpay	-688.79
Liability Check		12/31/2020	QuickBooks Payroll Service	Payroll Expenses	-138.25
				Direct Deposit Liabilities	-9,053.27
				Payroll Liabilities	-10.48
TOTAL					<u>-9,202.00</u>
Paycheck		12/31/2020	Admin. Asst.	Payroll	-3,153.86

**Sheridan Fire District**  
**Check Detail**  
**December 2020**

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
Paycheck		12/31/2020	FF/EMT	Payroll	-2,695.94
Paycheck		12/31/2020	Batallion Chiefs	Payroll	-5,691.14
Paycheck		12/31/2020	FF/EMT	Payroll	-3,310.49
Paycheck		12/31/2020	Paramedic	Payroll	-3,559.39
Paycheck		12/31/2020	Paramedic	Payroll	-3,855.54
Paycheck		12/31/2020	Fire Chief	Payroll	-7,346.65
Paycheck		12/31/2020	Paramedic	Payroll	-3,987.39
Paycheck		12/31/2020	Paramedic	Payroll	3,103.18
Paycheck		12/31/2020	FF/EMT	Payroll	-3,529.14
Paycheck		12/31/2020	Paramedic	Payroll	-3,457.63
Paycheck		12/31/2020	Admin. Asst.	Payroll	-2,965.47
Paycheck		12/31/2020	Paramedic	Payroll	-1,862.56
Paycheck		12/31/2020	Deputy Chief	Payroll	-8,193.18
Paycheck		12/31/2020	Division Chief	Payroll	-6,343.10
Liability Check		12/31/2020	QuickBooks Payroll Service	Payroll Expenses	-58.50
				2100 · Payroll Liabilities	-31,720.67
				2110 · Direct Deposit Liabilities	-78,988.31
<b>TOTAL</b>					<b>-110,767.48</b>

**Sheridan Fire District**  
**Check Detail**  
**December 2020**

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
Bill Pmt -Check	Online	12/01/2020	Canon Solutions America	Office Supplies	312.67
Check	Online	12/03/2020	Citi Cards	Citi VISA/9805 JB	-1,136.07
				Citi VISA 3867FH	-764.25
TOTAL					<u>-1,900.32</u>
Bill Pmt -Check	Online	12/03/2020	CenturyLink	Telephone/Cellphones (190)	-215.27
Bill Pmt -Check	Online	12/04/2020	PGE	Electricity (198)	-104.29
Bill Pmt -Check	Online	12/04/2020	Verizon Wireless	Telephone/Cellphones (All)	-641.97
Liability Check	Online	12/05/2020	Employee Benefits Service Trust	Health insurance	-26,854.40
Liability Check	Online	12/07/2020	Nationwide Retirement Solutions	Payroll deduction	-850.00
Bill Pmt -Check	Online	12/09/2020	Buell-Red Prairie Water District	Water/Sewer (197)	-65.01
Bill Pmt -Check	Online	12/09/2020	PGE	Electricity (197)	-85.46
Bill Pmt -Check	Online	12/09/2020	PGE	Electricity (190)	-453.54
Bill Pmt -Check	Online	12/09/2020	NW Natural Gas	Natural Gas (190)	-491.43
Bill Pmt -Check	Online	12/09/2020	NW Natural Gas	Natural Gas (197)	-66.34
Liability Check	Online	12/09/2020	West Valley Local 4861	Union dues	-900.00
Bill Pmt -Check	Online	12/10/2020	Crystal Springs	Office Supplies	-137.67
Bill Pmt -Check	Online	12/10/2020	City of Sheridan	Water/Sewer (190)	-177.59
Bill Pmt -Check	Online	12/10/2020	Ferrellgas	Propane (197)	-39.88

**Sheridan Fire District**  
**Check Detail**  
December 2020

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
Bill Pmt -Check	Online	12/11/2020	Recology Western Oregon	Garbage (190)	-191.04
Liability Check	Online	12/15/2020	Aflac	Payroll deduction	-140.01
Bill Pmt -Check	Online	12/17/2020	CenturyLink	Telephone/Cellphones	-50.14
Check	Online	12/18/2020	Great Northern Staff Administrators	Payroll Services	-424.00
Check	Online	12/28/2020	Public Employees Retirement System	PERS	-76,148.15
Check	Online	12/31/2020	Citi Cards	Citi VISA/9805 JB	-5,592.70
				Citi VISA 3867FH	-991.20
<b>TOTAL</b>					<b>-6,583.90</b>
Check	26411	12/10/2020	Foster, Robert D.	Conflagration Expense	-3,173.50
Bill Pmt -Check	26412	12/10/2020	bio-MED	Member Physicals, Testing & Vac	-261.00
Bill Pmt -Check	26413	12/10/2020	Bound Tree Medical LLC	EMS Supplies	-1,323.55
Bill Pmt -Check	26414	12/10/2020	Bretthauer Oil Co.	Fuel & Oil	-1,520.14
Bill Pmt -Check	26415	12/10/2020	CFO Selections	Contracted Services	-371.25
Bill Pmt -Check	26416	12/10/2020	Chuck Colvin Auto Center	Vendor Services	-2,121.90
Bill Pmt -Check	26417	12/10/2020	Davison Auto Parts	Maintenance Supplies & Tools	-166.34
Bill Pmt -Check	26418	12/10/2020	Fire Resue Equipment NW, LLC	Equip Servicing/Testing/Calibr	-1,920.00
Bill Pmt -Check	26419	12/10/2020	Industrial Welding Supply, Inc.	EMS Supplies	-60.00

**Sheridan Fire District**  
**Check Detail**  
**December 2020**

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
Bill Pmt -Check	26420	12/10/2020	John Heiser	EMS Supplies	-500.00
Bill Pmt -Check	26421	12/10/2020	Labsource, Inc.	EMS Supplies	-457.30
Bill Pmt -Check	26422	12/10/2020	Life-Assist, Inc.	EMS Supplies	-1,397.59
Bill Pmt -Check	26423	12/10/2020	LOSAP	Appreciation Program	-150.00
Bill Pmt -Check	26424	12/10/2020	Marc's Masonry	Facility Maint. (190)	-700.00
Bill Pmt -Check	26425	12/10/2020	Recology Western Oregon	Garbage	-247.47
Bill Pmt -Check	26426	12/10/2020	Sheridan Building Materials	Facility maint. (190)	-49.28
Bill Pmt -Check	26427	12/10/2020	Special District Association of OR	Subscriptions, Ads & Publishing	-2,550.94
Bill Pmt -Check	26428	12/10/2020	Special Districts Insurance Services	Member Physicals, Testing & Vac	-183.00
Bill Pmt -Check	26429	12/10/2020	Streamline	Contracted Services	-360.00
Bill Pmt -Check	26430	12/10/2020	Systems Design West, LLC	Billing Services	-2,178.70
Bill Pmt -Check	26431	12/10/2020	The Bulletin Board	Subscriptions, Ads & Publishing	-177.00
Bill Pmt -Check	26432	12/10/2020	Walter E Nelson Co	Janitorial Supplies	-323.04
Bill Pmt -Check	26433	12/10/2020	Yamhill Communication Agency	Dispatch & Radio Services	-2,516.08
Bill Pmt -Check	26434	12/10/2020	ZOLL Medical Corp.	EMS Supplies	-1,083.90
Check	26435	12/10/2020	SW Polk Fire District.	Fuel & Oil	-522.98
Check	26436	12/10/2020	SW Polk Fire District.	Contracted Services	-19.12

**Sheridan Fire District**  
**Check Detail**  
**December 2020**

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
Check	26437	12/10/2020	SW Polk Fire District.	Contracted Services	-13,153.27
Check	26438	12/10/2020	West Valley Fire District	Contracted Services	-8,952.55
Check	26439	12/10/2020	West Valley Fire District 40/40/20	Skyberg Lumber (10/31/2020) Training Amazon (11/2/2020) Janitorial HR Answers (11/3/2020) Training Coyotes Joes (11/3/2020) Consumable Supplies Coyotes Joes (11/9/2020) Consumable Supplies	-26.52 -38.40 -19.60 -42.00 -19.70
TOTAL					-146.22
Check	26440	12/10/2020	West Valley Fire District Misc. bills	Amazon (10/20/2020) Janitorial Lowes (10/21/2020) Facility Maint. (190) HD Fowler (10/22/2020) Facility Maint. (198) HD Fowler (10/22/2020) Facility Maint. (198) General Rental Center (10/22/2020) Facility Maint. (198) Figaros (10/23/2020) Consumable Supplies Sheridan Building Materials (10/23/2020) Facility Maint. McM Immediate Care (11/01/2020) Member Physicals Amazon (11/02/2020) Conflag Expense Amazon (11/02/2020) Conflag Expense Amazon (11/02/2020) Conflag Expense Amazon (11/02/2020) Conflag Expense Amazon (11/03/2020) Conflag Expense Cheap Tix (11/10/2020) Travel Amazon (11/12/2020) Maintenance Supples Mac Welding (11/12/2020) Facility Maint. (190) Shell Oil (11/13/2020) Fuel/Oil Amazon (11/13/2020) Janitorial Mailbox Solutions (11/16/2020) Facility Maint. (190) Amazon (11/17/2020) Office Supplies Amazon (11/17/2020) Office Supplies	-64.07 -21.98 -25.86 -468.82 -1,300.00 -18.99 -43.96 -25.00 -20.74 -10.09 -11.99 -30.98 -76.82 -249.71 -179.98 -32.30 -21.18 -30.54 -295.00 -31.99 -193.06

**Sheridan Fire District**  
**Check Detail**  
December 2020

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
				Shear Comfort (11/17/2020) EMS Supplies	-559.30
TOTAL					-3,712.36
Bill Pmt -Check	26441	12/10/2020	Brothers Concrete Cutting, Inc.	Station 190	-550.00
Bill Pmt -Check	26442	12/10/2020	Crowe, Jason	Facility Maint. (All)	-750.00
Bill Pmt -Check	26443	12/10/2020	Perrydale Domestic Water Assn	Water/Sewer (198)	-40.00
Bill Pmt -Check	26444	12/10/2020	Secretary of State Division of Audits	Auditors	-250.00
Bill Pmt -Check	26445	12/10/2020	Speer Hoyt LLC	Attorney	-4,776.00
Bill Pmt -Check	26446	12/10/2020	Teleflex	EMS Supplies	-562.50
Bill Pmt -Check	26447	12/10/2020	UL LLC	Equipment Maintenance	-1,425.00



# SW Polk Fire District

Cash Report Fund Balance  
December 31, 2020

For January 2021 Board Meeting

	BALANCE	DEPOSIT	WITHDRAWAL	INTEREST	FEEES	BALANCE	
District/Columbia Bank	\$ 158,893.30	\$1,043,218.69	-\$1,077,044.52	\$0.00	-\$25.00	\$ 125,042.47	√
Volunteer/Columbia Bank	\$ 32,364.26	\$0.00	-\$1,107.97	\$0.00	\$0.00	\$ 31,256.29	√
LGIP/4884	\$ 1,470,778.85	\$5,890.92	\$0.00	\$937.69	-\$0.05	\$ 1,477,607.41	√
LGIP/6043	\$ 1,635,663.46	\$0.00	-\$980,244.17	\$580.88	-\$0.05	\$ 656,000.12	√
<b>Totals</b>	\$ 3,297,699.87	\$1,049,109.61	\$ (2,058,396.66)	\$ 1,518.57	\$ (25.10)	\$ 2,289,906.29	

√ Indicates reconciled to statement
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**Southwestern Polk County RFPD**  
**Profit & Loss**  
**December 2020**

	Dec 20
<b>Income</b>	
<b>General Fund.</b>	
<b>Estimated Taxes to be Rec'd</b>	
Polk County-Current	5,829.36
Polk County-Previous	51.50
<b>Total Estimated Taxes to be Rec'd</b>	5,880.86
<b>Miscellaneous Income</b>	
Account Interest	1,518.57
Conflagration	13,153.27
Grants	44,579.15
Tax Interest	10.06
<b>Total Miscellaneous Income</b>	59,261.05
<b>Total General Fund.</b>	65,141.91
<b>Total Income</b>	65,141.91
<b>Gross Profit</b>	65,141.91
<b>Expense</b>	
<b>General Fund</b>	
<b>MATERIALS &amp; SERVICES</b>	
Conflagration Expenses	2,393.54
Apparatus & Equipment Maint	
Maintenance Supplies & Tools	1,558.96
Vendor Services	3,814.13
<b>Total Apparatus &amp; Equipment Maint</b>	5,373.09
<b>Contractual Services</b>	
Administration	18,708.09
Firefighters	25,871.36
<b>Total Contractual Services</b>	44,579.45
<b>General Supplies</b>	
Consumable Response Supplies	79.89
Janitorial Supplies	195.74
Office Supplies	114.03
<b>Total General Supplies</b>	389.66
<b>Insurance</b>	166.00

**Southwestern Polk County RFPD**  
**Profit & Loss**  
 December 2020

	Dec 20
<b>Miscellaneous</b>	
Banking Fees	25.10
Communtiy Relations	3,000.00
Subscriptions, Ads & Publishing	67.80
For Sheridan	-1,029.06
<b>Total Miscellaneous</b>	2,063.84
<b>Professional Fees</b>	
Attorney	362.60
Billing Services	85.00
Contracted Services	5,511.52
Member Physicals, Testing, Vacc	114.80
<b>Total Professional Fees</b>	6,073.92
<b>Repairs &amp; Maintenance</b>	
Fuel & Oil	128.58
<b>Total Repairs &amp; Maintenance</b>	128.58
<b>Travel &amp; Education</b>	
Fire & EMS Training	1,387.84
Travel Expenses	-2,300.29
<b>Total Travel &amp; Education</b>	-912.45
<b>Utilities</b>	
<b>Station 130</b>	
Electricity	237.95
Internet/TV	96.98
Natural Gas/Propane	199.37
Telephone/Cellphones	238.54
Water/Sewer	146.00
<b>Total Station 130</b>	918.84
<b>Station 140</b>	
Water/Sewer	72.00
<b>Total Station 140</b>	72.00
<b>Station 150</b>	
Water/Sewer	42.25
<b>Total Station 150</b>	42.25
<b>Utilities - Other</b>	40.00
<b>Total Utilities</b>	1,073.09

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01/13/21

Accrual Basis

**Southwestern Polk County RFPD**  
**Profit & Loss**  
**December 2020**

	<u>Dec 20</u>
Appreciation Program	
4040 · Business Meeting	84.04
4060 · Equipment	17.50
4090 · Nominal Gifts	370.80
4110 · Operations	300.00
4170 · Rehab	75.63
4180 · Uniforms	260.00
Total Appreciation Program	<u>1,107.97</u>
Total MATERIALS & SERVICES	<u>62,436.69</u>
Total General Fund	62,436.69
8000 · Capital Outlay	
Apparatus Replacement	-1,300.00
Facilities (Stations)	690,258.09
Total 8000 · Capital Outlay	<u>688,958.09</u>
Total Expense	<u>751,394.78</u>
Net Income	<u><u>-686,252.87</u></u>

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
Beginning/Carryover Balance	0.00	5,750,000.00	-5,750,000.00	0.0%
<b>General Fund.</b>				
<b>Estimated Taxes to be Rec'd</b>				
Polk County-Current	845,674.17	0.00	845,674.17	100.0%
Polk County-Previous	20,066.93	0.00	20,066.93	100.0%
Estimated Taxes to be Rec'd - Other	0.00	895,000.00	-895,000.00	0.0%
<b>Total Estimated Taxes to be Rec'd</b>	865,741.10	895,000.00	-29,258.90	96.7%
<b>Miscellaneous Income</b>				
Misc	13,749.57			
Account Interest	16,517.36			
Address Signs	200.00			
Conflagration	35,288.15			
Grants	478,932.90			
Tax Interest	34.54			
Miscellaneous Income - Other	0.00	791,946.00	-791,946.00	0.0%
<b>Total Miscellaneous Income</b>	544,722.52	791,946.00	-247,223.48	68.8%
<b>User Fees</b>				
Cost Recovery	1,701.34			
User Fees - Other	0.00	8,000.00	-8,000.00	0.0%
<b>Total User Fees</b>	1,701.34	8,000.00	-6,298.66	21.3%
<b>Total General Fund.</b>	1,412,164.96	1,694,946.00	-282,781.04	83.3%
Transfer In GF-Firefighter	0.00	22,000.00	-22,000.00	0.0%
<b>Total Income</b>	1,412,164.96	7,466,946.00	-6,054,781.04	18.9%
<b>Gross Profit</b>	1,412,164.96	7,466,946.00	-6,054,781.04	18.9%
<b>Expense</b>				
Unappropriated Ending Fund Bal	0.00	495,000.00	-495,000.00	0.0%
<b>General Fund</b>				
<b>MATERIALS &amp; SERVICES</b>				
Conflagration Expenses	7,620.62	7,246.00	374.62	105.2%
Apparatus & Equipment Maint				
Equip/Testing/Calibration	3,158.33			
Fuel & Oil	1,037.54			
Maintenance Supplies & Tools	719.79			
Vendor Services	8,809.44			
Apparatus & Equipment Maint - Other	0.00	18,000.00	-18,000.00	0.0%
<b>Total Apparatus &amp; Equipment Maint</b>	13,725.10	18,000.00	-4,274.90	76.3%

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Cash Basis

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
<b>Contractual Services</b>				
Administration	114,811.03			
Firefighters	191,702.31			
Contractual Services - Other	0.00	603,000.00	-603,000.00	0.0%
<b>Total Contractual Services</b>	306,513.34	603,000.00	-296,486.66	50.8%
<b>Dispatch Services</b>				
Polk County Radio System	2,044.50			
WVCC	20,211.25			
Dispatch Services - Other	0.00	52,000.00	-52,000.00	0.0%
<b>Total Dispatch Services</b>	22,255.75	52,000.00	-29,744.25	42.8%
<b>EMS Supplies</b>	260.69			
Equipment	0.00	5,000.00	-5,000.00	0.0%
<b>Facility Maintenance</b>				
Station 130	3,166.46			
Station 140	106.11			
Facility Maintenance - Other	0.00	18,000.00	-18,000.00	0.0%
<b>Total Facility Maintenance</b>	3,272.57	18,000.00	-14,727.43	18.2%
<b>General Supplies</b>				
Awards/Incentives	795.00			
Consumable Response Supplies	1,393.05			
Janitorial Supplies	465.64			
Office Supplies	766.33			
General Supplies - Other	0.00	15,700.00	-15,700.00	0.0%
<b>Total General Supplies</b>	3,420.02	15,700.00	-12,279.98	21.8%
<b>Grants</b>	0.00	400,000.00	-400,000.00	0.0%
<b>Insurance</b>	0.00	17,000.00	-17,000.00	0.0%
<b>Miscellaneous</b>				
For West Valley	121.35			
Banking Fees	158.00			
Community Relations	3,803.07			
Subscriptions, Ads & Publishing	2,037.54			
For Sheridan	-925.54			
Miscellaneous - Other	0.00	5,000.00	-5,000.00	0.0%
<b>Total Miscellaneous</b>	5,194.42	5,000.00	194.42	103.9%
<b>Personnel Services</b>				
Workers Compensation	4,249.59	5,000.00	-750.41	85.0%
<b>Total Personnel Services</b>	4,249.59	5,000.00	-750.41	85.0%

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
<b>PPE &amp; Uniforms</b>				
Uniforms	1,580.95			
Wildland PPE	748.60			
PPE & Uniforms - Other	0.00	14,000.00	-14,000.00	0.0%
<b>Total PPE &amp; Uniforms</b>	2,329.55	14,000.00	-11,670.45	16.6%
<b>Professional Fees</b>				
Attorney	3,879.17			
Billing Services	5,702.54			
Contracted Services	24,352.13			
Member Physicals, Testing, Vacc	617.06			
Professional Fees - Other	0.00	55,000.00	-55,000.00	0.0%
<b>Total Professional Fees</b>	34,550.90	55,000.00	-20,449.10	62.8%
<b>Repairs &amp; Maintenance</b>				
Fuel & Oil	5,620.02			
<b>Total Repairs &amp; Maintenance</b>	5,620.02			
<b>Travel &amp; Education</b>				
Fire & EMS Training	984.19			
Travel Expenses	-2,283.51			
Travel & Education - Other	0.00	4,000.00	-4,000.00	0.0%
<b>Total Travel &amp; Education</b>	-1,299.32	4,000.00	-5,299.32	-32.5%
<b>Utilities</b>				
<b>Station 130</b>				
Electricity	1,586.99			
Garbage	236.10			
Internet/TV	491.88			
Natural Gas/Propane	237.95			
Telephone/Cellphones	1,311.08			
Water/Sewer	449.81			
<b>Total Station 130</b>	4,313.81			
<b>Station 140</b>				
Water/Sewer	1,691.37			
<b>Total Station 140</b>	1,691.37			
<b>Station 150</b>				
Water/Sewer	498.42			
<b>Total Station 150</b>	498.42			

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01/13/21  
Cash Basis

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

	Jul - Dec 20	Budget	\$ Over Budget	% of Budget
Utilities - Other	0.00	10,000.00	-10,000.00	0.0%
<b>Total Utilities</b>	<b>6,503.60</b>	<b>10,000.00</b>	<b>-3,496.40</b>	<b>65.0%</b>
<b>Appreciation Program</b>				
4030 - Building	170.97			
4040 - Business Meeting	1,074.10			
4050 - Donations	500.00			
4060 - Equipment	57.50			
4090 - Nominal Gifts	370.80			
4110 - Operations	672.96			
4160 - Pop Machine	210.36			
4170 - Rehab	169.29			
4180 - Uniforms	260.00			
4190 - Fire-Med	785.00			
4999 - District	76.00			
Appreciation Program - Other	78.94	57,000.00	-56,921.06	0.1%
<b>Total Appreciation Program</b>	<b>4,425.92</b>	<b>57,000.00</b>	<b>-52,574.08</b>	<b>7.8%</b>
<b>MATERIALS &amp; SERVICES - Other</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>Total MATERIALS &amp; SERVICES</b>	<b>418,642.77</b>	<b>1,285,946.00</b>	<b>-867,303.23</b>	<b>32.6%</b>
<b>Total General Fund</b>	<b>418,642.77</b>	<b>1,285,946.00</b>	<b>-867,303.23</b>	<b>32.6%</b>
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%
<b>DEBT SERVICES</b>				
Principal Payments	220,000.00	220,000.00	0.00	100.0%
Interest Payments	97,788.95	192,000.00	-94,211.05	50.9%
<b>Total DEBT SERVICES</b>	<b>317,788.95</b>	<b>412,000.00</b>	<b>-94,211.05</b>	<b>77.1%</b>
<b>8000 - Capital Outlay</b>				
Apparatus Replacement	991,643.00	1,500,000.00	-508,357.00	66.1%
Facilities (Stations)	2,100,334.23	3,500,000.00	-1,399,665.77	60.0%
8000 - Capital Outlay - Other	0.00	0.00	0.00	0.0%
<b>Total 8000 - Capital Outlay</b>	<b>3,091,977.23</b>	<b>5,000,000.00</b>	<b>-1,908,022.77</b>	<b>61.8%</b>
<b>Total Expense</b>	<b>3,828,408.95</b>	<b>7,466,946.00</b>	<b>-3,638,537.05</b>	<b>51.3%</b>
<b>Net Income</b>	<b>-2,416,243.99</b>	<b>0.00</b>	<b>-2,416,243.99</b>	<b>100.0%</b>



## Southwestern Polk County RFPD

### Check Detail

December 2020

Type	Num	Date	Name	Account	Paid Amount
Check		12/15/2020	Columbia Bank	Banking Fees	-25.00
Bill Pmt -Check	Online	12/03/2020	CenturyLink	Telephone/Cellphones (130)	-161.89
Bill Pmt -Check	Online	12/16/2020	NW Natural	Natural Gas/Propane (130)	-140.28
Bill Pmt -Check	Online	12/18/2020	Pacific Power	Electricity (130)	-237.95
Bill Pmt -Check	Online	12/23/2020	Spectrum Business	Internet/TV (130)	-96.98
Check	6330	12/10/2020	West Valley Fire District	Amazon (10/20/2020) Janitorial Supplies	-64.07
			misc. bills	Abby's Pizza (10/23/2020) Consumable Supplies	-49.04
				Cheap Tix (11/10/2020) Travel Expenses	-249.71
				Jiffy Lube (11/12/2020) Vendor Services	-145.95
TOTAL					-508.77
Check	6331	12/10/2020	West Valley Fire District	Skyberg Lumber (10/31/2020) Training	-13.26
			Misc. bills	Amazon (11/02/2020) Janitorial Supplies	-19.20
				HR Answer (11/03/2020) Training	-9.80
				Coyote Joes (11/03/2020) Consumable Supplies	-21.00
				Coyote Joes (11/09/2020) Consumable Supplies	-9.85
TOTAL					-73.11
Check	6332	12/10/2020	Sheridan Rural Fire Protection District	Microsoft (10/14/2020) Office Supplies	-39.93
			Misc. bills	Microsoft (10/14/2020) Office Supplies	-50.00
				Verizon (10/12/2020) Telephone/Cellphones	-40.01
TOTAL					-129.94
Check	6333	12/10/2020	Sheridan Rural Fire Protection District	Sheridan Bldg. (10/31/2020) Training	-19.78
			40/40/20	Speer Hoyt (10/31/2020) Attorney	-362.60
				Bulletin Board (11/01/2020) Subscriptions, Ads & Publishing	-32.40
				McM Immediate Care (11/02/2020) Member Physicals, Testing,	-5.00

**Southwestern Polk County RFPD**  
**Check Detail**  
**December 2020**

<u>Type</u>	<u>Num</u>	<u>Date</u>	<u>Name</u>	<u>Account</u>	<u>Paid Amount</u>
				Streamline (11/13/2020) Contracted Services	-32.00
				Microsoft (10/14/2020) Office Supplies	-1.60
				Microsoft (10/14/2020) Office Supplies	-22.50
				Verizon Wireless (11/12/2020) Telephone/Celphones	-36.64
				CFO Selections (11/30/2020) Contracted Services	-74.25
				Bulletin Board (12/01/2020) Subscriptions, Ads & Publishing	-35.40
TOTAL					<u>-622.17</u>
Check	6334	12/10/2020	Sheridan Rural Fire Protection District	December contractual	-44,579.45
Check	6335	12/10/2020	Foster, Robert D.	Conflagration Expenses	-2,393.54
Bill Pmt -Check	6336	12/10/2020	Ben Fackler Construction, Inc	Facilites (Stations)	-507,300.00
Bill Pmt -Check	6337	12/10/2020	Brandt's Sanitary Service, Inc.	Garbage (130)	-118.05
Bill Pmt -Check	6338	12/10/2020	Carlson Veit Architects, PC	Facilites (Stations)	-1,545.17
Bill Pmt -Check	6339	12/10/2020	City of Dallas	Vendor Services	-4,856.86
Bill Pmt -Check	6340	12/10/2020	City of Salem	Dispatch	-9,077.04
Bill Pmt -Check	6341	12/10/2020	LOSAP	Subscriptions, Ads & Publishing	-300.00
Bill Pmt -Check	6342	12/10/2020	Luckiamute Domestic Water Cooperative	Water/Sewer (150)	-57.88
Bill Pmt -Check	6343	12/10/2020	MNOP	Fuel & Oil	-1,373.18
Bill Pmt -Check	6344	12/10/2020	Polk County Sheriff's Office	Communtiy Relations	-3,000.00
Bill Pmt -Check	6345	12/10/2020	Royal Flush Portable Toilets	Water/Sewer (140)	-72.00
Bill Pmt -Check	6346	12/10/2020	SDAO	Subscriptions, Ads & Publishing	-593.25

Southwestern Polk County RFPD  
Check Detail  
December 2020

Type	Num	Date	Name	Account	Paid Amount
Bill Pmt -Check	6347	12/10/2020	SDIS	Member Physicals, Testing, Vacc	-109.80
Bill Pmt -Check	6348	12/10/2020	Systems Design West, LLC	Billing Services	-285.00
Bill Pmt -Check	6349	12/10/2020	Tactical Business	Contracted Services	-5,305.27
Bill Pmt -Check	6350	12/10/2020	Carlson Veit Architects, PC	Faciliites (Stations)	-2,152.50
Bill Pmt -Check	6351	12/10/2020	Forbes Plumbing	Facility Maint. (130)	-187.50
Bill Pmt -Check	6352	12/10/2020	Perrydale Domestic Water Assc.	Water/Sewer (140)	-40.00
Bill Pmt -Check	6353	12/10/2020	Rickreall Community Water	Water/Sewer (130)	-43.00
Bill Pmt -Check	6354	12/10/2020	Speer Hoyt LLC	Attorney	-343.00
Bill Pmt -Check	6355	12/10/2020	Streamline	Contracted Services	-100.00
Bill Pmt -Check	6356	12/10/2020	Dallas Auto Parts	Maintenance Supplies & Tools	-443.00

1/12/2021

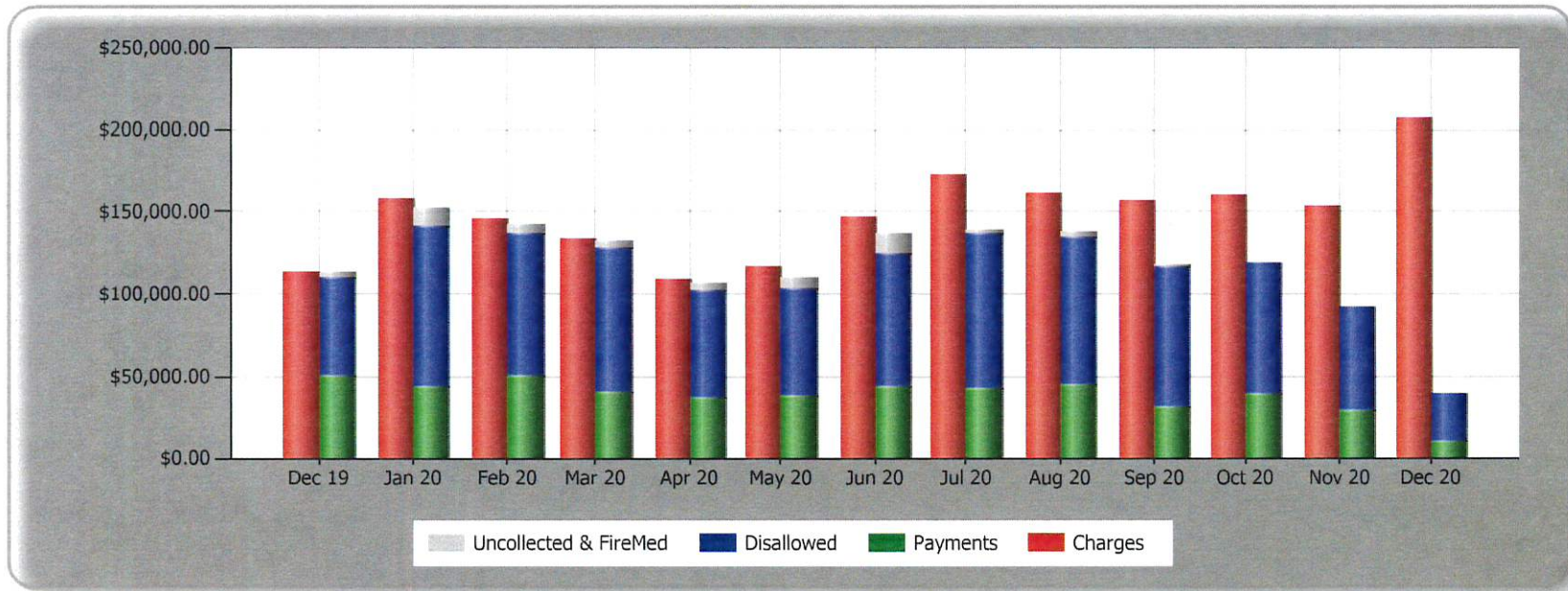
**West Valley**  
**ANNUAL COLLECTION STATISTICS**

Date Of Service	12/01/2019
Date Of Service	12/31/2020
Invoices	0
Company	West Valley

Month	Tickets	Charges	Payments	%	FireMed	%	Disallowed	%	Uncollected	%	Pending	%
Dec 19	66	113,736.40	-51,480.31	45 %	-250.00	0 %	-58,702.22	52 %	-3,303.87	3 %	0.00	0 %
Jan 20	81	158,785.00	-44,314.46	28 %	-525.00	0 %	-97,374.64	61 %	-10,082.50	6 %	6,488.40	4 %
Feb 20	79	145,905.00	-50,721.68	35 %	-1,459.56	1 %	-86,841.72	60 %	-3,804.69	3 %	3,077.35	2 %
Mar 20	68	133,415.00	-40,772.96	31 %	-800.00	1 %	-86,957.26	65 %	-4,384.78	3 %	500.00	0 %
Apr 20	65	108,625.00	-37,570.54	35 %	-250.00	0 %	-64,502.67	59 %	-5,016.79	5 %	1,285.00	1 %
May 20	71	117,322.50	-38,206.15	33 %	-250.00	0 %	-65,594.47	56 %	-5,669.38	5 %	7,602.50	6 %
Jun 20	73	147,627.50	-44,028.58	30 %	-682.95	0 %	-81,240.72	55 %	-11,535.87	8 %	10,139.38	7 %
Jul 20	90	172,854.80	-43,259.56	25 %	-500.00	0 %	-93,496.14	54 %	-2,060.00	1 %	33,539.10	19 %
Aug 20	84	161,331.65	-45,533.43	28 %	-500.00	0 %	-89,345.73	55 %	-2,976.93	2 %	22,975.56	14 %
Sep 20	84	156,714.68	-32,418.16	21 %	-550.00	0 %	-85,263.59	54 %	0.00	0 %	38,482.93	25 %
Oct 20	76	160,842.42	-39,218.67	24 %	0.00	0 %	-80,171.98	50 %	0.00	0 %	41,451.77	26 %
Nov 20	82	153,441.83	-30,103.87	20 %	0.00	0 %	-62,044.66	40 %	0.00	0 %	61,293.30	40 %
Dec 20	94	207,146.05	-10,310.20	5 %	0.00	0 %	-29,071.89	14 %	0.00	0 %	167,763.96	81 %

1,013      1,937,747.83      -507,938.57      -5,767.51      -980,607.69      -48,834.81      394,599.25

**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  
December 31, 2020

For January 2021 Board Meeting

	BALANCE	DEPOSIT	WITHDRAWAL	INTEREST	FEES	BALANCE
US Bank Checking	\$ 97,224.64	\$180,448.45	-\$185,437.49	\$0.00	\$0.00	\$ 92,235.60 ✓
LGIP/5640	\$ 432,781.56	\$173,254.72	-\$100,000.00	\$369.33	\$0.00	\$ 506,405.61 ✓
<b>Totals</b>	\$ 530,006.20	\$353,703.17	\$ (285,437.49)	\$ 369.33	\$ -	\$ 598,641.21

✓ Indicates reconciled to statement

# West Valley Fire District

## PROFIT AND LOSS

December 2020

	TOTAL
Income	
INCOME	
Estimated Taxes to be Rec'd	
Polk County-Current	836.20
Polk County-Local Option Levy	991.89
Polk County-Prior	8.06
Yamhill County-Current	79,296.19
Yamhill County-Local Option Levy	91,785.13
Yamhill County-Prior	327.46
<b>Total Estimated Taxes to be Rec'd</b>	<b>173,244.93</b>
Miscellaneous	
Account Interest	369.33
Conflagration	8,952.55
Tax Interest	9.79
<b>Total Miscellaneous</b>	<b>9,331.67</b>
User Fees/FireMed/GEMT	
Ambulance User Fees	64,442.96
Cost Recovery	1,224.63
FireMed	975.00
<b>Total User Fees/FireMed/GEMT</b>	<b>66,642.59</b>
<b>Total INCOME</b>	<b>249,219.19</b>
<b>Total Income</b>	<b>\$249,219.19</b>
GROSS PROFIT	<b>\$249,219.19</b>
Expenses	
MATERIAL & SERVICES	

# West Valley Fire District

## PROFIT AND LOSS

December 2020

	TOTAL
Apparatus & Equipment Maintenance	
Equip. Servicing/Testing/Calibration	4,464.00
Fuel & Oil	1,916.64
Vendor Services	3,997.35
<b>Total Apparatus &amp; Equipment Maintenance</b>	<b>10,377.99</b>
Contractual Services	
IGA	
Admin	36,555.14
Admin OT	861.04
<b>Total IGA</b>	<b>37,416.18</b>
<b>Total Contractual Services</b>	<b>37,416.18</b>
Dispatch Services	1,875.00
EMS Supplies	5,449.86
Facility Maintenance	
Station 180	766.76
Station 183	1,445.00
<b>Total Facility Maintenance</b>	<b>2,211.76</b>
General Supplies	
Janitorial Supplies	163.02
Office Supplies	1,538.05
<b>Total General Supplies</b>	<b>1,701.07</b>
Insurance	-220.00
Miscellaneous	
Banking Fees	1.26
For Sheridan Fire	-2,082.26
For SW Polk	24.80
Subscriptions, Ads & Publishing	2,645.48
<b>Total Miscellaneous</b>	<b>589.28</b>

# West Valley Fire District

## PROFIT AND LOSS

December 2020

	TOTAL
PPE & Uniforms	
Uniforms	253.66
<b>Total PPE &amp; Uniforms</b>	<b>253.66</b>
Professional Services	
Attorney	2,314.45
Auditors	7,900.00
Billing Service	1,742.80
Contracted Services	1,230.50
Member Physicals, Testing, and Vaccines	39.28
<b>Total Professional Services</b>	<b>13,227.03</b>
Travel & Education	
Fire/EMS Training	581.55
<b>Total Travel &amp; Education</b>	<b>581.55</b>
Utilities	
Station 180	
Electricity	794.37
Garbage	200.71
Internet/TV	17.61
Natural Gas/Propane	447.60
Telephone/Cellphones	729.66
Water/Sewer	475.65
<b>Total Station 180</b>	<b>2,665.60</b>
Station 183	
Electricity	32.00
Water/Sewer	40.00
<b>Total Station 183</b>	<b>72.00</b>
<b>Total Utilities</b>	<b>2,737.60</b>
<b>Total MATERIAL &amp; SERVICES</b>	<b>76,200.98</b>



# West Valley Fire District

## PROFIT AND LOSS

December 2020

	TOTAL
PERSONNEL SERVICES	
FF/P & FF/EMT	
FF/EMT	22,492.38
FF/Paramedic	38,591.69
<b>Total FF/P &amp; FF/EMT</b>	<b>61,084.07</b>
Health Insurance	27,082.14
Overtime	
Other Staff	10,459.91
<b>Total Overtime</b>	<b>10,459.91</b>
Payroll Taxes	
Federal Taxes	5,473.10
State Taxes	96.63
<b>Total Payroll Taxes</b>	<b>5,569.73</b>
PERS	10,086.49
Worker's Compensation	6,063.82
<b>Total PERSONNEL SERVICES</b>	<b>120,346.16</b>
Unapplied Cash Bill Payment Expense	0.00
<b>Total Expenses</b>	<b>\$196,547.14</b>
NET OPERATING INCOME	<b>\$52,672.05</b>
NET INCOME	<b>\$52,672.05</b>

# West Valley Fire District

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

July - December, 2020

	TOTAL			% OF BUDGET
	ACTUAL	BUDGET	OVER BUDGET	
<b>Income</b>				
GF Beginning Balance		110,000.00	-110,000.00	
<b>INCOME</b>				
Contractual Services		480,000.00	-480,000.00	
CTGR	112,500.00		112,500.00	
<b>Total Contractual Services</b>	<b>112,500.00</b>	<b>480,000.00</b>	<b>-367,500.00</b>	<b>23.44 %</b>
Estimated Taxes to be Rec'd		600,000.00	-600,000.00	
Polk County-Current	121,310.31		121,310.31	
Polk County-Local Option Levy	143,894.55		143,894.55	
Polk County-Prior	3,330.15		3,330.15	
Yamhill County-Current	145,601.76		145,601.76	
Yamhill County-Local Option Levy	168,533.64		168,533.64	
Yamhill County-Prior	4,182.95		4,182.95	
<b>Total Estimated Taxes to be Rec'd</b>	<b>586,853.36</b>	<b>600,000.00</b>	<b>-13,146.64</b>	<b>97.81 %</b>
Miscellaneous	13,737.24	523,495.00	-509,757.76	2.62 %
Account Interest	564.18		564.18	
Address Signs	100.00		100.00	
Conflagration	35,496.74		35,496.74	
Grants	261,875.00		261,875.00	
Misc.	6,640.48		6,640.48	
Surplus Sales	41,352.00		41,352.00	
Tax Interest	81.98		81.98	
<b>Total Miscellaneous</b>	<b>359,847.62</b>	<b>523,495.00</b>	<b>-163,647.38</b>	<b>68.74 %</b>
User Fees/FireMed/GEMT		830,000.00	-830,000.00	
Ambulance User Fees	358,906.25		358,906.25	
Cost Recovery	3,730.95		3,730.95	
FireMed	10,775.00		10,775.00	
<b>Total User Fees/FireMed/GEMT</b>	<b>373,412.20</b>	<b>830,000.00</b>	<b>-456,587.80</b>	<b>44.99 %</b>
<b>Total INCOME</b>	<b>1,432,613.18</b>	<b>2,433,495.00</b>	<b>-1,000,881.82</b>	<b>58.87 %</b>

# West Valley Fire District

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

July - December, 2020

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Sales	2,500.00		2,500.00	
Unapplied Cash Payment Income-1	0.00		0.00	
<b>Total Income</b>	<b>\$1,435,113.18</b>	<b>\$2,543,495.00</b>	<b>\$ -1,108,381.82</b>	<b>56.42 %</b>
<b>GROSS PROFIT</b>	<b>\$1,435,113.18</b>	<b>\$2,543,495.00</b>	<b>\$ -1,108,381.82</b>	<b>56.42 %</b>
Expenses				
CAPITAL OUTLAY		232,594.00	-232,594.00	
Contingency		25,000.00	-25,000.00	
MATERIAL & SERVICES				
Apparatus & Equipment Maintenance		50,000.00	-50,000.00	
Equip. Servicing/Testing/Calibration	9,965.46		9,965.46	
Fuel & Oil	10,396.89		10,396.89	
Maintenance Supplies and Tools	2,198.76		2,198.76	
Vendor Services	23,958.06		23,958.06	
<b>Total Apparatus &amp; Equipment Maintenance</b>	<b>46,519.17</b>	<b>50,000.00</b>	<b>-3,480.83</b>	<b>93.04 %</b>
Conflagration Expense	2,257.00	1,891.00	366.00	119.35 %
Contractual Services		422,000.00	-422,000.00	
IGA				
Admin	219,329.35		219,329.35	
Admin OT	10,292.69		10,292.69	
<b>Total IGA</b>	<b>229,622.04</b>		<b>229,622.04</b>	
<b>Total Contractual Services</b>	<b>229,622.04</b>	<b>422,000.00</b>	<b>-192,377.96</b>	<b>54.41 %</b>
Dispatch Services	11,250.00	30,000.00	-18,750.00	37.50 %
EMS Supplies	18,869.99	34,000.00	-15,130.01	55.50 %
Equipment		5,000.00	-5,000.00	
Facility Maintenance		50,000.00	-50,000.00	
Station 180	5,553.90		5,553.90	
Station 182	34.35		34.35	
Station 183	7,888.64		7,888.64	
<b>Total Facility Maintenance</b>	<b>13,476.89</b>	<b>50,000.00</b>	<b>-36,523.11</b>	<b>26.95 %</b>

# West Valley Fire District

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

July - December, 2020

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
General Supplies		14,000.00	-14,000.00	
Consumable Response Supplies	1,959.27		1,959.27	
Janitorial Supplies	1,059.11		1,059.11	
Office Supplies	7,037.09		7,037.09	
<b>Total General Supplies</b>	<b>10,055.47</b>	<b>14,000.00</b>	<b>-3,944.53</b>	<b>71.82 %</b>
Grants		222,010.00	-222,010.00	
Insurance	-220.00	30,000.00	-30,220.00	-0.73 %
Miscellaneous		7,000.00	-7,000.00	
Banking Fees	317.88		317.88	
Community Relations	803.87		803.87	
For Sheridan Fire	1,845.01		1,845.01	
For SW Polk	1,685.17		1,685.17	
Subscriptions, Ads & Publishing	5,498.34		5,498.34	
<b>Total Miscellaneous</b>	<b>10,150.27</b>	<b>7,000.00</b>	<b>3,150.27</b>	<b>145.00 %</b>
PPE & Uniforms		15,000.00	-15,000.00	
Structural PPE	2,500.00		2,500.00	
Uniforms	3,424.54		3,424.54	
Wildland PPE	927.22		927.22	
<b>Total PPE &amp; Uniforms</b>	<b>6,851.76</b>	<b>15,000.00</b>	<b>-8,148.24</b>	<b>45.68 %</b>
Professional Services	0.00	68,000.00	-68,000.00	0.00 %
Attorney	8,958.03		8,958.03	
Auditors	8,150.00		8,150.00	
Billing Service	26,172.80		26,172.80	
Contracted Services	45,188.09		45,188.09	
Elections	272.98		272.98	
Member Physicals, Testing, and Vaccines	2,366.90		2,366.90	
<b>Total Professional Services</b>	<b>91,108.80</b>	<b>68,000.00</b>	<b>23,108.80</b>	<b>133.98 %</b>
Student Resident Volunteer Program		15,000.00	-15,000.00	
Travel & Education		15,000.00	-15,000.00	

# West Valley Fire District

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

July - December, 2020

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Fire/EMS Training	2,627.62		2,627.62	
Travel Expenses	616.21		616.21	
<b>Total Travel &amp; Education</b>	<b>3,243.83</b>	<b>15,000.00</b>	<b>-11,756.17</b>	<b>21.63 %</b>
Utilities		35,000.00	-35,000.00	
Station 180				
Electricity	5,114.19		5,114.19	
Garbage	773.39		773.39	
Internet/TV	845.16		845.16	
Natural Gas/Propane	704.90		704.90	
Telephone/Cellphones	5,231.30		5,231.30	
Water/Sewer	2,241.42		2,241.42	
<b>Total Station 180</b>	<b>14,910.36</b>		<b>14,910.36</b>	
Station 183				
Electricity	189.59		189.59	
Water/Sewer	360.00		360.00	
<b>Total Station 183</b>	<b>549.59</b>		<b>549.59</b>	
<b>Total Utilities</b>	<b>15,459.95</b>	<b>35,000.00</b>	<b>-19,540.05</b>	<b>44.17 %</b>
<b>Total MATERIAL &amp; SERVICES</b>	<b>458,845.17</b>	<b>1,013,901.00</b>	<b>-555,255.83</b>	<b>45.24 %</b>
PERSONNEL SERVICES				
FF/P & FF/EMT		635,000.00	-635,000.00	
FF/EMT	130,043.52		130,043.52	
FF/Paramedic	177,129.75		177,129.75	
<b>Total FF/P &amp; FF/EMT</b>	<b>307,173.27</b>	<b>635,000.00</b>	<b>-327,826.73</b>	<b>48.37 %</b>
Health Insurance	89,570.30	200,000.00	-110,429.70	44.79 %
Overtime		60,000.00	-60,000.00	
Other Staff	57,028.87		57,028.87	
<b>Total Overtime</b>	<b>57,028.87</b>	<b>60,000.00</b>	<b>-2,971.13</b>	<b>95.05 %</b>
Part-Time		10,000.00	-10,000.00	

# West Valley Fire District

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

July - December, 2020

	TOTAL			
	ACTUAL	BUDGET	OVER BUDGET	% OF BUDGET
Payroll Taxes		97,000.00	-97,000.00	
Federal Taxes	27,861.46		27,861.46	
State Taxes	424.40		424.40	
<b>Total Payroll Taxes</b>	<b>28,285.86</b>	<b>97,000.00</b>	<b>-68,714.14</b>	<b>29.16 %</b>
PERS	56,734.80	165,000.00	-108,265.20	34.38 %
Worker's Compensation	18,191.46	30,000.00	-11,808.54	60.64 %
<b>Total PERSONNEL SERVICES</b>	<b>556,984.56</b>	<b>1,197,000.00</b>	<b>-640,015.44</b>	<b>46.53 %</b>
Unapplied Cash Bill Payment Expense	0.00		0.00	
Unappropriated Ending Fund Balance		75,000.00	-75,000.00	
<b>Total Expenses</b>	<b>\$1,015,629.73</b>	<b>\$2,543,495.00</b>	<b>\$ -1,527,865.27</b>	<b>39.93 %</b>
NET OPERATING INCOME	<b>\$419,483.45</b>	<b>\$0.00</b>	<b>\$419,483.45</b>	<b>0.00%</b>
NET INCOME	<b>\$419,483.45</b>	<b>\$0.00</b>	<b>\$419,483.45</b>	<b>0.00%</b>

**West Valley Fire District**  
**Check Detail**  
December 2020

Date	Transaction Type	Num	Name	Memo/Description	Amount
12/01/2020	Bill Payment (Check)	Online TIAA Bank		Office Supplies	-603.64
12/02/2020	Bill Payment (Check)	Online CenturyLink		Telephone/Cellphones (180)	-309.49
12/04/2020	Check	IRS		Federal Taxes (941/944)	-16,400.36
12/04/2020	Check	OR Department of Revenue		OR Income Tax	-4,358.37
12/08/2020	Bill Payment (Check)	Online Dial Long Distance		Telephone/Cellphones (180)	-42.21
12/08/2020	Check	Online Department of Justice		Payroll Deduction	-530.00
12/09/2020	Bill Payment (Check)	Online NW Natural		Natural gas (180)	-447.60
12/09/2020	Check	Online IAFF Local #4861		Payroll deduction	-1,200.00
12/10/2020	Check	5460 Employment Tax Unit #2		Payroll deduction	-43.70
12/10/2020	Check	5478 Sheridan Fire Distrc		November contractual	-37,416.18
12/10/2020	Check	5479 Sheridan Fire Distrc		40/40/20	-1,244.35
				Sheridan Bldg. 10/28/2020	39.57
				Speer Hoyt 10/31/2020	725.20
				The Bulletin Board 11/1/2020	64.80
				McM Immediate Care 11/2/2020	10.00
				Streamline 11/13/2020	64.00
				Microsoft 10/11/2020	3.20
				Microsoft 10/11/2020	45.00
				Verizon 11/12/2020	73.28
				CFO Selections 11/30/2020	148.50
				The Bulletin Board 12/1/2020	70.80
12/10/2020	Check	5480 Sheridan Fire Distrc		Misc. bills	-3,159.47
				Microsoft 10/11/2020	150.00
				Microsoft 10/11/2020	8.00
				Microsoft 10/11/2020	110.33
				News-Register 10/30/2020	497.00

			Sheridan Bldg. 10/28/2020	91.98
			Speer Hoyt 10/31/2020	1,589.25
			The Bulletin Board 11/1/2020	72.00
			Waiter E Nelson Co. 11/6/2020	163.02
			Verizon 11/12/2020	263.44
			Bound Tree 11/13/2020	96.99
			Recology 11/30/2020	97.46
			Square sales (records request)	20.00
12/10/2020	Bill Payment (Check)	5453 Annas Consultants	Equipment Maintenance	-209.00
12/10/2020	Bill Payment (Check)	5454 Bound Tree Medical LLC	EMS Supplies	-1,987.13
12/10/2020	Bill Payment (Check)	5455 Bretthauer Oil Co.	Fuel/Oil	-102.60
12/10/2020	Bill Payment (Check)	5456 Carquest	Maintenance Supplies & Tools	-183.09
12/10/2020	Bill Payment (Check)	5457 City Of Dallas	Vendor Services	-3,877.46
12/10/2020	Bill Payment (Check)	5458 City of Willamina	Water/Sewer (180)	-475.65
12/10/2020	Bill Payment (Check)	5461 Fire Rescue Equipment NW, LLC	Equipment Maintenance	-1,210.00
12/10/2020	Bill Payment (Check)	5462 Grand Ronde Sanitary District	Water/Sewer (183)	-40.00
12/10/2020	Bill Payment (Check)	5463 Industrial Welding Supply, Inc	EMS Supplies	-45.00
12/10/2020	Bill Payment (Check)	5464 John Heiser, MD	Contracted Services	-500.00
12/10/2020	Bill Payment (Check)	5465 LabSource	EMS Supplies	-228.65
12/10/2020	Bill Payment (Check)	5466 Life-Assist Inc.	EMS Supplies	-1,258.22
12/10/2020	Bill Payment (Check)	5467 Olson, LLC	Facility Maint. (183)	-1,445.00
12/10/2020	Bill Payment (Check)	5468 Pauly, Rogers and Co., PC	Audit	-7,900.00
12/10/2020	Bill Payment (Check)	5470 SDIS	Worker's Compensation	-6,063.82
12/10/2020	Bill Payment (Check)	5471 Sheldon Oil Company	Fuel/Oil	-1,814.04
12/10/2020	Bill Payment (Check)	5472 Skyberg Lumber	Facility Maint. (180)	-186.74



12/10/2020	Bill Payment (Check)	5473 Special Districts Association Of Oregon	Subscriptions, Ads & Publishing	-1,940.88
12/10/2020	Bill Payment (Check)	5474 Systems Design West, LLC	Billing Services	-1,742.80
12/10/2020	Bill Payment (Check)	5475 Technical Genius Solutions	Contracted Services	-315.00
12/10/2020	Bill Payment (Check)	5476 Yamhill Communications Agency	Dispatch	-1,875.00
12/10/2020	Bill Payment (Check)	5477 Zoll Medical Corporation	EMS Supplies	-964.22
12/10/2020	Bill Payment (Check)	5459 Department of Consumer & Business Services	Facility Maint. (180)	-197.12
12/10/2020	Bill Payment (Check)	5469 SDIS	EAP Insurance	-29.28
12/10/2020	Bill Payment (Check)	5483 Teleflex LLC	EMS Supploes	-562.50
12/10/2020	Bill Payment (Check)	5484 UL LLC	Equipment Maintenance	-3,045.00
12/10/2020	Bill Payment (Check)	5481 SDIS	Health Insurance	-14,819.30
12/10/2020	Bill Payment (Check)	5482 Streamline	Contracted Services	-200.00
12/11/2020	Check	Online US Bank	10/17-11/17/2020	-9,690.97
			Hertel CC	-127.73
			Hoxie CC	-454.56
			Crowe CC	-5,593.76
			Mock CC	-2,557.34
			Thomas CC	-145.95
			Schulze CC	-811.63
12/14/2020	Bill Payment (Check)	Online Portland General Electric (8)	Electricity (180)	-794.37
12/14/2020	Bill Payment (Check)	Online Portland General Electric	Electricity (183)	-32.00
12/16/2020	Bill Payment (Check)	Online Recology Western Oregon	Garbage (180)	-103.25
12/16/2020	Check	5485 Void	voided check to GNSA for payroll set up	0.00
12/18/2020	Bill Payment (Check)	Online Sierra Springs	Office Supplies	-22.00
12/18/2020	Bill Payment (Check)	Online Wave Business	Internet/TV (180)	-17.61
12/18/2020	Expense	Great Northern Staff Administrators	Payroll Services	-376.00

12/28/2020	Bill Payment (Check)	Online Dial Long Distance	Telephone/Cel/phones (180)	-41.24
12/28/2020	Expense	Online PERS	PERS	-2,927.87
12/28/2020	Expense	Online PERS	PERS	-7,158.62
12/29/2020	Expense	Intuit Complete Payroll	Payroll Services	-127.00
12/31/2020	Check	DD FF/ Paramedic Backpay	Pay Period: 10/25/2020-11/24/2020	-677.44
12/31/2020	Check	DD FF/EMT Backpay	Pay Period: 10/25/2020-11/24/2020	-281.54
12/31/2020	Check	DD FF/ Paramedic Backpay	Pay Period: 10/25/2020-11/24/2020	-1,291.95
12/31/2020	Check	DD FF/ Paramedic Backpay	Pay Period: 10/25/2020-11/24/2020	-1,007.29
12/31/2020	Check	DD FF/ Paramedic Backpay	Pay Period: 10/25/2020-11/24/2020	-695.48
12/31/2020	Check	DD FF/EMT Backpay	Pay Period: 10/25/2020-11/24/2020	-692.28
12/31/2020	Check	DD FF/ Paramedic Backpay	Pay Period: 10/25/2020-11/24/2020	-943.55
12/31/2020	Check	DD FF/ Paramedic Backpay	Pay Period: 10/25/2020-11/24/2020	-1,125.22
12/31/2020	Check	DD FF/EMT Backpay	Pay Period: 10/25/2020-11/24/2020	-760.22
12/31/2020	Check	DD FF/EMT Backpay	Pay Period: 10/25/2020-11/24/2020	-286.65
12/31/2020	Check	DD FF/ Paramedic Backpay	Pay Period: 10/25/2020-11/24/2020	-1,033.69
12/31/2020	Check	DD FF/EMT	Pay Period: 11/25/2020-12/24/2020	-2,989.74
12/31/2020	Check	DD FF/Paramedic	Pay Period: 11/25/2020-12/24/2020	-3,338.14
12/31/2020	Check	DD FF/EMT	Pay Period: 11/25/2020-12/24/2020	-3,213.32
12/31/2020	Check	DD FF/Paramedic	Pay Period: 11/25/2020-12/24/2020	-3,464.10
12/31/2020	Check	DD FF/Paramedic	Pay Period: 11/25/2020-12/24/2020	-4,169.75
12/31/2020	Check	DD FF/Paramedic	Pay Period: 11/25/2020-12/24/2020	-4,251.28

12/31/2020	Check	DD FF/EMT	Pay Period: 11/25/2020-12/24/2020	-3,046.62
12/31/2020	Check	DD FF/Paramedic	Pay Period: 11/25/2020-12/24/2020	-3,023.54
12/31/2020	Check	DD FF/Paramedic	Pay Period: 11/25/2020-12/24/2020	-3,686.22
12/31/2020	Check	DD FF/EMT	Pay Period: 11/25/2020-12/24/2020	-3,365.42
12/31/2020	Check	DD FF/EMT	Pay Period: 11/25/2020-12/24/2020	-3,177.78
12/31/2020	Check	DD FF/Paramedic	Pay Period: 11/25/2020-12/24/2020	-3,893.29

# Sheridan/SW Polk/West Valley Fire Districts Joint Board of Directors Staff Report

**MEETING DATE:** 1/14/2021  
**TOPIC:** 2019-20 audit report  
**PREPARED BY:** Fred Hertel  
**APPROVED BY:** N/A  
**ATTACHMENTS:** Revised Board of Directors (BOD) letter

**RECOMMENDED ACTION:** Accept the 2019-20 audit report as revised

**BACKGROUND:** ORS 297.435 requires that the accounts and fiscal affairs of every municipal corporation shall be audited and reviewed at least once each calendar or fiscal year. For our three Districts, audits are performed annually on a fiscal year basis. Below are statements about the areas in which the auditor noted deficiencies/recommendations:

**Group Purchasing:** This area has been discussed many times at all District financial levels. Many of these discussions have noted that this practice is not optimal or a long-term solution but rather an approved temporary practice to be changed at the District's end goal of consolidation.

**Organizational structure:** This area will be noted until the District garners enough staff for optimum segregation of duties.

**Ambulance payment communication delays:** This area has been addressed to the auditor's satisfaction.

**Excess of expenditures over appropriations:** This area will be corrected through correct processes moving forward. The auditor's original letter incorrectly noted over expenditures in two appropriation categories and the letter was corrected to one category. This expenditure was the chassis payment out of the Equipment Reserve Fund which had no appropriated expenditures. Staff knew about this and the appropriate methods of correcting the error but failed to accomplish a timely solution.

**Budget Resolution:** incorrectness of previous budget resolutions was not communicated to all levels of administration. There is no path to correct previous year budget resolutions. For the current fiscal year, this area will be corrected by bringing to the BOD a corrected 20/21 budget resolution. By correcting this prior to June 30, 2021 this will not be noted in future audits.

**Violation of public contracting regulations:** The auditor's original letter was incorrect in noting a violation of public contracting rules. No public contracting rules were violated by the District and the auditor removed this note.

**SUMMARY TIMELINE:**

July – September 2020: The Finance Officer worked with Accuity, LLC by preparing and providing information and documentation for the Districts annual audit review.

November 2020: Staff received the first draft of the financial statements.

December 8, 2020: Staff received the final version of the financials and the BOD letter.

December 10, 2020: The reports were included within the BOD board packet.

December 11, 2020: The District noted inaccuracies within the reports.

December 16, 2020: Chief Hertel and Accuity, LLC made corrections to the audits internal control letter.

December 17, 2020: The corrected version of the internal control letter was emailed to the BOD.

**FINANCIAL IMPACT:** none

**RECOMMENDED MOTION:** I move to accept the 19/20 audit report as revised.



## SHERIDAN FIRE DISTRICT

Report to the Board of Directors  
for the Year Ended June 30, 2020

September 23, 2020



**SHERIDAN FIRE DISTRICT**  
**Sheridan, Oregon**

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September 23, 2020

Board of Directors  
Sheridan Fire District  
Sheridan, Oregon

We are pleased to present this report related to our audit of the modified cash basis financial statements of the governmental activities and each major fund of Sheridan Fire District, Sheridan, Oregon, for the year ended June 30, 2020. This report summarizes certain matters required by professional standards to be communicated to you in your oversight responsibility for the District's financial reporting process. Also included, is a summary of recently issued accounting standards that may affect future financial reporting by the District.

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

It will be our pleasure to respond to any questions you have regarding this report. We appreciate the opportunity to continue to be of service to the District.

Very truly yours,

Accuity, LLC

Certified Public Accountants  
Albany, Oregon





Board of Directors  
Sheridan Fire District  
Sheridan, Oregon

We have audited the modified cash basis financial statements of the governmental activities and each major fund of Sheridan Fire District for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated June 5, 2020. Professional standards also require that we communicate to you the following information related to our audit.

### Significant Audit Findings

#### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Sheridan Fire District are described in Note I to the financial statements. No new accounting pronouncements were adopted during the year ended June 30, 2020. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the District's financial statements were:

- Management's estimate of depreciable lives and salvage values of capital assets, which are based on expected useful lives of the assets and current market conditions. We evaluated the key factors and assumptions used to develop the depreciable lives and salvage values and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

The financial statement disclosures are neutral, consistent, and clear.

### *Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

### *Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

### *Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

### *Management Representations*

We have requested certain written representations from management, which are included in the accompanying letter dated September 23, 2020.

### *Management Consultations with Other Independent Accountants*

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

### *Other Audit Findings or Issues*

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

### *Other Matters*

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

Restrictions on Use

This report is intended solely for the use of the board of directors and management of Sheridan Fire District, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is written in a cursive style with a large, looping "A" and "C".

Accuity, LLC

September 23, 2020



September 23, 2020

Board of Directors  
Sheridan Fire District  
Sheridan, Oregon 9101

In planning and performing our audit of the financial statements of the governmental activities and the major fund of Sheridan Fire District as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered Sheridan Fire District's internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies or material weaknesses and, therefore, there can be no assurance that all such deficiencies have been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. We identified the following deficiencies in internal control that we consider to be material weaknesses:

#### ***Group Purchasing***

During our audit, we noted that the District is currently group purchasing assets for two other districts, and then they are requesting reimbursement for those assets, which could lead to several issues. Internal controls, mainly board oversight for each entity, is lost when purchases are made by another district. Sheridan Fire District did not collect interest from these fronted purchases and is therefore missing out on interest that should be earned. Lastly, by acting as the banker for other districts, Sheridan Fire District is risking the chance that reimbursements may not be made, as purchases could be found unacceptable or the other districts may not be financially able to remit payments for these purchases. We recommend that each District handle their own purchasing for all materials and services as well as all capital items moving forward.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the District's internal control to be significant deficiencies:

#### ***Organizational Structure***

The size of the District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the Board of Directors remains involved in the financial affairs of the District to provide oversight and independent review functions.

#### ***Ambulance Payment Communication Delays***

During our audit, we noted that significant ambulance payments received by the District were not communicated to the ambulance billing service in a timely manner. During the fiscal year, the District changed staff involved in communication with the billing service company; this change in staffing resulted in significant time delays in communicating payments received from the Federal Correctional Institution and Performance Health. We recommend that there be a comprehensive review of communication timeframes and expectations with the staff involved in the billing process.

#### ***Supporting Documentation Needed***

During our audit, we noted that the District was missing an original invoice in the District's name supporting a major addition to equipment for the year. While an invoice for the total equipment purchased did exist, it was in the name of another entity and did not agree to or support the amount paid by the District. Adequate documentation for additions to capital assets is critical and should be obtained and retained without exception. Lacking supporting documentation in this area is of extreme concern because purchases tend to be of relatively high value. We strongly suggest that provisions be implemented to retain supporting documentation for purchases of fixed assets in all cases.

During our audit, we became aware of the following deficiencies in internal control, other than significant deficiencies or material weaknesses, that are an opportunity to strengthen internal controls and operating efficiencies.

#### ***Compliance with Oregon Revised Statutes: Oregon Budget Law***

##### ***1. Excess of Expenditures Over Appropriations***

During our audit, we noted the District expended funds in excess of the amount appropriated in one appropriation category, which is in violation of ORS 294.150. We recommend that the District implement procedures to more closely review monthly financial statements comparing budgeted and actual expenditures, to prevent future reoccurrences.

##### ***2. Budget Resolution***

During our audit, we noted the District's resolution adopting the budget did not foot for the second year in a row, which is in violation of ORS 294.388. We recommend that the District

implement procedures to more closely recalculate and review budget resolutions to prevent future reoccurrences.

This communication is intended solely for the information and use of management, the board of directors, and others within the District, and is not intended to be, and should not be used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in blue ink that reads "Accuity, LLC". The signature is written in a cursive style with a large, looping initial 'A' and a stylized 'C'.

Accuity, LLC

Recently Issued Accounting Standards  
June 30, 2020

The Governmental Accounting Standards Board (GASB) issued [Statement No. 95](#), *Postponement of the Effective Dates of Certain Authoritative Guidance*. The Statement is intended to provide relief to governments and other stakeholders in light of the COVID-19 pandemic.

The guidance postpones by one year the effective dates of certain provisions in the pronouncements as follows:

GASB Statement No. 84, *Fiduciary Activities* - This statement established criteria and guidance for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes, as well as the reporting requirements for these fiduciary funds.

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Borrowing and Direct Placements* - This statement addresses the information that is disclosed in the notes to government financial statements related to debt, including borrowing and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt.

The Statement postpones the effective dates of the following pronouncements by 18 months:

GASB Statement No. 87, *Leases* - This statement addresses the accounting and financial reporting for leases by governments, requiring recognition of certain lease assets and liabilities for leases that were previously classified as operating leases.

The District will implement applicable new GASB pronouncements no later than the required fiscal year. Management has not determined the effect on the financial statements for implementing any of the above pronouncements.

The GASB provides other COVID-19 related resources on its website:

<https://www.gasb.org/COVID19>.



3519 NE 15th Avenue #265  
Portland, OR 97212  
503-221-2005  
www.cdrio.com

*Please note our new address*

**DATE:** December 10, 2020

**TO:** Fred Hertel, Fire Chief  
**SHERIDAN FIRE DISTRICT**  
**SOUTHWESTERN POLK COUNTY RURAL FIRE DISTRICT**

**FROM:** Martha DeLong & John Campbell  
**CAMPBELL DELONG RESOURCES, INC.**

**SUBJECT:** Scope of work for researching voter attitudes towards individual fire district dissolution and replacing both with a single combined district.

Chief Hertel, the following outlines the specifications, timeline, and budget for surveying voters in the SW Polk County Rural Fire District and the Sheridan Fire District regarding creating one combined district.

- ▶ **Background.** The two fire districts are now considering placing before voters the option to dissolve both fire districts and create a new one that combines the territory of both in their place. Currently, the districts are contemplating presenting the questions to voters at the November 2021 election.

In each district voters will be asked two questions: 1) Shall their current fire district be dissolved? and 2) Shall a new fire district that combines the territories of both be formed with a new permanent tax rate? In order to establish the new district, voters will need to provide a majority "yes" vote on both questions in both existing fire districts. The research outlined in this memorandum is intended to suggest an approach for assessing voter opinions in each fire district on likely support for both questions and for measuring perception of the value of key benefits to the community for establishing the new district.

- ▶ **Methodology.** A telephone interviewing methodology will be used. Telephone interviewing that includes both landlines and cell phones remains the most accurate means of gathering a representative sample of voters. (However, as the most recent national election results have demonstrated, the challenges of conducting representative sample polling have only increased with evolving communications practices.)
- ▶ **Sampling approach.** Voter registration lists will be used as the sample base in both districts. One of the advantages of voter registration lists is that they identify cell phone numbers, making this a somewhat cost-efficient means of calling cell phones (which, for a number of reasons, are more expensive to survey), as well as providing a good listing of remaining landline numbers.

Note that, effectively, we will be conducting the research with two, independent samples because that is how the votes will be evaluated — the voters of each fire district must choose to both dissolve their own fire district and approve the formation of another district for the new fire district to be formed.



- ▶ **Sample size.** Based on the latest information we are able to access, there are approximately 3,000 voter households in each district of which about 2,000 have provided phone numbers. We believe this will allow us to complete a minimum of 100 interviews in each fire district for a total of 200 interviews. While we would prefer to have a larger sample size, in our experience a sample of 100 will provide the Boards with the information needed to understand the level of support among voters of each district for the proposed ballot questions as well as identify the best way to communicate benefits.
- ▶ **Respondent criteria.** Respondents will be screened to ensure that all currently:
  - ✓ **Live in their respective fire district.** Given that individuals may now take their phone numbers with them when they move, it is important to confirm that respondents live within the district's service area. We will do this, primarily, by confirming that the ZIP code provided on the voter registration list is current.
  - ✓ **Registered to vote and typically votes.**

In addition, an approximately 50/50 male/female ratio will be maintained.

- ▶ **Design of questionnaires.** We are providing budget figures for a 12-minute survey. Given current short attention spans, this is the longest telephone interview that we recommend. We recommend that the surveys include the following question areas:
  - ✓ **Awareness of who provides their fire and medical response.**
  - ✓ **How they would vote if the ballot questions were on the ballot,** including initial "yes/no/don't know" questions and follow-up questions to gauge the strength of their support.
  - ✓ **Reaction to 10 to 12 facts about the proposed district dissolution and new district formation** to determine messages it is important to communicate to voters about the measure.
  - ✓ **Demographic questions,** including age, education, how long they have lived in the area, voter registration and frequency of voting.

For ease of comparability, we anticipate designing the questionnaires for the voters in each district to be substantially similar, with phrasing adjusted based on the fire district in question with the possibility of just a few questions that are unique to one district being included.

- ▶ **Data processing.** Printouts will be generated so that we can look at the responses by up to 20 different segments for each district — for example by gender, length of time living in area, and age segments.
- ▶ **Report.** A report using a PowerPoint format will be created that provides the results of the research. It will also include recommendations for next steps the districts should take based on the findings as well as our experience conducting similar research for other fire agencies.
- ▶ **Presentation.** We will present the results of the research to a combined Board meeting of the two districts. In addition to reviewing the results and our conclusions, this will give the Board the opportunity to ask questions and participate in a discussion about the meaning of the findings.

## TIMELINE

The following timeline assumes we will be able to complete questionnaire design by the end of the February 2021 and that we will present results at the May 2021 combined Board meeting. This schedule may be adjusted to meet the internal schedules and information needs of the fire districts. Also, of course, while we are assuming that all meetings will necessarily be via conference (Zoom or similar), should the pandemic situation improve sufficiently, the final presentation could certainly be done in person instead.

<i>Activity</i>	<i>Dates</i>
Approval to proceed with research	January 15, 2021
Meeting to discuss question areas & identify potential messages	Week of January 25
Second meeting to discuss draft questionnaire	Week of February 8
Final questionnaire approval	February 26
Programming & pre-testing of survey	March 1 — 5
Interviewing	March 8 — April 9
Draft results available for initial phone discussion	Week of April 26
Final report complete & available for presentation	May 13 Board meeting or other agreed May date

## BUDGET

The cost to conduct the research as outlined in this memo is \$27,860. The following assumptions have been used in developing the budget below:

- ▶ **Additional matching of the registered voter list will be necessary.** We have found that simply buying a list of registered voters is no longer sufficient to generate a good random sample of voters, including those who have recently moved to the area. Taking this step, however, has roughly doubled the cost of the sample.
- ▶ **Fixed cost, dependent on survey specifications.** The budget figure is a firm, fixed-cost quote that will not change unless the specifications outlined in this scope of work are altered. Specifications that affect the budget include the survey length, sample size, and key quotas. Assuming the survey specifications stay close to the design, there will be “no surprises” in the final cost — unless we mutually agree to a change in the specifications, the budget will not change. No changes will be made to the budget without the written permission of all parties.
- ▶ **Contractual requirements will be similar to what we typically agree to for this type of work.** We have assumed that any agreements to proceed will be done as a simple contract, purchase order, or a letter of agreement. Please note that, should unique contractual requirements require CDRI to incur costs that we don’t typically incur for work of a similar scope for other clients, we reserve the right to make budget adjustments to cover any such costs. Should such an adjustment be necessary, we will advise in advance of signing any

such agreements so that the option to adjust contract language, instead of incurring added costs, may be considered.

- ▶ **Payment schedule.** We are flexible on the payment schedule. For a project of this type, we typically invoice 50% of the cost on approval of the questionnaires and the remaining 50% of the cost on delivery of the final report. However, if a different schedule is desired, we will work with you to develop a payment schedule that meets your requirements.
- ▶ **Cost estimates are valid for 90 days from the date of this proposal.** If agreements to proceed are not reached within that time period, we reserve the right to re-budget.

# Sheridan/SW Polk/West Valley Fire Districts Joint Board of Directors Staff Report

**MEETING DATE:** January 14, 2021  
**TOPIC:** Contract to outsource Lieutenant promotional process test build.  
**PREPARED BY:** Les Thomas, Division Chief of Training  
**APPROVED BY:** Fred Hertel, Fire Chief  
**ATTACHMENTS:** 1-quote for the amount, 1 page.

## **RECOMMENDED ACTION:**

Staff recommends Board approval to contract with Fire & Police Selections, Inc.

## **BACKGROUND:**

As funding becomes available for lieutenant positions, a promotional testing process will need to be in place. The test will establish a certified civil service Lieutenant's promotional list. The initial promotional test for an organization sets the foundation for its culture and its future success.

**The reasoning for outsourcing a promotional exam:** Promotion tests must be non-biased, non-influenced by internal processes. An outsourced test will already meet all its validity requirements. What an outsourced promotional process can determine:

The ability to maintain patience, tact, and courtesy when dealing with crew members and the public. • Effective teamwork techniques include skills to accept, understand, follow orders, work and live harmoniously with co-workers, and consistently follow-through on a routine or specially assigned duties. • Decision-making ability to carry out assignments in an effective manner with minimal supervision. • The ability to effectively deal with a variety of people from various backgrounds and ranks. • The ability to be committed to the department and have allegiance to its core values and mission. Dedicated and committed to the job and other firefighters and fire officers. • The ability to demonstrate truthfulness to self and others even in the face of severe consequences. • Willingness to remain calm under pressure or heavy workloads, not easily given to hostility, anxiousness, or vulnerability. Willingness to make sensible decisions under pressure. • The ability to be consistent and reliable with one's behaviors, principles, values, ethics, and morals. • The ability to maintain respect for other's emotional needs following a crisis. • The ability to maintain honesty and integrity while on duty and off duty. • The ability to maintain respect for deceased victims and their family members. • The ability to represent public relations and the public perception of the department's image. • Willingness to be resourceful, goal-oriented, and proactive in bringing tasks to completion. • The ability to maintain discipline, morale, and respect of subordinates. Subject-matter experts in our validation workshops have endorsed every item on our tests. They have confirmed that the test items are appropriate, based upon the materials found on the job and in the academy.

### **The testing process:**

- 1) 100 question written exam. Fire Officer and Human Resources type questions
- 2) Structured Oral Interview--There are 12 situational interview questions you can choose from to use for your promotional interviews. Rating and scoring sheets are included, along with instructions and guidelines on how to organize this process with your raters. The structured interview measure d dimensions are: Verbal Communication, Leadership, Fire Tactics and Strategy, and overall Analysis of the situation.
- 3) Role Play Simulation-- Often, an Officer is responsible for mediating a problem between employees; in this simulation, candidates will role-play in a situation. Designed to measure candidates' interpersonal skills and ability to "size up" the situation. The dimensions measured in the role play are Verbal Communication, Leadership, and overall Analysis of the situation.
- 4) Fire Scene Scenario--Candidates will role-play as a Company Officer responding to a smoke investigation at a small strip mall. Designed to evaluate knowledge of tactical and strategic objectives and the ability to deal with emergencies. The dimensions the fire scene measures

### **SUMMARY TIMELINE:**

- January 2020- December 2020- Discussion with several Board Directors and staff members identified the need for mid-level management within the combining district. The most recent union negotiations included a wage scale for the lieutenant position.
- January 2021- With board approval, a contract signature by Chief Hertel then a submittal to FPSI starts the build process. A testing date will be set. Civil Service promotional testing requirements are initiated to allow preparation time for participants.
  1. Approval obtained for the test. A contract is signed. Test order confirmed. Test build started.
  2. Testing date confirmed and validated through our civil service board.
  3. Notice of promotional testing date posted with requirements: Job description with pay, study material needed, prerequisites to qualify for promotion, tentative timeline of promotion when the position are funded.
  4. Outside fire officers for scenario grading are requested. Lunch is provided for graders.
- February 2021- Fire & Police Selections, Inc. builds the test.
- March 2021- The testing process is available to be started.
  1. A meeting before the test with all graders. An expectation, testing rules, and the how-to course are provided by FPSI via documents to be reviewed before the testing process beginning.
  2. The day of the exam. The written exam is given. A random draw for interview times is completed. A timeline is shared with all participants, and they are asked to return 15 minutes before their scheduled interview time.
  3. All testing materials, notes, grade sheets are collected. These are sent to FPSI for validation, tabulation, and initial ranking.
  4. Candidates will also complete Battalion Chief's interview.
  5. Ranked candidate list will to be sent to the civil service board for certification.

- May-June 2021- A promotional ranking list is validated and submitted to the civil service board for approval. The list is posted and valid for a specified timeline per civil service rules. The list is established and ready for any future promotional opportunity.
- June-July 2021- A determination of funding availability for a promotional offer(s).

**FINANCIAL IMPACT:**

The quote for providing a full-service exam process: \$2900.00. Staff will administer the process and perform other functions as needed.

Option #1: The costs would be shared as a 40/40/20 split with Sheridan/SW Polk/West Valley Fire Districts.

Sheridan: \$ 1,160.00

SW Polk: \$ 580.00

West Valley: \$ 1,160.00

Option #2: The costs would be shared as a 50/50 split with Sheridan/West Valley Fire Districts.

Sheridan: \$ 1450.00

West Valley: \$ 1450.00

**RECOMMENDED MOTION:**

I move we purchase from Fire & Police Selections Inc. testing process for our promotional testing process for \$2900.00 and allow the Fire Chief to sign the contract.

# Fire & Police Selection, Inc.

193 Blue Ravine Road, Suite 270

www.fpsi.com / steve@fpsi.com

888.990.3473 x116



QUOTE

**Dear:**

Les Thomas  
Division Chief of Training  
Sheridan/Polk/West Valley Fire Districts  
230 SW Mill Street  
Sheridan, OR 97378-1729

**From:**

Steve Armbrust  
FPSI Sales Consultant  
193 Blue Ravine Rd.  
Suite 270  
Folsom, CA 95630

**Quote Date:** December 11, 2020

**Valid For:**

DESCRIPTION	QTY	PRICE	TOTAL
Lease Fee- CO5B-HR written test	1	\$ 750.00	\$ 750.00
Critical Incident/Human Relations Module	1	\$ 500.00	\$ 500.00
Three Assessments	1	\$ 1,200.00	\$ 1,200.00
			\$ -
Test Booklet Fee	20	\$ 15.00	\$ 300.00
Scoring** \$50 fee plus candidates	20	\$ 1.00	\$ 70.00
Shipping	1	\$ 80.00	\$ 80.00
			\$ -
			\$ -
			\$ -
			\$ -

**SUBTOTAL** 2900.00

**DISCOUNT**

Thank you for your utilizing our products  
and services!

**SUBTOTAL LESS DISCOUNT** 2900.00

**Quote Total: \$ 2,900.00**

**Terms & Instructions**

Check Payments Required; We do not accept credit cards. NET 30 DAYS

*\*Rush Orders Fees may apply and will reflect on final invoice.*

# Sheridan/SW Polk/West Valley Fire Districts

## Joint Board of Directors

### Staff Report

**MEETING DATE:** January 14, 2021  
**TOPIC:** Purchase of Staff Vehicle  
**PREPARED BY:** Damon Schulze, Deputy Chief of Operations  
**APPROVED BY:** Fred Hertel, Fire Chief

#### **RECOMMENDED ACTION:**

Replace one staff vehicle using funds from the CARES Act.

#### **BACKGROUND:**

West Valley currently retains two staff vehicles. One is a 2001 F150 pick-up with 182K miles assigned as a utility vehicle to station 180. The second is a 2007 Ford Explorer with 146K miles, assigned to me. A review of current conditions, past maintenance records, and planned replacement cycle show both vehicles are in immediate need of replacement.

The 2001 pick-up exceeds miles and age to be replaced based on the replacement cycle 15 years or 100,000 miles (staff or utility). The current mechanical conditions can be described as waiting to fail. The unit has several "quirks" that make it difficult to operate, such as holding the shifter up to engage the neutral safety switch to start the vehicle. There is an obvious slip in the transmission and brakes that have been complained about by several operators. This is all complicated by several electrical switches that no longer work, such as doors and windows. There are no historical documents that show the origin of this vehicle or its up fit as an emergency vehicle. It is believed to have been purchased, used, and up-fitted in-house. There is also a lack of documentation of service and repairs beyond a few entries showing oil changes.

The 2007 Explorer exceeds the replacement system in miles and is rapidly approaching age of replacement on the same cycle. As an assigned vehicle, this unit has a higher probability of being used on emergency responses. The current mechanical description, as with the F150, is waiting to fail. In the past several months, it has had two alternators, a new battery, new power steering pump, and it continues to have electrical issues throughout the chassis, including poor emergency radio reception. It also has several undiagnosed noises from the engine compartment occurring daily. The engine has a knock in the low end and a ticking from the valves and lifters.

It has been out of service several weeks in a row to work through water leaks from all doors and dashboard area. This issue has taken several hours of staff time to troubleshoot two-years in a row and continues to be an issue. It appears that the only fix may be to drill holes in the bottom of the vehicle to keep the water from pooling. This year we discovered that this vehicle is overweight due to the storage box, with pullout drawers that are mounted in the rear of the vehicle. This storage box is required by OSHA to protect the driver of the vehicle and carries all loose medical, safety, and protective equipment. This box also prevents access to the vehicle's spare tire and tools. This requires the use of a mobile tire service and over \$200 in costs this last year to replace a flat tire. Dallas shops have looked at this unit and feel it is past the end of useful service life.



This unit was purchased used from San Juan EMS and was professionally up fit. West Valley purchased the unit in 2015 with approximately 80K miles on the unit. In the sales notes, the mechanic states the unit will need major engine work in the next few years. Of note, the San Juan Islands' climate where the vehicle came from is a temperate ocean frontage. This unit shows excessive rust and corrosion that is consistent with being operated in such a climate.

This unit is assigned to me, and I am a member of a state Incident Management team. It was deployed for several weeks during the past year for COVID and wildfire responses. While these have contributed to the miles, it has seen a positive monetary return even with several mechanical issues that had to be addressed. A future replacement would continue to be used in this role and provide a higher return rate as it will have fewer mechanical requirements.

With the replacement of one of the district's medic units, I feel that the next highest priority replacement vehicle to be a staff vehicle. I strongly believe that either of these vehicles will not make it throughout this next year. I feel that replacing one immediately would allow us to get through the year with at least one useable and safe staff vehicle. A logical option would be to purchase a ¾ ton or larger full-size pick-up with a crew cab that can be used to tow the district's trailers, transport crews, and be used as an assigned staff vehicle for the Deputy Chief. The replacement vehicle would require an up-fit like the recent SW Polk staff rig; this includes a low-profile lighting package that reduces cost and provides better fuel efficiency. Basic interior upgrades for radios and some form of organizer for the bed. It is anticipated that this option would cost **\$60,000.00**, depending on the options selected and available units on NAPS0 or state bid pricing. With the Ford Explorer in running condition, it may be resold, recouping some of the costs (\$1,000 to \$3,000). Once this vehicle fails, it will have little if any resale value.

**SUMMARY TIMELINE:**

If approved, I would start the process immediately to prevent any more funds from being spent on the existing staff car.

**FINANCIAL IMPACT:**

The cost of a fully equipped staff vehicle should not exceed **\$60,000.00**, this would include all lights, radios, and emergency equipment.

Using the CARES Act Reimbursement Funds to accomplish the purchase of this vehicle would leave **\$115,000 of the reimbursement money remaining.**

**RECOMMENDED MOTION:** I move we replace a staff vehicle by utilizing the CARES Act Reimbursement Funds, the amount not to exceed **\$60,000.00.**

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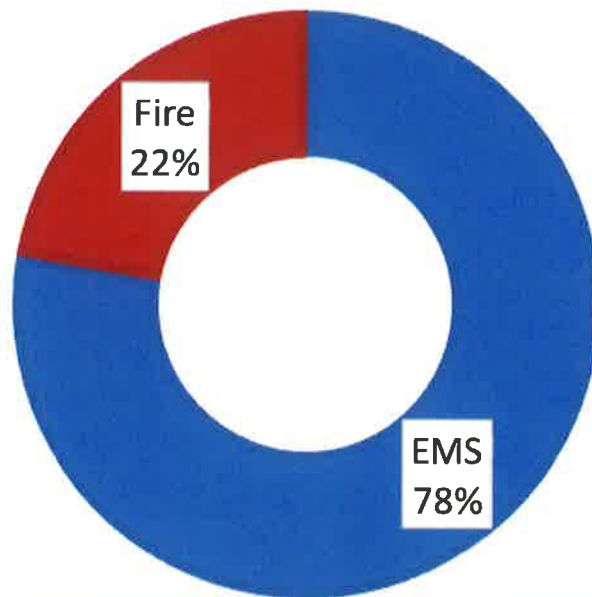
# CHIEF'S REPORT

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- ❖ Upcoming Events (all events are tentative due to COVID)
  - January 27<sup>th</sup> – Potential SWOT analysis and Mission, Vision, Values (see below)
  - March – tentative schedule for the Joint Awards Banquet
  
- ❖ WHA and SDAO Offer
  - WHA and SDAO have offered to fund and host a Strengths, Weaknesses, Opportunities, and Threats (SWOT) analysis which would then lead to an opportunity to create a new, joint Mission, Vision, Values for the three districts.
  
- ❖ COVID-19 Update
  - Staff has been spending extensive time managing the vaccination of our members and partners. Posted on our Facebook you will see that staff delivered vaccines from the CGTR Health Clinic to West Valley Hospital in Dallas. BC RC Mock has done an excellent job as liaison to both Yamhill and Polk County Public Health Departments and both Willamette Valley and West Valley Hospitals.
  - Staff prepared and submitted documents for the final round of the CARES grant funding. To date Sheridan, SW Polk & West Valley have been reimbursed approximately \$271,000, \$250,000 & \$261,000 respectively.
  - Staff continues monitoring any and all future funding potentials.
  
- ❖ Sheridan Seismic upgrade
  - Staff has a signed Architect and Engineering contract. They will begin creating the scope of work, drawings and other documents necessary to go out to bid for a contractor.
  
- ❖ Monthly Activity Report
  - Please find attached the Monthly Activity Report for all three districts
  - Please find attached the Monthly EMS compliance and reliability report

# Sheridan Fire District

## DECEMBER 2020 MONTHLY REPORT



### Fire Stats

Structure Fire	4
Medical assist	2
EMS incident	18
Equipment problem	3
Public service assistance	1
Move-up	1
Cancelled	2
Gas mistaken for smoke	1
System malfunction	1
<b>Total</b>	<b>33</b>

### EMS Stats

Public Assist	6
Cancelled	6
Patient Dead on Scene	5
Standby	4
Not Transported	23
Transported	71
<b>Total</b>	<b>115</b>

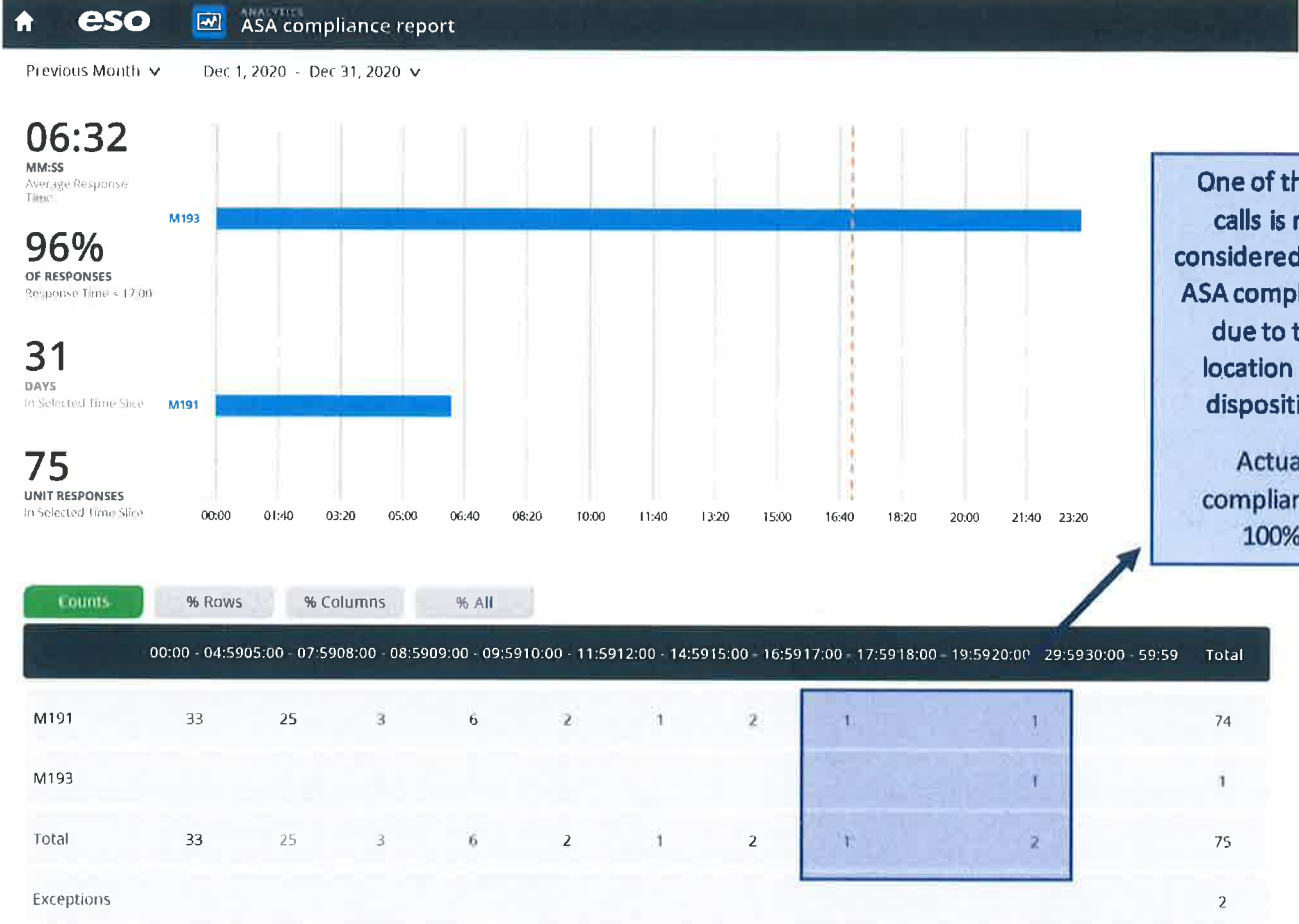
**Total Calls**

**148**

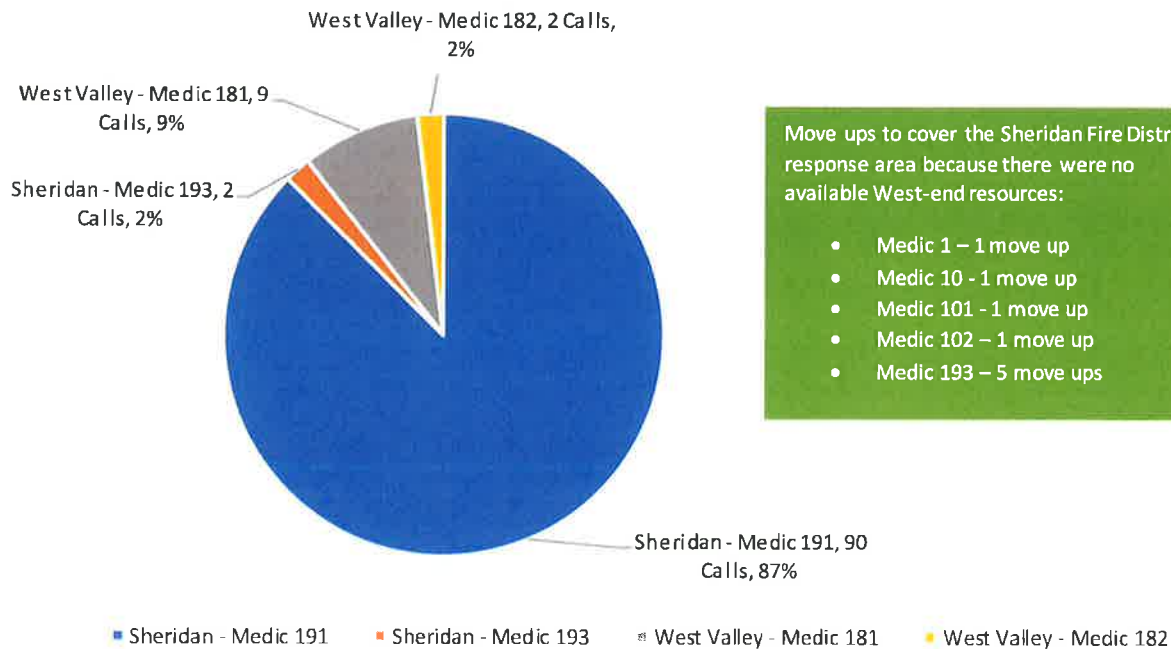
**Training Hours**

**313.16**

# Sheridan Fire District - ASA Compliance

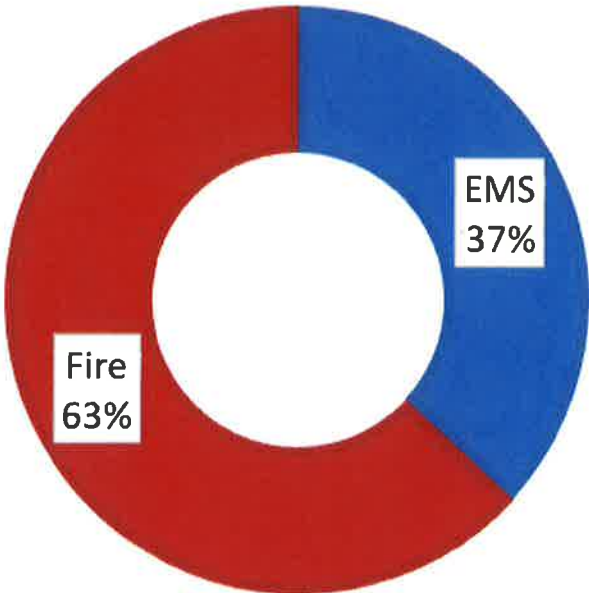


# Sheridan Fire District – All EMS Incidents



# SW Polk Fire District

## DECEMBER 2020 MONTHLY REPORT



Fire Stats	
Structure Fire	3
Equipment problem	1
Service call	1
Unauthorized burning	1
Cancelled	6
<b>Total</b>	<b>12</b>

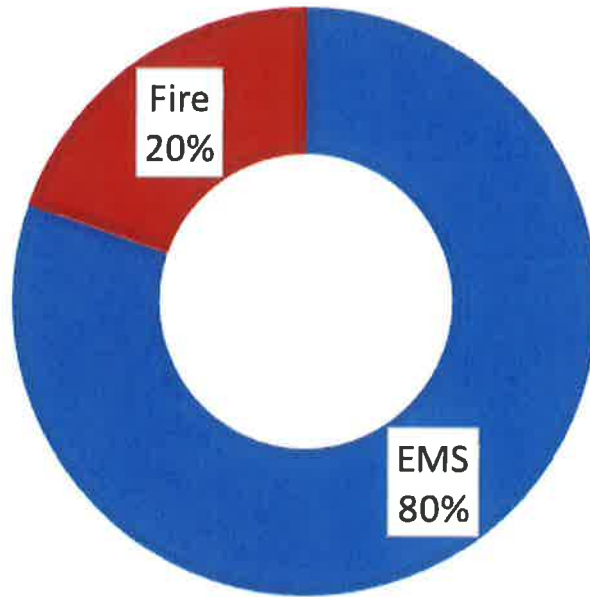
EMS Stats	
EMS incident	7
<b>Total</b>	<b>7</b>

**Total Calls 19**

**Training Hours 150.83**

# West Valley Fire District

## DECEMBER 2020 MONTHLY REPORT



### Fire Stats

Public Assist, non-EMS	4
Structure Fire	3
Medical assist	5
EMS incident	6
Toxic condition	1
Equipment problem	2
Canceled	3
<b>Total</b>	<b>24</b>

### EMS Stats

Public Assist	7
Cancelled	20
Patient Dead on Scene	1
Not Transported	26
Transported	85
<b>Total</b>	<b>139</b>

**Total Calls 163**

**Training Hours 216.99**

# West Valley Fire District - ASA Compliance

Previous Month ▾ Dec 1, 2020 - Dec 31, 2020 ▾

09:27

MM:SS  
Average Response Time

92%

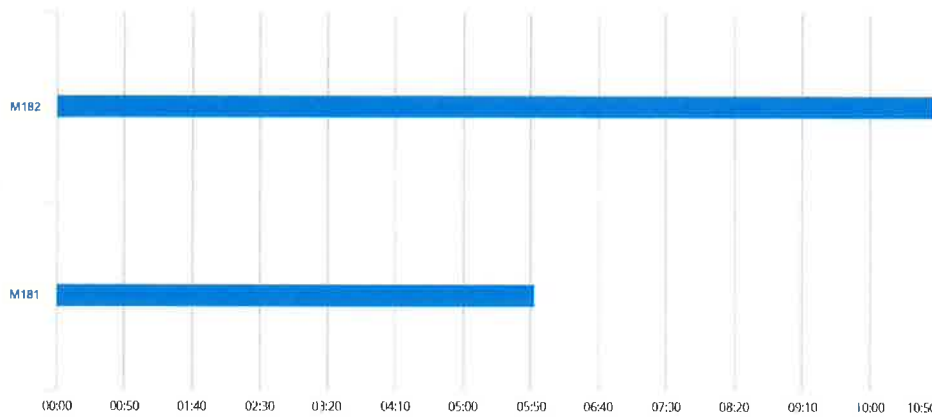
OF RESPONSES  
Response Time < 17:00

31

DAYS  
In Selected Time Slice

73

UNIT RESPONSES  
In Selected Time Slice



This call is not considered in the ASA compliance due to the location or disposition.

Actual compliance: 99%

	Counts	% Rows	% Columns	% All									Total		
	00:00 - 04:59 05:00 - 07:59 08:00 - 08:59 09:00 - 09:59 10:00 - 11:59 12:00 - 14:59 15:00 - 16:59 17:00 - 17:59 18:00 - 19:59 20:00 - 29:59 30:00 - 59:59														
M181	9	8	1	1	1										20
M182	10	16	4	5	5	4	3	2		4					53
Total	19	24	4	6	6	5	3	2		4					73
Exceptions															0

# West Valley Fire District – All EMS Incidents

